

Date: 24th June, 2025

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 Year ended March-2025.

Ref.: Your E mail dated 23rd June, 2025.

Observation:

The observation is that Segment details not submitted.

Clarification

As per Section-133 of the Companies Act, 2013 read with Regulation 48 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 the listed entity shall comply with all the applicable and notified Accounting Standards from time to time.

Accounting standard AS-17 / Ind AS 108 issued by the Institute of Chartered Accountants of India specifies for segment reporting. The companies which are operating in **multiple operating segments** i.e. more than one single segment, are required to make the disclosure in respect of each of the operating segment in the disclosures accompanying its financial statements for reporting to the shareholders of the company.

We would like to inform you that our Company has a **single business segment** only namely 'Pharmaceutical Business'. Hence the segment reporting in accordance with Accounting Standard AS 17/IND AS 108 as applicable as specified in Section 133 of the Companies Act, 2013 is not applicable to our Company. The same is also specifically mentioned in Note no. 5 of the Standalone Financial Statement.

We hope the matter is clarified from the above stated facts.

If 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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