

# THE INDIAN LINK CHAIN MANUFACTURERS LIMITED

REGD OFFICE : SONAWALA BLDG., 2<sup>ND</sup> FLOOR, 59 , MUMBAI SAMACHAR MARG,  
MUMBAI – 400023. PHONE :- 91-22-22661013 EMAIL : inlinch@hotmail.com  
CIN No.: L28920MH1956PLC009882

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Date: 07.02.2022

To,  
BSE Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai- 400001.

**Ref: The Indian Link Chain Manufacturers Limited (Security Code No.: (504746)**

**Sub: Approval of unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 2021.**

Dear Sir,

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on 07.02.2022 approved unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 2021. Summarized copy of Financial Result along with Limited Review Report pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached herewith.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For The Indian Link Chain Manufacturers Limited,



Sudhir Nevatia  
Managing Director  
DIN: 00001258

Encl: As above

**Independent Auditor's Review Report on Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To,  
**The Board of Directors of THE INDIAN LINK CHAIN MANUFACTURERS LIMITED**  
("Company")

1. We have reviewed the accompanying statement of unaudited financial results of **THE INDIAN LINK CHAIN MANUFACTURERS LIMITED ("Company")** for the quarter and nine months ended December 31, 2021 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which 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"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by 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 an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. 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 Indian Accounting Standards (Ind AS) 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.

For Kanu Doshi Associates LLP  
Chartered Accountants  
Firm Registration No: 104746W/W100096

KUNAL  
SUMANTBHAI  
VAKHARIA

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Kunal Vakharia  
Partner  
Membership No.: 148916  
UDIN: 22148916AAPYIR9252  
Place: Mumbai  
Date: 07<sup>th</sup> February 2022



(Rs.in lakhs except EPS)

Sr No	Particulars	Quarter Ended			Period ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31st December, 2021	30th September, 2021	31st December, 2020	31st December 2021	31st December 2020	31st March, 2021
1	<b>Income</b>						
	(a) Revenue from Operations	-	-	6.93	-	16.42	22.06
	(b) Other Income	6.53	6.28	7.37	19.21	22.77	29.95
	<b>Total Income from operations</b>	<b>6.53</b>	<b>6.28</b>	<b>14.30</b>	<b>19.21</b>	<b>39.19</b>	<b>51.71</b>
2	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	6.92	-	16.38	22.00
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-	-
	d) Excise Duty on Sales of goods	-	-	-	-	-	-
	e) Employee Benefits Expenses	12.72	12.72	12.72	38.16	38.10	50.82
	f) Finance Costs	-	-	-	-	-	-
	g) Depreciation and Amortisation expense	0.35	0.36	0.35	1.05	1.05	1.39
	h) Other expenses	4.51	4.53	4.94	12.53	12.66	16.28
	<b>Total Expenses</b>	<b>17.58</b>	<b>17.61</b>	<b>24.93</b>	<b>51.74</b>	<b>68.19</b>	<b>90.49</b>
	<b>Profit / (Loss) from ordinary activities before Exceptional items (1-2)</b>						
3		<b>(11.05)</b>	<b>(11.33)</b>	<b>(10.63)</b>	<b>(32.53)</b>	<b>(29.00)</b>	<b>(38.78)</b>
4	<b>Exceptional Items</b>						
5	<b>Profit / (Loss) before tax (3 +/- 4)</b>	<b>(11.05)</b>	<b>(11.33)</b>	<b>(10.63)</b>	<b>(32.53)</b>	<b>(29.00)</b>	<b>(38.78)</b>
6	<b>Tax Expense</b>						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	-	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
7	<b>Profit / (Loss) for the period (5 +/- 6)</b>	<b>(11.05)</b>	<b>(11.33)</b>	<b>(10.63)</b>	<b>(32.53)</b>	<b>(29.00)</b>	<b>(38.78)</b>
8	<b>Other Comprehensive Income, net of income tax</b>						
	A. (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the period (8 +/- 7)</b>	<b>(11.05)</b>	<b>(11.33)</b>	<b>(10.63)</b>	<b>(32.53)</b>	<b>(29.00)</b>	<b>(38.78)</b>
10	<b>Paid-up equity share capital ( face value of Rs 100/- per share )</b>	50.00	50.00	50.00	50.00	50.00	50.00
11	<b>Other Equity</b>						355.00
12	<b>Earning per share (EPS) (of Rs 100/- each ) (not annualised)</b>						
	Basic/ Diluted EPS	<b>(22.11)</b>	<b>(22.66)</b>	<b>(21.26)</b>	<b>(65.07)</b>	<b>(68.00)</b>	<b>(77.57)</b>

**Notes:**

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7-2-22. The Statutory auditors of the company has carried out a limited review of aforesaid results.
- The Management of the Company has assessed the impact of COVID-19 Pandemic on its financial result/ position such as trade receivables, trade payables and based on its best judgement and reasonable estimate, has concluded that there are no material adjustments required in the Financial Results. However the impact assessment of Covid-19 is a continuous process, given the uncertainties associated with its duration and nature, it is not possible to estimate the future impact as at the date of approval of this financial result. The Company continues to monitor the economic effects of the pandemic while taking steps to improve its execution efficiencies and the financial outcome.
- The Company is engaged in trading of Chains and Chemicals. In view of the Management the risks and returns in trading of these products are not different. Hence the disclosure of "Segment Reporting" not required accordingly.
- The Indian Parliament has approved the Code on Social Security, 2020 which would impact the contributions by the company towards Provident Fund and Gratuity. The Ministry of Labour and Employment has released draft rules for the Code on Social Security, 2020 on November 13, 2020, and has invited suggestions from stakeholders which are under active consideration by the Ministry. The Company will assess the impact and its evaluation once the subject rules are notified and will give appropriate impact in its financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact are published.
- Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

For THE INDIAN LINK CHAIN MFRS. LTD.

HARSH NEVATIA

MANAGING DIRECTOR  
DIN No 06515980

Place: Mumbai  
Date: 7-Feb-22

