

Date: August 10, 2023

To, The Manager, Listing Department, National Stock Exchange of India Limited (NSE), Exchange Plaza, C – 1, Block – G, Bandra – Kurla Complex, Bandra (E), Mumbai-400 051.	To, The Department of Corporate Service, BSE Limited, 1 st Floor, New Trading Ring, Rotunda Building, Phiroze Jeejeebhoy Tower, Dalal Street, Mumbai – 400 001.
Symbol – LINCOLN	Scrip Code – 531633

Dear Sir,

SUB.: OUTCOME OF BOARD MEETING.

Further to our intimation dated July 28, 2023, Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we would like to inform that the Board of Directors of the Company at its meeting held today i.e. on Thursday, August 10, 2023, have considered/approved/recommended, inter alia, the followings: -

1. The un-audited financial results (standalone and consolidated) of the Company for the quarter ended on June 30, 2023 along with the limited review report from auditors thereon. In terms of Regulation 47 of the Listing Regulations, the Company will publish an extract of un-audited consolidated financial results for the quarter ended on June 30, 2023. The un-audited financial results (standalone and consolidated) will be available at Company's website at www.lincolnpharma.com. Further, we enclose herewith financial highlights for the aforesaid quarter.

Meeting of the Board of Directors commenced at 11:00 A.M and concluded at 12:10 P.M.
Kindly take the same on your records.

Thanking you,
Yours faithfully,

For Lincoln Pharmaceuticals Limited



Trusha Shah
Company Secretary & Compliance Officer

Encl: A/a

Regd. Office : "Lincoln House", B/h. Satyam Complex, Science City Road, Sola, Ahmedabad-380 060, Gujarat, India.

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

E-mail : info@lincolnpharma.com | Website : www.lincolnpharma.com

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

Phone : +91-79-4913 5000 | E-mail : khatraj@lincolnpharma.com



LINCOLN PHARMACEUTICALS LIMITED

Regd. Office: "LINCOLN HOUSE" Behind Satyam Complex, Science City Road, Sola, Ahmedabad-380060.

CIN: L24230GJ1995PLC024288, Ph. No.: +91-79-4107-8000,

Website: www.lincolnpharma.com, E-Mail: investor@lincolnpharma.com

Statement of Standalone Un-Audited Financial Results for the Quarter Ended on 30-June-2023.

Sr. No.	Particulars	Quarter Ended			(₹ in Lakhs)
		30/06/2023	31/03/2023	30/06/2022	Year Ended
		(Un-Audited)	Refer No. 3	(Un-Audited)	31/03/2023
1	Income				
	A) Revenue From Operations	13,561.95	11,245.96	12,347.10	51,030.88
	B) Other Income	769.08	394.61	649.46	2,248.35
	Total Income (1)	14,331.03	11,640.57	12,996.56	53,279.23
2	Expenses				
	A) Cost of Material Consumed	4,269.53	3,396.60	4,378.38	17,699.52
	B) Purchase of Stock-In-Trade	1,544.11	1,004.34	1,532.67	6,864.12
	C) Changes In Inventories of Finished Goods, Stock-In-Trade and WIP	570.77	449.03	227.62	(423.95)
	D) Employee Benefits Expenses	2,647.02	2,305.37	2,295.53	9,315.95
	E) Finance Costs	41.46	114.80	41.10	202.89
	F) Depreciation and Amortisation Expense	254.53	241.31	206.93	916.61
	G) Other Expenses	2,458.95	2,431.03	2,221.74	8,658.56
	Total Expenses (2)	11,786.37	9,942.48	10,903.97	43,233.70
3	Profit / (Loss) Before Exceptional Items & Tax (1-2)	2,544.66	1,698.09	2,092.59	10,045.53
4	Exceptional Items	Nil	Nil	Nil	Nil
5	Profit / (Loss) after Exceptional items but Before Tax (3-4)	2,544.66	1,698.09	2,092.59	10,045.53
6	Tax Expense				
	A) Current Tax	551.00	327.50	594.00	2,472.50
	B) Deferred Tax	92.32	101.14	(2.57)	158.61
	C) Short / (Excess) Tax Provision	Nil	13.27	Nil	124.48
7	Net Profit / (Loss) For The Period (5-6)	1,901.34	1,256.18	1,501.16	7,289.94
8	Other Comprehensive Income (Net Of Tax)				
	Items that will not be reclassified to subsequently to profit and loss	(7.44)	(39.53)	3.25	(29.78)
	Items that will be reclassified subsequently to profit or loss	Nil	Nil	Nil	Nil
9	Total Comprehensive Income	1,893.90	1,216.65	1,504.41	7,260.16
10	Paid-Up Equity Share Capital (Face Value Of Rs. 10/- Each)	2,002.97	2,002.97	2,002.97	2,002.97
11	Other Equity				48,244.49
12	Earnings Per Share (of Rs. 10/- Each) (Not Annualised)				
	(a) Basic	9.49	6.27	7.49	36.40
	(b) Diluted	9.49	6.27	7.49	36.40

NOTES:

- The above standalone financial results of the Company for the quarter ended June 30, 2023 have been reviewed and recommended by the audit committee and approved by the board of directors of the Company in their meeting held on Thursday, August 10, 2023. The auditor have carried out an limited review of the said financial results.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The figures for the quarter ended March 31, 2023 is the balancing figure between audited figures in respect of the full financial year and for the period upto the end of the third quarter of relevant financial year.
- The Company has a single business segment namely 'Pharmaceutical Business'.
- The figures for the previous period / year have been regrouped / reclassified, wherever necessary to conform to current period / year classification.

For Lincoln Pharmaceuticals Limited



Mahendra G. Patel

Sd/-

Mahendra G. Patel
Managing Director
DIN: 00104706

Place: Ahmedabad
Date: August 10, 2023

SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

"Heaven", 8, Western Park Society, Nr. Inductotherm,
Bopal, Ahmedabad – 380058

Phone : +91 7622012032

E-mail : samir@smshah.co.in

Limited Review Report on standalone un-audited quarterly and year to date financial results of Lincoln Pharmaceuticals Limited under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of,
Lincoln Pharmaceuticals Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Lincoln Pharmaceuticals Limited** ("the Company") having its Registered Office at "LINCOLN HOUSE", Behind Satyam Complex, Science City Road, Sola, Ahmedabad – 380060, Gujarat for the quarter ended June 30, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

The Statement includes the results for the quarter ended 31st March 2023 being the derived figures between the audited figures in respect of the full financial year ended 31st March 2023 and the unaudited year-to-date figures upto 31st December 2022 which were subjected to a limited review.

2. **Management's Responsibility for the statement:**

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. **Auditor's Responsibility:**

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", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Conclusion:

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : AHMEDABAD
Date : 10TH AUGUST, 2023

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. No.: 122377W



SAMIR M. SHAH
(PARTNER)
MEMBERSHIP No.: 111052
UDIN: 23111052BGWTTY7024

LINCOLN PHARMACEUTICALS LIMITED

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CIN: L24230GJ1995PLC024288, Ph. No.: +91-79-4107-8000,

Website: www.lincolnpharma.com, E-Mail: investor@lincolnpharma.com

Statement of Consolidated Un-Audited Financial Results for the Quarter Ended on 30-June-2023.

Sr. No.	Particulars	Quarter Ended			(₹ in Lakhs)
		30/06/2023 (Un-Audited)	31/03/2023 Refer No. 3	30/06/2022 (Un-Audited)	Year Ended 31/03/2023 (Audited)
1	Income				
	A) Revenue From Operations	13,561.95	11,245.96	12,347.10	51,030.88
	B) Other Income	769.08	389.92	649.46	2,247.29
	Total Income (1)	14,331.03	11,635.88	12,996.56	53,278.17
2	Expenses				
	A) Cost of Material Consumed	4,269.53	3,396.60	4,378.38	17,699.52
	B) Purchase of Stock-In-Trade	1,544.11	1,004.34	1,532.67	6,864.12
	C) Changes In Inventories of Finished Goods, Stock-In-Trade and WIP	570.77	449.03	227.62	(423.95)
	D) Employee Benefits Expenses	2,647.02	2,305.37	2,295.53	9,315.95
	E) Finance Costs	41.68	114.82	41.10	203.01
	F) Deprecation and Amortisation Expense	254.53	241.31	206.93	916.61
	G) Other Expenses	2,458.73	2,426.67	2,221.74	8,654.93
	Total Expenses (2)	11,786.37	9,938.14	10,903.97	43,230.19
3	Profit / (Loss) Before Exceptional Items & Tax (1-2)	2,544.66	1,697.74	2,092.59	10,047.98
4	Exceptional Items	Nil	Nil	Nil	Nil
5	Profit / (Loss) after Exceptional items but Before Tax (3-4)	2,544.66	1,697.74	2,092.59	10,047.98
6	Tax Expense				
	A) Current Tax	551.00	327.16	594.00	2474.96
	B) Deferred Tax	92.32	101.14	(2.57)	158.61
	C) Short / (Excess) Tax Provision	Nil	13.27	Nil	124.48
7	Net Profit / (Loss) For The Period (5-6)	1,901.34	1,256.17	1,501.16	7,289.93
8	Other Comprehensive Income (Net Of Tax)				
	Items that will not be reclassified to subsequently to profit and loss	(7.44)	(39.53)	3.25	(29.78)
	Items that will be reclassified subsequently to profit or loss	Nil	Nil	Nil	Nil
9	Total Comprehensive Income	1,893.90	1,216.64	1,504.41	7,260.15
10	Paid-Up Equity Share Capital (Face Value Of Rs. 10/- Each)	2,002.97	2,002.97	2,002.97	2,002.97
11	Other Equity				48,244.49
12	Earnings Per Share (of Rs. 10/- Each) (Not Annualised)				
	(a) Basic	9.49	6.27	7.49	36.40
	(b) Diluted	9.49	6.27	7.49	36.40

NOTES:

- The above consolidated financial results of the Company for the quarter ended June 30, 2023 have been reviewed and recommended by the audit committee and approved by the board of directors of the Company in their meeting held on Thursday, August 10, 2023. The auditor have carried out an limited review of the said financial results.
- This financial statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The figures for the quarter ended March 31, 2023 is the balancing figure between audited figures in respect of the full financial year and for the period upto the end of the third quarter of relevant financial year.
- The Company has a single business segment namely 'Pharmaceutical Business'.
- The figures for the previous period / year have been regrouped / reclassified, wherever necessary to conform to current period / year classification.
- Consolidated Results includes results of its subsidiary namely Zullinc Healthcare LLP.

For Lincoln Pharmaceuticals Limited



Mahendra G. Patel

Sd/-

Mahendra G. Patel
Managing Director
DIN: 00104706

Place: Ahmedabad
Date: August 10, 2023

SAMIR M. SHAH & ASSOCIATES

Chartered Accountants

"Heaven", 8, Western Park Society, Nr. Inductotherm,
Bopal, Ahmedabad – 380058

Phone : +91 7622012032

E-mail : samir@smshah.co.in

Limited Review Report on consolidated un-audited quarterly and year to date financial results of Lincoln Pharmaceuticals Limited under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To the Board of Directors of,
Lincoln Pharmaceuticals Limited,

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Lincoln Pharmaceuticals Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Statement includes the results for the quarter ended 31st March 23 being the derived figures between the audited figures in respect of the full financial year ended 31st March 2023 and the unaudited year-to-date figures up to 31st December 2022 which were subjected to a limited review.

2. Management's Responsibility for the statement:

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. Auditor's Responsibility:

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", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons 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 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



4. The Statement includes the results of the following entities:

- | | | |
|------------------------------------|---|---------------------------------|
| A. Lincoln Pharmaceuticals Limited | - | Parent Company |
| B. Zullinc Healthcare LLP | - | Wholly-Owned Subsidiary Company |

5. **Conclusion:**

Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 6 below, 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 Indian 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 Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. **Other Matter:**

We did not review the interim financial information of one subsidiary included in the consolidated unaudited financial results, whose interim financial information reflects total revenues of Rs.Nil Lacs, total net loss after tax of Rs.0.37 Lakhs, for the quarter ended June 30, 2023, as considered in the statement. These interim financial statements have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

According to the information and explanations given to us by the Management, above financial results are not material to the Group. Our conclusion on the Statement, in so far as it relates to the amounts included in respect of these subsidiaries, is based solely on the information and explanations given to us by the Management.

Our conclusion on the statement in respect of matters stated in para 6 above is not modified.

Place : AHMEDABAD
Date : 10TH AUGUST, 2023

For SAMIR M. SHAH & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REG. No.: 122377W



SAMIR M. SHAH
(PARTNER)
MEMBERSHIP No.: 111052
UDIN: 23111052BGWTXZ7380

Media Release

Lincoln Pharmaceuticals Ltd reports Standalone Net Profit of Rs. 19.01 crore in Q1FY24, growth of 26.65% Y-o-Y

- Total Income for Q1FY24 grew 10.26% Y-o-Y to Rs. 143.31 crore.
- Company has set a target of achieving Rs. 750 crore revenue by FY26

Financial Highlights (Standalone)

(Amount in Cr except EPS)

	Q1 FY24	Q1 FY23	Y-O-Y	FY23	FY22	Y-O-Y
Total Income	143.31	129.97	10.26%	532.79	482.08	10.52%
EBITDA	28.41	23.41	21.36%	111.65	105.47	5.86%
Profit before Tax	25.45	20.93	21.60%	100.46	95.93	4.72%
Net Profit	19.01	15.01	26.65%	72.90	69.36	5.10%
E.P.S (Rs.)	9.49	7.49	26.70%	36.40	34.63	5.11%

Ahmedabad, August 10, 2023: Lincoln Pharmaceuticals Limited, one of India's leading healthcare companies has reported a standalone net profit of Rs. 19.01 crore for the Q1 FY 2023-24 ended June 2023 as against net profit of Rs. 15.01 crore in Q1 FY2022-23, growth of 26.65% Y-o-Y. Total income for the quarter ended June 2023 was reported at Rs. 143.31 crore, higher by 10.26% Y-o-Y over total income of Rs. 129.97 crore in Q1 FY2022-23. EBITDA for Q1FY24 was reported at Rs. 28.41 crore as compared to EBITDA of Rs. 23.41 crores in Q1FY2022-23, growth of 21.36% Y-o-Y. EPS for Q1FY24 was at Rs. 9.49 per share.

- 1) **Update on Cephalosporin Plant** – The Company started selling in domestic market as well as exporting goods. For other countries plant inspection and product registration is under process.
- 2) **Update on EU Operations** – The Company had started exporting to Canada.

Commenting on the results and performance, **Mr. Mahendra Patel, Managing Director, Lincoln Pharmaceuticals Limited**, said, “Company has delivered an excellent operational and financial performance in Q1FY24. Company has maintained healthy growth in domestic operations, export business, profitability and margins. Company is progressing well on its long-term growth roadmap and has been able to achieve profit growth every single year over the last 10 years and among a very few companies to do so. Company has set a target of achieving Rs. 750 crore revenue by FY26 while maintaining or improving its margins.”

During FY23, company launched 18 products in the domestic market and filled 130 plus dossiers in the export market. In FY24, company will continue to build a strong portfolio in lifestyle and chronic segment especially women healthcare, dermatology to complement its strong presence in the acute segment. Company has over 1,700 registered products and another 700 in pipeline.

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For FY23, company has reported its Best-ever results in a financial year with highest - Revenue, EBITDA and Net Profit. Company achieved milestone of Rs. 500 crore plus revenue and Rs. 100 crore plus profit before tax for the first time in a financial year.

Over the last 5 years, the company has delivered a 17.4% CAGR in profits and higher single-digit growth in sales. The company has been successful in increasing its profit margins from around 9.9% in FY18 to over 14.9% in FY23. The liquidity position of the company is on a strong foundation, supported by healthy cash accruals, no-term debt, and healthy return ratios. Over the last few years, promoter group have gradually increased their stake in the company. Foreign institutional investors holding as on March 2023 stands at 1.27%.

Lincoln Pharma has a state-of-the-art manufacturing facility unit at Khatraj in Ahmedabad, Gujarat, complying with stringent international quality and compliance norms and certified by EU-GMP, WHO-GMP, TGA – Australia, ISO-9001: 2015, ISO-14001: 2015 and ISO-45001: 2018. Company has developed 600 plus formulations in 15 therapeutic areas and has a strong product/brand portfolio in anti-infective, respiratory system, gynecology, cardio & CNS, anti-bacterial, ant-diabetic, anti-malaria among others. Company has filed 25 plus patent applications and is awarded with seven patents. Company has a strong presence in the domestic market nationally with a dedicated field force of over 600 personnel who cater to more than 30,000 doctors, chemists across the country.



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Lincoln Pharmaceuticals Limited: <https://www.lincolnpharma.com/>

Providing Affordable and Innovative medicines for healthier lives.

Lincoln Pharmaceuticals Limited is one of the leading healthcare companies in Gujarat, India. Established in the year 1979, the company develops and manufactures affordable and innovative medicines for healthier lives. The company has developed 600 plus formulations in 15 therapeutic areas and has a strong product/brand portfolio in anti-infective, respiratory system, gynaecology, cardio & CNS, anti-bacterial, anti-diabetic, anti-malaria among others. Company has over 1,700 registered products and another 700 in pipeline. The company has its strong presence in Domestic market with good strength of own field force and also exports to more than 60 Countries.

Company has developed many new drug delivery dosage forms over years and has a track record of launching many first-of-its-kind innovative products. Company works with vision for nurturing innovations and bringing them to Indian patients at affordable cost to create **“Healthcare for All”**.

Lincoln Pharma has two state-of-the-art manufacturing facility units at Khatraj in Ahmedabad and Mehsana, Gujarat. Company’s manufacturing facilities comply with stringent international quality and compliance norms and certified by EU-GMP, WHO-GMP, TGA – Australia, ISO-9001: 2015, ISO-14001: 2015 and ISO-45001: 2018. Company is engaged in manufacturing of pharma formulations like Tablets, Capsules, Injectables, Syrups, Ointments, etc.

Company's key strength is embedded in its cutting-edge research and development capabilities. The company has a strong R&D team including 30 plus scientists. It has filled 25 plus patent applications and is awarded seven patents. R&D facility of the company is recognised by the Department of Scientific and Technology, Government of India and furnished with state-of-the-art devices and equipment for internal physical, chemical and microbiological analysis of all products.

Company has a strong presence in the domestic market nationally with a dedicated field force of over 600 personnel who cater to more than 30,000 doctors, chemists across the country. Company has a wide national distribution network through 21+ Super Stockist and over 50,000 retailers in 26 states across India.

Going green, company has also set up a new Solar Plant of 1 MW at factory's rooftop in addition to two windmills. This way we are producing renewable energy to our consumption nearly 65% resulting significant saving in the electricity cost and helped the company to become a self-sustainable and environment-friendly organization.

For further information please contact:

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