

APTUS PHARMA LIMITED

To,
Corporate Relation Departments
The BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400001

SECURITY CODE: 544529
SCRIPT SYMBOL: APPL
ISIN: INE15XJ01010

Subject: Outcome of the Board Meeting held on October 20, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today, i.e., Tuesday, October 20, 2026, inter alia, considered and approved the following:

The Unaudited Financial Results of the Company for the half year ended September 30, 2026, along with the Limited Review Report issued by the Statutory Auditors, have been approved by the Board of Directors. The copy of the same is enclosed herewith as Annexure.

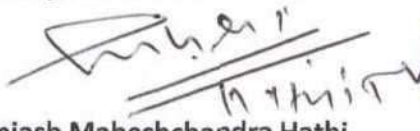
Further, in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the shares of the Company will open from 23rd October, 2026. for the Designated Persons and their immediate relatives.

The meeting of the Board of Directors commenced at 05:00 PM (IST) and concluded at 06.10 PM (IST)

You are requested to kindly take the same on record and disseminate the information on your website.

Thanking you,

Yours faithfully,
For Aptus Pharma Limited


Tejash Maheshchandra Hathi
Managing Director
DIN: 03151221



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE APTUS PHARMA LIMITED FOR THE PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors
Aptus Pharma Limited
(Formerly Known as Aptus Pharma Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Aptus Pharma Limited** ("the Company") for the half year ended 30th September, 2026, attached herewith being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
2. The preparation of statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, in accordance with the recognition and measurement principles laid down in Accounting Standards 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"). Our responsibility is to issue a report on these financial results based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with the applicable accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Rajkot

Date: 20th October, 2026



FOR, A B K B & Co.
Chartered Accountant
FRN: 136695W

Basdevi Maulik S.
(CA Maulik S. Bagdai)
Partner

MEM. NO. 135216
UDIN: 261352162V/MART4865

ABKB & CO.
CHARTERED ACCOUNTANTS

APTUS PHARMA LIMITED

(Formerly Known as Aptus Pharma Private Limited)

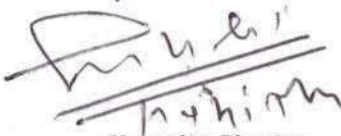
CIN: U24230GJ2010PLC061957

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT ON 30TH SEPTEMBER 2026

(Rs. In Lacs)

PARTICULAR	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Fund		
(a) Share Capital	1,715.00	686.00
(b) Reserves & Surplus	1,127.27	1,648.62
(c) Share Application Money	-	-
Total Shareholder's Fund	2,842.27	2,334.62
(2) Share Money Pending Allotement		
(3) Non-current Liabilities		
(a) Long term borrowings	704.27	52.16
(b) Deferred tax liabilities	-	-
(c) Other Long term liabilities	-	-
(d) Long Term Provisions	36.12	36.12
Total of Non-Current Liabilities	740.39	88.28
(4) Current Liabilities		
(a) Short Term Borrowings	506.84	666.00
(b) Trade Payables		
(i) Total outstanding dues to micro and small enterprise	767.82	467.43
(ii) Total outstanding dues to other creditors	145.77	347.86
(c) Other Current Liabilities	188.36	273.40
(d) Short Term Provisions	263.97	175.89
Total of current Liabilities	1,872.77	1,930.58
Total [(1) + (2) + (3) + (4)]	5,455.43	4,353.48
II. ASSETS		
(1) Non Current Assets		
(a) Property Plant and equipments & Intangible Assets		
(i) Property Plant And Equipments	312.45	271.41
(ii) Intangible Asset	5.43	5.48
(iii) Capital Work in Progress	-	-
(iv) Intangible asset Under development	-	-
(b) Non current Investments	-	-
(c) Deferred Tax Asset(net)	10.14	9.19
(d) Long Term Loans And Advances	-	-
(e) Other Non-current Assets	131.59	543.78
Total of Non-Current Assets	459.62	829.86
(2) Current assets		
(a) Current Investments		
(b) Inventories	1,625.30	1,356.88
(c) Trade Receivables	2,864.23	1,876.01
(d) Cash and Cash Equivalents	180.18	102.71
(e) Short term loans and advances	326.12	179.50
(f) Other Current Assets	-	8.52
Total of Current Assets	4,995.82	3,523.62
Total[(1) + (2)]	5,455.43	4,353.48

For and on behalf of
Aptus Pharma Limited


Managing Director
Tejas Hathi
DIN : 03151221



Place : Rajkot
Date : 20th October, 2026

APTUS PHARMA LIMITED

(Formerly Known as Aptus Pharma Private Limited)

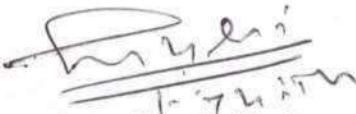
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR HALF YEAR ENDED ON 30TH SEPTEMBER 2026

(Rs. In Lacs)

PARTICULARS	As at 30/09/2026 (Unaudited)	As at 30/09/2025 (Unaudited)	As at 31/03/2026 (Audited)
INCOME			
I. Revenue From Operation	4,892.04	1,437.75	4,657.46
II. Other Income	3.60	1.22	13.35
III. Total Income(I+II)	4,895.64	1,438.97	4,670.81
IV. Expenses:			
(a) Cost of Material Consumed	-	-	-
(b) Purchase Of Stock - in - Trade	3,080.93	911.43	2,788.05
(c) changes in Inventories	(268.42)	(329.35)	(651.07)
(d) Employee Benefit Cost	399.69	230.43	520.54
(e) Finance Cost	75.30	45.30	79.82
(f) Depreciaion And Amortization Cost	34.61	16.12	40.80
(g) Other Expense	890.87	329.93	1,255.21
Total Expenses [(a) to (g)]	4,212.98	1,203.85	4,033.35
V. Profit Before Exceptional And Extraordinary items and tax (III-IV)	682.66	235.11	637.46
VI. Exceptional Items			
VII. Profit Before Extraordinary Items and Tax (V-VI)	682.66	235.11	637.46
VIII. Extraordinary Items			-
IX. Profit Before Tax (VII-VIII)	682.66	235.11	637.46
IX. Tax Expense			
(1) Current Expense	175.95	60.00	170.22
(2) Deferred Tax	(0.95)	(0.99)	(1.83)
(3) Prior Period Taxation Adjustments	-	1.42	7.08
X. Profit (Loss) For the period From Continuing Operations (VIII-IX)	507.66	174.69	461.99
XI. Profit/(Loss) For the period from Discontinuing Operations			
XII. Tax Expense Of Discontinuing Operations			
XIII. Profit/(loss) From Discontinuing Operations(XII-XIII)			
XV. Profit(loss) For the period(XI-XIV)	507.66	174.69	461.99
XIV. Earning Per Share :			
(1) Basic (EPS Not annulised for Half Year ended)	2.96	1.37	3.11
(2) Diluted (EPS Not annulised for Half Year ended)	2.96	1.37	3.11

For and on behalf of
Aptus Pharma Limited


Managing Director
Tejas Hathi
DIN : 03151221



Place : Rajkot
Date : 20th October, 2026

APTUS PHARMA LIMITED
(Formerly Known as Aptus Pharma Private Limited)
CIN: U24230GJ2010PLC061957

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. In Lacs)

PARTICULARS	FOR THE YEAR/PERIOD ENDED	
	As at 30/09/2026 (Unaudited)	As at 31/03/2026 (Audited)
I CASH FLOW FROM OPERATING ACTIVITIES:		
Net Surplus/ (Deficit) before tax	507.66	461.99
Add:		
Depreciation	34.61	40.80
Provision for Tax	175.00	175.48
Interest Income	(3.60)	(13.35)
Interest Paid	75.30	79.82
	788.97	744.74
Operating cash before working capital changes	788.97	744.74
(Increase)/ Decrease in operating assets :		
Inventories	(268.42)	(651.07)
Trade Receivables	(988.22)	(1,312.07)
Loans and Advances	(146.62)	(4.86)
Other Current Assets	7.57	(0.71)
Other Non current Assets	-	-
Trade Payables	98.30	684.41
Other Current Liabilities	(85.04)	86.68
Long term Liabilities	-	-
Short-term Provisions	88.08	0.28
Long-term Provisions	-	11.14
Cash generated from operations	(505.38)	(441.47)
Less: Tax paid	175.00	118.81
Net cash flow from operating activities (I)	(680.38)	(560.28)
CASH FLOW FROM INVESTING ACTIVITIES:		
Interest Income	3.60	13.35
Purchase of Fixed Assets	(77.29)	(218.64)
Subsidy Received	-	-
Sale of Fixed Assets	1.70	-
Change in Non Current Assets	412.19	(431.81)
Net cash flow from Investing activities (II)	340.20	(637.10)
CASH FLOW FROM FINANCING ACTIVITIES:		
Increase / (Decrease) in Share Capital	-	1,176.01
Increase / (Decrease) in Capital Reserves	-	-
Increase / (Decrease) in Long Term Borrowings	652.11	(209.88)
Increase / (Decrease) in Other Long Term Liabilities	-	-
Increase / (Decrease) in Short Term Borrowings	(159.16)	(107.64)
Interest Paid	(75.30)	(79.82)
Net cash Flow from Financing activities (III)	417.65	778.67
Net increase/(decrease) in cash and cash equivalents: (I+II+III)	77.47	(418.71)
Opening Cash/cash equivalents	102.71	521.43
Closing Cash/cash equivalents	180.18	102.71

Notes:

1. The above Cash flow statement has been prepared under the indirect method set out in accounting standard-3, "Cash Flow statement" notified under section of the Companies Act 2013, read together with paragraph 7 of the companies (Accountants) Rules 2014.

For and on behalf of
Aptus Pharma Limited

Managing Director
Tejas Hathi
DIN : 03151221



Aptus Pharma Limited

CIN: U24230GJ2010PLC061957

Notes to Financial Results

1. The unaudited financial results for the half year ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 20th October, 2026.
2. The financial results have been prepared in accordance with the applicable interim financial reporting standard, the other applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
3. Earnings per share (EPS) has been computed in accordance with Accounting Standard (AS) 20, Earnings Per Share. Basic and diluted earnings per share have been calculated based on the profit attributable to equity shareholders and the weighted-average number of equity shares outstanding during the respective periods. The EPS for the half-years ended 30 September 2026 and 30 September 2025 has not been annualised.

In May 2026, the Company issued 102.90 lakh bonus equity shares to its existing shareholders in the ratio of 3:2, resulting in a total of 171.50 lakh outstanding equity shares. In accordance with AS 20, the EPS for all periods presented in these interim financial statements has been adjusted retrospectively to reflect the bonus issue as if the bonus shares had been outstanding from the beginning of the earliest period presented. Accordingly, the comparative EPS figures have been restated.

4. The company is primarily engaged in the business of marketing, and distribution of finished pharmaceutical formulations, which in the context of Accounting Standard 17 on segment Reporting on "Segment Reporting" not applicable.
5. The previous year/periods figures have been regrouped/reclassified wherever necessary to correspond with the current period classification for the comparison.
6. The financial results should be read together with the accompanying statement of assets and liabilities, statement of cash flows and the relevant notes forming part of these results.

7. Preferential Issue of Equity Shares:

During the half year under review, the Members of the Company, at their Annual General Meeting held on 14th September, 2026, approved the issuance and allotment of 16,02,870 equity shares of face value of INR 10/- each, at an issue price of INR 280/- (including premium of INR 270/-), aggregating to an amount INR 44,88,03,600/- on a

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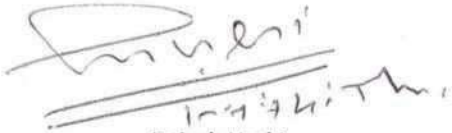
preferential basis, in accordance with the applicable provisions of the Companies Act, 2013 and the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, subject to receipt of requisite regulatory and statutory approvals.

The Company has submitted an application to BSE Limited for obtaining in-principle approval for the proposed preferential issue, which is presently under process.

As on the date of approval of these financial results by the Board of Directors, the Company has neither received any share application money nor allotted any equity shares pursuant to the aforesaid preferential issue. Accordingly, no amount has been recognised in the equity share capital or securities premium account of the Company in respect of the proposed preferential issue in the financial results for the half year ended 30th September, 2026.

For and on the behalf of
Aptus Pharma Limited
CIN: U24230GJ2010PLC061957

Place: Rajkot
Date: 20/10/2026



Tejash Hathi
Managing Director
DIN: 03151221



Since
2011



Aptus Pharma Limited

Connecting.....Life

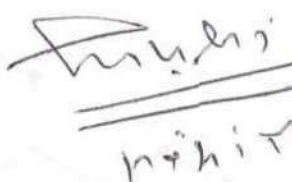
PRESS RELEASE

Aptus Pharma: From Regional Player to Emerging National Pharma Company; Strong H1 Performance Fuels Long-Term Vision

Aptus Pharma is rapidly emerging as a promising national pharmaceutical company, marking a significant milestone in its growth journey with an impressive half-yearly revenue of ₹48.92 crore, EBITDA 7.68 Crore and Profit After Tax (PAT) exceeding ₹5.07 crore reflecting nearly 2x year-on-year revenue growth. The strong financial performance highlights the company's accelerating business momentum, operational strength and commitment to sustainable profitability. Transforming from a regional pharmaceutical player into an emerging national enterprise, Aptus Pharma is targeting 46% geographic coverage across India by March 2027, further strengthening its nationwide footprint and market presence.

With a vision extending well beyond immediate business milestones, Aptus Pharma aspires to build a future-ready, fully integrated pharmaceutical enterprise for the coming decades. Its long-term strategy focuses on developing manufacturing capabilities, building strong and trusted pharmaceutical brands, expanding its pan-India distribution network and gradually establishing a presence in global markets. Backed by financial discipline, strategic expansion and a commitment to long-term value creation, Aptus Pharma is laying the foundation to become a nationally recognized pharmaceutical company with enduring growth potential and global aspirations.

Disclaimer – Forward-Looking Statements Certain statements in this document relating to the Company's future business prospects, growth plans, financial performance and outlook are forward-looking statements based on the Management's current expectations, estimates and assumptions. Actual results may differ materially due to various risks, uncertainties, market conditions, regulatory changes and other factors beyond the Company's control. The Company makes no representation or assurance regarding the achievement of such expectations and undertakes no obligation to update or revise these statements, except as required under applicable laws, including the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.






Aptus Pharma Limited

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Management Commentary – Aptus Pharma

“We are pleased to report a strong H1 performance, with revenue of ₹48.92 crore, EBITDA of ₹7.68 crore, PAT of over ₹5.07 crore, reflecting nearly twofold year-on-year revenue growth.

Aptus Pharma continues its transition from a regional pharmaceutical company towards a broader national presence. As part of our planned expansion, we are targeting 46% geographic coverage across India by March 2027.

Our long-term focus remains on strengthening our product portfolio, expanding our distribution network, developing manufacturing capabilities and exploring opportunities in international markets.

We remain committed to operational excellence, financial discipline, regulatory compliance and sustainable business growth, while pursuing our expansion plans in a phased and responsible manner, subject to market conditions and applicable regulatory requirements.”



MR. TEJASH HATHI

Managing Director

APTUS PHARMA LIMITED

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Tejash Hathi


Since
2011



Aptus Pharma Limited

Connecting.....Life

From Regional Player to Emerging National Pharma Company

Strong H1 Performance Fuels Long-Term Vision

H1 Revenue 2026 - 27:



₹48.92 Crore

Strong Revenue
Foundation

H1 Profitability 2026 - 27:

EBITDA - Half year
₹7.68 Crore

PAT - Half year
₹5.07+ Crore



Nearly 2X
YoY Revenue Growth

Accelerating
Business Momentum

Pan India by
March 2029



Long-Term Vision

Strong financial performance reflects accelerating business momentum, operational strength, and sustainable profitability.



Develop manufacturing
capabilities



Build strong and
trusted pharmaceutical
brands



Expand pan-India
distribution network



Establish a gradual
presence in global
markets

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