Date: 03rd November, 2026

To,
Corporate Relations Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051
Company Code: ACCPL

Dear Sir/ Madam,

Subject: Investors/ Analysts Presentation for the half - year ended on 30th September, 2026

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, please find enclosed herewith Investors/ Analysts presentation for the half-year ended on 30th September, 2026.

The presentation shall also be made available at Company's website www.accretionpharma.com.

You are requested to kindly take on your record.

Thanking You.

Yours truly,
For Accretion Pharmaceuticals Limited

ROSHNI DHARMENDRABHAI SHAH

Digitally signed by ROSHNI DHARMENDRABHAI SHAH
Date: 2026.11.03 17:20:51 +05'30'

Roshni Shah
Company Secretary and Compliance Officer

Encl.: as above

INVESTOR PRESENTATION H1 FY 2027

Accretion®
Pharmaceuticals Limited



ACCRETION

PHARMACEUTICALS LIMITED

DISCLAIMER

This presentation contains “forward looking statements” including, but without limitation, statements relating to the implementation of strategic initiatives, and other statements relating to Accretion Pharmaceuticals Limited (ACCPL) and its group companies’ future business developments and economic performance. While these forward-looking statements indicate our assessment and future expectations concerning the development of our business, a number of risks, uncertainties and other unknown factors could cause actual developments and results to differ materially from our expectations.

Prior to 29th November 2023, Accretion Pharmaceuticals Limited operated on the status of Partnership Firm and was converted into unlisted Public Limited Company on 29th November 2023. Accordingly, certain ledger balances pertaining to periods prior to the conversion have been suitably adjusted/reclassified. These factors include, but are not limited to, general market, macro-economic, government and regulatory trends, movements in currency exchange and interest rates, competitive pressures, technological developments, changes in the financial conditions of third parties dealing with us, legislative developments, and other key factors that could affect our business and financial performance. Accretion Pharmaceuticals Limited undertakes no obligation to periodically revise any forward-looking statements to reflect future/likely events or circumstances.

Accretion®
Pharmaceuticals Limited

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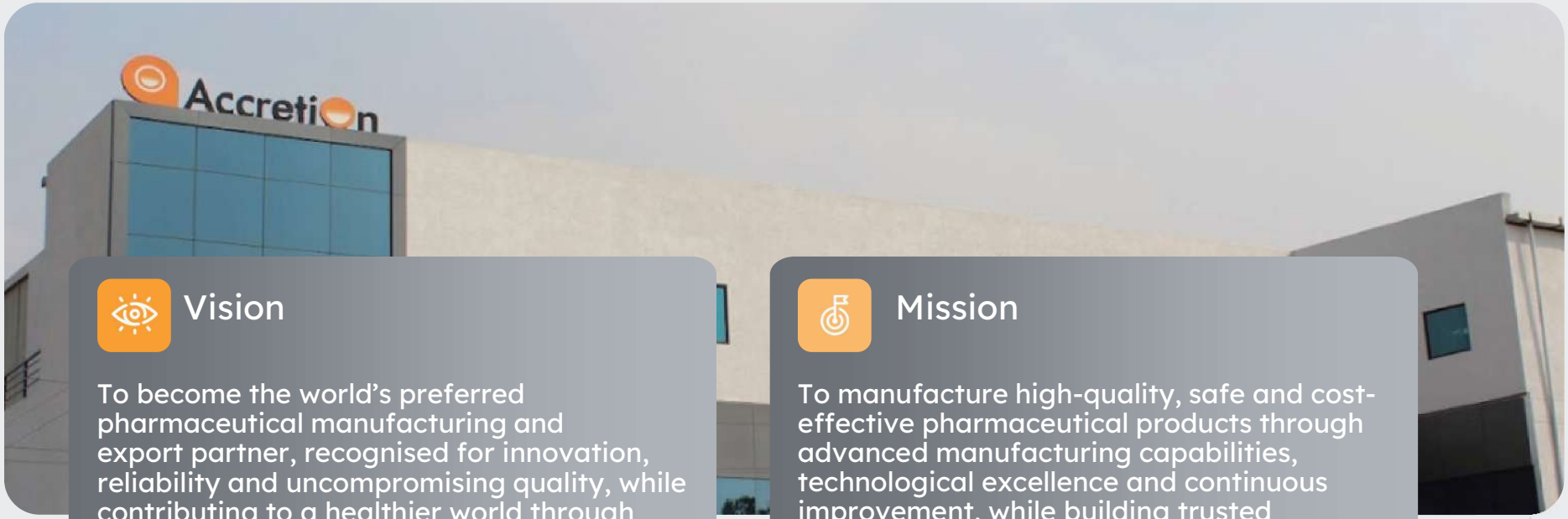
COMPANY **OVERVIEW**



ACCRETION PHARMACEUTICALS LIMITED IN NUTSHELL

Quality Manufacturing. Global Ambition.

Founded in 2012, Accretion Pharmaceuticals Limited has evolved into a growing Indian pharmaceutical enterprise, listed on NSE Emerge in FY 2025–26. With a modern, state-of-the-art manufacturing facility in Ahmedabad, Gujarat, India - the Company delivers diverse pharmaceutical formulations to domestic and international markets, supported by a commitment to quality, regulatory compliance and sustainable growth.



Vision

To become the world's preferred pharmaceutical manufacturing and export partner, recognised for innovation, reliability and uncompromising quality, while contributing to a healthier world through accessible, affordable and effective medicines.

Mission

To manufacture high-quality, safe and cost-effective pharmaceutical products through advanced manufacturing capabilities, technological excellence and continuous improvement, while building trusted partnerships and expanding our global presence to advance healthcare worldwide.

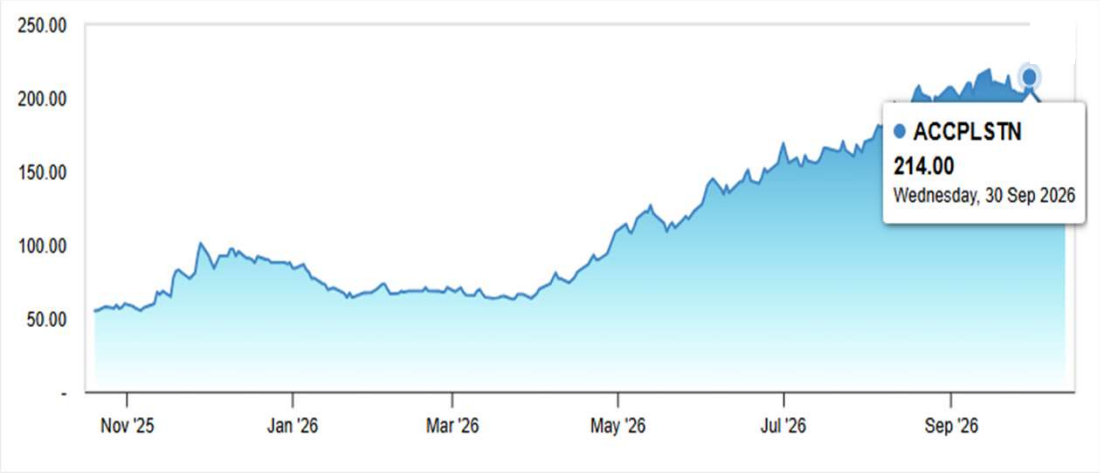
SHAREHOLDING **OVERVIEW**



SHAREHOLDING OVERVIEW

Symbol of Company at NSE Emerge	ACCPL		
Category of Investor	30th September, 2026		
	No. of Shareholders	No. of Shares held	Holding (%)
Promoter Shareholding	9	8172400	73.52 %
Public Shareholding	710	2943600	26.48 %
Total	**719**	**11116000**	**100%**

Stock Information as on 30th September, 2026	
Share Price on NSE (LTP)	₹ 214.00
52 Week High	₹ 220.00
52 Week Low	₹ 54.60
Marker Capitalisation	₹ 214.76 Crore
Index	NIFTY SME EMERGE
Basic Industry	Pharmaceuticals



BUSINESS **OVERVIEW**



OUR FOUNDERS – CLASSROOM TO BOARDROOM

Visionary Leadership. Momentum Built.

What began with shared classrooms and a shared vision has evolved into a growing pharmaceutical enterprise. The founders, who began their journey as Pharmacy students, have transformed their academic expertise into entrepreneurial leadership and pharmaceutical excellence. Their combined experience and complementary strengths continue to shape ACCPL's strategic direction and growth.

Today, Accretion is building a future-ready Pharmaceutical enterprise focused on quality, innovation and sustainable growth.



MR. HARSHAD NANUBHAI RATHOD

Promoter I Executive Director I CFO
16+ years I B.Pharm I M.B.A
Finance I Business I Strategic Leadership



MR. VIVEK ASHOKKUMAR PATEL

Promoter I Managing Director
16+ years I B.Pharm I M.B.A
Management I Strategy I Business Growth



MR. HARDIK MUKUNDBHAI PRAJAPATI

Promoter I Executive Director
16+ years I B.Pharm I M.Pharm
Production I Technical Expertise I Operations



MR. MAYUR POPATLAL SOJITRA

Promoter I Non- Executive Director
14+ years I B.Pharm I M.B.A (London)
International Business I Market Development

One founding vision.

Complementary expertise.

One growing global enterprise.



OUR JOURNEY SO FAR

Accretion®
Pharmaceuticals Limited

01

YEAR 2026

Renewed WHO-cGMP certification and obtained GLP certificate.

02

YEAR 2025

- Listed on the National Stock Exchange (NSE) SME Emerge Platform in 21st May, 2025.
- Received cGMP (Current Good Manufacturing Practices) approval from regulatory. authorities of Cameroon, Malawi and Nigeria for its manufacturing facility.

03

YEAR 2024

Received cGMP (Current Good Manufacturing Practices) approval from regulatory authorities of Rwanda and Congo (DR) for its manufacturing facility.

04

YEAR 2023

- Incorporation of "Accretion Pharmaceuticals Limited" as a Public Limited Company.
- Obtained Certification 9001:2015, Certification 14001:2015 and Certification 22000:2018 from the ICV Assessments Private Limited.
- Renewed WHO-cGMP certification and obtained GLP certificate .

05

YEAR 2022

Received cGMP (Current Good Manufacturing Practices) approval from regulatory authorities of Cambodiya for its manufacturing facility.

06

YEAR 2020

WHO-cGMP (current Good Manufacturing Practices) certification was received, granting the Company cGMP approval from the World Health Organization (WHO).

07

YEAR 2012

Formed as a Partnership Firm in the name and style of "M/s Accretion pharmaceuticals".

CORE STRENGTHS

Built on Quality. Driven by Capability. Positioned for Growth.

QUALITY - DRIVEN MANUFACTURING:

Modern manufacturing infrastructure supported by robust quality management systems, stringent production controls and a commitment to consistency, product quality and regulatory compliance. Our manufacturing capabilities provide a strong foundation for portfolio expansion and growing domestic and international market requirements.

DIVERSE PRODUCT PORTFOLIO:

A broad portfolio of 400+ formulations and 200+ dosage presentations, reflecting our diverse pharmaceutical capabilities and ability to address evolving healthcare needs across domestic and international markets.

CERTIFICATIONS & COMPLIANCE:

A commitment to quality, safety and operational excellence, supported by WHO-cGMP, GLP, FSSAI, FSSC 22000, HALAL, ISO 9001:2015, ISO 14001:2015 and ISO 22000:2018 certifications.

GLOBAL REGULATORY APPROVALS:

Established regulatory access through plant approvals across Cameroon, Congo (DR), Rwanda, Nigeria, Malawi and Cambodia.

EXPANDING GLOBAL FOOTPRINT:

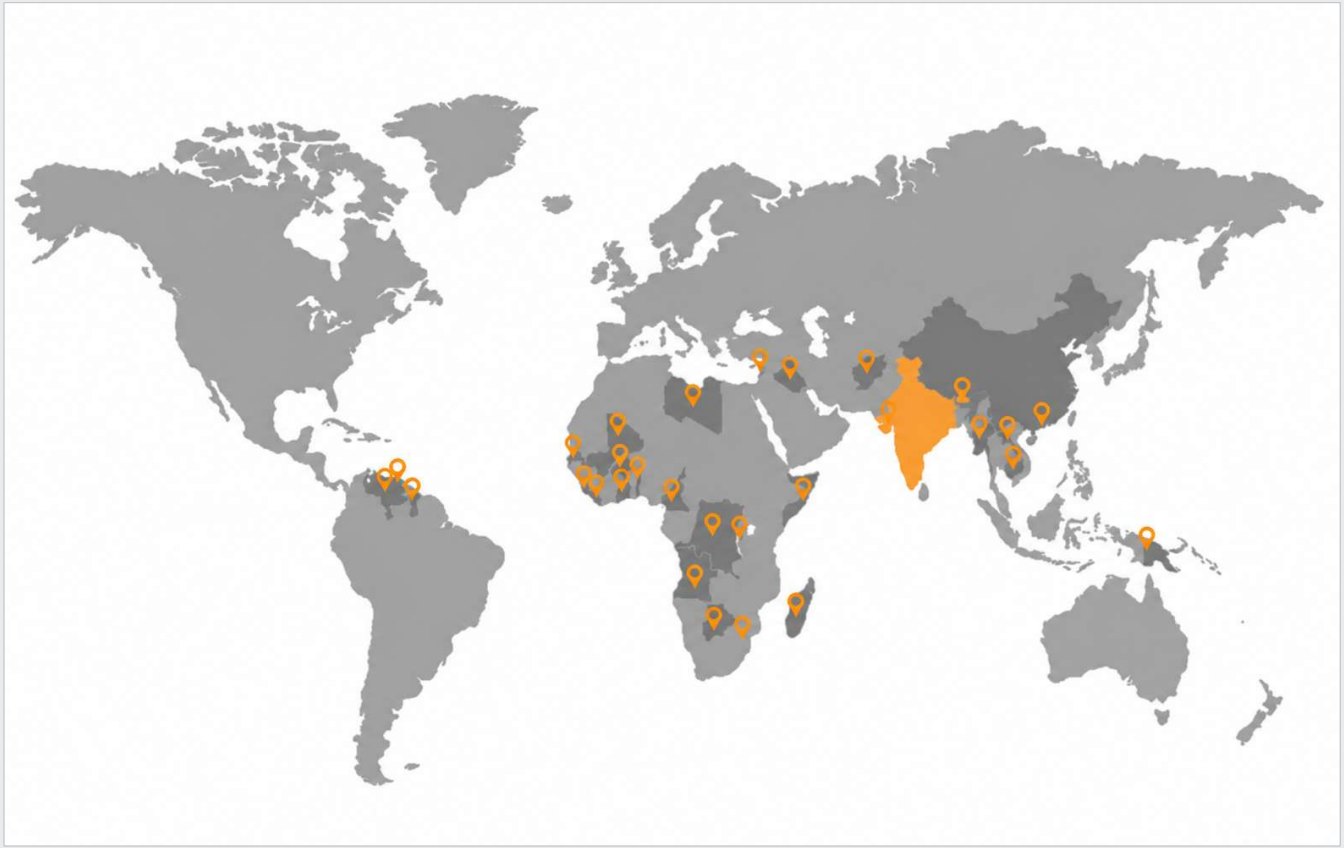
Serving customers across 30+ countries, with an expanding international presence across Africa, Southeast Asia and Latin America. Our growing market reach reflects our focus on building trusted relationships and pursuing new export opportunities.



BUILDING A STRONG PRESENCE SINCE 2012

Accretion® Pharmaceuticals Limited

Presence over 30+ countries across Global Markets.



OUR BUSINESS MODEL

ACCPL operates a diversified business model comprising CDMO Services, Own Brand Exports and Product Development Technology Transfer enabling a balance between stability and strategic growth.

CDMO SERVICES

ACCPL provides Contract Development and Manufacturing (CDMO) services to domestic and international pharmaceutical companies. Its integrated capabilities support product development, scale-up and commercial manufacturing, backed by established quality systems and applicable regulatory standards. This business vertical supports efficient utilisation of manufacturing capacity and contributes to recurring revenue opportunities.

OWN BRAND EXPORTS

ACCPL markets its own branded pharmaceutical formulations across domestic and international markets, leveraging its established brand presence and expanding distribution network. The Company focuses on strengthening market penetration, enhancing brand visibility and broadening its global reach to build lasting customer relationships and support sustainable business growth.

LICENSING / PRODUCT DEVELOPMENT

ACCPL undertakes product development focused on non-infringing formulations, with capabilities to support technology transfer, process scale-up and commercial batch manufacturing based on partner requirements. The Company also offers licensing opportunities for developed Common Technical Document (CTD) dossiers, supporting partners in product registration and market entry.

PRODUCT BY DOSAGE FORMS

Accretion Pharmaceuticals Limited



TABLETS



CAPSULES



ORAL LIQUIDS



EXTERNAL PREPARATIONS

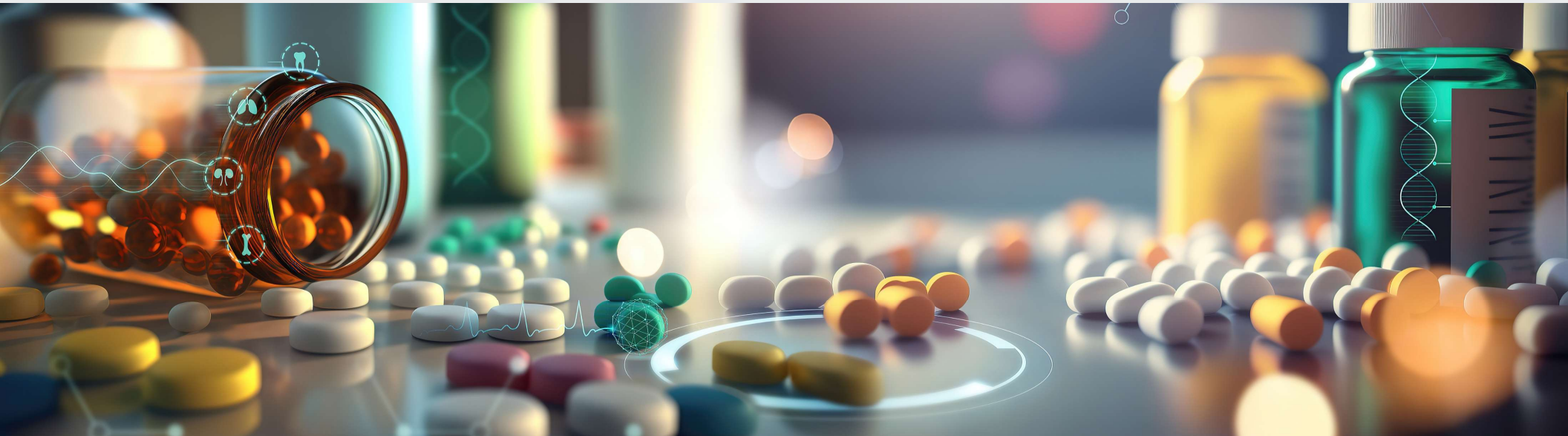


ORAL POWDER

THERAPEUTIC SEGMENT

Accretion®
Pharmaceuticals Limited

Antibiotic	Antibacterial	Antifungal	Anti-Inflammatory	Antihistamine	Antiallergics	Anticold
Anti-diabetic	Cardiac	Psychotropic	Vitamins and Supplement	Antitussives	Aantiparasitic	Aantiemetic
Laxative	Antipruritic	Antiulcer	Antiseptic	Antacid	Anti-Malerial	Anti-Hypertensive



FINANCIAL **HIGHLIGHTS**



FOUNDERS' MESSAGE

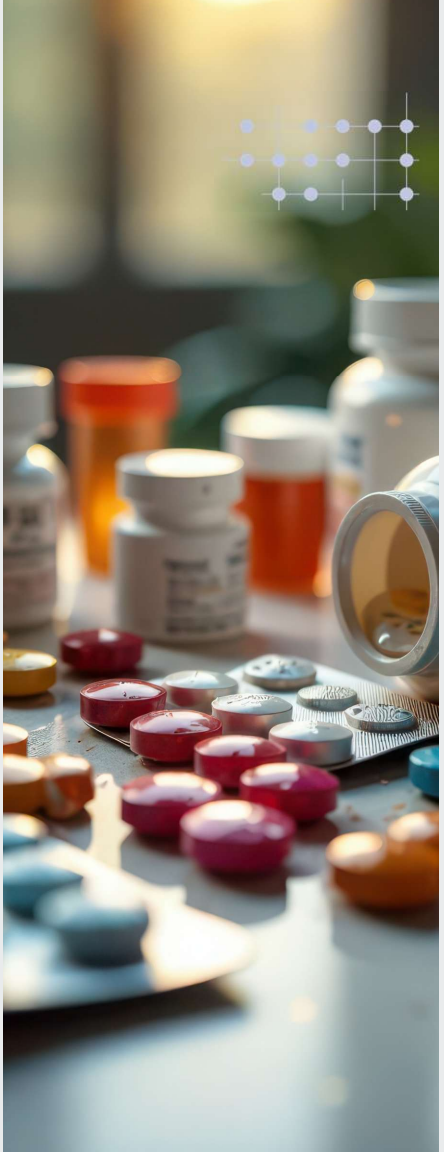


H1 FY27 has been a period of strong growth for Accretion Pharmaceuticals Limited. The Company achieved revenue of ₹55.04 crore, registering 25.83% year-on-year growth. EBITDA (including other income) grew by 72.28% to ₹12.37 crore, while PAT increased by 72.63% to ₹8.20 crore. The performance was supported by improved product mix, sustained demand across key categories and an increase in export contribution to 18.15% from 9.16% in H1 FY26, reflecting our expanding international presence.

Our vision is to become the world's preferred manufacturing and export partner in healthcare, driven by innovation, reliability and uncompromising quality. As we expand our capabilities and global presence, we remain committed to delivering advanced, cost-effective solutions that exceed customer expectations and contribute meaningfully to global healthcare.

Aligned with India's ambition to become the "**Pharmacy of the World**," we continue to strengthen our role in manufacturing and exporting pharmaceutical and wellness products to international markets. Together, we are building a resilient, future-ready organisation focused on sustainable growth, trusted partnerships and long-term stakeholder value.

"Together, we grow with purpose, lead with quality and care for a healthier world."



Accretion®
Pharmaceuticals Limited

PERFORMANCE HIGHLIGHT (H1 FY 2027)

TOTAL INCOME –
₹ 55.04 Crore (25.83%YoY)

EBITDA (including other income) -
₹12.37 Crore (72.28 %YoY)

PAT –
₹8.20 Crore (72.63%YoY)

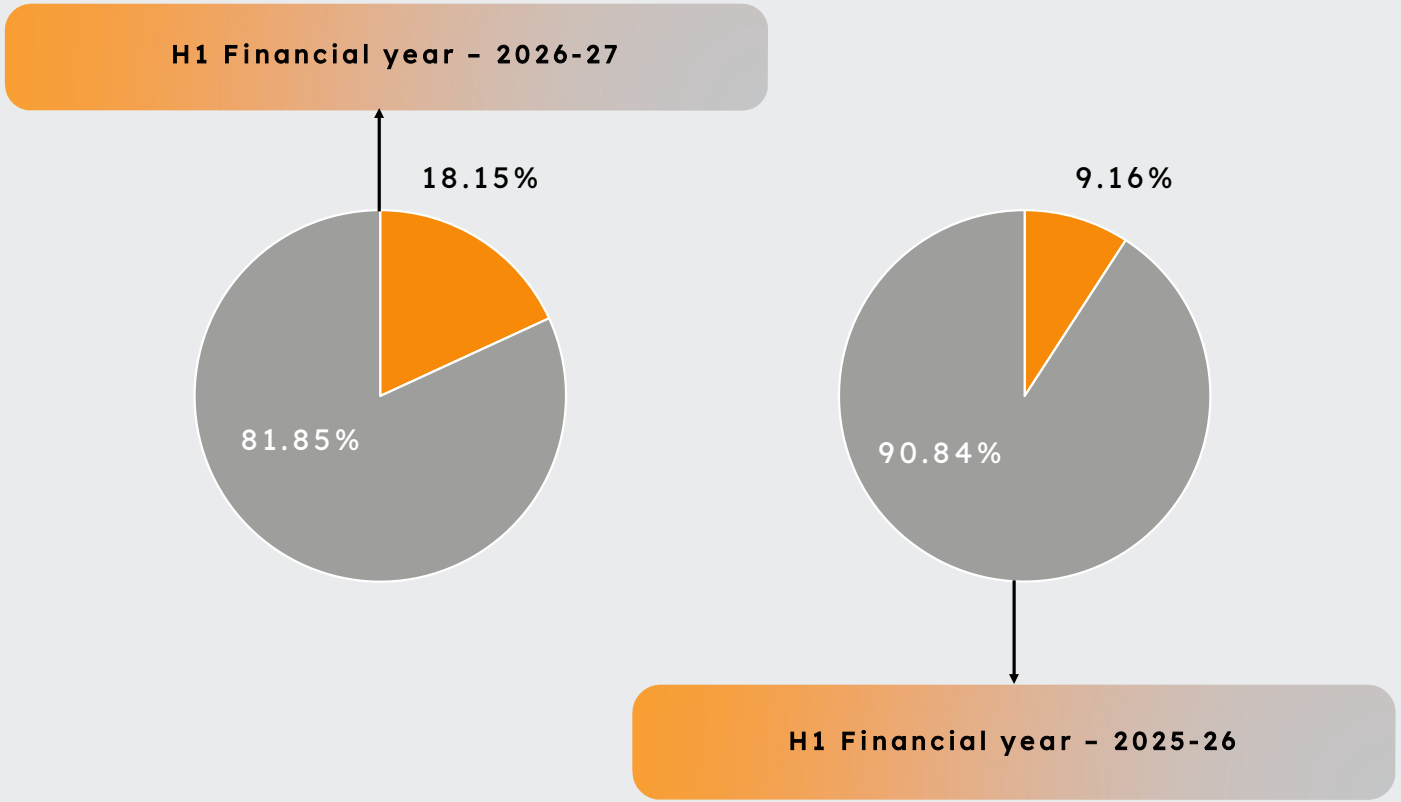
REVENUE BREAKUP (H1 FY 2027)

DOMESTIC SALES - 81.85 %

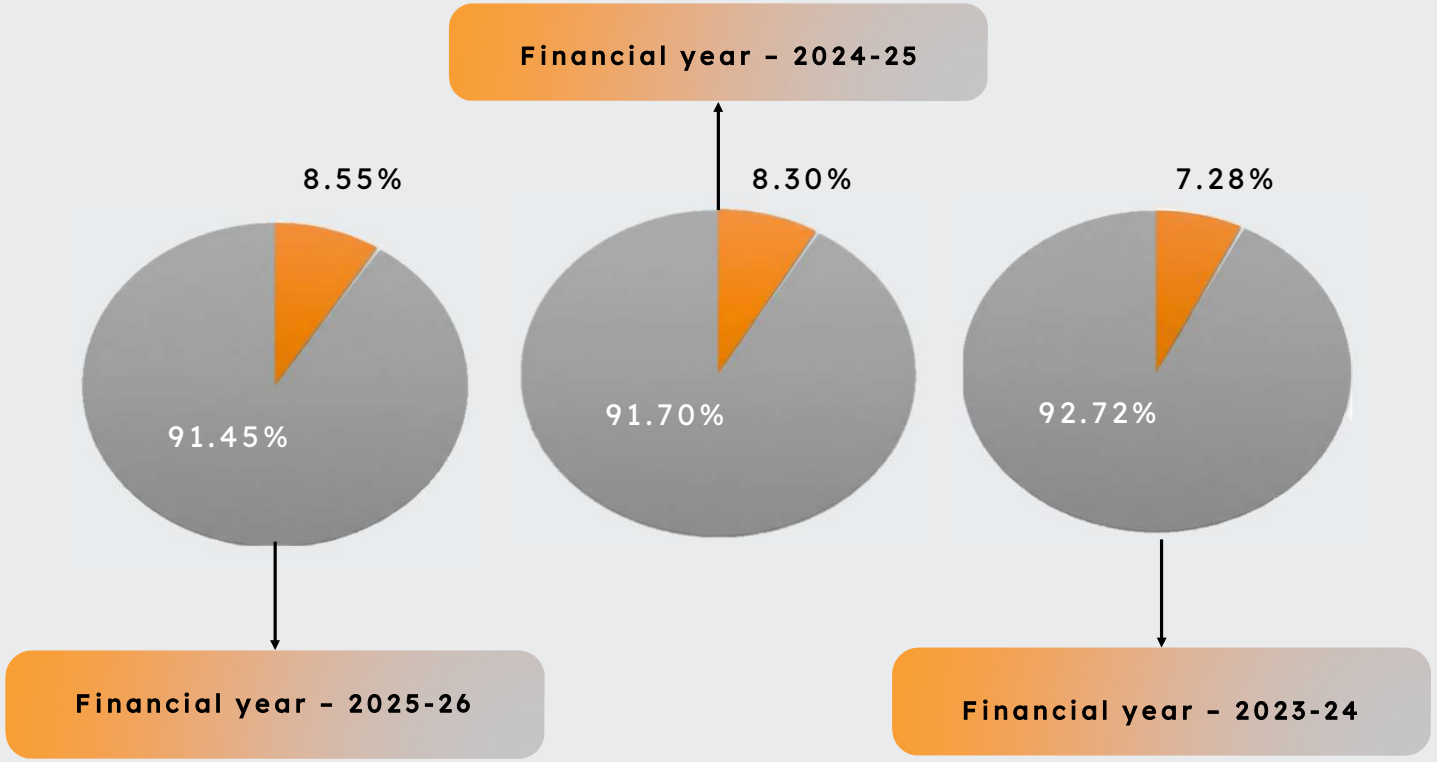
EXPORT SALES - 18.15 %

REVENUE COMPOSITION (HALF YEARLY)

Accretion® Pharmaceuticals Limited



REVENUE COMPOSITION (YEARLY)



PROFIT AND LOSS STATEMENT

Particulars (₹ in Crore)	H1 FY27	H1 FY26	YoY%	H2 FY26	FY26
Income from Operations	**55.04**	**43.74**	**25.83%**	**45.89**	**89.63**
Other Income	0.15	0.11		0.08	0.19
Total Income from Operations	**55.18**	**43.85**	**25.84%**	**45.97**	**89.82**
Raw Materials	37.51	32.16		33.00	65.16
Employee Cost	2.26	2.06		2.43	4.48
Other Expenses	3.04	2.45		2.58	5.04
Total Expenditure	**42.81**	**36.67**	**16.74%**	**38.01**	**74.68**
EBITDA*	**12.37**	**7.18**	**72.28%**	**7.96**	**15.14**
EBITDA Margin* (%)	**22.48%**	**16.42%**	**+606 bps**	**17.35%**	**16.89%**
Depreciation	0.87	0.40		0.81	1.21
Interest	0.65	0.37		0.48	0.85
Exceptional Item (Gain) / Loss	0.00	0.00		0.00	0.00
Profit Before Tax	**10.85**	**6.41**	**69.27**	**6.67**	**13.08**
Tax	2.65	1.66		1.76	3.41
Profit After Tax	**8.20**	**4.75**	**72.63%**	**4.92**	**9.67**
Profit After Tax Margin%	**14.90%**	**10.87%**	**+403 bps**	**10.72%**	**10.79%**
EPS (In ₹)	**7.38**	**4.61**	**60.09%**	**4.42**	**9.03**

* Incl. Other Income

Revenue from operations increased by 25.83% YoY to ₹55.04 crore, supported by business expansion, volume growth, an improved product mix and customer additions.

EBITDA (including other income) grew by 72.28% to ₹12.37 crore, with the margin improving to 22.48% from 16.42%.

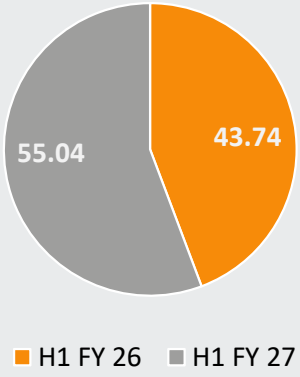
PAT increased by 72.63% to ₹8.20 crore, with PAT margin improving to 14.90% from 10.87%.



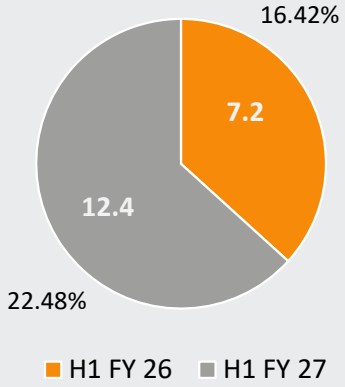
FINANCIAL HIGHLIGHTS – HALF YEARLY

Accretion Pharmaceuticals Limited

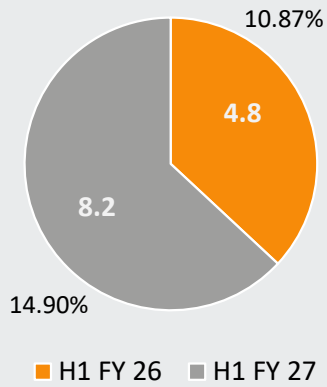
REVENUE (₹ in Crore)



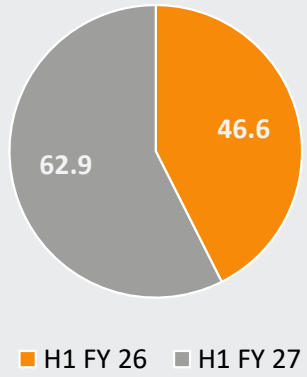
EBITDA (₹ in Crore)/ Margin (%)



PAT (₹ in Crore)/ Margin (%)



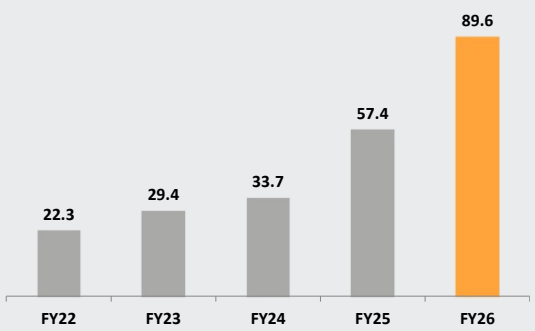
Net Worth (₹ in Crore)



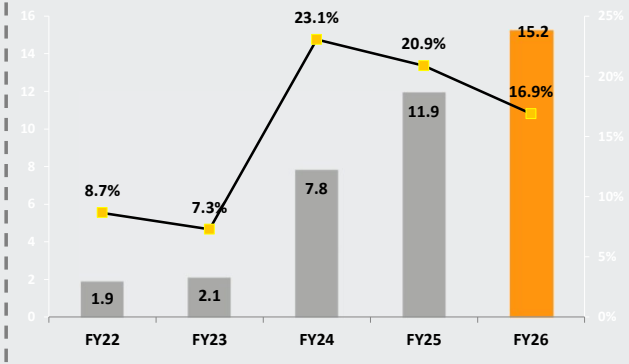
FINANCIAL HIGHLIGHTS – ANNUALLY (FY26)

Accretion® Pharmaceuticals Limited

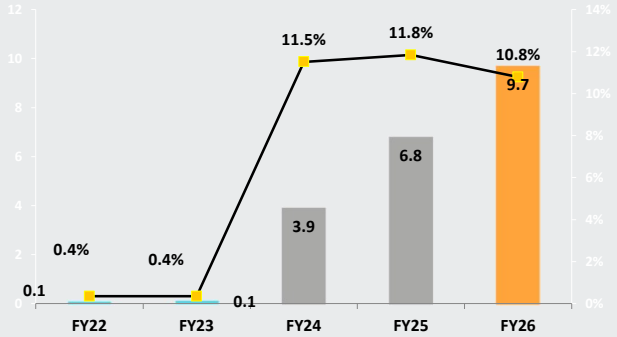
Revenue (₹ Cr)



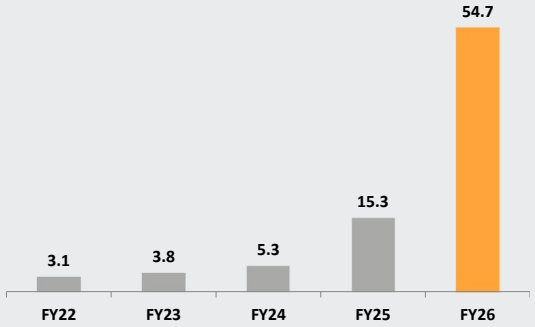
EBITDA (₹ Cr) / Margin (%)



PAT (₹ Cr) / Margin (%)



Net Worth (₹ Cr)



STRATEGIC **ROADMAP**



STRATEGIC ROADMAP

CAPEX – The proposed capital expenditure involves leasing additional land adjacent to the existing facility and investing in new machinery and equipment to expand production capacity. This investment will support infrastructure development, improve operational efficiency, and enable the company to meet growing market demand. The expansion will strengthen manufacturing capabilities and create a strong foundation for sustainable business growth and long-term value creation for investors.

Product Portfolio Diversification – Expanding ACCPL portfolio across multiple formulations, dosage forms, and therapeutic segments to capture wider market opportunities. Introducing new products based on market demand will strengthen the company's competitive position, increase customer reach, diversify revenue streams, and support sustainable business growth.

Own-Brand Development – Building and expanding ACCPL's own pharmaceutical brands through focused product development, brand promotion, and wider market penetration. Increasing the share of own-brand products will help strengthen brand value, improve market positioning, create recurring business opportunities, and support better long-term profit margins.

Global Market Expansion – Entering new international markets through product registrations, regulatory approvals, and strategic export partnerships. Expanding geographical presence will provide access to new customer bases, reduce dependence on existing markets, diversify revenue sources, and create significant opportunities for long-term revenue growth.

Strategic Marketing & Distribution – Expanding ACCPL's domestic and international distribution network through new channel partners, distributors, and strategic business alliances. Strengthening market coverage and product promotion will drive higher sales volumes, improve brand visibility, increase market share, and support sustainable revenue and profitability growth.

NSE



Accretion®
Pharmaceuticals Limited

LISTED ON NSE EMERGE

THANK YOU.

ACCRETION PHARMACEUTICALS LIMITED
CS ROSHNI SHAH | COMPANY SECRETARY & COMPLIANCE OFFICER
E-MAIL: COMPLIANCE@ACCRETIONPHARMA.COM
WWW.ACCRETIONPHARMA.COM