ASHOK RAJPARA & CO
Chartered Accountants

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of INFINIUM PHARMACHEM LIMITED ('the Company') for the half year ended September 30, 2026 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulation').

2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulations 33 of Securities and Exchange Board of India (Listing and Disclosure Requirements) Regulations, 2015. 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's, issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial Information consists of making inquiries, primarily of the Company's person nel 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 Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For. ASHOK RAJPARA & CO
CHARTERED ACCOUNTANTS

(ASHOK RAJPARA)
PROPRIETOR
M. No. 100559
FRN No: 153195W
UDIN: 26100559BPOXXH1950
Place: SURAT
Date: 06/11/2026

ASHOK RAJPARA & CO.
M.NO. 100559
CHARTERED ACCOUNTANTS

A/510, Diamond World, Nr. Mini Bazar, Varachha Road, Surat, Gujarat- 395006
Ph. 9824745000 Email: carajpara@gmail.com

Infinium Pharmachem Limited
The INSIDE of APIs

Corporate Office Address :
Suite # 205, Sigma Prime, Nr. Sardar Patel Statue
Vallabh Vidhyanagar-388120, Gujarat, India
info@infiniumpharmachem.com
+91-2692-238849, 238850
www.infiniumpharmachem.com

R.O. & Factory Address :
Plot No. 37-38-39, GIDC Sojitra, Dist. Anand-387240,
Gujarat, India Tel/fax : +91-2697-234987, 296000
CIN NO : L24231GJ2003PLC043218

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

(Rs. In Lacs)

PARTICULARS	Half- year ended			Year ended
	30.09.2026	31.03.2026	30.09.2025	31.03.2026
	Unaudited	Audited	Unaudited	Audited
INCOME				
Revenue from Operations	**11201.36**	8384.27	**7260.37**	15644.64
Other Income, net	**128.29**	102.68	**38.33**	141.01
TOTAL INCOME	**11329.65**	8486.95	**7298.7**	**15785.65**
EXPENSES				
Cost of Matetrial Consumed	9196.30	6901.89	5675.42	12577.31
Purchases of Traded Goods	0	0	0	0.00
Changes In Inventories of FG., WIP.	59.83	-33.03	-25.3	-58.33
Employee Benefits Expenses	330.34	294.91	268.28	563.19
Financial Cost	67.15	85.56	143.61	229.17
Deprecaition and Amortization Expenses	129.48	127.5	129.78	257.28
Other Expenses	565.36	386.95	478.62	865.57
TOTAL EXPENSES	**10348.46**	7763.78	**6670.41**	**14434.19**
Profit Before eceptional and extraordinary Items	**981.19**	723.17	**628.29**	**1351.46**
Exceptional Items	0	0	0	0.00
Profit Before Taxes	**981.19**	723.17	**628.29**	**1351.46**
Tax Expenses				
(a) Current Tax	243.22	192.84	162.3	355.14
(b) Deffered Tax Liabilities/(Assets)	3.73	(5.11)	2.56	(2.55)
(c) Prior Year Tax Liabilities/(Assets)	0	(2.16)	(0.71)	(2.87)
Profit (Loss) for the period	**734.24**	**537.60**	**464.14**	**1001.74**
Earing per equity share				
(a) Basic	4.71	3.45	2.98	6.43
(b) Dilluted	4.71	3.45	2.98	6.43

Notes For Standalone Financial Results :

1. The above Standalone Financial Results of Infinium Pharmachem Limited for the half year ended on 30th September 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 06th November, 2026

2. The above Standalone Financial Results of Infinium Pharmachem Limited for the half year ended on 30th September 2026 are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 as amended) and other recongnised accounting practices and policies, as applicable.

3. The Company operates only in one busines segment viz " Intermediate Chemicals". Accordingly there are no separate reporting segments as per Ind AS 108 " segment reporting".

4. Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period.

5. In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above result have been reviewed by the Statutory Auditors of the Company

For, INFINIUM PHARMACHEM LTD

INFINIUM PHARMACHEM LIMITED

Sanjay V Patel
Managing Director
DIN No. : 00370715

Place : V V Nagar
Date : 06/11/2026

Infinium Pharmachem Limited
The INSIDE of APIs

Corporate Office Address :
Suite # 205, Sigma Prime, Nr. Sardar Patel Statue
Vallabh Vidhyanagar-388120, Gujarat, India
info@infiniumpharmachem.com
+91-2692-238849, 238850
www.infiniumpharmachem.com

R.O. & Factory Address :
Plot No. 37-38-39, GIDC Sojitra, Dist. Anand-387240,
Gujarat, India Tel/fax : +91-2697-234987, 296000
CIN NO : L24231GJ2003PLC043218

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

(Rs. In Lacs)

PARTICULARS	As At 30.09.2026 Unaudited	As At 31.03.2026 Audited
A. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	1995.93	1674.96
(b) Intangible Assets	0.00	0.00
(c) Capital Work in Progress	802.55	730.82
(d) Intangible Assets under development	0	0.00
(e) Non Current Investments	1566.27	1566.27
(f) Deffered Tax assets(Net)	4.25	7.98
(g) Long term Loans and Advances	148.5	148.13
(h) Other Assets	166.22	340.51
Total Non Current Assets	**4683.72**	**4468.67**
2. CURRENT ASSETS		
(a) Inventories	3424.62	3076.37
(b) Financial Assets		
(i) Current Investments	0.00	0.00
(ii) Trade Receivable	4971.25	3122.89
(iii) Cash and Cash Equivalents	2556.10	21.03
(iv) Other Balance With Banks	0	2659.05
(v) Loans and Advances	506.3	665.78
(vi) Other Asstes	168.86	100.97
Total Current Assets	**11627.13**	**9646.09**
TOTAL	**16310.85**	**14114.76**
B. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	1558.31	1558.31
(b) Other Equity	10748.8	10014.56
Total Equity	**12,307.11**	**11572.87**
2. LIABILITY		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities	679.92	230.36
(b) Deferred Tax Liabilities	0.00	0.00
(c) Other Non Current Liabilities	0.00	16.87
Total Non Current Liabilities	**679.92**	**247.23**
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables	2071.37	341.09
(1) Total outstanding dues of MSME.	211.82	161.95
(2) Total outstanding dues Otherthan MSME.	1859.55	179.14
(ii) Other Financial Liabilities	729.05	1274.91
(b) Other Current Liabilities	21.76	18.23
(c) Provisions	258.42	305.29
(d) Income tax Liabilities	243.22	355.14
Total Current Liabilities	**3323.82**	**2294.66**
TOTAL	**16310.85**	**14114.76**

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

INFINIUM PHARMACHEM LIMITED

Sanjay V Patel
Managing Director
DIN No. : 00370715

Place : V V Nagar
Date : 06/11/2026

Infinium Pharmachem Limited
The INSIDE of APIs

Corporate Office Address :
Suite # 205, Sigma Prime, Nr. Sardar Patel Statue
Vallabh Vidhyanagar-388120, Gujarat, India
info@infiniumpharmachem.com
+91-2692-238849, 238850
www.infiniumpharmachem.com

R.O. & Factory Address :
Plot No. 37-38-39, GIDC Sojitra, Dist. Anand-387240,
Gujarat, India Tel/fax : +91-2697-234987, 296000
CIN NO : L24231GJ2003PLC043218

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

(Rs. In Lacs)

Particulars	As At 30.09.2026 Unaudited	As At 30.09.2025 Unaudited
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before Tax	981.19	628.29
Adjustments for :		
Depreciation and Amortization	129.48	129.78
Financial Cost	67.15	143.61
Interest Received	(7.69)	(5.60)
Other Non Operating income	0.00	0.00
Operating Profit before working capital changes	**1170.13**	**896.08**
Adjustments for (increase)/Decrease in operating assets :		
Trade Receivable	(1848.36)	(891.58)
Invetories	(348.25)	(1461.72)
Loans and Advances	159.48	(0.60)
Other Current Assets	(67.89)	1565.81
Adjustments for increase/(Decrease) in operating liabilities :		
Trade Payable	1730.28	292.54
Other Current Liabilities	3.53	14.36
Provisions	(158.79)	(176.01)
Increase / (Decrease) in Non Current Assets	0.00	0.00
Cash Generated From Operations	**640.13**	**238.88**
Direct Tax	(243.22)	(161.59)
Net Cash From Operating Activities (A)	**396.91**	**77.29**
B. Cash Flow from Investing Activities		
Purchase of Tangible Fixed Assets (Gross)	(522.18)	(430.93)
Purchase of Intangible Fixed Assets (Gross)	0.00	0.00
Increase / (Decrease) in Non Current Assets	0.00	0.00
Long term Loans and Advances	(0.37)	0.00
Other Non Current Assets	174.29	217.66
Other Non Current Investments	0.00	0.00
Interest Received	7.69	5.60
Other Non Operating income	0.00	0.00
Net Cash used in Investing Activities (B)	**(340.57)**	**(207.67)**
C. Cash Flow from Financing Activities		
Proceeds from Issuing share	0.00	0.00
Share Premium Utilised in W/off IPO Expenses	0.00	0.00
Interest /Finacial Charges Paid	(67.15)	(143.61)
Non Current Laibilities	432.69	412.75
Other Financial Liabilities- Current	(545.86)	(2198.61)
Net Cash used in Financing Activities (c)	**(180.32)**	**(1929.47)**
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	**(123.98)**	**(2059.85)**
Cash and cash equivalents at the beginning of the year	**2680.08**	**3328.86**
Cash and cash equivalents at the end of the year	**2556.10**	**1269.01**

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

INFINIUM PHARMACHEM LIMITED

Sanjay V Patel
Managing Director
DIN No. : 00370715

Place : V V Nagar
Date : 06/11/2026