

APTUS PHARMA LIMITED

Date: 27.04.2026

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

SECURITY CODE: 544529

Scrip ID: APPL

Subject: Outcome of Board Meeting held on 27th April, 2026.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the meeting of the Board of Directors of the Company was held today i.e. Monday, 27th April, 2026 at the registered office of the Company and the Board, inter alia, has considered and approved the following matters:

1. Financial Results

Approved the Audited Financial Results for the half year and financial year ended March 31, 2026. In this regard, please find enclosed:

- i. Audited Financial Results of the Company for the half year and financial year ended March 31, 2026.
- ii. Auditor's Report on the Audited Financial Results for the half year/year ended 31st March, 2026.

2. Unmodified Opinion:

Pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company have issued the Audit Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended 31st March, 2026.

Regd. Address: Ashutosh Buildcon, Opp. Slok – 2, Nr. Harikrupa Logistic Park, Aslali, Daskroi,
Ahmedabad, Gujarat – 382427, India

Contact: 76004 27827, E-mail: aptuspharma@rediffmail.com, Website: www.aptus-pharma.com
CIN: U24230GJ2010PLC061957, GSTIN: 24AAICA7890D1ZM



APTUS PHARMA LIMITED

3. Record Date:

Pursuant to Regulation 42 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Members of the Company have approved the issue of Bonus Shares through Postal Ballot by way of e-voting on April 25, 2026. In this regard, the Company has fixed Tuesday, 12th May 2026 as the Record Date for determining the eligibility of shareholders entitled to receive Bonus Shares in respect of Equity Shares in the ratio of 3:2 (i.e., Three (3) Equity Shares for every Two (2) existing Equity Shares held). The Bonus Shares will be credited to the eligible shareholders whose names appear in the Register of Members / Register of Beneficial Owners as on the aforesaid Record Date, in accordance with applicable laws.

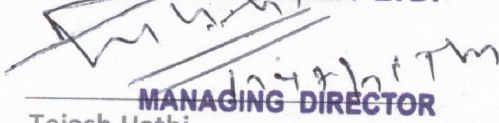
The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 7:15 P.M.

Kindly take the same on your record and oblige.

Thanking you,

Yours faithfully,
For Aptus Pharma Limited

APTUS PHARMA LTD.


MANAGING DIRECTOR

Tejash Hathi
Managing Director
DIN: 03151221



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INDEPENDENT AUDITOR'S REPORT ON AUDITED HALF YEAR AND ANNUAL FINANCIAL RESULT
(Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members
Aptus Pharma Limited
(Formerly Known as Aptus Pharma Private Limited)
Rajkot

Report on the Audit of the Financial Statements:

Opinion:

We have audited the financial statements of **Aptus Pharma Limited (Formerly known as Aptus Pharma Private Limited) ("the Company")**, which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit & Loss and statement of Cash Flows for the year ended 31st March 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026 and its profit/loss and its cash flows for the year ended on 31st March 2026.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Responsibilities of Management and Those Charged with Governance for the Financial Statements:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies;



making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standard on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b. Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company and its subsidiary companies which are companies incorporated in India, has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- d. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- f. Obtain sufficient appropriate audit evidence regarding the financial information of the company to express an opinion on the financial statements.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh public interest benefits of such communication.





Other Matter:

The statement includes the results for the half year ended March 31, 2026 being the balancing figure between the figures in respect of full financial year ended March 31, 2026 and the published year-to date figures up to the half year ended September 30, 2025, which were subjected to limited review by us, as required under the Listing Regulations.

Place : Rajkot
Date : 27/04/2026



For, ABKB & Co.

Chartered Accountants

FRN: 136695W

CA Maulik S. Bagdai

Partner

Mem. No. 135216

UDIN: 26135216OBPDDP8523

ABKB & CO.
CHARTERED ACCOUNTANTS

Aptus Pharma Limited

(CIN: U24230GJ2010PLC061957)

(Address: Ashutosh Buildocn, Opp. Slock 2, Nr. Harikrupa Logistic Park, Aslali, Ahmedabad, Daskroi - 382427, Gujarat,

Balance Sheet as at 31-March-2026

(Rs in lacs)

Particulars	31-March-2026	31-March-2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	686.00	500.00
(b) Reserves and Surplus	1,648.62	196.61
Total	2,334.62	696.61
(2) Non-current liabilities		
(a) Long-term Borrowings	52.16	262.04
(b) Long-term Provisions	36.12	24.98
Total	88.28	287.02
(3) Current liabilities		
(a) Short-term Borrowings	666.00	773.64
(b) Trade Payables		
- Due to Micro and Small Enterprises	467.43	75.59
- Due to Others	347.86	55.29
(c) Other Current Liabilities	273.40	186.72
(d) Short-term Provisions	175.89	117.12
Total	1,930.58	1,208.36
Total Equity and Liabilities	4,353.48	2,191.99
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	271.41	96.31
(ii) Intangible Assets	5.48	2.74
(b) Deferred Tax Assets (net)	9.19	7.37
(c) Other Non-current Assets	543.78	111.96
Total	829.86	218.38
(2) Current assets		
(a) Inventories	1,356.88	705.80
(b) Trade Receivables	1,876.01	563.94
(c) Cash and cash equivalents	102.71	521.43
(d) Short-term Loans and Advances	179.50	182.44
(e) Other Current Assets	8.52	-
Total	3,523.62	1,973.61
Total Assets	4,353.48	2,191.99

For and on behalf of the Board of

Aptus Pharma Limited

APTUS PHARMA LTD.

MANAGING DIRECTOR

Tejas Hathi

Managing Director

03151221



Place : Rajkot

Date : 27/04/2026



Aptus Pharma Limited

(CIN: U24230GJ2010PLC061957)

(Address: Ashutosh Buildocn, Opp. Slock 2, Nr. Harikrupa Logistic Park, Aslali, Ahmedabad, Daskroi - 382427, Gujarat, India)

Cash Flow Statement for the year ended 31-March-2026

(Rs in lacs)

Particulars	Note	31-March-2026	31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit after tax		461.99	295.82
Profit/(loss) from Discontinuing Operation (after tax)		-	-
Depreciation and Amortisation Expense		40.80	26.34
Provision for tax		173.75	113.83
Effect of Exchange Rate Change		-	-
Loss/(Gain) on Sale / Discard of Assets (Net)		-	-
Bad debt, provision for doubtful debts		-	-
Net Loss/(Gain) on Sale of Investments		-	-
Non Cash Expenses		-	-7.76
Dividend Income		-	-
Interest Income		-13.35	-7.71
Finance Costs		79.83	46.62
Operating Profit before working capital changes		743.01	467.15
Adjustment for:			
Inventories		-651.07	-363.24
Trade Receivables		-1,309.16	-228.56
Loans and Advances		-4.85	-119.62
Other Current Assets		15.02	-
Other Non current Assets		-	-10.43
Trade Payables		687.68	-4.53
Other Current Liabilities		-59.21	79.72
Long term Liabilities		-	-
Short-term Provisions		0.28	86.45
Long-term Provisions		11.14	24.98
Cash (Used in)/Generated from Operations		-567.17	-68.09
Tax paid(Net)		118.80	115.73
Net Cash (Used in)/Generated from Operating Activities		-685.97	-183.82
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment		-218.65	-62.16
Sale of Property, Plant and Equipment		-	-
Purchase of Investments Property		-	-
Sale of Investment Property		-	-
Purchase of Equity Instruments		-	-
Proceeds from Sale of Equity Instruments		-	-
Purchase of Mutual Funds		-	-
Proceeds from Sale/Redemption of Mutual Funds		-	-
Purchase of Preference Shares		-	-
Proceeds from Sale/Redemption of Preference Shares		-	-
Purchase of Government or trust securities		-	-
Proceeds from Sale/Redemption of Government or trust securities		-	-
Purchase of debentures or bonds		-	-
Proceeds from Sale/Redemption of debentures or bonds		-	-
Purchase of Other Investments		-	-
Sale / Redemption of Other Investments		-	-
Loans and Advances given		-	-
Proceeds from Loans and Advances		-	-
Investment in Term Deposits		-	-
Maturity of Term Deposits		-	-
Movement in other non current assets		-	-
Interest received		-431.81	-
Dividend received		13.35	7.71
Net Cash (Used in)/Generated from Investing Activities		-637.11	-54.46
CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from Issue of Share Capital		1,302.00	210.00
Buyback of Shares		-	-
Proceeds from Long Term Borrowings		-188.90	-
Repayment of Long Term Borrowings		-	-133.91
Proceeds from Short Term Borrowings		-128.91	-
Repayment of Short Term Borrowings		-	638.78
Minority Interest Movement		-	-
Dividends Paid (including Dividend Distribution Tax)		-	-
Interest Paid		-79.83	-46.62
Net Cash (Used in)/Generated from Financing Activities		904.37	668.25
Net Increase/(Decrease) in Cash and Cash Equivalents		-418.71	429.98
Opening Balance of Cash and Cash Equivalents		521.43	91.45



Exchange difference of Foreign Currency Cash and Cash equivalents		-	-
Closing Balance of Cash and Cash Equivalents	15	102.71	521.43

Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	48.04	76.17
Cheques, drafts on hand	-	-
Balances with banks in current accounts	-	-
Bank Deposit having maturity of less than 3 months	54.67	445.26
Others	-	-
Cash and cash equivalents as per Cash Flow Statement	102.71	521.43
Other Bank Balance		
Bank Deposit having maturity of greater than 3 months and less than 12 months	-	-
Bank Deposit having maturity of greater than 12 months	-	-
Less: Deposits reclassified to other non current assets	-	-
Cash and bank balance as per Balance Sheet	102.71	521.43

For and on behalf of the Board of
Aptus Pharma Limited

Place : Rajkot
Date : 27/04/2026

APTUS PHARMA LTD.

Tejas Hathi
Managing Director
03151221



Aptus Pharma Limited

(CIN: U24230GJ2010PLC061957)

(Address: Ashutosh Buildocn, Opp. Slock 2, Nr. Harikrupa Logistic Park, Aslali, Ahmedabad, Daskroi - 382427,

AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

(RS in lakhs)

Particulars	Standalone				
	Half Year Ended			Year Ended	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	3,219.71	1,437.75	1,480.20	4,657.46	2,455.77
Other Income	12.13	1.22	7.55	13.35	7.87
Total Income	3,231.84	1,438.97	1,487.75	4,670.81	2,463.64
Expenses					
Cost of Material Consumed	-	-	-	-	-
Purchases of Stock in Trade	1,876.62	911.43	687.04	2,788.05	1,266.93
Change in Inventories of work in progress and finished goods	-321.72	-329.35	-153.09	-651.07	-363.24
Employee Benefit Expenses	290.11	230.43	203.17	520.54	357.08
Finance Costs	34.52	45.30	35.78	79.82	46.62
Depreciation and Amortization Expenses	24.68	16.12	15.34	40.80	26.53
Other Expenses	925.28	329.93	455.55	1,255.21	710.21
Total expenses	2,829.50	1,203.85	1,243.79	4,033.35	2,044.13
Profit/(Loss) before Exceptional and Extraordinary Item and Tax	402.34	235.11	243.96	637.46	419.51
Exceptional Item	-	-	-	-	-
Profit/(Loss) before Extraordinary Item and Tax	402.34	235.11	243.96	637.46	419.51
Extraordinary Item	-	-	-	-	-
Profit/(Loss) before Tax	402.34	235.11	243.96	637.46	419.51
Tax Expenses					
- Current Tax	110.22	60.00	66.41	170.22	111.41
- Deferred Tax	-0.84	-0.99	-1.86	-1.83	-1.86
- Prior Period Taxes	5.66	1.42	-	7.08	-
Profit/(Loss) after Tax	287.30	174.68	179.41	461.99	309.96
Earnings Per Share (Face Value per Share Rs. each)					
-Basic (In Rs)	4.19	3.48	9.39	7.78	6.37
-Diluted (In Rs)	4.19	3.48	9.39	7.78	6.37

For and on behalf of the Board of

Aptus Pharma Limited

APTUS PHARMA LTD.

Tejas Hathi

Managing Director

03151221



MANAGING DIRECTOR

Place : Rajkot

Date : 27/04/2026



CORE VALUES

-  Quality
-  Trustworthiness
-  Commitment
-  Hardwork



Aptus Pharma Limited

Connecting.....Life

Since
2011

www.apтус-pharma.com | info@apтусpharma.com | export@apтусpharma.com | +91 76004 27827

Aptus Pharma Limited
CIN: U24230GJ2010PLC061957

Notes to Financial Results

1. The above audited Financial results for the year ended 31st March, 2026, which are published in it with accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, have been reviewed by the audit committee and approved by the board of directors in their meeting held on 27th April, 2026. The statutory auditors of the Company have expressed an unmodified conclusion.
2. These financial results prepared in accordance with the recognition and measurement principles of accounting standards (AS) prescribed under section 133 of the companies act, 2013 read with the relevant rules issued thereunder the terms of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2018, as amended, and other accounting Principles generally accepted in India.
3. As per MCA Notification dated February 16, 2015, Companies whose shares are listed on the SME Exchange, as referred to in Chapter XB of SEBI (Issue of Capital Disclosure Requirements) Regulation, 2009 are exempted from the compulsory requirement of adoption of IND AS for the preparation of Financial Results
4. The figures for the half year ended March 31, 2026 are the balancing figures between audited results in respect of full financial year ended March 31, 2026 and the published reviewed figures for the half year ended on September 30, 2025.
5. The Company is primarily engaged in the business of marketing and distribution of finished pharmaceutical formulations and operates in a single business segment. Accordingly, the requirements of Accounting Standard (AS) 17 – “Segment Reporting” are not applicable to the Company.
6. The details of utilization of IPO Proceeds of Rs. 1302.00 lakhs are as follows:

Particulars	Proceeds	Rs. Lacs	
		Utilization up to 31 st March, 2026	Unutilized up to 31 st March, 2026
Capital Expenditure for office Premises with furniture and industrial Racks	162.95	162.95	0.00
Working Capital	800.00	800.00	0.00
General Corporate Purpose	191.05	191.05	0.00
Issue Related Expense	148.00	148.00	0.00
Total	1302.00	1302.00	0.00

CIN : U24230GJ2010PLC061957 | GSTIN NO. 24AAICA7890D1ZM

aptuspharmaltd.   

Registered Office : Ashutosh Buildcon, Opp. Slok-2, Nr. Harikrupa logistic Park, Aslali, Ahmedabad, Daskroi, Gujarat, India, 382427

Corporate Office : SHREE Building, 1st Floor, Opp Satyasai Heart Hospital, Narayan Nagar, Kalawad Road, Sau Uni Area, Rajkot, Gujarat, India, 360005

CORE VALUES

-  Quality
-  Trustworthiness
-  Commitment
-  Hardwork



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Connecting.....Life

Since
2011

www.apтус-pharma.com | info@apтусpharma.com | export@apтусpharma.com | +91 76004 27827

- The previous year/periods figures have been regrouped/reclassified wherever necessary to correspond with the current period classification for the comparison.
- Previous year figures are taken as per the Restated Financial statement submitted with the BSE at the time of filing of Prospectus.

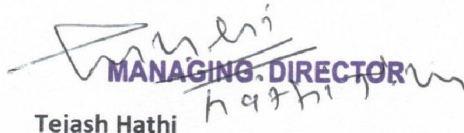
For and on the behalf of

Aptus Pharma Limited

CIN: U24230GJ2010PLC061957

Place : Rajkot

Date : 27/04/2026


MANAGING DIRECTOR

Tejash Hathi
Managing Director
DIN: 03151221

