



Link

Pharma Chem Ltd

ISO-9001 - 2015 - ISO-14001 - 2015

Date: 14.08.2023

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, 2023.

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, 2023.

Please find enclosed herewith Unaudited Financial Results along with Limited Review Report for the quarter ended on June 30, 2023.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 02:45 p.m.

Kindly take the above on record.

Thanking you,

Yours faithfully,
For Link Pharma Chem Limited

Khushbu Patel
Company Secretary
Membership No.: A65182

Encl.: As above

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



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LINK PHARMA CHEM LTD.
CIN : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30th June, 2023	31st March, 2023	30th June, 2022	31st March, 2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	787.63	929.14	1,163.40	3,875.78
	Other income	30.66	(2.50)	(81.12)	(14.73)
	Total Income (A)	818.29	926.64	1,082.29	3,861.05
2	Expenses:				
	Cost of materials consumed	210.21	719.24	613.92	2,640.87
	Changes in inventories of finished goods and work-in-progress	345.79	(190.01)	69.02	(504.34)
	Employee benefits expense	133.21	134.53	137.43	568.87
	Finance costs	22.87	25.97	16.81	76.10
	Depreciation and amortization expense	25.76	23.03	22.65	92.28
	Other Expenses	194.67	237.28	257.92	898.63
	Total expenses (B)	932.50	950.04	1,117.76	3,772.41
3	Profit before tax (C) = (A-B)	(114.21)	(23.41)	(35.47)	88.63
4	Tax expense:				
	(1) Current tax	-	0.72	16.27	41.50
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	-	-
	(3) Deferred tax	(31.92)	(4.78)	(22.48)	(18.28)
	Total tax expense (D)	(31.92)	(4.06)	(6.20)	23.22
5	Profit for the year/period (E) = (C-D)	(82.29)	(19.34)	(29.26)	65.42
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	0.15	(0.07)	(0.14)	(0.06)
	Remeasurement (loss) / gain of the defined benefit plan	(3.75)	(16.33)	1.30	(12.42)
	Income tax effect on above	0.94	4.56	(0.32)	3.47
	Total other comprehensive income for the year/period, net of tax (F)	(2.67)	(11.84)	0.84	(9.01)
7	Total comprehensive income for the year/period (Net of Tax) (E+F)	(84.96)	(31.18)	(28.43)	56.41
8	Paid up Equity share capital of Rs 10 each	444.06	444.06	444.06	444.06
9	Other Equity				1,059.85
10	Earnings per equity share (FV of Rs. 10) (Rs.)				
	Basic and Diluted	(1.85)	(0.44)	(0.66)	1.47

Notes:

- The above unaudited financial results for the quarter ended June 30, 2023 have been duly reviewed by Statutory auditors, recommended by the Audit Committee and have been approved and were taken on record by the Board of Directors at its meeting held on August 14th, 2023.



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- 2 The company had received notice from Gujarat Pollution Control Board (GPCB), Gandhinagar, effecting closure of its Nandesari Plant. The company has complied with conditions mentioned in the above GPCB order and had also submitted the undertaking to continue to comply with the environmental laws while submitting the required documents. Based on the above, the inspection was carried out by the GPCB officials and afterwards, issued the order for revocation of closure of Nandesari Plant.
- 3 The Company's operations fall under single segment namely "Manufacture and Sale of Chemicals".
- 4 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
	30th June, 2023	31st March, 2023	30th June, 2022	31st March, 2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Other income (A)	30.66	(2.50)	(81.12)	(14.73)
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	26.43	(19.08)	(81.56)	(40.69)
Adjusted Other Income (A-B)	4.23	16.58	0.44	25.96

- 5 The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the relevant financial year.
- 6 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: August 14th, 2023
Place: Vadodara



For Link Pharma Chem Limited

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

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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 30th June, 2023 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Bhavan, Dinshaw Vachha Road, Churchgate, Mumbai 400 020, India. ● Tel: +91 22 6623 0600

Website: www.cnkindia.com

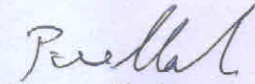
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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036



Preen Shah

Partner

Membership No. 125011

Place: Vadodara

Date: 14th August, 2023

UDIN: 23125011BGTMMP1203

