



Link

Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

LINK PHARMA CHEM LIMITED
CIN : L24230GJ1984PLC007540

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	803.24	793.92	929.14	2,989.77	3,875.78
	Other income	(1.05)	36.97	(2.50)	64.03	(14.73)
	Total Income (A)	802.19	830.90	926.64	3,053.80	3,861.05
2	Expenses:					
	Cost of materials consumed	473.76	396.38	719.24	1,436.95	2,640.87
	Changes in inventories of finished goods and work-in-progress	(95.14)	(12.89)	(190.01)	231.14	(504.34)
	Employee benefits expense	141.91	145.00	134.53	551.61	568.87
	Finance costs	19.48	23.06	25.97	87.20	76.10
	Depreciation and amortization expense	24.92	26.61	23.03	103.42	92.28
	Other Expenses	190.71	237.54	237.28	835.05	898.63
	Total expenses (B)	755.64	815.70	950.04	3,245.37	3,772.41
3	(Loss)/Profit before tax (C) = (A-B)	46.55	15.20	(23.41)	(191.57)	88.63
4	Tax expense:					
	(1) Current tax	-	-	0.72	-	41.50
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	-	0.63	-
	(3) Deferred tax	20.55	(6.92)	(4.78)	(55.92)	(18.28)
	Total tax expense (D)	20.55	(6.92)	(4.06)	(55.29)	23.22
5	(Loss)/Profit for the year/period (E) = (C-D)	26.00	22.12	(19.34)	(136.29)	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	0.04	0.14	(0.07)	0.38	(0.06)
	Remeasurement (loss) / gain of the defined benefit plan	15.34	(3.75)	(16.33)	4.09	(12.42)
	Income tax effect on above	(4.07)	0.94	4.56	(1.22)	3.47
	Total other comprehensive income for the year/period, net of tax (F)	11.31	(2.67)	(11.84)	3.25	(9.01)
7	Total comprehensive income for the year/period (Net of Tax) (E+F)	37.31	19.45	(31.18)	(133.04)	56.41
8	Paid up Equity share capital of Rs 10 each	444.06	444.06	444.06	444.06	444.06
9	Other Equity				926.81	1,059.85
10	Earnings per equity share (FV of Rs. 10) (Rs.) Basic and Diluted	0.59	0.50	(0.44)	(3.07)	1.47



REGISTERED OFFICE :

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

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

Website : www.linkpharmachem.co.in



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Notes:

- 1 The above financial results for the quarter and year ended on March 31, 2024 have been audited 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 May 29th, 2024.
- 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			Year ended	
	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Other income (A)	(1.05)	36.97	(2.50)	64.03	(14.73)
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	(10.07)	37.12	(19.08)	49.21	(40.69)
Adjusted Other Income (A-B)	9.02	(0.15)	16.58	14.82	25.96

- 4 The statement of financial results includes the result for the year ended March 31, 2024, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2024 and published unaudited year to date figures up to the 3rd quarter of the current financial year, which were subjected to a limited review, as required under the listings regulations

Date : May 29th, 2024
Place : Vadodara



For Link Pharma Chem Limited

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

REGISTERED OFFICE :

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(Rs in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 31st March, 2024	As at 31st March, 2023
	(Audited)	(Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	993.71	900.29
(b) Financial Assets		
(i) Investments	293.28	363.87
(ii) Other financial assets	129.02	116.19
(c) Other non-current assets	26.42	110.51
Total non-current assets	1,442.43	1,490.86
2. CURRENT ASSETS		
(a) Inventories	620.80	1,225.00
(b) Financial Assets		
(i) Trade receivables	515.16	362.99
(ii) Cash and cash equivalents	6.42	9.39
(iii) Bank Balances other than (ii) above	2.52	10.42
(iv) Loans	1.25	7.20
(v) Other financial assets	-	1.77
(c) Other current assets	6.45	138.17
Total current assets	1,152.60	1,754.94
Total Assets	2,595.03	3,245.80
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	926.81	1,059.85
Total Equity	1,370.87	1,503.91
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	105.83	198.01
(b) Provisions	0.23	20.15
(c) Deferred tax liabilities (Net)	17.60	72.29
Total non-current liabilities	123.66	290.45
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	816.36	677.67
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	48.17	40.12
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	127.60	620.53
(iii) Other financial liabilities	1.93	6.23
(b) Other current liabilities	51.17	74.06
(c) Short term Provision	55.27	18.30
(d) Current tax liabilities (Net)	-	14.53
Total current liabilities	1,100.50	1,451.45
Total Equity and liabilities	2,595.03	3,245.80

Date : May 29th, 2024
Place : Vadodara



For Link Pharma Chem Limited

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Chairman & Whole-time Director
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STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2024

(Rs in Lakhs)

Particulars	For the year ended March 31, 2024	For the year ended March 31, 2023
	(Audited)	(Audited)
A. Cash Flow From Operating Activities		
Net profit before taxation	(191.58)	88.63
Adjustments For :		
Depreciation and amortization expense	103.42	92.28
Net gain on sale of investments	(0.18)	(14.63)
Fair valuation of Investments through FVTPL	(49.21)	40.69
Bad debts written off	1.56	39.52
Provision for Doubtful Debts	4.00	2.00
Loss / (profit) on Sale of Property, Plant & Equipment	(7.89)	0.00
Dividend Income	(1.61)	(8.08)
Interest income	(4.76)	(3.25)
Finance cost	87.20	76.10
Net Adjustments	132.54	224.63
Operating Profit Before Working Capital Changes	(59.04)	313.26
Adjustments For :		
(Increase)/Decrease in inventories	604.20	(749.28)
(Increase)/Decrease in trade receivables	(157.73)	132.00
(Increase)/Decrease in financial assets	5.95	(0.11)
(Increase)/Decrease in other assets	131.72	109.51
Increase/(Decrease) in trade and other payables	(490.92)	64.56
Working Capital Changes	93.22	(443.33)
Cash Generated From Operations	34.18	(130.07)
Taxes Paid (Net)	(36.98)	(40.62)
Net Cash From Operating Activities (A)	(2.80)	(170.69)
B. Cash Flow From Investing Activities		
Purchase of property, plant & equipment	(95.03)	(89.29)
Proceeds from sale of property, plant & equipment	12.00	0.00
Purchase of investments	(23.76)	(341.90)
Proceeds from sale of investments	144.11	403.83
Dividend Income	1.61	8.08
(Increase)/Decrease in bank deposits	(4.94)	5.02
Interest received	6.53	6.76
Net Cash Used in Investing Activities (B)	40.52	(7.50)
C. Cash Flow From Financing Activities		
Proceeds from Long term borrowings	-	53.00
Repayment of long term borrowings	(156.38)	(136.58)
Proceeds/(repayment) of short term borrowings (Net)	202.88	320.47
Finance cost paid	(87.20)	(76.10)
Net Cash Used In Financing Activities (C)	(40.70)	160.79
Net (decrease) / Increase In Cash and Cash Equivalents (A+B+C)	(2.97)	(17.40)
Cash and Cash Equivalents at Beginning of Year	9.39	26.79
Cash and Cash Equivalents at the End of Year	6.42	9.39

Date : May 29th, 2024
Place : Vadodara



For Link Pharma Chem Limited
Thakur
Satish G. Thakur
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