



Link

Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

Date: 09.02.2024

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, 2023 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. 9th February, 2024 approved the Unaudited Financial Results of the Company for the quarter and nine months period ended December 31, 2023 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, 2023.

The Meeting of the Board of Directors commenced at 12:00 noon and concluded at 02:40 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.

REGISTERED OFFICE:

Plot No. 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

Independent Auditor's Review Report on Unaudited Quarterly and year to date 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 31st December, 2023 and the year to date results for the period from 1st April, 2023 to 31st December, 2023 ("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 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.



The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

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

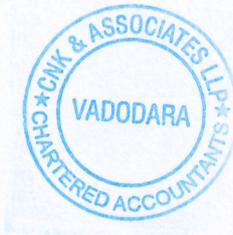
Partner

Membership No. 125011

Place: Vadodara

Date: 9th February 2024

UDIN: 24125011BKEQUH7983





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LINK PHARMA CHEM LTD.

CIN : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2023 (Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	793.92	604.98	936.38	2,186.53	2,946.64	3,875.78
	Other income	36.97	(2.56)	8.13	65.07	(12.23)	(14.73)
	Total Income (A)	830.89	602.43	944.51	2,251.61	2,934.41	3,861.05
2	Expenses:						
	Cost of materials consumed	396.38	356.61	774.06	963.20	1,921.63	2,640.87
	Changes in inventories of finished goods and work-in-progress	(12.89)	(6.61)	(266.49)	326.29	(314.33)	(504.34)
	Employee benefits expense	145.00	131.49	143.97	409.70	434.34	568.87
	Finance costs	23.06	21.79	19.20	67.72	50.13	76.10
	Depreciation and amortization expense	26.61	26.13	23.82	78.50	69.25	92.28
	Other Expenses	237.54	212.13	220.00	644.33	661.35	898.63
	Total expenses (B)	815.70	741.54	914.57	2,489.74	2,822.37	3,772.41
3	Profit before tax (C) = (A-B)	15.20	(139.12)	29.94	(238.13)	112.04	88.63
4	Tax expense:						
	(1) Current tax	-	-	5.61	-	40.78	41.50
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	0.63	-	0.63	-	-
	(3) Deferred tax	(6.92)	(37.63)	6.41	(76.47)	(13.50)	(18.28)
	Total tax expense (D)	(6.92)	(37.00)	12.01	(75.84)	27.28	23.22
5	Profit for the year/period (E) = (C-D)	22.12	(102.12)	17.93	(162.29)	84.76	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	0.14	0.05	0.03	0.34	0.01	(0.06)
	Remeasurement (loss) / gain of the defined benefit plan	(3.75)	(3.75)	1.30	(11.25)	3.91	(12.42)
	Income tax effect on above	0.94	0.97	(0.36)	2.85	(1.09)	3.47
	Total other comprehensive income for the year/period, net of tax (F)	(2.67)	(2.73)	0.97	(8.06)	2.82	(9.01)
7	Total comprehensive income for the year/period (Net of Tax) (E+F)	19.45	(104.84)	18.90	(170.36)	87.58	56.41
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						1,059.85
10	Earnings per equity share (FV of Rs. 10) (Rs.)						
	Basic and Diluted	0.50	(2.30)	0.40	(3.65)	1.91	1.47

Notes:

- The above unaudited financial results for the quarter and nine months period ended December 31, 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 09th February, 2024.
- The Company's operations fall under single segment namely "Manufacture and Sale of Chemicals".



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- 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 breakup of the reported figures are arrived as per working given hereunder.

Particulars	Quarter ended			Nine Months Ended		Year ended
	31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	36.97	(2.56)	8.13	65.07	(12.23)	(14.73)
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	37.12	(4.27)	7.52	59.28	(21.61)	(40.69)
Adjusted Other Income (A-B)	(0.15)	1.71	0.61	5.79	9.37	25.96

- 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: February 09th, 2024
Place: Vadodara



For Link Pharma Chem Limited

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

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