

**REGISTERED OFFICE:**

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

Date: 09.02.2023

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

**Scrip Code: 524748**

Dear Sir/Madam,

**Sub: Submission of Unaudited Financial Results for the quarter and nine months period ended December 31, 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. 9<sup>th</sup> February, 2023 approved the Unaudited Financial Results of the Company for the quarter and nine months period ended December 31, 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 nine months period ended December 31, 2022.

The Meeting of the Board of Directors commenced at 12:00 noon and concluded at 02:30 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 31st December, 2022 and the year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 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

● 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](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. The audited financial results for the quarter and year ended March 31, 2022 and unaudited financial results for the quarter 31<sup>st</sup> December, 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 30<sup>th</sup> May, 2022 expressed an unmodified opinion on those financial results and unmodified limited review reports dated 14<sup>th</sup> February, 2022 respectively.

For CNK & Associates, LLP

Chartered Accountants

Firm Registration No: - 101961W/W-100036



Pareen Shah

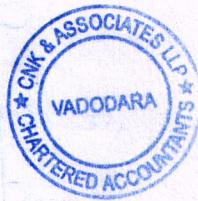
Partner

Membership No: - 125011

Date: 09<sup>th</sup> February 2023

Place: Vadodara

UDIN: 23125011BGTMHK9708





STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	936.38	846.86	1,402.76	2,946.64	4,227.11	5,356.06
	Other income	8.13	60.75	32.09	(12.23)	47.52	46.44
	<b>Total Income (A)</b>	<b>944.51</b>	<b>907.61</b>	<b>1,434.85</b>	<b>2,934.41</b>	<b>4,274.63</b>	<b>5,402.50</b>
2	<b>Expenses:</b>						
	Cost of materials consumed	774.06	533.65	978.55	1,921.63	2,913.04	3,788.63
	Changes in inventories of finished goods and work-in-progress	(266.49)	(116.87)	20.58	(314.33)	(29.41)	(145.46)
	Employee benefits expense	143.97	152.94	145.90	434.34	384.93	577.26
	Finance costs	19.20	14.13	15.64	50.13	40.68	45.12
	Depreciation and amortization expense	23.82	22.77	21.85	69.25	65.55	92.78
	Other Expenses	220.00	183.43	153.54	661.35	670.27	782.01
	<b>Total expenses (B)</b>	<b>914.57</b>	<b>790.05</b>	<b>1,336.06</b>	<b>2,822.37</b>	<b>4,045.06</b>	<b>5,140.34</b>
3	<b>Profit before tax (C) = (A-B)</b>	<b>29.94</b>	<b>117.56</b>	<b>98.79</b>	<b>112.04</b>	<b>229.57</b>	<b>262.16</b>
4	<b>Tax expense:</b>						
	(1) Current tax	5.61	18.90	28.59	40.78	58.08	74.13
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	-	-	-	(7.46)
	(3) Deferred tax	6.41	2.57	-	(13.50)	10.69	7.32
	<b>Total tax expense (D)</b>	<b>12.01</b>	<b>21.47</b>	<b>28.59</b>	<b>27.28</b>	<b>68.77</b>	<b>73.99</b>
5	<b>Profit for the year (E) = (C-D)</b>	<b>17.93</b>	<b>96.09</b>	<b>70.20</b>	<b>84.76</b>	<b>160.80</b>	<b>188.17</b>
6	<b>Other Comprehensive Income</b>						
	Items that will not be reclassified to profit or loss						
	Net fair value gain on equity instruments through Other Comprehensive Income	0.03	0.12	-	0.01	-	0.22
	Remeasurement (loss) / gain of the defined benefit plan	1.30	1.30	-	3.91	3.00	5.21
	Income tax effect on above	(0.36)	(0.40)	-	(1.09)	(0.60)	(2.19)
	<b>Total other comprehensive income for the year, net of tax (F)</b>	<b>0.97</b>	<b>1.02</b>	<b>-</b>	<b>2.82</b>	<b>2.40</b>	<b>3.24</b>
7	<b>Total comprehensive income for the year (Net of Tax)</b>	<b>18.90</b>	<b>97.11</b>	<b>70.20</b>	<b>87.58</b>	<b>163.20</b>	<b>191.41</b>
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	0.40	2.16	1.58	1.91	3.62	4.24

**Notes:**


- The above results have been reviewed 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".
- 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			Nine Months Ended		Year ended
	31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	8.13	60.75	32.09	(12.23)	47.52	46.44
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	7.52	52.43	-	(21.61)	-	(29.70)
<b>Adjusted Other Income (A-B)</b>	<b>0.61</b>	<b>8.32</b>	<b>32.09</b>	<b>9.37</b>	<b>47.52</b>	<b>76.14</b>

- 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 : 9th February, 2023  
Place : Vadodara



For Link Pharma Chem Limited  
  
Satish Thakur  
Chairman & Whole-time Director  
(DIN : 00292129)