

Date: 29.05.2023

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 524748

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Ref: Submission of Audited Financial Results for the Quarter and Year ended on March 31, 2023 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. May 29, 2023, inter alia, considered and approved followings:

1. Audited Financial Results for the quarter and financial year ended March 31, 2023 along with Auditor's Report.

A copy of the Audited Financial Results of the Company for the quarter and year ended March 31, 2023 along with statements of Assets & Liabilities, Cash Flow Statement, Auditors' Report and declaration on Audit Reports with unmodified opinion are enclosed as Annexure-A.

2. Approved the Re-appointment of Mr. Satish G. Thakur (DIN: 00292129) as Chairman and Whole-time Director of the Company for a period of 3 years with effect from 24th June, 2023 for a period of 3 years subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.
3. Approved the Re-appointment of Mr. Rishikesh Thakur (DIN: 08777265) as Managing Director of the Company for a period of 3 years with effect from 24th September, 2023 subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.

REGISTERED OFFICE:

Plot No. 161, 161/1, 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara (Gujarat) (India)
Tel. (O) 87806 04490 E-Mail: linkpharmacs@gmail.com
CIN: L24230GJ1984PLC007540 Website: www.linkpharmachem.co.in

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 04:00 p.m.

We shall inform you in due course the date on which the Company will hold its Annual General Meeting for the year ended March 31, 2023.

Kindly take the same on your record.

Thanking you,

Yours truly,
For Link Pharma Chem Limited

Khushbu Patel
Company Secretary
Membership No.: A65182

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LINK PHARMA CHEM LTD.

CIN : L24230GJ1984PLC007540

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	929.14	936.38	1,128.95	3,875.78	5,356.06
	Other income	(2.50)	8.13	(1.08)	(14.73)	46.44
	Total Income (A)	926.64	944.51	1,127.87	3,861.05	5,402.50
2	Expenses:					
	Cost of materials consumed	719.24	774.06	875.59	2,640.87	3,788.63
	Changes in inventories of finished goods and work-in-progress	(190.01)	(266.49)	(116.05)	(504.34)	(145.46)
	Employee benefits expense	134.53	143.97	192.33	568.87	577.26
	Finance costs	25.97	19.20	4.44	76.10	45.12
	Depreciation and amortization expense	23.03	23.82	27.23	92.28	92.78
	Other Expenses	237.28	220.00	111.74	898.63	782.01
	Total expenses (B)	950.04	914.57	1,095.28	3,772.41	5,140.34
3	Profit before tax (C) = (A-B)	(23.41)	29.94	32.59	88.63	262.16
4	Tax expense:					
	(1) Current tax	0.72	5.61	16.05	41.50	74.13
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	(7.46)	-	(7.46)
	(3) Deferred tax	(4.78)	6.41	(3.37)	(18.28)	7.32
	Total tax expense (D)	(4.06)	12.02	5.22	23.22	73.99
5	Profit for the year (E) = (C-D)	(19.34)	17.93	27.37	65.42	188.17
6	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Net fair value gain on equity instruments through Other Comprehensive Income	(0.07)	0.03	0.22	(0.06)	0.22
	Remeasurement (loss) / gain of the defined benefit plan	(16.33)	1.30	2.21	(12.42)	5.21
	Income tax effect on above	4.56	(0.36)	(1.59)	3.47	(2.19)
	Total other comprehensive income for the year, net of tax (F)	(11.84)	0.97	0.84	(9.01)	3.24
7	Total comprehensive income for the year (Net of Tax) (E+F)	(31.18)	18.90	28.21	56.41	191.41
8	Paid up Equity share capital of Rs 10 each	444.06	444.06	444.06	444.06	444.06
9	Other Equity				1,059.85	1,003.42
10	Earnings per equity share (FV of Rs. 10) (Rs.)					
	Basic and Diluted	(0.44)	0.40	0.62	1.47	4.24

Notes:

- The above results have been audited by Statutory Auditors, recommended by Audit Committee and approved by the Board of Directors of the Company.
- The Company's operations fall under single segment namely "Manufacture and Sale of Chemicals".



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- 3 As per the Ind AS 109 - 'Financial Instruments', the investment of the Company are valued at market prices and the difference between the cost and market value of the investments are accounted as part of Other Income. The break up of the reported figures are arrived as per working given hereunder.

Particulars	Quarter ended			Year ended	
	31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Other income (A)	(2.50)	8.13	(1.08)	(14.73)	46.44
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	(19.08)	7.52	(29.70)	(40.69)	(29.70)
Adjusted Other Income (A-B)	16.58	0.61	28.62	25.96	76.14

- 4 The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.
- 5 The statement of financial results includes the result for the half year ended March 31, 2023, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2023 and published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review, as required under the listings regulations

Date : May 29, 2023
Place : Vadodara



For Link Pharma Chem Limited

Satish Thakur
Satish Thakur
Chairman & Whole-time Director
(DIN : 00292129)

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STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	(Audited)	(Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	900.29	878.54
(b) Capital work in progress	-	21.13
(c) Financial Assets		
(i) Investments	363.87	451.92
(ii) Other financial assets	116.19	73.54
(d) Other non-current assets	110.51	114.12
Total non-current assets	1,490.86	1,539.25
2. CURRENT ASSETS		
(a) Inventories	1,225.00	475.72
(b) Financial Assets		
(i) Trade receivables	362.99	536.51
(ii) Cash and cash equivalents	9.39	26.79
(iii) Bank Balances other than (ii) above	10.42	61.05
(iv) Loans	7.20	4.12
(v) Other financial assets	1.77	5.28
(c) Other current assets	138.17	247.68
Total current assets	1,754.94	1,357.15
Total Assets	3,245.80	2,896.40
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	1,059.85	1,003.42
Total Equity	1,503.91	1,447.48
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	198.01	290.16
(b) Provisions	20.15	3.46
(c) Deferred tax liabilities (Net)	72.29	94.05
Total non-current liabilities	290.45	387.67
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	677.67	348.64
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	40.12	51.35
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	620.53	401.44
(iii) Other financial liabilities	6.23	7.10
(b) Other current liabilities	74.06	237.57
(c) Short term Provision	18.30	1.50
(d) Current tax liabilities (Net)	14.53	13.65
Total current liabilities	1,451.45	1,061.25
Total Equity and liabilities	3,245.80	2,896.40

For Link Pharma Chem Limited

Date : May 29, 2023
Place : Vadodara



Satish G. Thakur
Chairman & Whole-time Director
(DIN: 00292129)

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STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED 31 MARCH, 2023

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	(Audited)	(Audited)
A. Cash Flow From Operating Activities		
Net profit before taxation	88.63	262.17
Adjustments For :		
Depreciation and amortization expense	92.28	92.78
Net gain on sale of investments	(14.63)	(51.60)
Fair valuation of Investments through FVTPL	40.69	29.70
Bad debts written off	39.52	-
Provision for Doubtful Debts	2.00	3.46
Loss / (profit) on Sale of Property, Plant & Equipment	-	(11.80)
Dividend Income	(8.08)	(0.82)
Interest Income	(3.25)	(11.01)
Finance cost	76.10	45.12
Net Adjustments	224.63	95.83
Operating Profit Before Working Capital Changes	313.26	358.00
Adjustments For :		
(Increase)/Decrease in inventories	(749.28)	(226.06)
(Increase)/Decrease in trade receivables	132.00	15.18
(Increase)/Decrease in financial assets	(0.11)	0.65
(Increase)/Decrease in other assets	109.51	(34.97)
Increase/(Decrease) in trade and other payables	64.56	(171.24)
Working Capital Changes	(443.33)	(416.44)
Cash Generated From Operations	(130.07)	(58.44)
Taxes Paid (Net)	(40.62)	(67.48)
Net Cash From Operating Activities (A)	(170.69)	(125.92)
B. Cash Flow From Investing Activities		
Purchase of property, plant & equipment	(89.29)	(115.55)
Proceeds from sale of property, plant & equipment	-	41.10
Purchase of Investments	(341.90)	(478.10)
Proceeds from sale of investments	403.83	51.60
Dividend Income	8.08	0.82
Proceeds from maturity of bank deposits	5.02	(5.89)
Interest received	6.76	9.28
Net Cash Used in Investing Activities (B)	(7.50)	(496.74)
C. Cash Flow From Financing Activities		
Proceeds from Long term borrowings	53.00	100.00
Repayment of long term borrowings	(136.58)	(86.07)
Proceeds/(repayment) of short term borrowings (Net)	320.47	258.43
Finance cost paid	(76.10)	(45.12)
Net Cash Used In Financing Activities (C)	160.79	227.24
Net Increase In Cash and Cash Equivalents (A+B+C)	(17.40)	(395.42)
Cash and Cash Equivalents at Beginning of Year	26.79	422.21
Cash and Cash Equivalents at the End of Year	9.39	26.79

Date : May 29, 2023
Place : Vadodara



For Link Pharma Chem Limited

Satish G. Thakur
Chairman & Whole-time Director
(DIN: 00292129)

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DECLARATION**Declaration pursuant to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on Audit Report with unmodified opinion**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as per SEBI Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that, M/s. CNK & Associates LLP, Chartered Accountants, (Firm Registration No. 101961W/W-100036), Statutory Auditor of the Company have issued an Audit Report with unmodified opinion and contains no qualification or adverse remark on the Standalone Audited Financial Results of the Company for the financial year ended on March 31, 2023.

**Date: 29.05.2023****Place: Vadodara****For Link Pharma Chem Limited****Satish G. Thakur
Chairman & Whole-time Director
(DIN: 00292129)****REGISTERED OFFICE:****Plot No. 161, 161/1, 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara (Gujarat) (India)****Tel. (O) 87806 04490****E-Mail: linkpharmacs@gmail.com****CIN: L24230GJ1984PLC007540****Website: www.linkpharmachem.co.in**

CNK

& ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audited Quarterly Financial Results and Year to Date Results of Link Pharma Chem Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF
LINK PHARMA CHEM LIMITED

Report on the audit of the Financial Results

Opinion

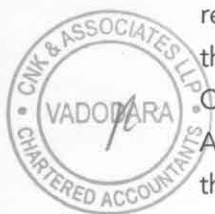
We have audited the accompanying statement of financial results of Link Pharma Chem Ltd (the company) for quarter and year ended 31st March, 2023 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards and other accounting principles generally accepted in India of the net (loss)/profit and other comprehensive (loss)/income and other financial information for the quarter/ year ended 31st March, 2023.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have



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Website: www.cnkindia.com

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fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The statement has been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 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. 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 a 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.



As 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 risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements 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 in the financial results made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 financial results 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 financial results, including the disclosures, and whether the financial results 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

- a. The Statement includes the results for the quarter ended 31st March, 2023 being the balancing figures between the audited figures in respect of full financial year ended 31st March, 2023 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.
- b. The audited financial results for the year ended March 31, 2022 and for the quarter March 31, 2022 included in these financial results are based on the previously issued results of the Company prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of Companies Act, 2013. Those audited financial results prepared under Ind AS were audited by the predecessor auditor, whose audit report dated May 30, 2022 expressed an unmodified opinion on those financial results.

For CNK & Associates, LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036



Preen Shah

Partner

Membership No. 125011

Place: Vadodara

Date: 29th May, 2023

UDIN: 23125011BGTMIZ1941



The details/disclosures required under SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are as below:

Sr. No.	Disclosure Requirement	Details
01.	Reason for change, viz. appointment, resignation, removal, death or otherwise	Re-appointment of Mr. Satish G Thakur, (DIN: 00292129) as Chairman and Whole-time Director of the Company.
02.	Date of appointment /cessation (as applicable) & term of appointment	24 th June, 2023 Re- appointment with effect from 24th June, 2023 for a period of 3 years subject to approval of shareholders of the Company at the ensuing Annual General Meeting.
03.	Brief profile (in case of appointment)	Mr. Satish G. Thakur, Chairman & Whole-time Director, is associated with the Company since its incorporation. He holds degree in B.Sc., L.Tech. He has more than 40 years of rich and varied experience in the industry and has been involved in the operations of the Company since its incorporation. He has expertise of designing of project and its development.
04.	Disclosure of relationships between Directors (in case of appointment of a Director)	Father of Mr. Rishikesh Thakur, Managing Director of the Company

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The details/disclosures required under SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are as below:

Sr. No.	Disclosure Requirement	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment of Mr. Rishikesh Thakur, (DIN: 08777265) as Managing Director of the Company.
2.	Date of Appointment and Terms of Appointment	24 th September, 2023 Re-appointment as Managing Director of the Company for the further period of 3 years with effect from 24 th September, 2023 subject to approval of shareholders of the Company at the ensuing Annual General Meeting.
3.	Brief Profile	Mr. Rishikesh Thakur holds degree in B. Eng. in Polymer from London Metropolitan University. He has more than 12 years of extensive experience and expertise in chemical business along with manufacturing, Research & Development, Project and new business development, new initiative and intensive unique approach. He joined the Company as General Manager – Operations and was in charge of complete business activity including manufacturing, business development, business operations, R & D and Project.
4.	Disclosure of relationship between Directors	Son of Mr. Satish G. Thakur, Chairman & Whole-time Director of the Company

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