

# **ASHOK RAJPARA & CO**

## **Chartered Accountants**

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**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, 2025 ('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 personnel 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 : 25100559BMNYFA8255

Place : SURAT

Date : 13/11/2025

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

**STATEMENT OF STANDALONE FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2025**

| PARTICULARS  | Half- year ended |                |                | (Rs. In Lacs)         |
|--|------------------|----------------|----------------|-----------------------|
|  | 30.09.2025       | 31.03.2025     | 30.09.2024     | Year ended            |
|  | Unaudited        | Audited        | Unaudited      | 31.03.2025<br>Audited |
| <b>INCOME</b>  |                  |                |                |                       |
| Revenue from Operations                                  | 7260.37          | 6562.06        | 7129.58        | 13691.64              |
| Other Income, net  | 38.33            | 101.15         | 111.79         | 212.94                |
| <b>TOTAL INCOME</b>                                      | <b>7298.70</b>   | <b>6663.21</b> | <b>7241.37</b> | <b>13904.58</b>       |
| <b>EXPENSES</b>  |                  |                |                |                       |
| Cost of Material Consumed                                | 5675.42          | 4996.03        | 5790.57        | 10786.6               |
| Purchases of Traded Goods                                | 0                | 0              | 0              | 0.00                  |
| Changes In Inventories of FG., WIP.                      | -25.30           | 112.49         | 16.25          | 128.74                |
| Employee Benefits Expenses                               | 268.28           | 265.75         | 236.93         | 502.68                |
| Financial Cost   | 143.61           | 159.72         | 109.85         | 269.57                |
| Depreciation and Amortization Expenses                   | 129.78           | 160.55         | 137.76         | 298.31                |
| Other Expenses   | 478.62           | 367.7          | 390.41         | 758.11                |
| <b>TOTAL EXPENSES</b>                                    | <b>6670.41</b>   | <b>6062.24</b> | <b>6681.77</b> | <b>12744.01</b>       |
| <b>Profit Before exceptional and extraordinary Items</b> | <b>628.29</b>    | <b>600.97</b>  | <b>559.60</b>  | <b>1160.57</b>        |
| Exceptional Items  | 0                | 0              | 0              | 0.00                  |
| <b>Profit Before Taxes</b>                               | <b>628.29</b>    | <b>600.97</b>  | <b>559.60</b>  | <b>1160.57</b>        |
| Tax Expenses   |                  |                |                |                       |
| (a) Current Tax  | 162.30           | 165.42         | 144.45         | 309.87                |
| (b) Deferred Tax (Liabilities)/Assets                    | 2.56             | -15.4          | 3.77           | -11.63                |
| (c) Prior Year Tax (Liabilities)/Assets                  | -0.71            | 0.36           | 15.08          | 15.44                 |
| <b>Profit (Loss) for the period</b>                      | <b>464.14</b>    | <b>450.59</b>  | <b>396.30</b>  | <b>846.89</b>         |
| Earning per equity share                                 |                  |                |                |                       |
| (a) Basic  | 2.98             | 3.10           | 2.85           | 5.82                  |
| (b) Dilluted   | 2.98             | 3.10           | 2.85           | 5.82                  |

**Notes For Standalone Financial Results :**

- The above Standalone Financial Results of Infinium Pharmachem Limited for the half year ended on 30th September 2025 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 13th November, 2025
- The above Standalone Financial Results of Infinium Pharmachem Limited for the half year ended on 30th September 2025 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 recognised accounting practices and policies, as applicable.
- The Company operates only in one business segment viz " Intermediate Chemicals". Accordingly there are no seprate reporting segments as per Ind AS 108 " segment reporting".
- Previous year's/period's figure have been regrouped/rearranged/reclassified wherever necessary, to make them comparable with the figures of the current period.
- In accordance with regulation 33 of SEBI (LODR) Regulation 2015, the above result have been reviewed by the Statutory Auditors of the Company

Place : Anand  
Date : 13/11/2025

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Managing Director  
DIN No. : 00370715



| STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2025 |                                  |                                |
|--|----------------------------------|--------------------------------|
|  | (Rs. In Lacs)                    |                                |
| PARTICULAR   | As At<br>30.09.2025<br>Unaudited | As At<br>31.03.2025<br>Audited |
| <b>A. ASSETS</b>   |                                  |                                |
| <b>1. NON CURRENT ASSETS</b>   |                                  |                                |
| (a) Property, Plant and Equipment  | 1670.71                          | 1706.56                        |
| (b) Intangible Assets  | 0.00                             | 0.00                           |
| (c) Capital Work in Progress   | 421.73                           | 84.73                          |
| (d) Intangible Assets under development  | 0                                | 0.00                           |
| (e) Non Current Investments  | 1566.27                          | 1566.27                        |
| (f) Deffered Tax assets(Net)   | 2.87                             | 5.43                           |
| (g) Long term Loans and Advances   | 41.07                            | 41.07                          |
| (h) Other Assets   | 161.96                           | 379.62                         |
| <b>Total Non Current Assets</b>  | <b>3864.61</b>                   | <b>3783.68</b>                 |
| <b>2. CURRENT ASSETS</b>   |                                  |                                |
| (a) Inventories  | 4979.75                          | 3518.03                        |
| (b) Financial Assets   |                                  |                                |
| (i) Current Investments  | 0.00                             | 0.00                           |
| (ii) Trade Receivable  | 4333.06                          | 3441.48                        |
| (iii) Cash and Cash Equivalents  | 732.58                           | 1048.16                        |
| (iv) Other Balance With Banks  | 536.43                           | 2280.70                        |
| (v) Loans and Advances   | 840.86                           | 840.26                         |
| (vi) Other Asstes  | 134.75                           | 1700.56                        |
| <b>Total Current Assets</b>  | <b>11557.43</b>                  | <b>12829.19</b>                |
| <b>TOTAL ASSETS</b>  | <b>15422.04</b>                  | <b>16612.87</b>                |
| <b>B. EQUITY AND LIABILITIES</b>   |                                  |                                |
| <b>1. EQUITY</b>   |                                  |                                |
| (a) Equity Share Capital   | 1558.31                          | 1558.31                        |
| (b) Other Equity   | 9476.95                          | 9012.81                        |
| <b>Total Equity</b>  | <b>11,035.26</b>                 | <b>10571.12</b>                |
| <b>2. LIABILITY</b>  |                                  |                                |
| <b>NON-CURRENT LIABILITIES</b>   |                                  |                                |
| (a) Financial Liabilities  | 870.35                           | 457.60                         |
| (b) Deferred Tax Liabilities   | 0.00                             | 0.00                           |
| (c) Other Non Current Liabilities  | 0.00                             | 0.00                           |
| <b>Total Non Current Liabilities</b>   | <b>870.35</b>                    | <b>457.60</b>                  |
| <b>CURRENT LIABILITIES</b>   |                                  |                                |
| (a) Financial Liabilities  |                                  |                                |
| (i) Trade Payables   | 1371.90                          | 1079.36                        |
| (1) Total outstanding dues of MSME.  | 0.00                             | 27.92                          |
| (2) Total outstanding dues Otherthan MSME.   | 1371.90                          | 1051.44                        |
| (ii) Other Financial Liabilities   | 1879.06                          | 4077.67                        |
| (b) Other Current Liabilities  | 17.32                            | 2.96                           |
| (c) Provisions   | 75.42                            | 114.29                         |
| (d) Income tax Liabilities   | 172.73                           | 309.87                         |
| <b>Total Current Liabilities</b>   | <b>3516.43</b>                   | <b>5584.15</b>                 |
| <b>TOTAL</b>   | <b>15422.04</b>                  | <b>16612.87</b>                |

See Accompanying notes to the Financials results

Place : Anand  
Date : 13/11/2025

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Chairman  
DIN No. : 00370715



| STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2025 |                     |                     |
|--|---------------------|---------------------|
| Particular   | (Rs. In Lacs)       |                     |
|  | As At<br>30.09.2025 | As At<br>30.09.2024 |
|  | Unaudited           | Unaudited           |
| <b>A. Cash Flow from Operating Activities</b>                                  |                     |                     |
| Net Profit / (Loss) before Tax   | 628.29              | 559.60              |
| <b>Adjustments for :</b>   |                     |                     |
| Depreciation and Amortization  | 129.78              | 137.76              |
| Financial Cost   | 143.61              | 109.85              |
| Interest Received  | (5.60)              | (6.20)              |
| Other Non Operating income   | 0.00                | 0.00                |
| <b>Operating Profit before working capital changes</b>                         | 896.08              | 801.01              |
| <b>Adjustments for (increase)/Decrease in operating assets :</b>               |                     |                     |
| Trade Receivable   | (891.58)            | (132.15)            |
| Inventories  | (1461.72)           | 269.09              |
| Loans and Advances   | (0.60)              | 40.96               |
| Other Current Assets   | 1565.81             | (10.91)             |
| <b>Adjustments for increase/(Decrease) in operating liabilities :</b>          |                     |                     |
| Trade Payable  | 292.54              | 399.32              |
| Other Current Liabilities  | 14.36               | 6.84                |
| Provisions   | (176.01)            | (245.96)            |
| <b>Cash Generated From Operations</b>  | 238.88              | 1128.20             |
| Direct Tax   | (161.59)            | (159.53)            |
| Indirect Tax   | 0.00                | 0.00                |
| <b>Net Cash From Operating Activities (A)</b>                                  | <b>77.29</b>        | <b>968.67</b>       |
| <b>B. Cash Flow from Investing Activities</b>                                  |                     |                     |
| Purchase of Tangible Fixed Assets (Gross)                                      | (430.93)            | (260.16)            |
| 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   | 0.00                | (7.81)              |
| Other Non Current Assets   | 217.66              | (21.47)             |
| Other Non Current Investments  | 0.00                | (1532.16)           |
| Interest Received  | 5.60                | 6.20                |
| Other Non Operating income   | 0.00                | 0.00                |
| <b>Net Cash used in Investing Activities (B)</b>                               | <b>(207.67)</b>     | <b>(1815.40)</b>    |
| <b>C. Cash Flow from Financing Activities</b>                                  |                     |                     |
| Proceeds from Issuing share  | 0.00                | 0.00                |
| Share Premium Utilised in W/off IPO Expenses                                   | 0.00                | 0.00                |
| Interest /Finacial Charges Paid  | (143.61)            | (109.85)            |
| Non Current Laibilities  | 412.75              | 749.10              |
| Other Financial Liabilities- Current   | (2198.61)           | 594.86              |
| <b>Net Cash used in Financing Activities (c)</b>                               | <b>(1929.47)</b>    | <b>1234.11</b>      |
| <b>Net Increase / (Decrease) in cash and cash equivalents (A+B+C)</b>          | <b>(2059.85)</b>    | <b>387.38</b>       |
| <b>Cash and cash equivalents at the beginning of the year</b>                  | <b>3328.86</b>      | <b>817.65</b>       |
| <b>Cash and cash equivalents at the end of the year</b>                        | <b>1269.01</b>      | <b>1205.03</b>      |
| See Accompanying notes to the Financials results                               |                     |                     |

Place : Anand  
Date : 13/11/2025

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Chairman  
DIN No. : 00370715



# **ASHOK RAJPARA & CO**

## **Chartered Accountants**

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### **Independent Auditor's Review Report on Consolidated 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 Consolidated Unaudited Financial Results of **INFINIUM PHARMACHEM LIMITED** ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary constitute "the Group") for the half year ended September 30, 2025 ('the Statement'), being submitted by the Holding 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 Holding 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 personnel 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the following entities:
  - i. Shanghai Tajilin Industrial Co Ltd. - China
  - ii. Infinium Green Energy Private Limited - India
  - iii. Infinium Healthcare Private Limited - India
5. The consolidated Unaudited Financial Results include the interim financial information of one subsidiary "Shanghai Tajilin Industrial Co Limited" which has not been reviewed by us and whose interim financial information reflects total revenue of Rs. 1992.75 Lacs, total net profit after tax of Rs. 126.32 Lacs for the half year ended September 30, 2025, which have been prepared by Independent CPA as per IFRS and approved by the Management.

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

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

## **ASHOK RAJPARA & CO**

### **Chartered Accountants**

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Our conclusion on the Statement is not modified in respect of the above matter.

6. 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 : 25100559BMNYFB8037

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

Place : SURAT  
Date : 13/11/2025

**STATEMENT OF CONSOLIDATED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2025**

| PARTICULARS  | Half- year ended |                |                | (Rs. In Lacs)   |
|--|------------------|----------------|----------------|-----------------|
|  | 30.09.2025       | 31.03.2025     | 30.09.2024     | Year ended      |
|  | Unaudited        | Audited        | Unaudited      | Audited         |
| <b>INCOME</b>  |                  |                |                |                 |
| Revenue from Operations                                    | 8405.08          | 7272.81        | 8298.11        | 15570.92        |
| Other Income, net  | 100.00           | 103.51         | 108.10         | 211.61          |
| <b>TOTAL INCOME</b>  | <b>8505.08</b>   | <b>7376.32</b> | <b>8406.21</b> | <b>15782.53</b> |
| <b>EXPENSES</b>  |                  |                |                |                 |
| Cost of Matetrial Consumed                                 | 6364.63          | 5345.05        | 5583.82        | 10928.87        |
| Purchases of Traded Goods                                  | 0.00             | 623.86         | 809.43         | 1433.29         |
| Changes In Inventories of FG., WIP.                        | -11.53           | -707.98        | 106.18         | -601.80         |
| Employee Benefits Expenses                                 | 399.27           | 370.65         | 372.28         | 742.93          |
| Financial Cost   | 156.19           | 209.86         | 157.33         | 367.19          |
| Deprecaition and Amortization Expenses                     | 155.17           | 178.64         | 150.81         | 329.45          |
| Other Expenses   | 608.31           | 846.35         | 579.25         | 1425.60         |
| <b>TOTAL EXPENSES</b>                                      | <b>7672.05</b>   | <b>6866.43</b> | <b>7759.10</b> | <b>14625.53</b> |
| <b>Profit Before Exceptional &amp; Extraordinary Items</b> | <b>833.03</b>    | <b>509.89</b>  | <b>647.11</b>  | <b>1157.00</b>  |
| Exceptional Items  | 0.00             | 0.00           | 0.00           | 0.00            |
| <b>Profit Before Taxes</b>                                 | <b>833.03</b>    | <b>509.89</b>  | <b>647.11</b>  | <b>1157.00</b>  |
| <b>Tax Expenses</b>  |                  |                |                |                 |
| (a) Current Tax  | 180.02           | 224.40         | 145.99         | 370.39          |
| (b) Deffered Tax (Liabilities)/Assets                      | 1.32             | -16.10         | 2.87           | -13.23          |
| (c) Prior Year Tax (Liabilities)/Assets                    | -0.53            | 0.36           | 15.17          | 15.53           |
| <b>Profit after tax for the year</b>                       | <b>652.22</b>    | <b>301.23</b>  | <b>483.08</b>  | <b>784.31</b>   |
| Less : Non Controlling Interest                            | 92.16            | -72.74         | 42.52          | -30.22          |
| <b>Profit (Loss) for the period</b>                        | <b>560.06</b>    | <b>373.97</b>  | <b>440.56</b>  | <b>814.53</b>   |
| Earing per equity share                                    |                  |                |                |                 |
| (a) Basic  | 3.59             | 2.57           | 3.17           | 5.60            |
| (b) Dilluted   | 3.59             | 2.57           | 3.17           | 5.60            |

**Notes For Consolidated Financial Results :**

1. The above Consolidated Financial Results of Infinium Pharmachem Limited for the half year ended on 30th September 2025 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 13th November, 2025

2. The above Consolidated Financial Results of Infinium Pharmachem Limited for the half year ended on 30th September 2025 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 recognised accounting practices and policies, as applicable.

3. The following subsidiary company have been considered in the preparation of consolidated financial statements for the half year ended on 30th September, 2025

| Name of the entity                      | Country Of Incorporation | % Of Holding |
|---|--------------------------|--------------|
| Shanghai Tajilin Industrial Co. Limited | China                    | 51%          |
| Infinium Green Energy Private Limited   | India                    | 51%          |
| Infinium Healthcare Private Limited     | India                    | 51%          |

4. The Company operates only in one busines segment viz " Intermediate Chemicals".

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

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

Place : Anand  
Date : 13/11/2025



For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Managing Director  
DIN No. : 00370715

**STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR HALF YEAR ENDED ON 30th SEPTEMBER, 2025**

| PARTICULARS                          | (Rs. In Lacs)                                      |   |
|--------------------------------------|--|---|
|                                      | For the half year ended on<br>30th September, 2025 | For the year ended on<br>31st March, 2025 |
| <b>A. ASSETS</b>                     |  |   |
| <b>I. NON CURRENT ASSETS</b>         |  |   |
| (a) Property, Plant and Equipment    | 2019.98  | 2076.20                                   |
| (b) Intangible Assets                | 0.00   | 0.00                                      |
| (c) Capital Work in Progress         | 471.44   | 84.72                                     |
| (d) Intangible Assets : goodwill     | 339.45   | 339.45                                    |
| (e) Non Current Investments          | 2902.48  | 2902.48                                   |
| (f) Deferred Tax assets(Net)         | 14.61  | 14.89                                     |
| (g) Long term Loans and Advances     | 46.59  | 46.59                                     |
| (h) Other Assets                     | 161.96   | 382.52                                    |
| <b>Total Non Current Assets</b>      | <b>5956.51</b>                                     | <b>5846.85</b>                            |
| <b>2. CURRENT ASSETS</b>             |  |   |
| (a) Inventories                      | 5997.88  | 4425.42                                   |
| (b) Financial Assets                 |  |   |
| (i) Current Investments              | 0.00   | 0.00                                      |
| (ii) Trade Receivable                | 4505.68  | 3374.67                                   |
| (iii) Cash and Cash Equivalents      | 1328.28  | 1150.13                                   |
| (iv) Other Balance With Banks        | 160.23   | 2333.87                                   |
| (v) Loans and Advances               | 778.48   | 807.00                                    |
| (vi) Other Asstes                    | 239.21   | 1900.60                                   |
| <b>Total Current Assets</b>          | <b>13009.77</b>                                    | <b>13991.69</b>                           |
| <b>TOTAL ASSETS</b>                  | <b>18966.27</b>                                    | <b>19838.54</b>                           |
| <b>B. EQUITY AND LIABILITIES</b>     |  |   |
| <b>1. EQUITY</b>                     |  |   |
| (a) Equity Share Capital             | 1558.31  | 1558.31                                   |
| (b) Other Equity                     | 9922.90  | 9388.12                                   |
|                                      | 11481.21   | 10946.43                                  |
| (c) Non Controlling Interest         | 1625.48  | 1533.31                                   |
| <b>Total Equity</b>                  | <b>13106.69</b>                                    | <b>12479.74</b>                           |
| <b>2. LIABILITY</b>                  |  |   |
| <b>NON-CURRENT LIABILITIES</b>       |  |   |
| (a) Financial Liabilities            | 1363.58  | 999.68                                    |
| (b) Deferred Tax Liabilities         | 1.04   | 0.00                                      |
| (c) Other Non Current Liabilities    | 10.66  | 0.00                                      |
| <b>Total Non Current Liabilities</b> | <b>1375.28</b>                                     | <b>999.68</b>                             |
| <b>CURRENT LIABILITIES</b>           |  |   |
| (a) Financial Liabilities            |  |   |
| (i) Trade Payables                   | 1768.08  | 1238.56                                   |
| (ii) Other Financial Liabilities     | 1914.85  | 4184.94                                   |
| (b) Other Current Liabilities        | 513.86   | 398.54                                    |
| (c) Provisions                       | 102.64   | 179.92                                    |
| (d) Income tax Liabilities           | 184.88   | 357.16                                    |
| <b>Total Current Liabilities</b>     | <b>4484.31</b>                                     | <b>6359.12</b>                            |
| <b>TOTAL</b>                         | <b>18966.27</b>                                    | <b>19838.54</b>                           |

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

Place : Anand  
Date : 13/11/2025

Sanjay V Patel  
Chairman  
DIN No. : 00370715



**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2025**

| Particular  | (Rs. In Lacs)                                      |  |
|---|--|--|
|   | For the half year ended on<br>30th September, 2025 | For the half year ended on<br>30th September, 2024 |
| <b>A. Cash Flow from Operating Activities</b>                         |  |  |
| Net Profit / (Loss) before Tax  | 833.03   | 647.11   |
| <b>Adjustments for :</b>  |  |  |
| Depreciation and Amortization   | 155.17   | 150.81   |
| Financial Cost  | 156.19   | 157.33   |
| Interest Received   | 0.00   | (6.39)   |
| Other Adjustment non cash items -currency fluctuation reserve         | (25.29)  | 0.00   |
| Non Controlling Interest  | (92.16)  | (42.52)  |
| <b>Other Non Operating income</b>                                     |  |  |
| Operating Profit before working capital changes                       | 1026.94  | 906.34   |
| <b>Adjustments for (increase)/Decrease in operating assets :</b>      |  |  |
| Trade Receivable  | (1131.01)  | (477.08)   |
| Inventories   | (1572.46)  | 393.65   |
| Loans and Advances  | 28.52  | (45.42)  |
| Other Current Assets  | 1661.39  | 47.49  |
| <b>Adjustments for increase/(Decrease) in operating liabilities :</b> |  |  |
| Trade Payable   | 529.52   | 650.51   |
| Other Current Liabilities   | 115.32   | (128.28)   |
| Provisions  | (249.56)   | (223.17)   |
| <b>Cash Generated From Operations</b>                                 | <b>408.66</b>                                      | <b>1,124.04</b>                                    |
| Direct Tax  | (179.49)   | (161.16)   |
| Indirect Tax  | 0.00   | 0.00   |
| <b>Net Cash From Operating Activities (A)</b>                         | <b>229.17</b>                                      | <b>962.88</b>                                      |
| <b>B. Cash Flow from Investing Activities</b>                         |  |  |
| Purchase of Tangible Fixed Assets (Gross)                             | (485.67)   | (1594.04)  |
| Purchase of Intangible Fixed Assets (Gross)                           | 0.00   | 0.00   |
| Increase / (Decrease) in Non Current Investment                       | 0.00   | (2902.49)  |
| Non controlling Interest (BS)   | 92.17  | 1428.78  |
| Long term Loans and Advances  | 0.00   | (4.19)   |
| Other Non Current Assets  | 220.56   | (17.99)  |
| Interest Received   | 0.00   | 6.39   |
| Other Non Operating income  | 0.00   | 0.00   |
| <b>Net Cash used in Investing Activities (B)</b>                      | <b>(172.94)</b>                                    | <b>(3083.54)</b>                                   |
| <b>C. Cash Flow from Financing Activities</b>                         |  |  |
| Proceeds from Issuing share   | 0.00   | 0.00   |
| IPO Expenses W/off  | 0.00   | 0.00   |
| Interest /Financial Charges Paid                                      | (156.19)   | (157.33)   |
| Non Current Liabilities   | 374.56   | 1692.82  |
| Other Financial Liabilities- Current                                  | (2270.09)  | 969.14   |
| <b>Net Cash used in Financing Activities (C)</b>                      | <b>(2051.72)</b>                                   | <b>2,504.63</b>                                    |
| <b>Net Increase / (Decrease) in cash and cash equivalents</b>         | <b>(1995.49)</b>                                   | <b>383.97</b>                                      |
| <b>Cash and cash equivalents at the beginning of the year</b>         | <b>3,484.00</b>                                    | <b>1,191.21</b>                                    |
| <b>Cash and cash equivalents at the end of the year</b>               | <b>1,488.51</b>                                    | <b>1,575.18</b>                                    |
| See Accompanying notes to the Financials results                      |  |  |

Place : Anand  
Date : 13/11/2025

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Chairman  
DIN No. : 00370715

