AKUMS
DRUGS & PHARMACEUTICALS LTD.
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Akums

Ref: Akums/Exchange/2026-27/37 August 08, 2026

To,
The Listing Department
National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400 051

Symbol: AKUMS

To,
The Listing Department
BSE Limited
25th Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street, Mumbai – 400 001

Scrip Code: 544222

Sub: Outcome of the Board Meeting held on August 08, 2026

Respected Sir/Ma'am,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of Akums Drugs and Pharmaceuticals Limited ("the Company") at its meeting held today i.e. Saturday, August 08, 2026, has inter-alia considered and approved the Un-audited (Standalone & Consolidated) Financial Results of the Company for the quarter ended June 30, 2026, along with the Limited Review Reports thereon, as received from the Statutory Auditors, Walker Chandiok & Co LLP, Chartered Accountants. Copies of the un-audited financial results (Standalone & Consolidated) of the Company along with the Limited Review Reports thereon are enclosed herewith as **Annexure-A**.

Statement of Deviation pursuant to Regulation 32(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, for the quarter ended June 30, 2026 is enclosed herewith as **Annexure- B**.

The Board Meeting commenced at 01:30 PM (IST) and concluded at 03:15 PM (IST)

A copy of this disclosure is being updated on the website of the Company at www.akums.in

This is for your kind information and records.

Thanking You

Yours Faithfully

For **Akums Drugs and Pharmaceuticals Limited**

Dharamvir Malik
Digitally signed by Dharamvir Malik
Date: 2026.08.08 15:43:22 +05'30'

Dharamvir Malik
Company Secretary & Compliance Officer

Encl: As Above

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
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Outer Circle,
New Delhi – 110 001
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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Akums Drugs and Pharmaceuticals Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Akums Drugs and Pharmaceuticals Limited ('the Company') for the quarter ended 30 June 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 an audit opinion.

4. Based on our review conducted as above and the consideration of the review reports of the other auditor as referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

5. We draw attention to note 6 to the accompanying Statement regarding tax demand raised by the Income-tax authorities pursuant to a search and seizure operation carried out in earlier periods aggregating to ₹ 600.92 million for the block period from 01 April 2018 to 12 March 2025. The Company has filed an appeal under section 246A of the Income-Tax Act, 2025 before the Commissioner of Income-tax (Appeals). Basis legal assessment, the management is of the view that no adjustments are required in the accompanying Statement for such demand. Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial results of Akums Employee Benefit Trust ("the Trust") included in the Statement, where such interim financial results reflects total revenues of ₹ nil, total net loss after tax of ₹ 0.00 million, and total comprehensive loss of ₹ 0.00 million, for the quarter ended on 30 June 2026, as considered in the statement. The Statement also includes the Company's share in the net profit (including other comprehensive income) of ₹ 11.04 million for the quarter ended on 30 June 2026 in respect of a Limited Liability Partnership ('LLP'), whose financial results has not been reviewed by us. Such interim financial results have been reviewed by the other auditor, whose reports have been furnished to us by the management, and our conclusion, in so far as it relates to the amounts and disclosures included in respect of the Trust and LLP, is based solely on the review report of such other auditor.

   Further, the aforementioned financial results of the Trust and LLP have been prepared in conformity with the Accounting Standards specified under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India ('IGAAP'). The Company's management has converted the financial results of the Trust and LLP from IGAAP to accounting principles enunciated under Indian Accounting Standards specified under Section 133 of the Act and other accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Company's management. Our conclusion, in so far as it relates to the balances and affairs of the Trust and LLP, is based on the review report of other auditor and the conversion adjustments prepared by the management of the Company and reviewed by us.

   Our conclusion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done by and the reports of the other auditor.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Anuj Yadav
Partner
Membership No.: 539888
UDIN: 26539888UOEMOJ9223

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Place: New Delhi
Date: 08 August 2026

Akums Drugs and Pharmaceuticals Limited
Regd. Office: 304, Mohan Place, LSC, C-Block, Saraswati Vihar, Delhi-110034
CIN: L24239DL2004PLC125888
Email Id: cs@akums.net; Website: www.akums.in

Statement of unaudited standalone financial results for the quarter ended 30 June 2026

(₹ in million, unless otherwise stated)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	(refer note 3)	Unaudited	Audited
I	**Income**				
	Revenue from operations	3,922.75	3,383.72	3,324.43	13,487.36
	Other income	261.04	277.29	285.55	1,129.65
	Total income (I)	**4,183.79**	**3,661.01**	**3,609.98**	**14,617.01**
II	**Expenses**				
	Cost of materials consumed	2,535.62	2,128.09	1,925.54	8,303.42
	Changes in inventories of finished goods and work-in-progress	(168.96)	(61.45)	22.73	(32.58)
	Employee benefits expense	589.18	578.78	507.39	2,179.93
	Finance costs	24.76	25.93	29.11	100.38
	Depreciation and amortisation expense	127.95	124.21	102.46	455.03
	Other expenses	481.88	620.43	427.69	2,061.99
	Total expenses (II)	**3,590.43**	**3,415.99**	**3,014.92**	**13,068.17**
III	**Profit before exceptional items and tax (I-II)**	**593.36**	**245.02**	**595.06**	**1,548.84**
IV	Exceptional items	-	27.11	-	65.19
V	**Profit before tax for the quarter/ year (III-IV)**	**593.36**	**217.91**	**595.06**	**1,483.65**
VI	**Tax expense**				
	Current tax				
	for current quarter/ year	153.50	32.66	162.23	377.93
	for earlier years	-	-	-	(13.92)
	Deferred tax (credit)/ charge				
	for current quarter/ year	(8.53)	33.28	(15.84)	(3.69)
	for earlier years	-	-	-	6.93
	Total tax expense	**144.97**	**65.94**	**146.39**	**367.25**
VII	**Profit for the quarter/ year (V-VI)**	**448.39**	**151.97**	**448.67**	**1,116.40**
VIII	**Other comprehensive income**				
	Items that will not be reclassified to statement of profit and loss				
	Re-measurement gains/(losses) on defined benefit plans	14.09	11.01	12.68	6.21
	Tax effect relating to these items	(3.55)	(2.77)	(3.19)	(1.56)
	Other comprehensive income, net of tax	**10.54**	**8.24**	**9.49**	**4.65**
IX	**Total comprehensive income for the quarter/ year (VII+VIII)** (comprising profit for the quarter/ year and other comprehensive income, net of tax)	**458.93**	**160.21**	**458.16**	**1,121.05**
X	Paid-up share capital (net off shares held by ESOP trust) (refer note 8)	306.21	306.21	306.21	306.21
XI	Other equity				23,969.46
XII	Earning per share (EPS) (face value of ₹ 2/- each) (in ₹)*				
	Basic and diluted	2.93	0.99	2.93	7.29

*EPS for the quarters have not been annualised

Akums Drugs and Pharmaceuticals Ltd.

Notes to the unaudited standalone financial results for the quarter ended 30 June 2026:

1 The above standalone financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on 8 August 2026. These standalone financial results for the quarter ended 30 June 2026 have been subjected to limited review by statutory auditor and they have issued an unmodified report on the aforementioned results.

2 These standalone financial results of Akums Drugs and Pharmaceuticals Limited (the 'Company') have been prepared in accordance with the recognition and measurement principles as laid down in the Indian Accounting Standards 34, Interim Financial Reporting ('Ind AS - 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') and other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and unaudited published figures upto the nine months period ended 31 December 2025 which were subject to the limited review by statutory auditors of the Company.

4 The Company had completed its Initial Public Offer (IPO) of 27,368,143 equity shares of face value of ₹ 2 each at an issue price of ₹ 679 per share (including share premium of ₹ 677 per share). A discount of ₹ 64 per share was offered to eligible employees biding in the employee reservation portion of 243,826 equity shares. Pursuant to IPO, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 6 August 2024. The issue comprised of fresh issue of 10,037,708 equity shares aggregating to ₹ 6,800.00 million and offer for sale of 17,330,435 equity shares by selling shareholders, aggregating to ₹ 11,767.37 million.

IPO related expenses were earlier estimated at ₹ 1,116.58 million and were allocated between the Company (₹ 426.30 million) and the selling shareholders (₹ 690.28 million) in proportion to their respective shares in the issue. The Company, during the quarter ended 31 March 2026 had incurred IPO expenses amounted to ₹ 990.61 million till date as against the earlier estimated expenses of ₹ 1,116.58 million as disclosed in the Prospectus, resulting in an excess provision of ₹ 125.98 million. The excess amount was released proportionately to the Company and the selling shareholders. Pursuant to the Board resolution dated 13 February 2026, ₹ 48.10 million attributable to the Company was reallocated towards the objects of the issue, comprising ₹ 23.10 million towards pursuing inorganic growth initiatives through acquisitions and ₹ 25.00 million towards general corporate purposes.

During the quarter ended 30 June 2026, the Company has fully utilised the net IPO proceeds of ₹ 6,421.80 million towards the objects of the issue. Accordingly, there are no unutilised IPO proceeds as at 30 June 2026. The utilisation of the net IPO proceeds is summarised below:

Objects	Revised net proceeds as per prospectus*	Actual net proceeds*	Utilisation upto 30 June 2026	Unutilised amount as on 30 June 2026
Repayment/prepayment of all or certain borrowings of the Company	1,599.10	1,599.10	1,599.10	-
Repayment/prepayment of all or certain borrowings of the subsidiaries namely, Maxcure Nutravedics Limited and Pure and Cure Healthcare Private Limited	2,270.90	2,270.90	2,270.90	-
Funding incremental working capital requirements of the Company	550.00	550.00	550.00	-
Pursuing inorganic growth initiatives through acquisitions	301.80	301.80	301.80	-
General corporate purposes	1,700.00	1,700.00	1,700.00	-
Total proceeds (net of IPO expenses)	**6,421.80**	**6,421.80**	**6,421.80**	-

** includes ₹ 48.10 million arising from the reallocation of excess IPO expenses provision as explained above, resulting in a corresponding increase in the actual net proceeds available for utilisation.*

5 The Company operates in only one segment which is 'Pharmaceuticals'. Therefore, disclosure relating to segment is not applicable and accordingly not made.

6 During the financial year ended 31 March 2025, from 15 January 2025 to 21 January 2025, the Income Tax Department ('IT Department') conducted a search and seizure operation under Section 132 of the Income Tax Act, 1961 ('Tax Act'), at certain offices and manufacturing units of the Company and its subsidiaries, and the residences of selected key managerial personnel of the Company and its subsidiaries. During the search and seizure proceedings, the Company fully cooperated, provided the required information and responses to the IT Department. As a part of search and seizure operation, the IT Department cloned electronic books of accounts, laptops, data backups and seized certain documents, cash and other materials for further investigation. The business and operations of the Company continued without any disruptions, except some minor operational hiccups, and customer commitments were met during this period.

Following the search, the Company received various notices and communications including show cause notices issued by the IT Department in connection with the ongoing block assessment proceedings under Sections 158BC, 142(1) and 143(2) of the Tax Act. The Company has furnished the requisite returns, information, documents and responses sought by the authorities from time to time, including responses to show cause notices issued.

During the quarter ended 30 June 2026, the IT Department has passed an assessment order u/s 158BC of the Tax Act and raised tax demand of ₹ 600.92 million in respect of the disallowance of certain expenses, additions on account of undisclosed income for the aforesaid block period, against which the management has filed an appeal under section 246A of the Tax Act before the Commissioner of Income-tax (Appeals) and subsequent to quarter end has deposited ₹ 9 million as advance under protest.

Based on the facts and circumstances of the case, including the assessment order and appeal filed by the Company, report of external fact finding review conducted by the management expert and the legal opinion obtained by the management in respect of the matters under dispute, the management is of the view that no adjustments are required to these standalone financial results for the quarter ended 30 June 2026 in this regard.

Akums Drugs and Pharmaceuticals Ltd.

Notes to the unaudited standalone financial results for the quarter ended 30 June 2026 (cont'd):

7 The shareholders of the Company at the Annual General Meeting held on 10 July 2026 approved the final dividend of ₹ 1 per equity share and special dividend of ₹ 2 per equity share (aggregate ₹ 3 per equity share) for the financial year ended 31 March 2026, as recommended by the Board of Directors on 14 May 2026. Subsequent to quarter end, the aforesaid dividend has been paid to the eligible shareholders in accordance with the applicable provisions of the Companies Act, 2013.

8 The Akums Employee Benefits Trust ("ESOP Trust") has been treated as an extension of the Company and accordingly, shares held by ESOP Trust are netted off from the paid up share capital and calculation of earnings per share (basic and diluted) have been done accordingly. Further, all the assets, liabilities, income and expenses of the ESOP Trust are accounted for as assets, liabilities, income and expenses of the Company.

For and on behalf of Board of Directors of
Akums Drugs and Pharmaceuticals Limited

Sanjeev Jain
Managing Director
DIN: 00323433

Sandeep Jain
Managing Director
DIN: 00323476

Place: New Delhi
Date: 8 August 2026

Walker Chandiok & Co LLP
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Outer Circle,
New Delhi – 110 001
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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Akums Drugs and Pharmaceuticals Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Akums Drugs and Pharmaceuticals Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditor referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to note 8 to the accompanying Statement regarding tax demand raised by the Income-tax authorities pursuant to a search and seizure operation carried out in earlier periods aggregating to ₹ 1,560.18 million for the block period from 01 April 2018 to 12 March 2025. The Holding Company and the respective subsidiaries have filed an appeal under section 246A of the Income-Tax Act, 2025 before the Commissioner of Income-tax (Appeals). Basis legal assessment, the management of the Holding Company is of the view that no adjustment is required in the accompanying Statement for such demand. Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial results of 7 subsidiaries included in the Statement, whose financial results reflects total revenues of ₹ 653.48 million, total net loss after tax of ₹ 137.74 million, total comprehensive loss of ₹ 133.75 million, for the quarter ended on 30 June 2026, as considered in the Statement. These interim financial results have been reviewed by other auditor whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditor and the procedures performed by us as stated in paragraph 3 above.

   Further, of these subsidiaries , 1 subsidiary being LLP, whose interim financial results have been prepared in accordance with the Accounting Standards specified under Section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 and other accounting principles generally accepted in India ('IGAAP'). The Holding Company's management has converted the financial results of such subsidiary from IGAAP to accounting principles enunciated under Indian Accounting Standards specified under Section 133 of the Act and other accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion, in so far as it relates to the balances and affairs of such subsidiary are based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

   Our conclusion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditor.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

7. The Statement also includes the interim financial information of 3 subsidiaries, which have not been reviewed by their auditor, whose interim financial information reflects total revenues of ₹ nil, net loss after tax of ₹ 0.50 million, total comprehensive loss of ₹ 0.49 million for the quarter ended 30 June 2026, as considered in the Statement, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, are based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, these interim financial information are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Anuj Yadav
Partner
Membership No.: 539888
UDIN: 26539888PTHSFN9569

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Place: New Delhi
Date: 08 August 2026

Annexure 1

List of subsidiaries included in the Statement

1. Pure and Cure Healthcare Private Limited
2. Malik Lifesciences Private Limited
3. Maxcure Nutravedics Limited
4. Unosource Pharma Limited
5. Akumentis Healthcare Limited
6. Sarvagunaushdhi Private Limited
7. Plenteous Pharmaceuticals Limited
8. Upadhrish Researchem LLP
9. Nicholas Healthcare Limited
10. Akums Healthcare Limited
11. Qualymed Pharma Private Limited
12. Akums Healthcare UK Limited
13. Akums Healthcare Zambia Private Limited (w.e.f. 13 October 2025)
14. Akums Healthcare Malta Private Limited (w.e.f. 20 October 2025)
15. Medibox Pharma Private Limited (subsidiary of Maxcure Nutravedics Limited)

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

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Akums Drugs and Pharmaceuticals Limited
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CIN: L24239DL2004PLC125888
Email Id: cs@akums.net; Website: www.akums.in
Statement of unaudited consolidated financial results for the quarter ended 30 June 2026

(₹ in million, unless otherwise stated)

S. No.	Particulars	Quarter ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		Unaudited	(refer note 3)	Unaudited	Audited
I	**Income**				
	Revenue from operations	11,666.29	11,578.68	10,240.32	43,590.17
	Other income	303.80	353.01	267.31	1,287.25
	Total income (I)	**11,970.09**	**11,931.69**	**10,507.63**	**44,877.42**
II	**Expenses**				
	Cost of materials consumed	6,821.24	5,869.06	5,478.96	22,986.83
	Purchase of stock-in-trade	264.88	629.26	210.79	2,009.97
	Changes in inventories of finished goods, stock-in-trade and work-in-progress	(631.89)	106.30	129.41	138.38
	Employee benefits expense	2,014.33	1,990.32	1,761.43	7,538.24
	Finance costs (refer note 6)	247.56	238.92	231.35	940.73
	Depreciation and amortisation expense	410.65	401.18	369.20	1,545.51
	Other expenses	1,450.95	1,466.53	1,370.03	5,696.51
	Total expenses (II)	**10,577.72**	**10,701.57**	**9,551.17**	**40,856.17**
III	**Profit before exceptional items and tax (I-II)**	**1,392.37**	**1,230.12**	**956.46**	**4,021.25**
IV	Exceptional items	-	17.96	-	200.24
V	**Profit before tax for the quarter/ year (III-IV)**	**1,392.37**	**1,212.16**	**956.46**	**3,821.01**
VI	**Tax expense**				
	Current tax				
	for current quarter/ year	271.50	184.99	244.40	905.75
	for earlier years	-	7.84	-	(7.48)
	Deferred tax charge/ (credit)				
	for current quarter/ year	111.09	205.91	65.21	345.52
	for earlier years	-	-	-	13.25
	Total tax expense	**382.59**	**398.74**	**309.61**	**1,257.04**
VII	**Profit for the quarter/ year (V-VI)**	**1,009.78**	**813.42**	**646.85**	**2,563.97**
VIII	**Other comprehensive income**				
	(a) Items that will not be reclassified to profit and loss				
	Remeasurements of defined benefit plans	39.09	36.42	22.97	13.16
	Income tax relating to above mentioned items	(7.98)	(8.57)	(5.57)	(3.90)
	(b) Items that will be reclassified to profit and loss				
	Exchange differences on translation of foreign operations	0.01	(0.01)	-	(0.03)
	Other comprehensive income, net of tax	**31.12**	**27.84**	**17.40**	**9.23**
IX	**Total comprehensive income for the quarter/ year (VII+VIII)** (comprising profit for the quarter/ year and other comprehensive income, net of tax)	**1,040.90**	**841.26**	**664.25**	**2,573.20**
X	**Profit for the quarter/ year attributable to:**				
	Owners of the Parent	1,000.10	846.13	634.75	2,551.88
	Non controlling interest	9.68	(32.71)	12.10	12.09
XI	**Other comprehensive income for the quarter/ year attributable to:**				
	Owners of the Parent	31.20	27.88	17.63	9.56
	Non controlling interest	(0.08)	(0.04)	(0.23)	(0.33)
XII	**Total comprehensive income for the quarter/ year attributable to:**				
	Owners of the Parent	1,031.30	874.01	652.38	2,561.44
	Non controlling interest	9.60	(32.75)	11.87	11.76
XIII	Paid-up share capital (net off shares held by ESOP trust) (refer note 5)	306.21	306.21	306.21	306.21
XIV	Other equity				32,827.27
XV	Earning per share (EPS) (face value of ₹ 2/- each) (in ₹)* Basic and diluted	6.53	5.53	4.15	16.67

*EPS for the quarters have not been annualised

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Akums Drugs and Pharmaceuticals Ltd. *

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

The Group is engaged in five business segments a) Contract Development and Manufacturing operations (CDMO); b) Active Pharmaceutical Ingredient (API); c) Domestic Branded Formulations; d) International Branded Formulations and e) Trade Generics. Disclosures as per Indian Accounting Standard (Ind AS-108) "Operating Segment" has been disclosed herewith :

(₹ in million, unless otherwise stated)

Particulars	Quarter ended			Year ended
	30 June 2026	31 March 2026	30 June 2025	31 March 2026
	Unaudited	(refer note 3)	Unaudited	Audited
I. Revenue from operations (including inter-segment)				
a) CDMO	10,143.64	10,107.92	8,651.74	37,101.90
b) API	455.53	536.33	589.11	2,313.94
c) Domestic branded formulations	1,152.79	1,020.65	1,074.66	4,463.04
d) International branded formulations	345.48	358.32	350.64	1,434.62
e) Trade generics	209.46	275.07	235.46	1,003.27
	12,306.90	**12,298.29**	**10,901.61**	**46,316.77**
II. Revenue from operations (external customers)				
a) CDMO	9,642.12	9,519.41	8,133.36	34,851.99
b) API	316.46	407.05	450.33	1,844.35
c) Domestic branded formulations	1,152.79	1,020.65	1,074.66	4,463.04
d) International branded formulations	345.48	358.32	350.64	1,434.62
e) Trade generics	209.44	273.25	231.33	996.17
Revenue from operations	**11,666.29**	**11,578.68**	**10,240.32**	**43,590.17**
III. Segment results before depreciation*				
a) CDMO	1,634.49	1,373.27	1,194.62	4,669.31
b) API	(39.03)	(123.50)	(63.31)	(400.96)
c) Domestic branded formulations	118.28	221.07	158.47	898.00
d) International branded formulations	68.91	100.41	80.48	364.99
e) Trade generics	1.40	14.43	(54.75)	(101.20)
IV. Segment results**				
a) CDMO	1,265.28	1,015.68	865.09	3,290.31
b) API	(81.46)	(167.50)	(106.51)	(576.55)
c) Domestic branded formulations	108.34	211.65	153.34	872.38
d) International branded formulations	62.15	93.62	76.42	342.31
e) Trade generics	0.12	12.38	(58.65)	(113.93)
Sub total	**1,354.43**	**1,165.83**	**929.69**	**3,814.52**
Unallocated corporate income/ (expenses) [net]	7.00	0.60	2.10	6.40
Interest income	259.50	283.95	239.39	1,071.12
Finance costs	(228.56)	(220.26)	(214.72)	(870.79)
Profit before exceptional items and tax	**1,392.37**	**1,230.12**	**956.46**	**4,021.25**
Exceptional items	-	17.96	-	200.24
Profit before tax	**1,392.37**	**1,212.16**	**956.46**	**3,821.01**
Tax expenses	382.59	398.74	309.61	1,257.04
Profit for the quarter/ year	**1,009.78**	**813.42**	**646.85**	**2,563.97**
V. Segment assets				
a) CDMO	33,181.93	30,544.04	26,581.79	30,544.04
b) API	3,739.55	3,969.46	4,252.68	3,969.46
c) Domestic branded formulations	923.10	770.47	753.58	770.47
d) International branded formulations	936.49	929.42	867.50	929.42
e) Trade generics	414.59	456.76	621.60	456.76
Less :- Inter-segment eliminations	(875.48)	(916.92)	(861.38)	(916.92)
Segment assets	**38,320.18**	**35,753.23**	**32,215.77**	**35,753.23**
Un-allocated corporate assets	18,715.22	18,716.42	17,438.82	18,716.42
Total assets	**57,035.40**	**54,469.65**	**49,654.59**	**54,469.65**
VI. Segment liabilities				
a) CDMO	19,389.52	18,177.11	15,938.45	18,177.11
b) API	446.58	313.04	316.71	313.04
c) Domestic branded formulations	1,313.06	1,146.10	1,208.31	1,146.10
d) International branded formulations	541.20	584.24	487.34	584.24
e) Trade generics	375.48	437.71	429.40	437.71
Less :- Inter-segment eliminations	(875.48)	(916.92)	(861.38)	(916.92)
Segment liabilities	**21,190.36**	**19,741.28**	**17,518.83**	**19,741.28**
Un-allocated corporate liabilities	1,492.93	1,417.16	835.40	1,417.16
Total liabilities	**22,683.29**	**21,158.44**	**18,354.23**	**21,158.44**

* Segment results before depreciation are computed by aggregating profit/ (loss) before tax, exceptional items, finance costs, and depreciation and amortisation expense, and deducting interest income and other unallocated income/ (expenses) [net].

** Segment results is calculated as segment results before depreciation less finance costs pertaining to segments and depreciation and amortisation expense.

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Akums Drugs and Pharmaceuticals Ltd.

Notes to the unaudited consolidated financial result for the quarter ended 30 June 2026:

1 The above consolidated financial results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meetings held on 8 August 2026. These consolidated financial results for the quarter ended 30 June 2026 have been subjected to limited review by statutory auditor and they have issued an unmodified report on the aforementioned results.

2 These consolidated financial results of Akums Drugs and Pharmaceuticals Limited (the 'Holding Company' or 'Parent'), together with its subsidiaries (collectively the 'Group') have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards 34, Interim Financial Reporting ('Ind AS - 34'), prescribed under Section 133 of the Companies Act, 2013 (the 'Act') and other accounting principles generally accepted in India and are in compliance with the presentation and disclosure requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

3 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures for the respective full financial years ended 31 March 2026 and unaudited published figures upto the nine months period ended 31 December 2025 which were subject to the limited review by statutory auditors of the Holding Company.

4 The Holding Company had completed its Initial Public Offer (IPO) of 27,368,143 equity shares of face value of ₹ 2 each at an issue price of ₹ 679 per share (including share premium of ₹ 677 per share). A discount of ₹ 64 per share was offered to eligible employees biding in the employee reservation portion of 243,826 equity shares. Pursuant to IPO, the equity shares of the Holding Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on 6 August 2024. The issue comprised of fresh issue of 10,037,708 equity shares aggregating to ₹ 6,800.00 million and offer for sale of 17,330,435 equity shares by selling shareholders, aggregating to ₹ 11,767.37 million.

IPO related expenses were earlier estimated at ₹ 1,116.58 million and were allocated between the Holding Company (₹ 426.30 million) and the selling shareholders (₹ 690.28 million) in proportion to their respective shares in the issue. The Holding Company, during the quarter ended 31 March 2026 had incurred IPO expenses amounted to ₹ 990.61 million till date as against the earlier estimated expenses of ₹ 1,116.58 million as disclosed in the Prospectus, resulting in an excess provision of ₹ 125.98 million. The excess amount was released proportionately to the Holding Company and the selling shareholders. Pursuant to the Board resolution dated 13 February 2026, ₹ 48.10 million attributable to the Holding Company was reallocated towards the objects of the issue, comprising ₹ 23.10 million towards pursuing inorganic growth initiatives through acquisitions and ₹ 25.00 million towards general corporate purposes.

During the quarter ended 30 June 2026, the Holding Company has fully utilised the net IPO proceeds of ₹ 6,421.80 million towards the objects of the issue. Accordingly, there are no unutilised IPO proceeds as at 30 June 2026. The utilisation of the net IPO proceeds is summarised below:

Objects	Revised net proceeds as per prospectus*	Actual net proceeds*	Utilisation upto 30 June 2026	Unutilised amount as on 30 June 2026
Repayment/prepayment of all or certain borrowings of Holding Company	1,599.10	1,599.10	1,599.10	-
Repayment/prepayment of all or certain borrowings of subsidiaries namely, Maxcure Nutravedics Limited and Pure and Cure Healthcare Private Limited	2,270.90	2,270.90	2,270.90	-
Funding incremental working capital requirements of Holding Company	550.00	550.00	550.00	-
Pursuing inorganic growth initiatives through acquisitions	301.80	301.80	301.80	-
General corporate purposes	1,700.00	1,700.00	1,700.00	-
Total proceeds (net of IPO expenses)	**6,421.80**	**6,421.80**	**6,421.80**	**-**

** includes ₹ 48.10 million arising from the reallocation of excess IPO expenses provision as explained above, resulting in a corresponding increase in the actual net proceeds available for utilisation.*

5 The Akums Employee Benefit Trust ("ESOP Trust") has been treated as an extension of the Holding Company and accordingly, shares held by ESOP Trust are netted off from the paid up share capital and calculation of earnings per share (basic and diluted) have been done accordingly. Further, all the assets, liabilities, income and expenses of the trust are accounted for as assets, liabilities, income and expenses of the Holding Company.

6 Finance costs for the quarter ended 30 June 2026 includes ₹200.54 million (31 March 2026: ₹197.27 million; 30 June 2025: ₹182.64 million) arising from the unwinding of the significant financing component embedded in a long-term customer advance, recognized in accordance with Ind AS 115, Revenue from Contracts with Customers.

The unwinding of the significant financing component has resulted in the recognition of a corresponding deferred tax asset of ₹50.47 million (31 March 2026: ₹49.65 million; 30 June 2025: ₹45.97 million).

7 Subsequent to the quarter ended June 30, 2026, Pure and Cure Healthcare Private Limited, a wholly-owned subsidiary of the Parent, approved the acquisition of the manufacturing business of Oriflame India Private Limited, comprising manufacturing facilities at Roorkee and Noida along with a leased warehouse, for a total cash consideration of ₹ 560.00 million. The transaction will strengthen the Group's manufacturing capacity and expand its presence in color cosmetics, skincare, and wellness segments.

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Akums Drugs and Pharmaceuticals Ltd.

Notes to the unaudited consolidated financial result for the quarter ended 30 June 2026 (cont'd):

8 During the financial year ended 31 March 2025, from 15 January 2025 to 21 January 2025, the Income Tax Department ('IT Department') conducted a search and seizure operation under Section 132 of the Income Tax Act, 1961 ('Tax Act'), at certain offices and manufacturing units of the Holding Company and its subsidiaries, and the residences of select key managerial personnel of the Group. During the search and seizure proceedings, the Group fully cooperated, provided the required information and responses to the IT Department. As a part of search and seizure operation, the IT Department cloned electronic books of accounts, laptops, data backups and seized certain documents, cash and other materials for further investigation. The business and operations of the Group continued without any disruptions, except some minor operational hiccups, and customer commitments were met during this period.

Following the search, the Group received various notices and communications including show cause notices issued by IT Department in connection with the ongoing block assessment proceedings under Sections 158BC, 142(1) and 143(2) of the Tax Act. The Group furnished the requisite returns, information, documents and responses sought by the authorities from time to time, including responses to show cause notices issued.

During the quarter ended 30 June 2026, the IT Department has passed an assessment order u/s 158BC of the Tax Act and raising tax demand of ₹ 1,560.18 million in respect of the disallowance of certain expenses, additions on account of undisclosed income for the aforesaid block period, against which the Group has filed an appeal under section 246A of the Tax Act before the Commissioner of Income-tax (Appeals) and subsequent to quarter end has deposited ₹ 47.01 million as advance under protest.

Based on the facts and circumstances of the case, including the assessment order and appeals filed by the Group, report of external fact finding review conducted by the management expert and the legal opinion obtained by the management in respect of the matters under dispute, the management is of the view that no material adjustments are required to these consolidated financial results for the quarter ended 30 June 2026 in this regard.

9 The shareholders of the Holding Company at the Annual General Meeting held on 10 July 2026 approved the final dividend of ₹ 1 per equity share and special dividend of ₹ 2 per equity share (aggregate ₹ 3 per equity share) for the financial year ended 31 March 2026, as recommended by the Board of Directors on 14 May 2026. Subsequent to quarter end, the aforesaid dividend has been paid to the eligible shareholders in accordance with the applicable provisions of the Companies Act, 2013.

For and on behalf of Board of Directors of
Akums Drugs and Pharmaceuticals Limited

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Akums Drugs and Pharmaceuticals Ltd.

Sanjeev Jain	**Sandeep Jain**
Managing Director	Managing Director
DIN: 00323433	DIN: 00323476

Place: New Delhi
Date: 8 August 2026

Annexure:- B

AKUMS
DRUGS & PHARMACEUTICALS LTD.

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Akums

Statement of Deviation / Variation in utilisation of funds Raised	
Name of listed entity	Akums Drugs and Pharmaceuticals Limited
Mode of Fund Raising	Public Issues
Date of Raising Funds	August 2, 2024 (Listed on August 6, 2024 on BSE Limited and National Stock Exchange of India Limited)
Amount Raised	6800.00 million
Report filed for Quarter ended	30-06-2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CRISIL Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation**	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Repayment/ prepayment of indebtedness of the Company	Not Applicable	1,599.10	0	1,599.10	No deviation/variation in utilization of funds raised through IPO	-
Repayment/ prepayment of indebtedness of its Subsidiaries namely, Maxcure Nutravedics Limited and Pure and Cure Healthcare Private Limited	Not Applicable	2,270.90	0	2,270.90		-
Funding incremental working capital requirements of our Company	Not Applicable	550.00	0	550.00		-
Pursuing inorganic growth initiatives through acquisitions	Not Applicable	278.70	301.80***	301.80		-
General corporate purposes (GCP)*	Not Applicable	1,675.00	1,700.00***	1,700.00		-

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*The amount utilized for general corporate purposes does not exceed 25% of the Gross Proceeds (amounting to Rs 1700.00 million) from the Fresh Issue.
** The amount of original allocation represents the amount raised through fresh Issue net of offer expenses as mentioned in the prospectus dated August 1, 2024.
***During the quarter ended March 31, 2026, unutilised issue expenses of Rs 48.10 million has been allocated towards the object of - "GCP" by Rs 25 million & "Pursuing inorganic growth initiatives through acquisitions" by Rs 23.10 million as actual utilization towards issue expenses is lower than the proposed deployment resulting in an increase in net proceeds. The allocation of proceeds was duly approved by the Board of Directors of the Company through a resolution dated 13th February 2026.

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc

Sumeet Sood
Chief Financial Officer
Date: 08.08.2026
Place: Delhi

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