Infinium Pharmachem Limited
FDA & ISO 9001 : 2015 Certified Manufacturing Co.

Corporate Office Address :
Suite # 205, Sigma Prime, 2nd Floor, Nr. Sardar Patel Statue
Vallabh Vidhyanagar, Dist. Anand-388120, Gujarat, India
info@infiniumpharmachem.com, infinium_11@yahoo.com
+91-2692-238849, 238850, 297446
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 : U24231GJ2003PLC043218

May 28, 2025

TO,
NSE LIMITED
EXCHANGE PLAZA, 5th FLOOR,
PLOT NO. C/1, G BLOCK, BANDRA-KURLA COMPLEX,
BANDRA (EAST), MUMBAI 400 051.
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 and with reference to the captioned subject and in furtherance to our intimation letter dated May 22, 2025, we hereby inform the stock exchange that the Board of Directors of the company at its meeting held today i.e. **Wednesday May 28, 2025** inter-alia discussed and approved the following business item(s):

1. Considered and approved the Annual Audited Standalone Financial Statements along with draft Auditors' Report for the year ended March 31, 2025.
2. Considered and approved the Annual Audited Consolidated Financial Statements along with draft Auditors' Report for the year ended March 31, 2025.
3. Considered and approved the Audited Standalone Financial Results for the year ended March 31, 2025.
4. Considered and approved the Audited Consolidated Financial Results for the year ended March 31, 2025.
5. Considered and approved the appointment of Mr. Piyush P Sutariya & Co. Chartered Accountant as internal auditor for the Financial Year 2025-26.
6. Any other agenda with the permission of the Chair.
   (a) The Board took note of the Statement of Deviation and variation in utilization of funds raised through IPO and Preferential issue for the half year ended 31st March 2025. Pursuant to Regulation 32 of SEBI (LODR) Regulations, 2015, the Board noted that the company has maintained transparency and there is no deviation in utilization of the funds raised.

Kindly note that the meeting of the Board of Directors of the Company commenced at **11:45 A.M.** and concluded at **3.30 P.M.**

We request you to kindly take the same on record.

Yours Sincerely,
FOR INFINIUM PHARMACHEM LIMITED
Sanjaykumar Viththalbhai Patel
Digitally signed by Sanjaykumar Viththalbhai Patel
Date: 2025.05.28 15:43:02 +05'30'

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

Infinium Pharmachem Limited
The INSIDE of APIs

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Annexure A

DECLARATION

Under regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016,

It is hereby declared and confirmed that the Auditors' Report on Annual Audited Standalone financial results for the year ended on March 31, 2025 and Annual Audited Consolidated financial results for the year ended on March 31, 2025 of the company is with unmodified opinion.

We further declare that M/s Ashok Rajpara & Co., Chartered Accountants (FRN : 153195W), the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the audited Standalone and Consolidated financial results of the Company for the period ended on March 31,2025.

This declaration is issued in compliance of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2016.

Kindly take the same on your record.

FOR INFINIUMPHARMACHEM LIMITED

SANJAYKUMARVITHTHALBHAI PATEL
MANAGING DIRECTOR
DIN: 00370715

Date: May 28, 2025
Place: Anand

ASHOK RAJPARA & CO
Chartered Accountants

INDEPENDENT AUDITORS` REPORT on Audited Standalone yearly financial Results of INFINIUM PHARMACHEM LIMITED Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board Of Directors of
INFINIUM PHARMACHEM LIMITED
Plot No. 37-38, Sojitra GIDC,
Dist : Anand, Gujarat

Opinion

We have audited the accompanying standalone annual financial results of INFINIUM PHARMACHEM LIMITED ("the company"), for the year ended 31st March, 2025 attached herewith, being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') including relevant circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the statement :

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the accounting principles generally accepted in India of the state of affairs of the company as at 31st March 2025, its profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the standards on Auditing specified under Section 143(10) of the Act. Our responsibility under those standards are further described in Auditor`s Responsibility for the Audit of the standalone financial statements section of our report. We are independent of the company in accordance of with code of ethics issued by ICAI together with the independent requirements that are relevant to our audit of standalone financial statement under the provisions of the Act and the rule made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI`s code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the stand-alone financial statement.

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

Management`s and Those Charged with Governance Responsibilities for the Statement

This statement has been prepared on the basis of the standalone annual financial statements. The company`s Board of Directors is responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit/loss and other financial information of the company in accordance with the accounting principles generally accepted in India, including AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that gives s true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors is responsible for assessing the Company`s ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company`s financial reporting process.

Auditor`s Responsibility

Our objectives are to obtain reasonable assurance about whether standalone financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor`s report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these standalone financial statements.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit, We also;

- Identify and assess the risk of material misstatement of the standalone financial statements, weather due to fraud or error, design and perform audit procedure responsive to those risk, and obtain evidence that us sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud for one resulting from error, as fraud may involve collusion, forgery, intentional, omission, misrepresentation, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management`s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company`s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor`s report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor`s report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

we also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Financial Results include the results for the half ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to first half of the current financial year which were subject to limited review by us.

FOR, ASHOK RAJPARA & CO
Chartered Accountants

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

Arajpara

(Ashok M. Rajpara)
Proprietor
Membership No. 100559
FRN : 153195W
UDIN :25100559BMNXZX7600

Place: V V NAGAR
Date : 28/05/2025

Infinium Pharmachem Limited
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STATEMENT OF STANDALONE FINANCIAL RESULT FOR THE YEAR ENDED ON 31st March, 2025

(Rs. In Lacs)

PARTICULARS	Half- year ended			Year ended	
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
Revenue from Operations	6562.06	7129.58	7150.53	13691.64	12235.77
Other Income, net	101.15	111.79	128.96	212.94	162.72
TOTAL INCOME	6663.21	7241.37	7279.49	13904.58	12398.49
EXPENSES					
Cost of Matetrial Consumed	4996.03	5790.57	5982.69	10786.6	9800.85
Purchases of Traded Goods	0	0	0.00	0.00	0.00
Changes In Inventories of FG., WIP.	112.49	16.25	(190.69)	128.74	(430.41)
Employee Benefits Expenses	265.75	236.93	247.04	502.68	455.61
Financial Cost	159.72	109.85	92.54	269.57	177.5
Deprecaition and Amortization Expenses	160.55	137.76	126.46	298.31	240.95
Other Expenses	367.7	390.41	352.66	758.11	667.96
TOTAL EXPENSES	6062.24	6681.77	6610.7	12744.01	10912.46
Profit Before eceptional and extraordinary Items	600.97	559.6	668.79	1160.57	1486.03
Exceptional Items	0	0	0.00	0.00	0.00
Profit Before Taxes	600.97	559.6	668.79	1160.57	1486.03
Tax Expenses					
(a) Current Tax	165.42	144.45	159.94	309.87	367.14
(b) Deffered Tax Liabilies/(Assets)	(15.40)	3.77	12.83	(11.63)	11.36
(c) Prior Year Tax	0.36	15.08	0.00	15.44	(1.80)
Profit (Loss) for the period	450.59	396.30	496.02	846.89	1109.33
Earning per equity share					
(a) Basic	3.10	2.85	4.66	5.82	10.41
(b) Dilluted	3.10	2.85	4.66	5.82	10.41

Notes For Standalone Financial Results :

1. The above Standalone Financial Results were reviwed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 28th May, 2025.

2. The above Standalone Financial Results have been 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 Standard) Rules, 2015 (as amended) and other recongnised accounting practices and policies, as applicable.

3. The Company operates only in one business segment viz " Intermediate Chemicals", accordingly there is no seprate reporting segment as per Ind AS 108 " segment reporting".

4. 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

5. The company has allotted 1667000 equity share at a premium of Rs. 236.57 on preferential basis on 14th November, 2024.

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

7. The figures for the second half ended March 31, 2025 and March 31, 2024 are balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures upto the first half of the relevant financial year which were subjected to limited review.

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel
Chairman
DIN No. : 00370715

Place : V V Nagar
Date : 28/05/2025

®
Infinium Pharmachem Limited
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CIN NO : L24231GJ2003PLC043218

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE YEAR ENDED ON 31st MARCH 2025

(Rs. In Lacs)

PARTICULAR	For the year ended on 31st March, 2025	For the year ended on 31st March,2024
	Audited	Audited
A. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	1706.56	1646.91
(b) Intengible Assets	0.00	0
(c) Capital Work in Progress	84.73	1.50
(d) Intangible Assets under development	0	0
(e) Non Current Investments	1566.27	34.11
(f) Deffered Tax assets(Net)	5.43	0
(g) Long term Loans and Advances	41.07	31.91
(h) Other Assets	379.62	37.01
Total Non Current Assets	**3783.68**	**1751.44**
2. CURRENT ASSETS		
(a) Inventories	3518.03	2248.21
(b) Financial Assets		
(i) Current Investments	0	0
(ii) Trade Receivable	3441.48	2381.08
(iii) Cash and Cash Equivalents	1048.16	9.25
(iv) Other Balance With Banks	2280.70	808.40
(v) Loans and Advances	840.26	546.79
(vi) Other Asstes	1700.56	29.07
Total Current Assets	**12829.19**	**6022.8**
TOTAL ASSETS	**16612.87**	**7774.24**
B. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	1558.31	1391.61
(b) Other Equity	9012.81	4383.71
Total Equity	**10,571.12**	**5775.32**
2. LIABILITY		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities	457.60	535.54
(b) Deferred Tax Liabilities	0	6.21
(c) Other Non Current Liabilities	0	0
Total Non Current Liabilities	**457.60**	**550.26**
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables	1079.36	750.23
(1) Total outstanding dues of MSME.	27.92	42.46
(2) Total outstanding dues Otherthan MSME.	1051.44	707.77
(ii) Other Financial Liabilities	4077.67	258.56
(b) Other Current Liabilities	2.96	5.88
(c) Provisions	114.29	75.47
(d) Income tax Liabilities	309.87	367.14
Total Current Liabilities	**5584.15**	**1457.28**
TOTAL EQUITY AND LIABILITIES	**16612.87**	**7774.24**

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel
Chairman
DIN No.: 00370715

Place : V V Nagar
Date : 28/05/2025

Infinium Pharmachem Limited
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STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2025

(Rs. In Lacs)

Particular	For the year ended on 31st March, 2025 Audited	For the year ended on 31st March,2024 Audited
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before Tax	1160.57	**1486.03**
Adjustments for :		
Depreciation and Amortization	298.31	240.95
Financial Cost	269.57	177.50
Interest Received	(10.35)	(26.21)
Other Non Operating income	0.00	0.00
Operating Profit before working capital changes	**1718.10**	**1878.27**
Adjustments for (increase)/Decrease in operating assets :		
Trade Receivable	(1060.29)	(865.17)
Invetories	(1269.82)	(456.87)
Loans and Advances	(293.47)	192.38
Other Current Assets	(1671.50)	(6.73)
Adjustments for increase/(Decrease) in operating liabilities :		
Trade Payable	329.13	(127.59)
Other Current Liabilities	(2.92)	5.17
Provisions	(18.45)	58.71
Increase / (Decrease) in Non Current Assets		
Cash Generated From Operations	**(2269.22)**	**678.17**
Direct Tax	325.31	365.34
Indirect Tax		
Net Cash From Operating Activities (A)	**(2594.53)**	**312.83**
B. Cash Flow from Investing Activities		
Purchase of Tangible Fixed Assets (Gross)	(441.20)	(331.33)
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	(9.16)	(0.81)
Other Non Current Assets	(342.60)	(24.02)
Other Non Current Investments	(1532.16)	0.00
Interest Received	10.35	26.21
Other Non Operating income	0.00	0.00
Net Cash used in Investing Activities (B)	**(2314.77)**	**(329.95)**
C. Cash Flow from Financing Activities		
Proceeds from Issuing share	4110.32	2525.71
Share Premium Utilised in W/off IPO Expenses	(161.41)	(29.61)
Interest /Finacial Charges Paid	(77.94)	(177.50)
Non Current Financial liability	(269.57)	(227.51)
Other Financial Liabilities- Current	3819.12	(1587.89)
Net Cash used in Financing Activities (c)	**7420.52**	**503.20**
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	2511.22	**486.08**
Cash and cash equivalents at the beginning of the year	817.66	**331.58**
Cash and cash equivalents at the end of the year	3328.88	**817.66**

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel
Chairman
DIN No. : 00370715

Place : V V Nagar
Date : 28/05/2025

INDEPENDENT AUDITORS` REPORT on Audited Consolidated yearly financial Results of pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board Of Directors of
INFINIUM PHARMACHEM LIMITED
Plot No. 37-38, Sojitra GIDC,
Dist : Anand, Gujarat

Opinion

We have audited the accompanying consolidated annual financial results of INFINIUM PHARMACHEM LIMITED ("the Holding Company) and its subsidiaries (the Holding Company and its subsidiary together referred to as " Group") FOR THE YEAR ENDED 31ST March 2025, attached herewith, pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') including relevant circulars issued by the Securities and Exchange Board of India (SEBI) from time to time.

In our opinion and to the best of our information and according to the explanations given to us, the statement :

i. Includes the result f following subsidiary :
   a) Infinium Green Energy Private Limited
   b) Infinium Healthcare Private Limited
   c) Shanghai Tajilin Industrial Co. Limited
ii. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
iii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the accounting principles generally accepted in India of the state of affairs of the company as at 31st March 2025, its profit, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the standards on Auditing specified under Section 143(10) of the Act. Our responsibility under those standards are further described in Auditor`s Responsibility for the Audit of the consolidated financial statements section of our report. We are independent of the company in accordance of with code of ethics issued by ICAI together with the independent requirements that are relevant to our audit of consolidated financial statement under the provisions of the Act and the rule made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI`s code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the stand-alone financial statement.

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

Management`s and Those Charged with Governance Responsibilities for the Statement

These consolidated statement has been prepared on the basis of the standalone annual financial statements. The company`s Board of Directors is responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit/loss and other financial information of the company in accordance with the accounting principles generally accepted in India, including AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations including SEBI circular. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that gives s true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the consolidated statement, the Board of Directors is responsible for assessing the Company`s ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company`s financial reporting process.

Auditor`s Responsibility

Our objectives are to obtain reasonable assurance about whether consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor`s report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with SAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these consolidated financial statements.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit, We also;

- Identify and assess the risk of material misstatement of the consolidated financial statements, weather due to fraud or error, design and perform audit procedure responsive to those risk, and obtain evidence that us sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud for one resulting from error, as fraud may involve collusion, forgery, intentional, omission, misrepresentation, or the override of internal control.

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

- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedure that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial control system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of management`s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company`s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor`s report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor`s report. However, future events or conditions may cause the company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

we also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The consolidated financial statement includes the unaudited financial results/financial information of one foreign subsidiary, whose financial result/financial information reflects total assets of Rs. 139417.92 thousands as at March 31, 2025, total revenue of Rs. 343979.40 thousands, net profit after tax of Rs. 8269.13 thousands for the year ended on that date, as considered in the consolidated financial statements, which have been prepared by independent CPA as per the IFRS and approved by the Management..

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

ASHOK RAJPARA & CO
Chartered Accountants

The Financial Results include the results for the half ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to first half of the current financial year which were subject to limited review by us.

FOR, ASHOK RAJPARA & CO
Chartered Accountants

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

Arajpara

(Ashok M. Rajpara)
Proprietor
Membership No. 100559
FRN : 153195W
UDIN : 25100559BMNXZY3559

Place: V V Nagar
Date : 28/05/2025

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 CONSOLIDATED FINANCIAL RESULT FOR THE YEAR ENDED ON 31st MARCH, 2025

(Rs. In Lacs)

PARTICULARS	Half- year ended			Year ended	
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
Revenue from Operations	7272.81	8298.11	7417.69	15570.92	13565.88
Other Income, net	103.51	108.10	120.36	211.61	154.16
TOTAL INCOME	7376.32	8406.21	7538.05	15782.53	13720.04
EXPENSES					
Cost of Matetrial Consumed	5345.05	5583.82	6039.37	10928.87	9882.60
Purchases of Traded Goods	623.86	809.43	98.33	1433.29	922.36
Changes In Inventories of FG., WIP.	(707.98)	106.18	(298.53)	(601.80)	(494.57)
Employee Benefits Expenses	370.65	372.28	373.83	742.93	591.08
Financial Cost	209.86	157.33	112.76	367.19	219.13
Deprecaition and Amortization Expenses	178.64	150.81	142.01	329.45	266.79
Other Expenses	846.35	579.25	378.61	1425.60	811.65
TOTAL EXPENSES	6866.43	7759.10	6846.38	14625.53	12199.04
Profit Before Exceptional & Extraordinary Items	509.89	647.11	691.67	1157.00	1521.00
Exceptional Items	0.00	0.00	0.00	0.00	0.00
Profit Before Taxes	509.89	647.11	691.67	1157.00	1521.00
Tax Expenses					
(a) Current Tax	224.40	145.99	160.13	370.39	369.01
(b) Deffered Tax Liabilies/(Assets)	(16.10)	2.87	9.39	(13.23)	3.50
(c) Prior Year Tax	0.36	15.17	0.00	15.53	(1.80)
Profit after tax for the year	301.23	483.08	522.15	784.31	1150.29
Less : Non Controlling Interest	(72.74)	42.52	12.80	(30.22)	20.07
Profit (Loss) for the period	373.97	440.56	509.35	814.53	1130.22
Earning per equity share (weighted Average)					
(a) Basic	2.57	3.17	3.66	5.60	10.61
(b) Dilluted	2.57	3.17	3.66	5.60	10.61

Notes For Consolidated Financial Results :

1. The above Consolidated Financial Results were reviwed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 28th May, 2025

2. The above Consolidated Financial Results 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 Standard) Rules, 2015 (as amended) other recongnised accounting practices and policies, as applicable.

3. Following subsidiary company has been considered in the preparation of consolidated financial statements for the year ended on 31st March, 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 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

5. The company has allotted 1667000 equity share at a premium of Rs. 236.57 on preferential basis on 14th November, 2024.

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

7. The figures for the second half ended March 31, 2025 and March 31, 2024 are balancing figures between the audited figures in respect of the full financial year and published unaudited year to date figures upto the first half of the relevant financial year which were subjected to limited review.

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel
Chairman
DIN No. : 00370715

Place : V V Nagar
Date : 28/05/2025

Infinium Pharmachem Limited
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CIN NO : L24231GJ2003PLC043218

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR YEAR ENDED ON 31st March 2025

PARTICULARS	(Rs. In Lacs)	
	For the year ended on 31st March, 2025	For the year ended on 31st March,2024
	AUDITED	AUDITED
A. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	2076.20	1963.54
(b) Intengible Assets	0.00	0
(c) Capital Work in Progress	84.72	1.50
(d) Intangible Assets ;goodwill	339.45	0
(e) Non Current Investments	2902.48	0
(f) Deffered Tax assets(Net)	14.89	1.66
(g) Long term Loans and Advances	46.59	35.53
(h) Other Assets	382.52	41.92
Total Non Current Assets	5846.85	2044.15
2. CURRENT ASSETS		
(a) Inventories	4425.42	2469.45
(b) Financial Assets		
(i) Current Investments	0.00	0.00
(ii) Trade Receivable	3374.67	2045.29
(iii) Cash and Cash Equivalents	1150.13	382.80
(iv) Other Balance With Banks	2333.87	808.40
(v) Loans and Advances	807.00	563.82
(vi) Other Asstes	1900.60	231.35
Total Current Assets	13991.69	6501.110
TOTAL ASSETS	19838.54	8545.26
B. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	1558.31	1391.61
(b) Other Equity	9388.12	4486.32
	10946.43	5877.93
(c) Non Controlling Interest	1533.31	145.35
Total Equity	12479.74	6023.28
2. LIABILITY		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities	999.68	780.63
(b) Deferred Tax Liabilities	0.00	0
(c) Other Non Current Liabilities	0.00	0
Total Non Current Liabilities	999.68	780.63
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables	1238.56	451.30
(ii) Other Financial Liabilities	4184.94	343.82
(b) Other Current Liabilities	398.54	487.11
(c) Provisions	179.92	91.98
(d) Income tax Liabilities	357.16	367.14
Total Current Liabilities	6359.12	1741.35
TOTAL	19838.54	8545.26

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel
Chairman
DIN No. : 00370715

Place : V V Nagar
Date : 28/05/2025

Infinium Pharmachem Limited
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CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH, 2025

Particular	For the year ended on 31st March, 2025 Audited	For the year ended on 31st March, 2024 Audited
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before Tax	**1,157.00**	**1,521.01**
Adjustments for :		
Depreciation and Amortization	329.45	266.79
Financial Cost	367.19	215.71
Interest Received	(10.35)	18.17
Other Adjustment non cash items -currency flucuation rereseve	17.67	(4.52)
Non Controlling Interest	30.22	(20.07)
Other Non Operating income		
Operating Profit before working capital changes	1891.18	1997.09
Adjustments for (increase)/Decrease in operating assets :		
Trade Receivable	(1329.38)	(502.06)
Invetories	(1955.97)	(497.73)
Loans and Advances	(243.19)	115.97
Other Current Assets	(1669.24)	107.21
Adjustments for increase/(Decrease) in operating liabilities :		
Trade Payable	787.27	(231.48)
Other Current Liabilities	(88.57)	(195.45)
Provisions	77.96	65.42
Cash Generated From Operations	**(2529.94)**	**858.97**
Direct Tax	385.82	367.22
Indirect Tax		0.00
Net Cash From Operating Activities (A)	**(2915.77)**	**491.75**
B. Cash Flow from Investing Activities		
Purchase of Tangible Fixed Assets (Gross)	(525.34)	(351.18)
Purchase of Intangible Fixed Assets (Goodwill)	(339.46)	0.00
Increase / (Decrease) in Non Current Investment	(2902.48)	0.00
Non controlling Interest (BS)	1387.95	23.28
Long term Loans and Advances	(11.06)	(4.43)
Other Non Current Assets	(340.60)	(28.92)
Interest Received	10.35	(18.17)
Other Non Operating income		0.00
Net Cash used in Investing Activities (B)	**(2720.64)**	**(379.42)**
C. Cash Flow from Financing Activities		
Proceeds from Issuing share	4,110.32	2,525.71
Utilisation of Share Premium	(161.41)	(29.61)
Security Premium -Subsidiary Co.	287.29	0.00
Interest /Finacial Charges Paid	(367.19)	(215.71)
Other Non Current Liabilities	219.06	(225.48)
Other Current Financial Liabilities	3841.12	(1574.06)
Net Cash used in Financing Activities (C)	**7,929.19**	**480.85**
Net Increase / (Decrease) in cash and cash equivalents	**2,292.79**	**593.18**
Cash and cash equivalents at the beginning of the year	**1,191.21**	**598.01**
Cash and cash equivalents at the end of the year	**3,484.00**	**1,191.21**

See Accompanying notes to the Financials results

For, INFINIUM PHARMACHEM LTD

Sanjay V Patel
Chairman
DIN No. : 00370715

Place : V V Nagar
Date : 28/05/2025