

Date: 13.11.2021

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 Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2021 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulations 30 read with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board has at its meeting held on today i.e. 13th November, 2021 considered following matters:

1. Approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2021 along with the Limited Review Report of the Statutory Auditors.

Please find enclosed herewith Unaudited Financial Results along with Limited Review Report for the quarter ended half year ended September 30, 2021.


2. Resignation of Mr. Ravindra Bedekar from the post of Chief Financial Officer (KMP) of the Company w.e.f 30th October, 2021 which was intimated to BSE on 30th October, 2021.

The Meeting of the Board of Directors commenced at 11:00 a.m. and concluded at 01:00 p.m.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Link Pharma Chem Limited


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: L24230GJ1984PLC003560

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(in Rs. Lakhs)

| Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|
| | 30.09.2021 | 30.06.2021 | 30.09.2020 | 30.09.2021 | 30.09.2020 | 31.03.2021 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Income : | | | | | | |
| Revenue from operations | 1,487.37 | 1,336.98 | 856.01 | 2,824.35 | 1,366.03 | 3,481.26 |
| Other income | 2.21 | 1.42 | 0.41 | 3.63 | 0.43 | 2.15 |
| Total Income (A) | 1,489.58 | 1,338.40 | 856.42 | 2,827.98 | 1,366.46 | 3,483.41 |
| Expenses: | | | | | | |
| Cost of materials consumed | 1,056.23 | 878.26 | 388.31 | 1,934.49 | 515.88 | 1,793.26 |
| Changes in inventories of finished goods and work-in-progress | (86.25) | 36.26 | 37.82 | (49.99) | 27.93 | (15.59) |
| Employee benefits expense | 101.45 | 137.58 | 144.44 | 239.03 | 257.62 | 562.86 |
| Finance costs | 9.86 | 15.18 | 11.17 | 25.04 | 21.51 | 44.04 |
| Depreciation and amortization expense | 21.85 | 21.85 | 23.19 | 43.70 | 46.39 | 87.40 |
| Other Expenses | 320.94 | 183.99 | 215.20 | 504.93 | 416.36 | 843.59 |
| Total expenses (B) | 1,424.08 | 1,273.12 | 820.13 | 2,697.20 | 1,285.69 | 3,315.56 |
| Profit before tax (C) = (A-B) | 65.50 | 65.29 | 36.29 | 130.76 | 80.77 | 167.85 |
| Tax expense: | | | | | | |
| (1) Current tax | 13.02 | 16.47 | 0.92 | 29.49 | 12.92 | 38.51 |
| (2) MAT credit recognised | - | - | 10.00 | - | 10.00 | 25.55 |
| (3) Deferred tax | 10.69 | - | -1.37 | 10.69 | (1.37) | (4.70) |
| Total tax expense (D) | 23.71 | 16.47 | 9.55 | 40.18 | 21.55 | 59.36 |
| Profit for the year (E) = (C-D) | 41.79 | 48.82 | 26.74 | 90.58 | 59.22 | 108.49 |
| Other Comprehensive Income (F) | | | | | | |
| Items that will not be reclassified to profit or loss | 3.00 | - | 3.00 | 3.00 | 3.00 | 6.06 |
| Income tax effect on above | (0.60) | - | -0.60 | (0.60) | (0.60) | (1.79) |
| | 2.40 | - | 2.40 | 2.40 | 2.40 | 4.27 |
| Total comprehensive income for the year (G) = (E+F) | 44.19 | 48.82 | 29.14 | 92.98 | 61.62 | 112.76 |
| Paid up Equity Share capital of Rs 10 each | 444.06 | 444.06 | 444.06 | 444.06 | 444.06 | 444.06 |
| Earnings per equity share (Face value of Rs. 10) | | | | | | |
| Basic and Diluted | 0.94 | 1.10 | 0.66 | 2.04 | 1.33 | 2.44 |

Notes:

- These Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 13th November, 2021
- The Company's operation fall under single segment namely "Chemicals" for the purpose of Indian Accounting standard (Ind As 108) on Segment Reporting.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company confirms that its Statutory Auditors, M/s Sanjay Soni & Associates, have issued unmodified opinion on the financial results.



For Link Pharma Chem Limited

Satish G. Thakur

Chairman & Whole-time Director

(DIN: 00292129)

Place: Vadodara

Date : 13.11.2021

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(in Rs. Lakhs)

| Particulars | As at 30th September, 2021 (Unaudited) | As at 31st March, 2021 (Audited) |
|---|--|--|
| I. ASSETS | | |
| 1. NON CURRENT ASSETS | | |
| (a) Property, Plant and Equipment | 874.34 | 870.63 |
| (b) Financial Assets | | |
| i) Investments | 3.30 | 3.30 |
| ii) Other financial assets | 143.31 | 64.90 |
| (c) Income tax assets (Net) | 5.61 | 2.63 |
| (d) Other non-current assets | 114.96 | - |
| Total non-current assets | 1,141.52 | 941.46 |
| 2. CURRENT ASSETS | | |
| (a) Inventories | 295.48 | 249.66 |
| (b) Financial Assets | | |
| (i) Trade receivables | 198.15 | 555.14 |
| (ii) Cash and cash equivalents | 97.15 | 422.21 |
| (iii) Bank Balances other than (ii) above | 631.61 | 63.48 |
| (iv) Loans | 4.08 | 5.10 |
| (v) Other financial assets | 6.79 | 3.56 |
| (c) Other current assets | 72.38 | 228.52 |
| Total current assets | 1,305.65 | 1,527.67 |
| Total Assets | 2,447.17 | 2,469.13 |
| II. EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 444.06 | 444.06 |
| (b) Other equity | 904.98 | 812.00 |
| Total Equity | 1,349.04 | 1,256.06 |
| Liabilities | | |
| Non-current liabilities | | |
| (a) Borrowings | 394.17 | 316.30 |
| (b) Provisions | 14.16 | 17.16 |
| (c) Deferred tax liabilities (Net) | 97.36 | 86.67 |
| Total non-current liabilities | 505.69 | 420.13 |
| Current liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | - | - |
| (ii) Trade payables | 498.89 | 684.61 |
| (iii) Other financial liabilities | 38.00 | 58.78 |
| (b) Other current liabilities | 37.40 | 14.94 |
| (b) Income tax liability (Net) | 18.15 | 34.61 |
| (c) Other current liabilities | 592.45 | 792.94 |
| Total Equity and liabilities | 2,447.17 | 2,469.13 |

For Link Pharma Chem Limited



Satish G. Thakur

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

Date: 13.11.2021
Place: Vadodara

STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021
(in Rs. Lakhs)

| Particulars | As on 30th September, 2021 (Unaudited) | As on 30th September, 2020 (Unaudited) |
|--|--|--|
| A CASHFLOW FROM OPERATING ACTIVITIES | | |
| PROFIT BEFORE TAX | 130.76 | 80.77 |
| Adjustment for : | | |
| Depreciation and Amortisation Expenses | 43.70 | 46.39 |
| Financial Cost | (11.80) | 21.51 |
| Profit/Loss on Sale of Fixed Assets | (3.63) | 0.61 |
| Income From Investment (Int earned) | 25.04 | 0.00 |
| Operating Profit before Working Capital Changes | 184.07 | 149.28 |
| Changes in Working Capital : | | |
| Inventories | (45.82) | (66.89) |
| Trade Receivables , Loans & Advances and other assets | (283.12) | (97.53) |
| Trade Payables, Other CurrentLiabilities and Provisions | (201.52) | 385.08 |
| Cash Generated from Operations | (346.39) | 369.94 |
| Direct Taxes paid | (7.64) | (26.12) |
| Net Cash from Operating Activities | (354.03) | 343.82 |
| B Cash Flow from Investing Activities | | |
| Purchase of Fixed Assets | (49.09) | (36.87) |
| Sale of Fixed Assets | 41.10 | (0.61) |
| Income from investment | (3.23) | 0.94 |
| Net CashFlow From Investing Activities | (11.22) | (36.54) |
| C Cash Flow from Financing Activities | | |
| Proceeds of borrowing | 65.23 | 69.36 |
| Finance Cost | (25.04) | (21.51) |
| Net Cash Used in Financial Activities | 40.19 | 47.85 |
| Net Increase in Cash & Cash Equivalents | (325.06) | 355.13 |
| Cash and Cash Equivalents as at the Beginning of Year | 422.21 | 187.04 |
| Cash and Cash Equivalents as at the End of the Year | 97.15 | 542.17 |

For Link Pharma Chem Limited



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

Date: 13.11.2021
Place: Vadodra

S -16 C, India Bulls Mega Mall, Dinesh Mill Road, Near Jetalpur Flyover, Akota, Vadodara - 390 007.
(O) : 0265-2983872, (M) : 98254 83162, E-mail : sanjayseni@gmail.com

Independent Auditors' Review Report on Unaudited Quarterly and year to date Financial Results of Link Pharma Chem Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

**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 LTD.** ("the Company"), for the Quarter and half year ended September 30, 2021 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulation"). This statement which is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- 2 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 statement is 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.
- 3 Based on our review conducted as stated above, 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 applicable 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 recognised accounting practice 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 as amended, including the manner in which it is to be disclosed, or the it contains any material misstatement.

For SANJAY SONI & ASSOCIATES
Chartered Accountants
FRN 113251W




CA Sanjay Soni
Partner
M. No. 040616

UDIN: 21040616AAAAAW3266

Place: Baroda
Date: 13.11.2021