

14 May 2026

To National Stock Exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai - 400 051 NSE Scrip Symbol: SaiLife	To BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street Mumbai - 400001 BSE Scrip Code: 544306
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Sub: Disclosure of Key Performance Indicators under SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Dear Sir/ Madam,

Pursuant to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, we wish to make a disclosure of Key Performance Indicators (KPIs) of the Company. The KPI details is enclosed herewith.

We request you to take note of the same.

Thank you.

For **Sai Life Sciences Limited**

Runa Karan
Company Secretary & Compliance Officer
Membership No.: A13721

Encl: As above

Sai Life Sciences Limited (CIN: L24110TG1999PLC030970)

Corporate office

L4-01 & 02, SLN Terminus, Survey
#133, Gachibowli Miyapur Road,
Gachibowli, Hyderabad – 500032,
Telangana, India.

Registered office

Plot No. DS-7, IKP Knowledge Park, Turkapally
(V), Shameerpet Mandal, Medchal-Malkajiri
(Dist), Hyderabad -500078, Telangana, India.

Contact us

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Certificate on Key Performance Indicators

Date: May 14, 2026

To

Sai Life Sciences Limited

Plot No. DS-7, IKP Knowledge Park
Turkapally (V) Shameerpet Mandal
Medchal-Malkajgiri, Rangareddy
Hyderabad - 500 078
Telangana, India

Dear Sir/Madam,

We, **Bashetty & Joshi, Chartered Accountants**, have carried out a verification of certain **Key Financial and Operational Performance Indicators (KPIs)** pertaining to **Sai Life Sciences Limited** ("herein referred to as the Company") for the year(s)/period(s) as detailed below. This verification was based on financial statements and supporting documentation provided to us by the Company.

The KPIs verified are as follows:

S. No.	Key Performance Indicator	Units	Fiscal 2022	Fiscal 2023	Fiscal 2024	Six months period ended September 30, 2023**	Six months period ended September 30, 2024**	Fiscal 2025	Fiscal 2026
1	Revenue from Operations	₹ in million	8,695.93	12,171.39	14,651.78	6,423.41	6,752.85	16,945.70	21,924.92
2	Revenue Growth - YoY (1)	%	-	39.97%	20.38%	-	5.13%	15.66%	29.38%
3	Material Margin (2)	₹ in million	6,028.32	7945.52	10194.48	4,274.17	4,980.74	12288.06	16,216.00
4	Material Margin (3)	%	69.32%	65.28%	69.58%	66.54%	73.76%	72.51%	73.96%
5	EBITDA (4)	₹ in million	1,310.63	1822.33	3001.15	718.57	1,395.04	4247.37	6,529.47
6	EBITDA - YoY (5)	%	-	39.04%	64.69%	-	94.14%	41.52%	53.73%
7	EBITDA Margin (6)	%	15.07%	14.97%	20.48%	11.19%	20.66%	25.06%	29.78%
8	PBT	₹ in million	96.95	164.08	1092.34	-197.59	372.58	2277.03	4,661.92
9	PAT	₹ in million	62.26	99.89	828.09	-129.24	280.12	1701.32	3,489.10
10	PAT - YoY (7)	%	0.00%	60.43%	729.00%	NA	NA	105.45%	105.08%
11	PAT Margin (8)	%	0.72%	0.82%	5.65%	-2.01%	4.15%	10.04%	15.91%
12	ROCE (9)	%	3.21%	5.13%	10.26%	1.23%	3.90%	12.25%	18.23%
13	ROE (10)	%	0.71%	1.12%	8.49%	-1.48%	2.68%	7.99%	14.05%
14	Net Debt / Equity (11)	Times	0.84	0.80	0.75	0.82	0.73	-0.04	0.01
15	Net Debt/ EBITDA (12)	Times	5.61	3.90	2.43	9.94	5.49	-0.18	0.04
16	Gross Fixed Asset Turnover (13)	%	69.02%	85.81%	87.25%	81.64%	75.37%	80.07%	84.11%
17	Net Working Capital Days (14)*	No.of days	204	140	122	113	136	117	86
18	Inventory Days (15)	No.of days	139	115	93	113	100	81	86
19	Total number of scientific staff	Number	1,779	2012	2125	2,272	2,353	2606	2961

Notes:

1. Year on year revenue growth is calculated as the current period revenue minus prior period revenue divided by prior period revenue.
2. Material Margin is calculated as Revenue minus Material Cost. Material Cost is calculated as cost of materials consumed plus changes in inventory of WIP.
3. Material Margin (%) is calculated as the absolute amount of material margin expressed as a percentage of total revenue from operations.
4. EBITDA is calculated as the aggregate of restated profit before tax, depreciation and amortization expense and finance costs, less other income (excluding forex gain), for the relevant period.
5. Year on year EBITDA growth is calculated as the current period EBITDA minus prior period EBITDA divided by prior period EBITDA.
6. EBITDA margin is calculated as EBITDA divided by total revenue from operations.
7. Year on year PAT growth is calculated as the current period PAT minus prior period PAT divided by prior period PAT
8. PAT margin is calculated as the restated profit after tax divided by revenue from operations.
9. ROCE is calculated as EBIT divided by capital employed. EBIT is calculated as an aggregate of restated profit before tax and finance costs, for the relevant period. Capital employed is calculated as aggregate of total equity, total borrowings including lease liabilities.
10. ROE is calculated as profit for the period divided by total equity for the relevant period.
11. Net Debt is divided by total equity. Net Debt is calculated as an aggregate of total borrowings and total lease liabilities minus aggregate of cash and cash equivalents, other bank balances, fixed deposits and current liquid investments.
12. Net Debt is divided by EBITDA. Net Debt is calculated as an aggregate of total borrowings and total lease liabilities minus aggregate of cash and cash equivalents, other bank balances, fixed deposits and current liquid investments. EBITDA is calculated as the aggregate of restated profit before tax, depreciation and amortization expense and finance costs, less other income (excluding forex gain), for the relevant period.
13. Gross fixed asset turnover is calculated as revenue from operations divided by gross fixed assets. Figures for six months period ended September 30, 2024 and September 30, 2023 have been annualized.
14. Net working capital days is calculated as net working capital divided by revenue from operations. Net working capital is calculated as current assets (excluding cash and cash equivalents, other bank balances and current fixed deposits and current liquid investments) minus current liability (excluding borrowings, lease liability and provision for gratuity and compensated absences).
15. Inventory Days is calculated by dividing average inventory by cost of goods sold and multiplying it by 365 days for the relevant financial year and 183 days for the six months period ended September 30, 2024 and September 30, 2023. Figures for six months period ended September 30, 2024 and September 30, 2023 have been annualized.

We confirm that the KPIs listed above have been recomputed by us for accuracy based on the information made available by the Company. However, we have not audited or expressed any opinion on the underlying financial statements, nor do we opine on the commercial relevance or sufficiency of these KPIs for business or valuation purposes.

This certificate is being issued solely for internal/general purposes of the Company and not for any regulatory or public use.

Yours Sincerely,

**For Bshetty & Joshi,
Chartered Accountants**

ICAI Firm Registration Number: 013299S



Surya Teja Mamidi

Partner

Membership Number: 263529

UDIN: 26263529GULGNQ5290

Place: Hyderabad