

APTUS PHARMA LIMITED

Date: 23rd October 2026

To,
The BSE Ltd
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400001

SECURITY CODE: 544529
SCRIPT SYMBOL: APPL

Sub: Intimation of Investor Presentation under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Please find enclosed herewith the investor presentation on the financial results of the Company for the half year ended 30th September, 2026.

The presentation is also being uploaded on the website of the company i.e. www.aplus-pharma.com

You are requested to kindly take the above information on your records.

Thanking you,

Yours faithfully

For Aptus Pharma Limited

Hathi Tejash
Maheshchandra

Digitally signed by Hathi
Tejash Maheshchandra
Date: 2026.10.23
16:44:03 +05'30'

Tejash Maheshchandra Hathi
Managing Director
DIN: 03151221

Encl.: Investor Presentation

INVESTOR PRESENTATION



Aptus Pharma Limited

Connecting.....Life

We Deliver
Quality & Innovation to
Redefine **Human Lives**

Disclaimer & Forward-Looking Statements

This Investor Presentation has been prepared by Aptus Pharma Limited (“the Company”) for general information purposes only. The information contained herein is based on the Company's records, management estimates, current expectations and assumptions and is subject to change without notice.

The financial information presented herein for the half-year ended 30th September, 2026 is based on the financial results prepared in accordance with the applicable Accounting Standards (AS) prescribed under the Companies (Accounting Standards) Rules, 2021, and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Certain statements in this presentation, including those relating to future business plans, expansion, growth prospects, strategies, projections and business outlook, may constitute forward-looking statements. Such statements are based on management's current expectations and assumptions and are subject to known and unknown risks, uncertainties and other factors that may cause actual results, performance or achievements to differ materially from those expressed or implied. Accordingly, no assurance can be given that such expectations or plans will be realised.

This presentation does not constitute an offer, invitation or recommendation to buy, sell or hold any securities of the Company and should not be relied upon as the sole basis for any investment decision.

While reasonable care has been taken in preparing this presentation, the Company makes no representation or warranty, express or implied, regarding the accuracy, completeness or future reliability of the information contained herein. Neither the Company nor its Directors, officers, employees or advisors shall be liable for any loss or damage arising from reliance on this presentation, except as provided under applicable law.

The Company undertakes no obligation to publicly update or revise any forward-looking statements to reflect subsequent events or circumstances, except as required under applicable law.

Leader vision



Mr. Tejash Hathi
Managing Director

At Aptus Pharma Limited, our vision is to build a future where quality healthcare solutions are accessible, reliable, and driven by innovation. We aspire to be a globally trusted pharmaceutical organization, recognized for excellence, integrity, and sustainable growth.

Our focus is on continuously strengthening our capabilities, embracing innovation, and setting new benchmarks in pharmaceutical excellence. Through a commitment to quality and responsible progress, we aim to create lasting value for patients, healthcare professionals, partners, and communities.

With a future-oriented mindset, we are dedicated to shaping a healthier tomorrow—where growth is aligned with purpose, progress is guided by responsibility, and success is measured by the positive impact we create.

Driven by purpose. Defined by quality. Focused on the future.

Key USPs of APPL

- **Diversified Therapeutic Presence**

APPL offers a wide range of pharmaceutical, OTC and Wellness products across different therapeutic segments, helping meet various healthcare needs.

- **Scalable Growth Strategy**

The company focuses on expanding its product portfolio, geographic expansion to strengthening market presence, and exploring new business opportunities for long-term growth by exploring all possible business verticals in healthcare and pharmaceutical

- **Quality-Focused Approach**

APPL emphasizes maintaining high-quality standards, product safety, and consistency to deliver reliable products and build customer trust.

- **Experienced Promoters and Professional Management**

The company is guided by experienced promoters and skilled professionals who contribute industry knowledge, strategic planning, and effective decision-making.



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Company Overview

Aptus Pharma Ltd., established in 2010, is a fast-growing player in India's pharmaceutical sector, driven by a strong focus on brand building and market expansion. The company is engaged in developing and promoting high-quality pharmaceutical brands across diverse therapeutic segments, earning trust among healthcare professionals and consumers.



Aptus partners with WHO-GMP certified manufacturers to ensure quality, scalability, and efficiency, enabling agile growth in competitive markets. With a growing presence across multiple states, the company has built a robust network of doctors, distributors, and healthcare professionals, supported by a dedicated field force.

Aptus offers a diversified portfolio of 300+ formulations spanning chronic, acute, and wellness segments. Its business is strategically structured across key verticals: the Pharma Formulation Vertical, which drives core revenues through prescription-based therapies and strong doctor engagement; the OTC Vertical, focused on consumer healthcare and wellness products; and the Global Vertical, which expands international reach while contributing to revenue through exports and related service income.

As a Public Limited Company listed on the BSE SME platform, Aptus Pharma Ltd. continues to strengthen its position with a vision of delivering accessible, affordable, and high-quality healthcare solutions while driving sustainable and scalable growth

Core Values



Quality



Trustworthiness



Commitment



Hardwork

Core Purpose

We Deliver
**Quality &
Innovation
To Redefine
Human Lives**

BRAND PROMISE

"We committed to healthcare and healthcare professionals." Aptus Pharma pledges to uphold the highest standards in contributing to the well-being of individuals and supporting the healthcare community.



BUSINESS OVERVIEW



Business Structure & Verticals

Pharma Formulation

The Pharma Formulation vertical will remain a core revenue-generating business of Aptus Pharma. The business model is primarily focused on promoting branded generic formulations through a strong medical and sales network.

Revenue generates through prescription generation by promoting branded generic products to doctors.

The major therapeutic focus will be divided into: **Acute - Chronic target therapies**

Acute therapies – products for short-term and immediate treatment requirements.

Chronic therapies – products for long-term conditions requiring continuous treatment and repeat prescriptions.

The objective is to build strong brands, increase doctor coverage, expand the product portfolio and strengthen prescription-driven revenue across existing and new markets.

Consumer Products

The Consumer Products vertical will focus on developing Aptus as a consumer healthcare, wellness and personal-care brand.

Revenue will be generated by promoting OTC, wellness, personal-care and self-care products directly through traditional trade channels and, progressively, through a proposed e-commerce/D2C platform.

The key product categories will include: Skin Care, Face Care, Hair Care, Personal Hygiene, Wellness Products
Self-Care OTC Products

The strategy will be to build consumer-facing brands with repeat purchases and wider retail penetration, while using e-commerce to reach customers directly across India.

International Market & Export Services

The International Business vertical will initially generate revenue through domestic merchant exporters and export-related services.

facilitate international business by connecting overseas opportunities with associated manufacturing partners and generating service income from business provided to associated manufacturers or exporters.



45,000+
Retail availability



300+
Formulations across multiple therapies



250+
Distributors - Sub-Distributor



10,000+
Doctor relationships supporting prescription generation



150+
Industry Professionals



15+
Therapeutic Segments



50,000+
Prescriptions Every day



2
Loan Licence Manufacturing Facility in Gujarat

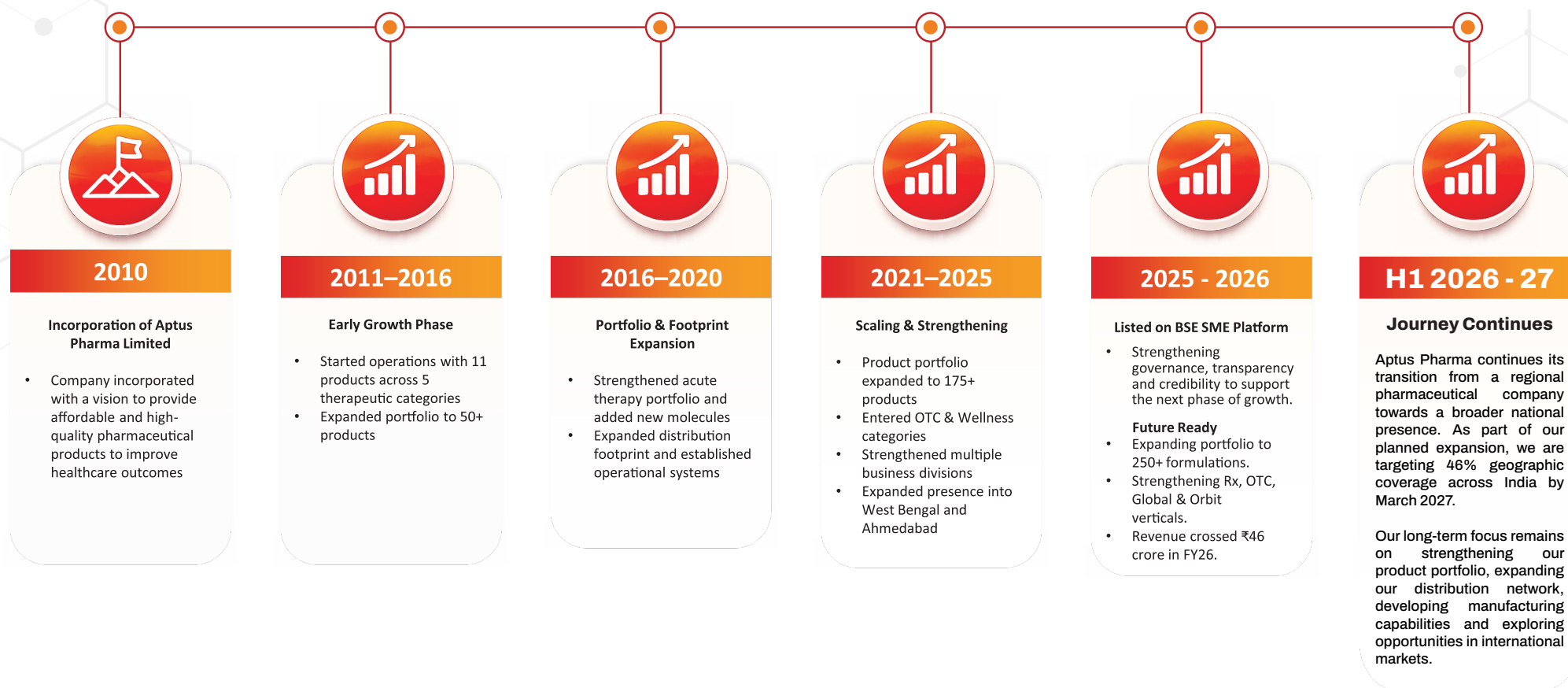


10+
Contract Manufacturing Agreements



3
NABL Accredited Associate Lab

Journey / Key Milestones



Our Leadership & Management



TEJASH M. HATHI
Managing Director

- Associated with Aptus since inception
- Over two decades of extensive experience in the pharmaceutical industry
- Leads corporate strategy and growth initiatives



GHANSHYAM V. PANSURIYA
Chief Executive Officer

- 15+ years industry experience
- Responsible for sales execution, distribution expansion and market penetration.
- Drives operational excellence. and business growth across domestic markets.



KAPIL H. CHANDARANA
Chief Financial Officer

- 16+ Experienced in finance, accounting and commercial operations.
- Oversees financial planning, compliance, budgeting and capital allocation.
- Plays a key role in strengthening financial controls and operational efficiency



MR. NIRAV J. PANDYA
Vice President-Pan-India Operations

- 27+ years in pharmaceutical sales and channel management.
- Leads nationwide sales operations and distributor network development.
- Responsible for market expansion, field-force productivity and business scaling



RIDDHISH N. TANNA
Non-Executive Director

- Over 30 years of experience in healthcare management, administration and quality systems
- Holds qualifications in Homeopathic Medicine & Surgery, M.D. (Homeopathy) and MBA in Hospital Management
- Certified in healthcare quality implementation and associated with national healthcare quality initiatives

Our Leadership & Management



CHETAN S. LALSETA
Non-Executive Director

- Practicing consultant dermatologist with over 20 years of clinical experience
- Holds M.B.B.S. and M.D. (Skin & V.D.) from Saurashtra University
- Associated with leading hospitals including Wockhardt Hospital and Sterling Hospital, Rajkot



JYOTIBEN H. CHANDARANA
(DIN: 10607059)
Director

- Mrs. Jyotiben Chandarana, aged 67 years, is associated with the Company as a Non-Executive Director since May 2024.
- She has completed her Secondary School in the year 1977.
- She is having more than 5 years experience in handling admin and accounts department.



VIKAS R. JOBANPUTRA
Independent Director

- Three decades of experience in operations, business development and industrial marketing
- Expertise in project and equipment sales, techno-commercial marketing and market expansion
- Strong track record in driving business growth and developing new markets



SEJAL HARIT PALAN
Independent Director

- Associate Member of the Institute of Company Secretaries of India (ICSI) since 2012
- Practicing Company Secretary with expertise in corporate governance, compliance and secretarial matters
- Holds qualifications in Commerce, Business Management, Law (LL.B.) and Master of Laws (LL.M.)



CS MOHINI H. GANDHI
Company Secretary &
Compliance Officer (KMP)

- Associate Member of the Institute of Company Secretaries of India (ICSI).
- Holds qualifications in Commerce Graduate.
- Having post qualification experience of around 7 years.

Business Process Flow

Demand
Estimation of
Product

Selection of
Manufacturing
Facility

Issuance of
Purchase Order

Manufacturing
of Products

Quality
Approvals

Optimized supply
System powering final
sales growth

Manufacturing & Quality Control

The Company follows an asset-light contract manufacturing model and does not own manufacturing facilities. It has entered into contractual manufacturing arrangements with WHO-GMP-certified manufacturing units under various arrangements.

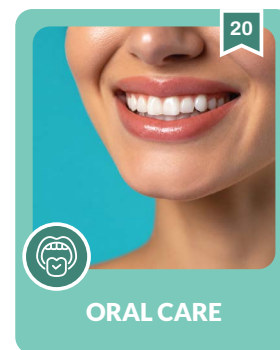
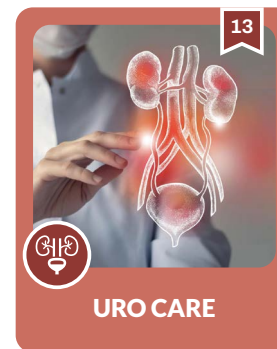
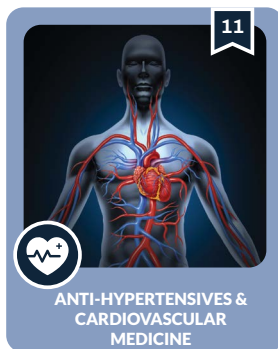
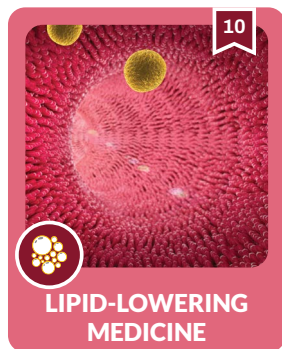
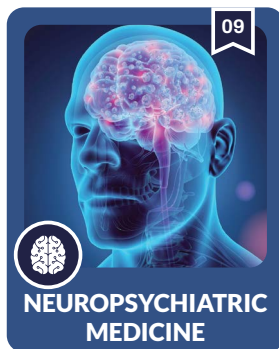
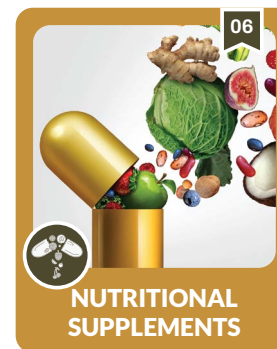
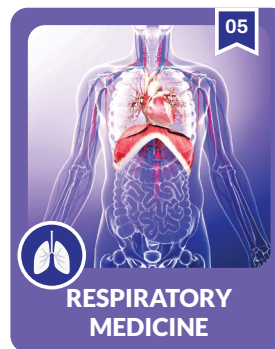
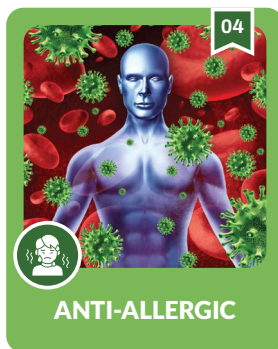
The Company has formal loan and licence agreements with two manufacturing units in Gujarat, while additional products are manufactured through other WHO-GMP-compliant manufacturing partners based on purchase orders (POs). This model enables the Company to maintain stringent quality standards while ensuring flexibility, scalability and efficient production.

At Aptus Quality is a Habit, Not an Act

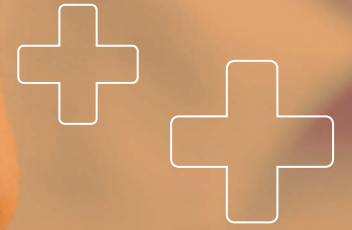
At Aptus Pharma Ltd., every batch undergoes stringent quality evaluation to ensure safety, efficacy, and compliance with global standards.

Assay of Active Pharmaceutical Ingredients (API), Dissolution & Disintegration Profile, Uniformity of Content (UOC), Related Substances Compliance, Impurity Profiling, Tablet/Capsule Hardness Test, pH Level Evaluation, Microbiological Analysis, Friability Testing, Karl Fischer (KF test), Diethylene glycol (DEG) and ethylene glycol (EG) Test

Major Therapeutic Solutions



Leading Brands



Pharma Formulations and Prescription Brands

Chilkul[®]

Koltus[™]

Dolotus[™]

KARBAKING[®]

Linzoking[®]

Etolok[™]

Vomitus[™]

Aptifresh[®]

Nutritus[™]

Feuroking[™]

Klaviking[™]

Zimking[™]

Telbira[®]

Aptiglim[™]

Jugsi[®]

Jugempa[™]

Rozutus[™]

Bidavil[®]

OTC & Wellness Brands

Timglo[®]

KERAVA[™]

SHIROVITA[™]

APTIRUB[®]

LEEBOND[™]

SHILAREV[®]

INDUSTRY OVERVIEW



Global Pharmaceutical Industry

Global Pharmaceutical Industry Continues to Expand on Ageing Population, Chronic Diseases & Innovation



~\$1.7
Trillion

Global Pharma
Market



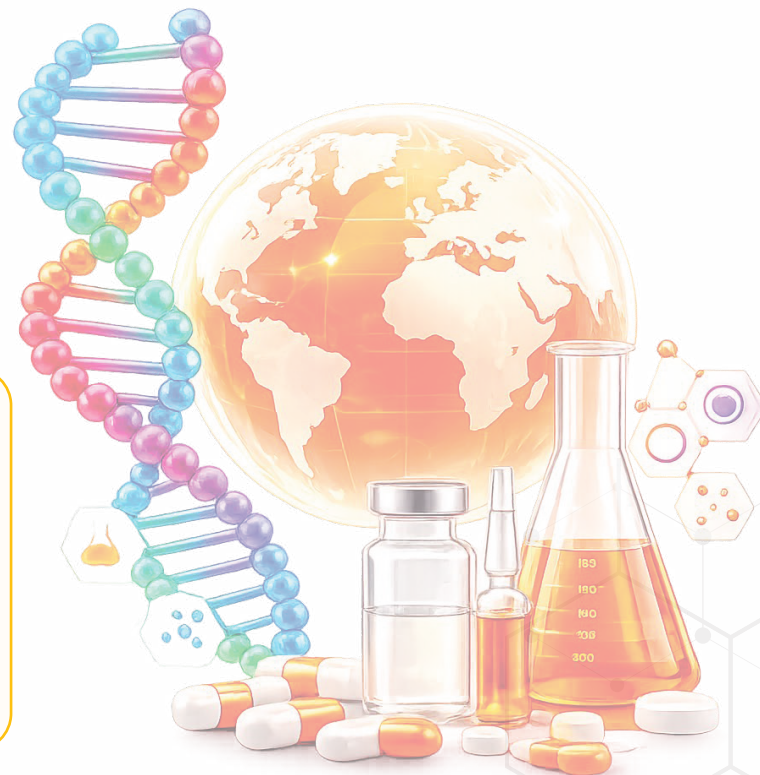
>\$2.3
Trillion

Expected Market
by 2030



~6-7%

CAGR



Growth Drivers



Rising ageing
population



Increasing prevalence
of chronic diseases



Healthcare spending
increasing globally



Strong pipeline of
biologics & specialty
drugs



Expansion of
emerging markets



AI improving drug
discovery and
commercialization

Industry Outlook

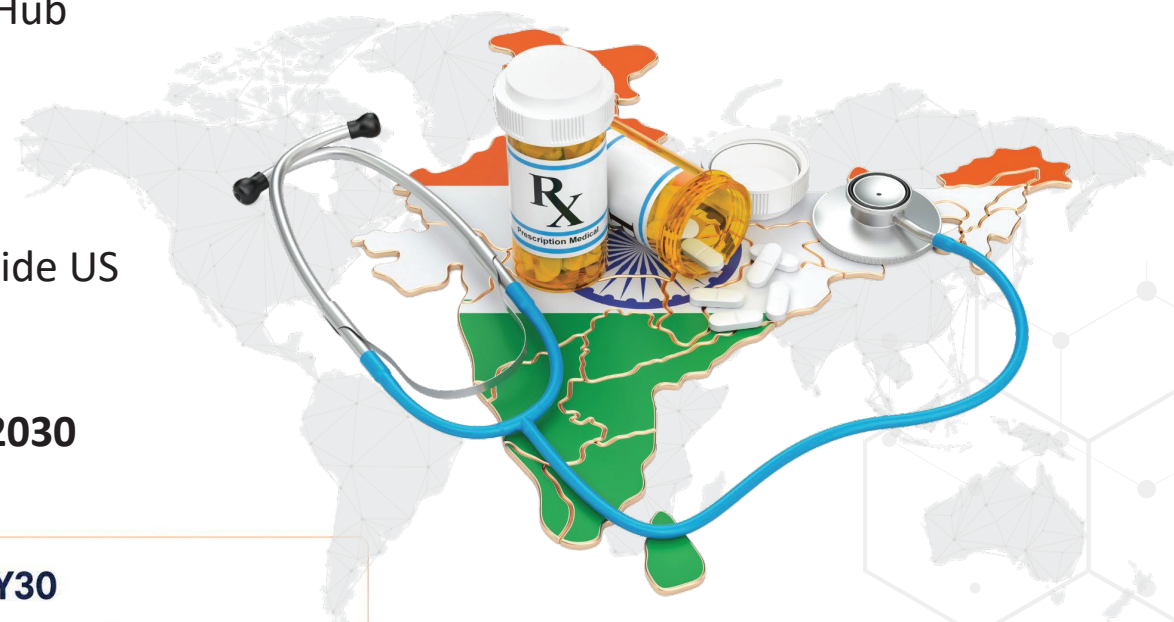
Global pharma is gradually shifting from traditional small molecules toward **biologics, biosimilars and specialty therapies**, creating opportunities across manufacturing, marketing and distribution.

India – Pharmacy of the World

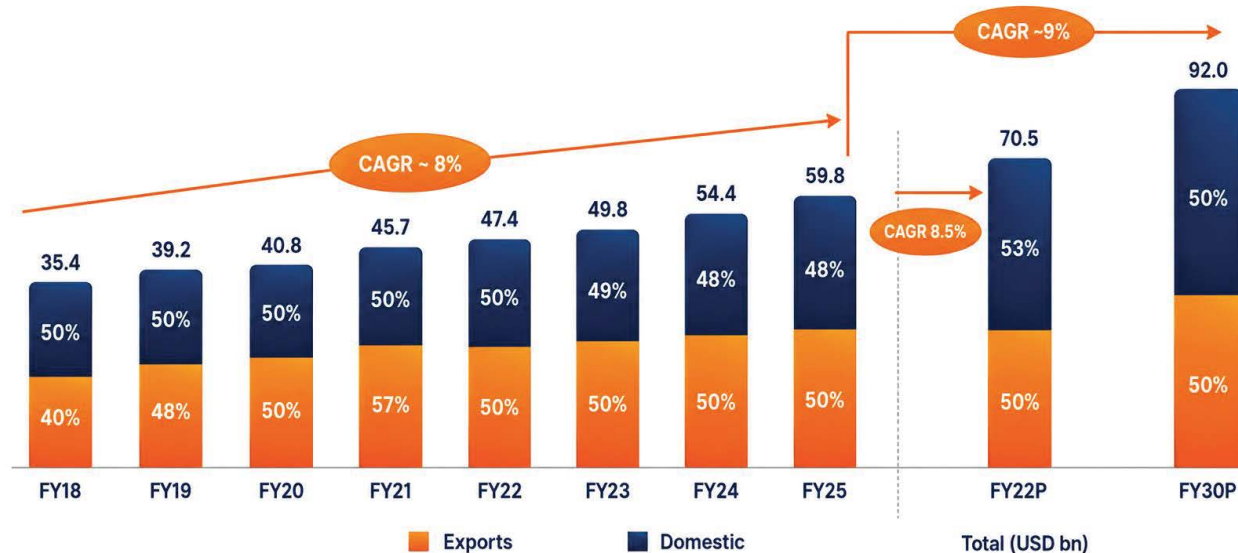
India is Emerging as a Key Global Pharmaceutical Hub

Key Statistics

- **3rd largest** pharmaceutical producer by volume
- Supplies **20% of global generic medicines**
- **Largest number of USFDA-approved** plants outside US
- Exports medicines to **200+** countries
- Pharma exports exceeded **US\$31 billion** in **FY26**
- Domestic market expected to nearly double by **2030**



Indian Pharma Industry to grow by ~9% during FY25-FY30



Source: CMIE and Compiled by CareEdge Ratings

FINANCIAL PERFORMANCE



Managing Director's Statement – Financial Strength

“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

Key Highlights (H1 2026 - 2027)

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
for the same period

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



Business Performance Overview – Category-Wise Sales Contribution

Acute Therapy – approx 44%

The largest revenue contributor, highlighting the significant role of acute care in overall business performance.

Chronic & Semi-Chronic Therapy – approx 20%

A key segment contributing to the overall revenue mix, with opportunities to strengthen long-term customer engagement.

Wellness & OTC Products – approx 20%

An important business segment offering opportunities to expand preventive healthcare and wellness-focused sales.

Sales of Service – approx 16%

A valuable revenue stream supporting diversification beyond product sales.

Key Takeaway:

Acute care leads the revenue mix, while Chronic, Wellness & OTC, and Services collectively contribute 56% of total sales, demonstrating a diversified business portfolio.



Way Forward:

Strengthen the Acute segment while accelerating growth opportunities in Chronic Care, Wellness & OTC, and Service offerings to achieve a more balanced and sustainable revenue mix.

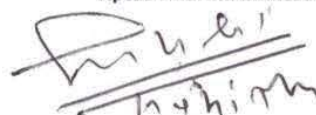
Financials

H1 2026-27

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

Financials

H1 2026-27

APTUS PHARMA LIMITED

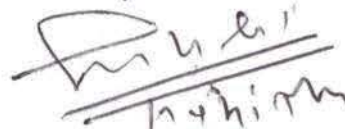
(Formerly Known as Aptus Pharma Private Limited)

CIN:U24230GJ2010PLC61957

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

PARTICULARS	(Rs. In Lacs)		
	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) Depreciation 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

Financials H1 2026-27

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	(159.16)	(107.64)
Increase / (Decrease) in Short Term Borrowings	(75.30)	(79.82)
Interest Paid		
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



Notes to Financial Results H1 2026-27

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:

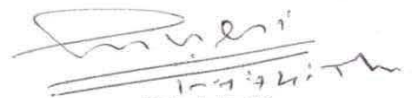
During the half year under review, the Members of the Company, at their Annual General Meeting held on 14th September, 2026, approved the issuance and allotment of 16,02,870 equity shares of face value of INR 10/- each, at an issue price of INR 280/- (including premium of INR 270/-), aggregating to an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

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



Tejash Hathi
Managing Director
DIN: 03151221



Place: Rajkot
Date: 20/10/2026



WAY AHEAD



FOCUS

PEOPLE

INNOVATION

GROWTH

SUCCESS

Strategic Growth Roadmap 2028–2029



Global Expansion BY MARCH - 2028

ASIA

- UAE
- Malaysia
- Myanmar
- Cambodia
- Vietnam
- Bangladesh
- Sri Lanka
- Nepal

LATIN AMERICA

- Argentina
- Bolivia
- Brazil
- Chile
- Colombia
- Peru
- Costa Rica

AFRICA

- Kenya
- Uganda
- Tanzania
- Somalia
- Malawi

Manufacturing Expansion (Proposed by March 2028)



Aptus Pharma Limited aims to evolve into an integrated pharmaceutical manufacturing and export-focused company. By 2028, the company targets 20% own manufacturing, strengthening quality control, supply-chain efficiency and its own-brand portfolio. Alongside manufacturing, Aptus Pharma plans to build a global export presence and achieve a Pan-India footprint by 2029, creating three key growth pillars: Own Manufacturing, Global Expansion and Pan-India Scale.

OUR GOAL

To build a diversified multi-vertical pharmaceutical platform with a strong domestic footprint and a global presence, driving sustainable and profitable long-term growth.

Awards & Certifications

We are committed to maintaining the highest standards of quality, safety, and excellence in the pharmaceutical industry. Our achievements, awards, and certifications reflect our dedication to innovation, customer satisfaction, and regulatory compliance. With a strong focus on international quality standards, our manufacturing and operational processes are designed to ensure reliability, efficiency, and trust. These recognitions inspire us to continue delivering high-quality pharmaceutical solutions while strengthening our reputation as a dependable healthcare partner.





Thank You



Aptus Pharma Limited

Connecting.....Life