

**REGISTERED OFFICE:**

Plot No. 161, 161/1, 162, GIDC,  
Nandesari - 391 340,  
Dist. Vadodara, (Gujarat) (India)  
**Tel:** 0265-2840281/2840282  
**Email:** linkpharmalimited@gmail.com  
**CIN:** L24230GJ1984PLC007540  
**Website:** www.linkpharmachem.co.in

Date: 13.08.2022

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

**Scrip Code: 524748**

Dear Sir/Madam,

**Sub: Unaudited Financial Results for the quarter ended June 30, 2022.**

Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board has at its meeting held on today approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2022.

Please find enclosed herewith Unaudited Financial Results along with Limited Review Report for the quarter ended on June 30, 2022.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 2:45 p.m.

Kindly take the above on record.

Thanking you,

Yours faithfully,  
For Link Pharma Chem Limited

A handwritten signature in black ink, appearing to read 'Bhushan Joshi'.

Bhushan Joshi  
Company Secretary



Encl.: As above

**Link****Pharma Chem Ltd.**

ISO-9001 - 2015

ISO-14001 - 2015

**REGISTERED OFFICE :**

Plot No. 161/1, 162, G.I.D.C.,

Nandesari - 391340,

Dist. Baroda (Gujarat) (India)

Tel. (O) (0265) 2840281 / 2840282

E-Mail : linkpharmalimited@gmail.com

CIN : L24230 GJ 1984 PLC007540

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2022**

Sr. No.	Particulars	(Rs. in Lakhs)			
		Quarter ended		Year ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	1163.40	1128.95	1336.98	5,356.06
	Other income	(81.12)	(1.08)	1.42	46.44
	<b>Total Income (A)</b>	<b>1082.29</b>	<b>1127.87</b>	<b>1338.41</b>	<b>5402.50</b>
2	<b>Expenses:</b>				
	Cost of materials consumed	613.92	875.59	878.26	3,788.63
	Changes in inventories of finished goods and work-in-progress	69.02	(116.05)	36.26	(145.46)
	Employee benefits expense	137.43	192.33	137.58	577.26
	Finance costs	16.81	4.44	15.18	45.12
	Depreciation and amortization expense	22.65	27.23	21.85	92.78
	Other Expenses	257.92	111.74	183.99	782.01
	<b>Total expenses (B)</b>	<b>1117.76</b>	<b>1095.28</b>	<b>1273.12</b>	<b>5140.34</b>
3	<b>Profit before tax (C) = (A-B)</b>	<b>(35.47)</b>	<b>32.59</b>	<b>65.29</b>	<b>262.16</b>
4	<b>Tax expense:</b>				
	(1) Current tax	16.27	16.05	16.47	74.13
	(2) MAT credit recognised	-	-	-	-
	(3) Short/(Excess) Provision of tax relating to earlier	-	(7.46)	-	(7.46)
	(4) Deferred tax	(22.48)	(3.37)	-	7.32
	<b>Total tax expense (D)</b>	<b>(6.20)</b>	<b>5.22</b>	<b>16.47</b>	<b>73.99</b>
5	<b>Profit for the year (E) = (C-D)</b>	<b>(29.26)</b>	<b>27.37</b>	<b>48.82</b>	<b>188.17</b>
6	<b>Other Comprehensive Income</b>				
	Items that will not be reclassified to profit or loss	1.16	2.43	-	5.43
	Income tax effect on above	(0.32)	(1.59)	-	(2.19)
	<b>Total other comprehensive income for the year, net of tax (F)</b>	<b>0.84</b>	<b>0.84</b>	<b>-</b>	<b>3.24</b>
7	<b>Total comprehensive income for the year (Net of Tax)</b>	<b>(28.43)</b>	<b>28.21</b>	<b>48.82</b>	<b>191.41</b>
8	<b>Paid up Equity share capital of Rs 10 each</b>	<b>444.06</b>	<b>444.06</b>	<b>444.06</b>	<b>444.06</b>
9	<b>Other Equity</b>				<b>1,003.42</b>
10	<b>Earnings per equity share (FV of Rs. 10) (Rs.)</b>				
	Basic and Diluted	(0.66)	0.62	1.10	4.24

*Just*

Notes:

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

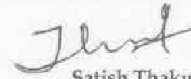
Particulars	Quarter ended		Year ended	
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Other income (A)	(81.12)	(1.08)	1.42	46.44
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	(81.56)	(29.70)	-	(29.70)
Adjusted Other Income (A-B)	0.44	28.62	1.42	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.

Date : 13th August, 2022  
Place : Vadodara



For Link Pharma Chem Limited

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

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 Link Pharma Chem Limited

1. We have reviewed the accompanying Statement of Unaudited Financial results of Link Pharma Chem Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
3. 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 statement is free of material misstatement. 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.



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● Tel: +91 265 234 3483, +91 265 235 4359 ● Email : vadodara@cnkindia.com

MUMBAI - HO : 3rd Floor, Mistry Bhavani, Dinshaw Vachha Road, Churchgate, Mumbai 400 020, India. ● Tel: +91 22 6623 0600

Website: [www.cnkindia.com](http://www.cnkindia.com)

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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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

5. Other Matter

The audited financial results for the quarter and year ended March 31, 2022 and unaudited financial results for the quarter June 30, 2021, 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/unaudited financial results prepared under Ind AS were audited/reviewed by the predecessor auditor, whose audit report dated May 30, 2022 expressed an unmodified opinion on those financial results and unmodified limited review reports dated August 11, 2021 respectively.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036



Pareen Shah

Partner

Membership No. 125011

Place: Vadodara

Date: 13<sup>th</sup> August, 2022

UDIN: 22125011A0YCVJ3984.

