



Link

Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

LINK PHARMA CHEM LTD.
CIN : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Half year Ended		Year ended
		30th September 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	604.98	787.63	846.86	1,392.62	2,010.26	3,875.78
	Other income	(2.56)	30.66	60.75	28.11	(20.36)	(14.73)
	Total Income (A)	602.43	818.29	907.61	1,420.72	1,989.90	3,861.05
2	Expenses:						
	Cost of materials consumed	356.61	210.21	533.65	566.82	1,147.57	2,640.87
	Changes in inventories of finished goods and work-in-progress	(6.61)	345.79	(116.87)	339.18	(47.84)	(504.34)
	Employee benefits expense	131.49	133.21	152.94	264.70	290.37	568.87
	Finance costs	21.79	22.87	14.13	44.66	30.93	76.10
	Depreciation and amortization expense	26.13	25.76	22.77	51.90	45.42	92.28
	Other Expenses	212.13	194.67	183.43	406.79	441.35	898.63
	Total expenses (B)	741.54	932.50	790.05	1,674.05	1,907.80	3,772.41
3	Profit before tax (C) = (A-B)	(139.12)	(114.21)	117.56	(253.33)	82.10	88.63
4	Tax expense:						
	(1) Current tax	-	-	18.90	-	35.17	41.50
	(2) Short/(Excess) Provision of tax relating to earlier Year	0.63	-	-	0.63	-	-
	(3) Deferred tax	(37.63)	(31.92)	2.57	(69.55)	(19.91)	(18.28)
	Total tax expense (D)	(37.00)	(31.92)	21.47	(68.92)	15.27	23.22
5	Profit for the year/period (E) = (C-D)	(102.12)	(82.29)	96.09	(184.41)	66.83	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:	0.05	0.15	0.12	0.20	(0.02)	(0.06)
	Remeasurement (loss) / gain of the defined benefit plan	(3.75)	(3.75)	1.30	(7.50)	2.60	(12.42)
	Income tax effect on above	0.97	0.94	(0.40)	1.91	(0.72)	3.47
	Total other comprehensive income for the year/period, net of tax (F)	(2.73)	(2.67)	1.02	(5.40)	1.86	(9.01)
7	Total comprehensive income for the year/period (Net of Tax) (E+F)	(104.84)	(84.96)	97.11	(189.81)	68.69	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	(2.30)	(1.85)	2.16	(4.15)	1.51	1.47



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REGISTERED OFFICE :

Plot No. 161, 161/1, 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara (Gujarat) (India)

Tel. (O) 87806 04490 E-Mail: linkpharmalimited@gmail.com

CIN: L24230GJ1984PLC007540 WEBSITE: WWW.LINKPHARMACHEM.CO.IN



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Notes:

- 1 The above unaudited financial results for the quarter and half year ended September 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 November 8th, 2023.
- 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 2023	30th June 2023	30th September 2022	30th September 2023	30th September 2022	31st March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	(2.56)	30.66	60.75	28.11	(20.36)	(14.73)
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	(4.27)	26.43	52.43	22.16	(29.13)	(40.69)
Adjusted Other Income (A-B)	1.71	4.23	8.32	5.94	8.76	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: November 8th, 2023
Place: Vadodara



For Link Pharma Chem Limited

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

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STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	As at 30th September, 2023	As at 31st March, 2023
	(Unaudited)	(Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	876.30	900.29
(b) Financial Assets		
(i) Investments	254.16	363.87
(ii) Other financial assets	118.30	116.19
(c) Other non-current assets	110.51	110.51
Total non-current assets	1,359.27	1,490.86
2. CURRENT ASSETS		
(a) Inventories	610.41	1,225.00
(b) Financial Assets		
(i) Trade receivables	463.73	362.99
(ii) Cash and cash equivalents	209.35	9.39
(iii) Bank Balances other than (ii) above	11.35	10.42
(iv) Loans	0.99	7.20
(v) Other financial assets	1.84	1.77
(c) Other current assets	71.90	138.17
Total current assets	1,369.57	1,754.94
Total Assets	2,728.84	3,245.80
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	870.03	1,059.85
Total Equity	1,314.09	1,503.91
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	130.29	198.01
(b) Provisions	33.95	20.15
(c) Deferred tax liabilities (Net)	0.84	72.29
Total non-current liabilities	165.08	290.45
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	760.00	677.67
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	77.57	40.12
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	299.39	620.53
(iii) Other financial liabilities	9.16	6.23
(b) Other current liabilities	76.11	74.06
(c) Short term Provision	27.45	18.30
(d) Current tax liabilities (Net)	-	14.53
Total current liabilities	1,249.68	1,451.45
Total Equity and liabilities	2,728.84	3,245.80

Date: November 8th, 2023
Place: Vadodara



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STATEMENT OF AUDITED CASH FLOW FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2023

Particulars	For the Half year ended Sept. 30, 2023	For the Half year ended Sept. 30, 2022	For the year ended March 31, 2023
	(Unaudited)	(Unaudited)	(Audited)
A. Cash Flow From Operating Activities			
Net profit before taxation	(253.33)	82.10	88.63
Adjustments For:			
Depreciation and amortization expense	51.90	45.42	92.28
Net gain on sale of investments	(0.18)	(7.45)	(14.63)
Fair valuation of investments through FVTPL	(22.16)	29.13	40.69
Fair valuation of investments through FVTOCI	0.20	(0.02)	(0.06)
Remeasurement (loss)/ gain of the defined benefit plan	(7.50)	2.60	(12.42)
Bad debts written off	(3.76)	-	39.52
Provision for Doubtful Debts	(4.00)	-	2.00
Dividend Income	(1.18)	-	(8.08)
Interest income	(4.09)	(0.18)	(3.25)
Finance cost	44.66	30.93	76.10
Net Adjustments	53.88	100.44	212.15
Operating Profit Before Working Capital Changes	(199.44)	182.53	300.78
Adjustments For :			
(Increase)/Decrease in inventories	614.59	(122.43)	(749.28)
(Increase)/Decrease in trade receivables	(92.98)	(151.88)	132.00
(Increase)/Decrease in financial assets	6.00	8.53	(0.11)
(Increase)/Decrease in other assets	76.74	177.44	109.51
Increase/(Decrease) in trade and other payables	(255.77)	(40.89)	76.98
Working Capital Changes	348.58	(129.23)	(430.91)
Cash Generated From Operations	149.14	53.30	(130.13)
Taxes Paid (Net)	(25.43)	(28.93)	(40.62)
Net Cash From Operating Activities (A)	123.71	24.37	(170.74)
B. Cash Flow From Investing Activities			
Purchase of property, plant & equipment	(27.90)	(48.33)	(89.29)
Purchase of investments	(11.88)	(28.51)	(341.90)
Proceeds from sale of investments	143.73	-	403.88
Dividend Income	1.18	-	8.08
(Increase)/Decrease in bank deposits	(2.84)	(107.82)	5.02
Interest received	4.01	0.18	6.76
Net Cash Used in Investing Activities (B)	106.30	(184.48)	(7.44)
C. Cash Flow From Financing Activities			
Proceeds from Long term borrowings	-	53.00	53.00
Repayment of long term borrowings	(103.09)	(73.23)	(136.58)
Proceeds/(repayment) of short term borrowings (Net)	117.70	191.06	320.47
Finance cost paid	(44.66)	(30.93)	(76.10)
Net Cash Used In Financing Activities (C)	(30.05)	139.90	160.79
Net Increase In Cash and Cash Equivalents (A+B+C)	199.96	(20.22)	(17.40)
Cash and Cash Equivalents at Beginning of Year	9.39	26.79	26.79
Cash and Cash Equivalents at the End of Year	209.35	6.58	9.39

Date: November 8th, 2023
Place: Vadodara



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