

**14<sup>th</sup> November, 2024**

To,  
THE MANAGER,  
LISTING DEPARTMENT,  
NATIONAL STOCK EXCHANGE OF INDIA LIMITED  
'EXCHANGE PLAZA', BANDRAKURLA COMPLEX,  
BANDRA (EAST), MUMBAI 400 051.  
NSE SYMBOL: INFINIUM

Dear Sir/Madam,

**Sub: Outcome of Board Meeting**

This is to inform you under Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. With reference to the captioned subject and in furtherance to our intimation letter dated November 06, 2024, we hereby inform the stock exchange that the Board of Directors of the company at its meeting held today i.e. **Thursday, November 14, 2024** inter-alia decided as under:

1. Considered and approved Standalone unaudited Financial Results with limited review report of the auditor of the Company for the half year ended September 30, 2024.
2. Considered and approved Consolidated unaudited Financial Results with limited review report of the auditor of the Company for the half year ended September 30, 2024.
3. Approved constitution of Stakeholder Relationship Committee.

**Other agenda put for voting in the Board Meeting with the permission of Chair:**

- a. Approved allotment of 16,67,000 Equity shares by way of preferential issue.

Kindly note that the meeting of the Board of Directors of the Company commenced at **11:46 a.m.** and concluded at **03:12 p.m.**

We request you to kindly take the same on record.

Thanking You,  
Yours Sincerely,  
**FOR, INFINIUM PHARMACHEM LIMITED**

**SANJAYKUMAR VITHTHALBHAI PATEL**  
**MANAGING DIRECTOR**  
**DIN: 00370715**  
**Encl.: A/a.**

# **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, 2024 ('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 : 24100559BKDFG04363

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

Place : SURAT

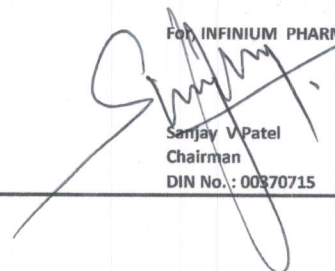
Date : 14/11/2024

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2024		
PARTICULAR	(Rs. In Lacs)	
	As At 30.09.2024 Unaudited	As At 31.03.2024 Audited
<b>A. ASSETS</b>		
<b>1. NON CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	1763.84	1646.91
(b) Intangible Assets	0.00	0
(c) Capital Work in Progress	6.97	1.50
(d) Intangible Assets under development	0	0
(e) Non Current Investments	1566.27	34.11
(f) Deferred Tax assets(Net)	0	0
(g) Long term Loans and Advances	39.72	31.91
(h) Other Assets	58.48	37.01
<b>Total Non Current Assets</b>	<b>3435.28</b>	<b>1751.44</b>
<b>2. CURRENT ASSETS</b>		
(a) Inventories	1979.12	2248.21
(b) Financial Assets		
(i) Current Investments	0	0
(ii) Trade Receivable	2513.23	2381.08
(iii) Cash and Cash Equivalents	1204.97	817.59
(iv) Other Balance With Banks	0.06	0.06
(v) Loans and Advances	505.83	546.79
(vi) Other Asstes	39.98	29.07
<b>Total Current Assets</b>	<b>6243.19</b>	<b>6022.8</b>
<b>TOTAL ASSETS</b>	<b>9678.47</b>	<b>7774.24</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1. EQUITY</b>		
(a) Equity Share Capital	1391.61	1391.61
(b) Other Equity	4780.02	4383.71
<b>Total Equity</b>	<b>6,171.63</b>	<b>5775.32</b>
<b>2. LIABILITY</b>		
<b>NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities	1293.15	544.05
(b) Deferred Tax Liabilities	9.97	6.21
(c) Other Non Current Liabilities	0	0
<b>Total Non Current Liabilities</b>	<b>1303.12</b>	<b>550.26</b>
<b>CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Trade Payables	1149.55	750.23
(1) Total outstanding dues of MSME.	96.12	42.46
(2) Total outstanding dues Otherthan MSME.	1053.43	707.77
(ii) Other Financial Liabilities	844.90	250.04
(b) Other Current Liabilities	12.62	5.78
(c) Provisions	52.2	75.47
(d) Income tax Liabilities	144.45	367.14
<b>Total Current Liabilities</b>	<b>2203.72</b>	<b>1448.66</b>
<b>TOTAL</b>	<b>9678.47</b>	<b>7774.24</b>

See Accompanying notes to the Financials results

Place : Anand  
Date : 14/11/2024

FOR INFINIUM PHARMACHEM LTD

  
Sanjay V Patel  
Chairman  
DIN No. : 00370715



**STATEMENT OF STANDALONE FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30th September, 2024**

PARTICULARS	Half-year ended			(Rs. In Lacs)	
	30.09.2024	31.03.2024	30.09.2023	Year ended	
	Unaudited	Audited	Unaudited	31.03.2024	
				Audited	
<b>INCOME</b>					
Revenue from Operations	7129.58	7150.53	5085.24	12235.77	
Other Income, net	111.79	128.96	33.76	162.72	
<b>TOTAL INCOME</b>	<b>7241.37</b>	<b>7279.49</b>	<b>5119.00</b>	<b>12398.49</b>	
<b>EXPENSES</b>					
Cost of Material Consumed	5790.57	5982.69	3818.16	9800.85	
Purchases of Traded Goods	0	0	0.00	0.00	
Changes In Inventories of FG., WIP.	16.25	-190.69	-239.72	-430.41	
Employee Benefits Expenses	236.93	247.04	208.57	455.61	
Financial Cost	109.85	92.54	84.96	177.5	
Depreciation and Amortization Expenses	137.76	126.46	114.49	240.95	
Other Expenses	390.41	352.66	315.3	667.96	
<b>TOTAL EXPENSES</b>	<b>6681.77</b>	<b>6610.7</b>	<b>4301.76</b>	<b>10912.46</b>	
<b>Profit Before exceptional and extraordinary Items</b>	<b>559.60</b>	<b>668.79</b>	<b>817.24</b>	<b>1486.03</b>	
Exceptional Items	0	0	0.00	0.00	
<b>Profit Before Taxes</b>	<b>559.60</b>	<b>668.79</b>	<b>817.24</b>	<b>1486.03</b>	
Tax Expenses					
(a) Current Tax	144.45	159.94	207.2	367.14	
(b) Deferred Tax (Liabilities)/Assets	-3.77	-12.83	1.47	-11.36	
(c) Prior Year Tax (Liabilities)/Assets	-15.08	0	1.80	1.80	
<b>Profit (Loss) for the period</b>	<b>396.30</b>	<b>496.02</b>	<b>613.31</b>	<b>1109.33</b>	
Earning per equity share					
(a) Basic	2.85	3.56	4.41	7.97	
(b) Dilluted	2.85	3.56	4.41	7.97	

**Notes For Standalone Financial Results :**

- The above Standalone Financial Results of Infinium Pharmachem Limited for the year ended on 30th September 2024 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2024
- The above Standalone Financial Results of Infinium Pharmachem Limited for the year ended on 30th September 2024 are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rupe 7 of the Companies Rules, 2014 as amended) and other recognised accounting practices and policies, as applicable.
- The Company is operates only in one busines segment viz " Intermediate Chemicals". Accordingly there are no seprate reporting segments as per Ind AS 108 " segment reporting".
- The company had acquired 51 % holding in Infinium Healthcare Private Limited by purchasing 9576000 equity share of Rs. 10 each at a premium of Rs. 6.00 on 12/08/2024
- 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

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Chairman

DIN No. : 00370715

Place : Anand

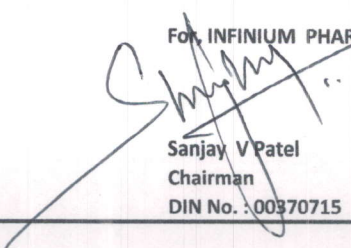
Date : 14/11/2024

**STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2024**

Particular	(Rs. In Lacs)	
	As At 30.09.2024 Unaudited	As At 30.09.2023 Unaudited
<b>A. Cash Flow from Operating Activities</b>		
Net Profit / (Loss) before Tax	559.60	817.24
<b>Adjustments for :</b>		
Depreciation and Amortization	137.76	114.49
Financial Cost	109.85	84.96
Interest Received	(6.20)	(0.57)
Other Non Operating income	0.00	0.00
<b>Operating Profit before working capital changes</b>	<b>801.01</b>	<b>1,016.12</b>
<b>Adjustments for (increase)/Decrease in operating assets :</b>		
Trade Receivable	(132.15)	(1187.98)
Inventories	269.09	(11.87)
Loans and Advances	40.96	416.96
Other Current Assets	(10.91)	(1670.70)
<b>Adjustments for increase/(Decrease) in operating liabilities :</b>		
Trade Payable	399.32	(125.94)
Other Financial Liabilities- Current	594.86	254.21
Other Current Liabilities	6.84	51.97
Provisions	(245.96)	(57.00)
<b>Increase / (Decrease) in Non Current Assets</b>		
Cash Generated From Operations	1723.06	(1314.23)
Direct Tax	159.53	205.40
Indirect Tax	0.00	0.00
<b>Net Cash From Operating Activities (A)</b>	<b>1563.53</b>	<b>(1519.63)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Tangible Fixed Assets (Gross)	(260.16)	(136.64)
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	(7.81)	0.00
Other Non Current Assets	(21.47)	(35.07)
Other Non Current Investments	(1532.16)	0.00
Interest Received	6.20	0.57
Other Non Operating income	0.00	0.00
<b>Net Cash used in Investing Activities (B)</b>	<b>(1815.40)</b>	<b>(171.14)</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Issuing share	0.00	2525.72
Share Premium Utilised in W/off IPO Expenses	0.00	0.00
Interest /Finacial Charges Paid	(109.85)	(84.96)
Non Current Laibilities	749.10	(105.56)
<b>Net Cash used in Financing Activities (c)</b>	<b>639.25</b>	<b>2,335.20</b>
<b>Net Increase / (Decrease) in cash and cash equivalents (A+B+C)</b>	<b>387.38</b>	<b>644.43</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>817.65</b>	<b>817.65</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>1205.03</b>	<b>976.00</b>

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

  
Sanjay V Patel  
Chairman  
DIN No. : 00370715

Place : Anand  
Date : 14/11/2024

# **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, 2024 ('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. 2377.31 Lacs, total net profit after tax of Rs. 115.19 Lacs for the half year ended September 30, 2024. The subsidiary has been consolidated based on its management certified accounts.

**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

# **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 : 24100559BKDFCIP3170

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

Place : SURAT

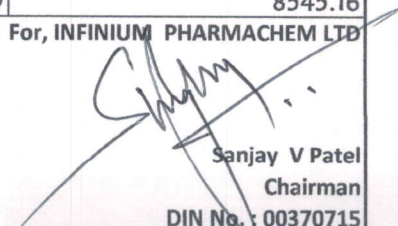
Date : 14/11/2024

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR HALF YEAR ENDED ON 30th SEPTEMBER, 2024		
PARTICULARS	(Rs. In Lacs)	
	For the half year ended on 30th September, 2024	For the year ended on 31st March, 2024
<b>A. ASSETS</b>		
<b>1. NON CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	3401.29	1963.53
(b) Intangible Assets	0.00	0
(c) Capital Work in Progress	6.97	1.5
(d) Intangible Assets under development	0.00	0
(e) Non Current Investments	2902.49	0
(f) Deffered Tax assets(Net)	8.76	1.66
(g) Long term Loans and Advances	39.72	35.53
(h) Other Assets	59.91	41.92
<b>Total Non Current Assets</b>	<b>6419.14</b>	<b>2044.14</b>
<b>2. CURRENT ASSETS</b>		
(a) Inventories	2075.80	2469.45
(b) Financial Assets		
(i) Current Investments	0.00	0
(ii) Trade Receivable	2522.26	2045.18
(iii) Cash and Cash Equivalents	1575.11	1191.14
(iv) Other Balance With Banks	0.06	0.06
(v) Loans and Advances	609.25	563.83
(vi) Other Asstes	183.87	231.36
<b>Total Current Assets</b>	<b>6966.35</b>	<b>6501.020</b>
<b>TOTAL ASSETS</b>	<b>13385.49</b>	<b>8545.160</b>
<b>B. EQUITY AND LIABILITIES</b>		
<b>1. EQUITY</b>		
(a) Equity Share Capital	1391.61	1391.61
(b) Other Equity	4926.89	4486.33
	6318.50	5877.94
(c) Non Controlling Interest	1574.13	145.35
<b>Total Equity</b>	<b>7892.63</b>	<b>6023.29</b>
<b>2. LIABILITY</b>		
<b>NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities	1895.50	0
(b) Deferred Tax Liabilities	9.97	0
(c) Other Non Current Liabilities	586.46	789.14
<b>Total Non Current Liabilities</b>	<b>2491.93</b>	<b>789.14</b>
<b>CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Trade Payables	1101.81	451.3
(ii) Other Financial Liabilities	1304.44	335.3
(b) Other Current Liabilities	358.73	487.01
(c) Provisions	91.50	91.98
(d) Income tax Liabilities	144.45	367.14
<b>Total Current Liabilities</b>	<b>3000.93</b>	<b>1732.73</b>
<b>TOTAL</b>	<b>13385.49</b>	<b>8545.16</b>

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

Place : Anand  
Date : 14/11/2024

  
Sanjay V Patel  
Chairman  
DIN No. : 00370715



**STATEMENT OF CONSOLIDATED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2024**

PARTICULARS	(Rs. In Lacs)			
	Half- year ended			Year ended
	30.09.2024	31.03.2024	30.09.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
<b>INCOME</b>				
Revenue from Operations	8298.11	7417.69	6148.19	13565.88
Other Income, net	108.10	120.36	33.80	154.16
<b>TOTAL INCOME</b>	<b>8406.21</b>	<b>7538.05</b>	<b>6181.99</b>	<b>13720.04</b>
<b>EXPENSES</b>				
Cost of Material Consumed	5583.82	6039.37	3843.23	9882.60
Purchases of Traded Goods	809.43	98.33	824.03	922.36
Changes In Inventories of FG., WIP.	106.18	-298.53	-196.04	-494.57
Employee Benefits Expenses	372.28	373.83	217.25	591.08
Financial Cost	157.33	112.76	106.37	219.13
Depreciation and Amortization Expenses	150.81	142.01	124.78	266.79
Other Expenses	579.25	378.61	433.04	811.65
<b>TOTAL EXPENSES</b>	<b>7759.10</b>	<b>6846.38</b>	<b>5352.66</b>	<b>12199.04</b>
<b>Profit Before Exceptional &amp; Extraordinary Items</b>	<b>647.11</b>	<b>691.67</b>	<b>829.33</b>	<b>1521.00</b>
Exceptional Items	0.00	0.00	0.00	0.00
<b>Profit Before Taxes</b>	<b>647.11</b>	<b>691.67</b>	<b>829.33</b>	<b>1521.00</b>
<b>Tax Expenses</b>				
(a) Current Tax	145.99	160.13	208.88	369.01
(b) Deffered Tax (Liabilities)/Assets	-2.87	-9.39	5.89	-3.50
(c) Prior Year Tax (Liabilities)/Assets	-15.17	0.00	1.80	1.80
<b>Profit after tax for the year</b>	<b>483.08</b>	<b>522.15</b>	<b>628.14</b>	<b>1150.29</b>
Less : Non Controlling Interest	42.52	12.80	7.27	20.07
<b>Profit (Loss) for the period</b>	<b>440.56</b>	<b>509.35</b>	<b>620.87</b>	<b>1130.22</b>
<b>Earning per equity share</b>				
(a) Basic	3.17	3.66	4.46	8.12
(b) Dilluted	3.17	3.66	4.46	8.12

**Notes For Standalone Financial Results :**

- The above Consolidated Financial Results of Infinium Pharmachem Limited for the year ended on 30th September 2024 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 14th November, 2024
  - The above Consolidated Financial Results of Infinium Pharmachem Limited for the year ended on 30th September 2024 are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act, 2013 read with Rupe 7 of the Companies Rules, 2014 as amended) and other recongnised accounting practices and policies, as applicable.
  - Following subsidiary company has been considered in the preparation of consolidated financial statements for the year ended on 30th September, 2024
- | 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%          |
- The company had acquired 51 % holding in Infinium Healthcare Private Limited by purchasing 9576000 equity share of Rs. 10 each at a premium of Rs. 6.00 on 12/08/2024
  - 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

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Chairman  
DIN No. : 00370715

Place : Anand  
Date : 14/11/2024

**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30th SEPTEMBER, 2024**

Particular	(Rs. In Lacs)	
	For the half year ended on 30th September, 2024	For the half year ended on 30th September, 2023
<b>A. Cash Flow from Operating Activities</b>		
Net Profit / (Loss) before Tax	647.11	829.33
<b>Adjustments for :</b>		
Depreciation and Amortization	150.81	124.78
Financial Cost	157.33	106.37
Interest Received	(6.39)	(0.57)
Other Adjustment non cash items -currency fluctuation reserve	0.00	(10.40)
Non Controlling Interest	(42.52)	(7.27)
<b>Other Non Operating income</b>		
Operating Profit before working capital changes	906.34	1042.24
<b>Adjustments for (increase)/Decrease in operating assets :</b>		
Trade Receivable	(477.08)	(1322.25)
Inventories	393.65	52.54
Loans and Advances	(45.42)	422.80
Other Current Assets	47.49	(1550.78)
<b>Adjustments for increase/(Decrease) in operating liabilities :</b>		
Trade Payable	650.51	522.16
Other Financial Liabilities- Current	969.14	255.46
Other Current Liabilities	(128.28)	(629.87)
Provisions	(223.17)	(53.38)
<b>Cash Generated From Operations</b>	<b>2,093.18</b>	<b>(1261.08)</b>
Direct Tax	161.16	207.08
Indirect Tax	0.00	0.00
<b>Net Cash From Operating Activities (A)</b>	<b>1,932.02</b>	<b>(1468.16)</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Tangible Fixed Assets (Gross)	(1594.04)	(138.53)
Purchase of Intangible Fixed Assets (Gross)	0.00	0.00
Increase / (Decrease) in Non Current Investment	(2902.49)	0.00
Non controlling Interest (BS)	1428.78	9.28
Long term Loans and Advances	(4.19)	(3.41)
Other Non Current Assets	(17.99)	(35.07)
Interest Received	6.39	0.57
Other Non Operating income	0.00	0.00
<b>Net Cash used in Investing Activities (B)</b>	<b>(3083.54)</b>	<b>(167.16)</b>
<b>C. Cash Flow from Financing Activities</b>		
Proceeds from Issuing share	0.00	2525.72
IPO Expenses W/off	0.00	0.00
Interest /Financial Charges Paid	(157.33)	(106.37)
Non Current Liabilities	1692.82	(105.57)
<b>Net Cash used in Financing Activities (C)</b>	<b>1,535.49</b>	<b>2,313.78</b>
<b>Net Increase / (Decrease) in cash and cash equivalents</b>	<b>383.97</b>	<b>678.46</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>1,191.21</b>	<b>598.01</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>1,575.18</b>	<b>1,276.47</b>

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel  
Chairman  
DIN No. : 00370715

Place : Anand  
Date : 14/112024