

Date: 12th December, 2024

To,
The National Stock Exchange of India Ltd. (NSE)
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400 051.

Sub.: Clarification w.r.t Quick Financial Results submitted for the Quarter and Half Year ended September-2024.
Ref.: Your E mail dated 11th December, 2024.

Observation:

The observation is that same financials provided for Standalone and Consolidated results.

Clarification

- Lincoln Pharmaceuticals Limited had published Standalone and consolidated financial results for the period ended 30th September 2024 on 14th November 2024, Lincoln Pharmaceuticals Limited also had one subsidiary whose financials are also clubbed in consolidated financial result published on above mentioned date.
- However with respect to Financial data for subsidiary company is concern, it can be summarised as under (which is already been published in Limited review report on Consolidated result):

Data of Subsidiary Company:

Total Income	:	Nil
Total Net loss after Tax	:	Nil
Total Assets	:	Rs. 140.85 Lacs

So due to the above reasons

- As the Subsidiary company do not have any income and expense for the period ended 30th September 2024. Standalone Statement of Profit & Loss and Consolidated Statement of Profit & Loss figures published are same for the quarter and half year ended as on 30th September 2024.
- While when we compare the Standalone and Consolidated Balance sheet and cash flow statement data published for the period ended 30th September 2024, there are differences in figures of standalone and consolidation due to consolidation of financial result of one subsidiary.

Regd. Office : "Lincoln House", B/h. Satyam Complex, Science City Road, Sola, Ahmedabad-380060, Gujarat, India.

Phone : +91-79-4107 8000 | **CIN** L24230GJ1995PLC024288

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Factory : Trimul Estate, Khatraj, Tal.- Kalol, Dist.- Gandhinagar-382721, Gujarat State, India

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For Example in Balance Sheet

(₹ in lakhs)

Particulars	As per Standalone Balance Sheet	As Per Consolidated Balance Sheet
Non-Current Assets (E) Financial Assets Investment	5.26	0.26
Current Assets (B) Financial Assets Trade Receivable	17759.02	17845.46
Current Assets (B) Financial Assets Cash and Cash Equivalent	969.38	1013.49
Current Assets (B) Financial Assets Other Financial Assets	421.11	299.31
Current Liabilities (B) Financial liabilities Trade Payable	9229.57	9243.62

We hope the matters are clarified from the above stated facts.

Should you require any other clarification / information we will provide you the same.

**Yours faithfully,
FOR LINCOLN PHARMACEUTICALS LIMITED**

**TRUSHA SHAH
COMPANY SECRETARY & COMPLIANCE OFFICER**

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