

**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: 14.11.2022

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

Scrip Code: 524748

Dear Sir/Madam,

Ref: Submission of Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2022 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to 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. 14th November, 2022 approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022 along with the Limited Review Report of the Statutory Auditors.

Please find enclosed herewith Limited Review Report and Unaudited Financial Results for the quarter and half year ended September 30, 2022.

The Meeting of the Board of Directors commenced at 12:15 p.m. and concluded at 3:30 p.m. today.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For Link Pharma Chem Limited

Khushbu Patel
Company Secretary & Compliance Officer
Membership No.: A65182

Encl: As above.

Independent Auditor's Review Report on Unaudited Quarterly Financial Results and Year to date 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 LINKPHARMA 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 September, 2022 and the year to date results for the period from 1st April, 2022 to 30th September, 2022 ("The Statement") 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the statement 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 statements are 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.



VADODARA : The Nirat, 3rd Floor, 18, Windward Business Park, Behind Emerald One Complex, In The Lane of Dr. Prashant Buch, Jetalpur Road, Vadodara - 390 007

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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.

For CNK & Associates, LLP

Chartered Accountants

Firm Registration No: - 101961W/W-100036


Preen Shah

Partner

Membership No: - 125011

Date: 14th November, 2022

Place: Vadodara

UDIN: 22125011BDAGLT5258





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 : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	846.86	1,163.40	1,487.37	2,010.26	2,824.35	5,356.06
	Other income	60.75	(81.12)	2.21	(20.36)	3.63	46.44
	Total Income (A)	907.61	1,082.29	1,489.58	1,989.90	2,827.98	5,402.50
2	Expenses:						
	Cost of materials consumed	533.65	613.92	1,056.23	1,147.57	1,934.49	3,788.63
	Changes in inventories of finished goods and work-in-progress	(116.87)	69.02	(86.25)	(47.84)	(49.99)	(145.46)
	Employee benefits expense	152.94	137.43	101.45	290.37	239.03	577.26
	Finance costs	14.13	16.81	9.86	30.93	25.04	45.12
	Depreciation and amortization expense	22.77	22.65	21.85	45.42	43.70	92.78
	Other Expenses	183.43	257.92	320.94	441.35	504.93	782.01
	Total expenses (B)	790.05	1,117.76	1,424.08	1,907.80	2,697.20	5,140.34
	Profit before tax (C) = (A-B)	117.56	(35.47)	65.50	82.10	130.76	262.16
4	Tax expense:						
	(1) Current tax	18.90	16.27	13.02	35.17	29.49	74.13
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	-	-	-	(7.46)
	(3) Deferred tax	2.57	(22.48)	10.69	(19.91)	10.69	7.32
	Total tax expense (D)	21.47	(6.20)	23.71	15.27	40.18	73.99
5	Profit for the year (E) = (C-D)	96.09	(29.26)	41.79	66.83	90.58	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	0.12	(0.14)	-	(0.02)	-	0.22
	Remeasurement (loss) / gain of the defined benefit	1.30	1.30	3.00	2.60	3.00	5.21
	Income tax effect on above	(0.40)	(0.32)	(0.60)	(0.72)	(0.60)	(2.19)
	Total other comprehensive income for the year, net of tax (F)	1.02	0.84	2.40	1.86	2.40	3.24
7	Total comprehensive income for the year (Net of Tax)	97.11	(28.43)	44.19	68.69	92.98	191.41
8	Paid up Equity share capital of Rs 10 each	444.06	444.06	444.06	444.06	444.06	444.06
9	Other Equity						1,003.42
10	Earnings per equity share (FV of Rs. 10) (Rs.) Basic and Diluted	2.16	(0.66)	0.94	1.51	2.04	4.24

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			Half Year Ended		Year ended
	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	60.75	(81.12)	2.21	(20.36)	3.63	46.44
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	52.43	(81.56)	-	(29.13)	-	(29.70)
Adjusted Other Income (A-B)	8.32	0.44	2.21	8.76	3.63	76.14

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 : 14th November, 2022
Place : Vadodara


For Link Pharma Chem Limited

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

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

ISO-9001 - 2015

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STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 30th September, 2022	As at 31st March, 2022
	(Unaudited)	(Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	842.14	878.54
(b) Capital work in progress	60.44	21.13
(c) Financial Assets		
(i) Investments	458.74	451.92
(ii) Other financial assets	65.20	73.04
(d) Other non-current assets	110.56	114.12
Total non-current assets	1,537.07	1,538.75
2. CURRENT ASSETS		
(a) Inventories	598.15	475.72
(b) Financial Assets		
(i) Trade receivables	688.39	536.51
(ii) Cash and cash equivalents	6.58	26.79
(iii) Bank Balances other than (ii) above	169.37	61.55
(iv) Loans	3.43	4.12
(v) Other financial assets	5.28	5.28
(c) Other current assets	73.81	247.68
Total current assets	1,545.01	1,357.65
Total Assets	3,082.08	2,896.40
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	1,072.11	1,003.42
Total Equity	1,516.16	1,447.48
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	248.62	290.16
(b) Provisions		3.46
(c) Deferred tax liabilities (Net)	74.14	94.05
Total non-current liabilities	322.76	387.67
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	561.01	348.64
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	28.07	51.35
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	548.87	410.04
(b) Other current liabilities	52.74	237.57
(c) Short term Provision	31.85	
(d) Current tax liabilities (Net)	20.61	13.65
Total current liabilities	1,243.15	1,061.25
Total Equity and liabilities	3,082.08	2,896.40

For Link Pharma Chem Limited

Satish G. Thakur

Chairman & Whole-time Director

(DIN: 00292129)

Date : 14th November, 2022

Place : Vadodara



STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	For the Half year ended September, 2022	For the Half year ended September, 2021	For the year ended March 31, 2022
	(Unaudited)	(Unaudited)	(Audited)
A. Cash Flow From Operating Activities			
Net profit before taxation	82.10	130.76	262.17
Adjustments For :			
Depreciation and amortization expense	45.42	43.70	92.78
Net gain on sale of investments	(7.45)	-	(51.60)
Net Gains (losses) on fair value changes of investments designated at FVTPL	29.13	-	29.69
Loss / (Profit) on Sale of Property, Plant & Equipment	-	(3.63)	(11.80)
Interest income	(0.18)	(11.80)	(11.01)
Finance cost	30.93	25.04	45.12
Remeasurement (loss) / gain of the defined benefit plan	2.60	1.30	5.21
Net fair value gain on equity instruments through Other Comprehensive Income	(0.02)	-	-
Net Adjustments	100.44	54.61	98.39
Operating Profit Before Working Capital Changes	182.53	185.37	360.56
Adjustments For :			
(Increase)/Decrease in inventories	(122.43)	(45.82)	(226.06)
(Increase)/Decrease in trade receivables	(151.88)	(283.12)	18.64
(Increase)/Decrease in financial assets	8.53	-	0.65
(Increase)/Decrease in other assets	177.44	-	(34.97)
Increase/(Decrease) in trade and other payables	(40.89)	(202.82)	(176.46)
Working Capital Changes	(129.23)	(531.76)	(418.20)
Cash Generated From Operations	53.30	(346.39)	(57.64)
Taxes Paid (Net)	(28.93)	(7.64)	(67.46)
Net Cash From Operating Activities (A)	24.37	(354.03)	(125.10)
B. Cash Flow From Investing Activities			
Purchase of property, plant & equipment	(48.33)	(49.09)	(115.56)
Proceeds from sale of property, plant & equipment	-	41.10	41.10
Proceeds from/(Purchase) of investments	(28.51)	(3.23)	(426.50)
Proceeds from maturity of bank deposits	(107.82)	-	(5.89)
Interest received	0.18	-	9.28
Net Cash Used in Investing Activities (B)	(184.48)	(11.22)	(497.57)
C. Cash Flow From Financing Activities			
Proceeds from long term borrowings	53.00	100.88	100.88
Repayment of long term borrowings	(73.23)	(34.77)	(72.12)
Proceeds/(Repayment) from borrowings	191.06	(0.87)	243.63
Finance cost paid	(30.93)	(25.04)	(45.12)
Net Cash Used In Financing Activities (C)	139.90	40.19	227.26
Net Increase In Cash and Cash Equivalents (A+B+C)	(20.22)	(325.06)	(395.41)
Cash and Cash Equivalents at Beginning of Year	26.79	422.21	422.20
Cash and Cash Equivalents at the End of Year	6.58	97.15	26.79

Date : 14th November, 2022
Place : Vadodara



For Link Pharma Chem Limited

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