

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, 2026 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 2026, 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.

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 and other financial information of the company in accordance with the accounting principles generally accepted in India, including AS prescribed

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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 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, whether due to fraud or error, design and perform audit procedure responsive to those risk, and obtain evidence that is 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

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- 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 year ended March 31, 2026 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

Place: V V NAGAR
Date : 29/05/2026

Arajpara

(Ashok M. Rajpara)
Proprietor

Membership No. 100559
FRN: 153195W

UDIN : 2610055971P1CH2642

STATEMENT OF STANDALONE FINANCIAL RESULT FOR THE YEAR ENDED ON 31st March, 2026

PARTICULARS	Half- year ended			(Rs. In Lacs)	
	31.03.2026		31.03.2025	Year ended	
	Audited	Unaudited	Audited	Audited	Audited
INCOME					
Revenue from Operations	8384.27	7260.37	6562.06	15644.64	13691.64
Other Income, net	102.68	38.33	101.15	141.01	212.94
TOTAL INCOME	8486.95	7298.70	6663.21	15785.65	13904.58
EXPENSES					
Cost of Material Consumed	6901.89	5675.42	4996.03	12577.31	10786.60
Purchases of Traded Goods	0.00	0.00	0.00	0.00	0.00
Changes In Inventories of FG., WIP.	(33.03)	(25.30)	112.49	(58.33)	128.74
Employee Benefits Expenses	294.91	268.28	265.75	563.19	502.68
Financial Cost	85.56	143.61	159.72	229.17	269.57
Depreciation and Amortization Expenses	127.50	129.78	160.55	257.28	298.31
Other Expenses	386.95	478.62	367.70	865.57	758.11
TOTAL EXPENSES	7763.78	6670.41	6062.24	14434.19	12744.01
Profit Before exceptional and extraordinary Items	723.17	628.29	600.97	1351.46	1160.57
Exceptional Items	0.00	0.00	0.00	0.00	0.00
Profit Before Taxes	723.17	628.29	600.97	1351.46	1160.57
Tax Expenses					
(a) Current Tax	192.84	162.30	165.42	355.14	309.87
(b) Deferred Tax Liabilities/(Assets)	(5.11)	2.56	(15.40)	(2.55)	(11.63)
(c) Prior Year Tax Liabilities/(Assets)	(2.16)	(0.71)	0.36	(2.87)	15.44
Profit (Loss) for the period	537.60	464.14	450.59	1001.74	846.89
Earning per equity share					
(a) Basic	3.45	2.98	3.10	6.43	5.82
(b) Dilluted	3.45	2.98	3.10	6.43	5.82

Notes For Standalone Financial Results :

- The above Standalone Financial Results of Infinium Pharmachem Limited for the year ended on 31st March 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on 29th May, 2026.
- The above Standalone Financial Results of Infinium Pharmachem Limited for the year ended on 31st March 2026 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 : V V Nagar
Date : 29/05/2026

For, **INFINIUM PHARMACHEM LIMITED**



Sanjay V Patel
Managing Director
DIN: 00370715

STATEMENT OF STANDALONE ASSETS AND LIABILITIES FOR THE YEAR ENDED ON 31st MARCH 2026

PARTICULAR	(Rs. In Lacs)	
	For the year ended on	For the year ended on
	31st March, 2026	31st March, 2025
	Audited	Audited
A. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	1674.96	1706.56
(b) Intangible Assets	0.00	0.00
(c) Capital Work in Progress	730.82	84.73
(d) Intangible Assets under development	0.00	0.00
(e) Non Current Investments	1566.27	1566.27
(f) Deffered Tax assets(Net)	7.99	5.43
(g) Long term Loans and Advances	148.60	41.07
(h) Other Assets	340.51	379.62
Total Non Current Assets	4469.15	3783.68
2. CURRENT ASSETS		
(a) Inventories	3076.37	3518.03
(b) Financial Assets		
(i) Current Investments	0.00	0.00
(ii) Trade Receivable	3122.89	3441.48
(iii) Cash and Cash Equivalents	21.03	1048.16
(iv) Other Balance With Banks	2659.05	2280.70
(v) Loans and Advances	665.31	840.26
(vi) Other Asstes	100.97	1700.56
Total Current Assets	9645.62	12829.19
TOTAL ASSETS	14114.77	16612.87
B. EQUITY AND LIABILITIES		
1. EQUITY		
(a) Equity Share Capital	1558.31	1558.31
(b) Other Equity	10014.56	9012.81
Total Equity	11572.87	10571.12
2. LIABILITY		
NON-CURRENT LIABILITIES		
(a) Financial Liabilities	230.36	457.60
(b) Deferred Tax Liabilities	0.00	0.00
(c) Other Non Current Liabilities	16.87	0.00
Total Non Current Liabilities	247.23	457.60
CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Trade Payables	341.09	1079.36
(1) Total outstanding dues of MSME.	161.95	27.92
(2) Total outstanding dues Otherthan MSME.	179.14	1051.44
(ii) Other Financial Liabilities	1274.92	4077.67
(b) Other Current Liabilities	18.23	2.96
(c) Provisions	305.29	114.29
(d) Income tax Liabilities	355.14	309.87
Total Current Liabilities	2294.67	5584.15
TOTAL EQUITY AND LIABILITIES	14114.77	16612.87

See Accompanying notes to the Financials results



For, INFINIUM PHARMACHEM LIMITED

Sanjay V Patel
Managing Director
DIN: 00370715

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31st MARCH 2026

Particular	For the year ended on 31st March, 2026 Audited	(Rs. In Lacs) For the year ended on 31st March, 2025 Audited
A. Cash Flow from Operating Activities		
Net Profit / (Loss) before Tax	1351.46	1160.57
Adjustments for :		
Depreciation and Amortization		
Financial Cost	257.28	298.31
Interest Received	229.17	269.57
	(16.79)	(10.35)
Operating Profit before working capital changes	1821.12	1718.10
Adjustments for (increase)/Decrease in operating assets :		
Trade Receivable	318.59	(1060.29)
Inventories	441.66	(1269.82)
Loans and Advances	254.94	(293.47)
Other Current Assets	1599.59	(1671.50)
Adjustments for increase/(Decrease) in operating liabilities :		
Trade Payable	(738.27)	329.13
Other Current Liabilities	13.90	(2.92)
Provisions	236.26	(18.45)
Cash Generated From Operations	3947.79	(2269.22)
Direct Tax	352.27	325.31
Indirect Tax		
Net Cash From Operating Activities (A)	3595.52	(2594.53)
B. Cash Flow from Investing Activities		
Purchase of Tangible Fixed Assets (Gross)	(871.78)	(441.20)
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	(107.53)	(9.16)
Short term Loans and Advances	(79.99)	
Other Non Current Assets	39.11	(342.60)
Other Non Current Investments	0.00	(1532.16)
Interest Received	16.79	10.35
Net Cash used in Investing Activities (B)	(1003.40)	(2314.77)
C. Cash Flow from Financing Activities		
Proceeds from Issuing share	0.00	4110.32
Share Premium Utilised in W/off IPO Expenses	0.00	(161.41)
Interest /Financial Charges Paid	(227.24)	(77.94)
Non Current Financial liability	(229.17)	(269.57)
Other Financial Liabilities- Current	(2802.76)	3819.12
Non Current lease Laibilities	16.87	0.00
Current lease liabilities	1.37	0.00
Net Cash used in Financing Activities (c)	(3240.93)	7420.52
Net Increase / (Decrease) in cash and cash equivalents (A+B+C)	(648.80)	2511.22
Cash and cash equivalents at the beginning of the year	3328.88	817.66
Cash and cash equivalents at the end of the year	2680.08	3328.88

See Accompanying notes to the Financials results



For, INFINIUM PHARMACHEM LIMITED

Sanjay V Patel
Managing Director
DIN: 00370715

May 29, 2026

TO,
NSE LIMITED
EXCHANGE PLAZA, 5th FLOOR,
PLOT NO. C/1, G BLOCK, BANDRA-KURLA COMPLEX,
BANDRA (EAST), MUMBAI 400 051.

SYMBOL: INFINIUM

Sub: Declaration on Unmodified Opinion in the Auditor's Report for the F.Y. 2025-26

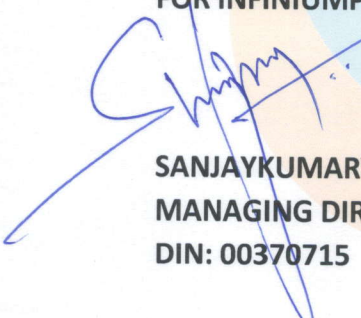
Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2025, 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, 2026 and Annual Audited Consolidated financial results for the year ended on March 31, 2026 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, 2026.

Kindly take the same on your record.

FOR INFINIUMPHARMACHEM LIMITED


SANJAYKUMARVITHTHALBHAI PATEL
MANAGING DIRECTOR
DIN: 00370715

