



# Link

## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

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)
	<b>Total Income (A)</b>	<b>830.89</b>	<b>602.43</b>	<b>944.51</b>	<b>2,251.61</b>	<b>2,934.41</b>	<b>3,861.05</b>
2	<b>Expenses:</b>						
	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
	<b>Total expenses (B)</b>	<b>815.70</b>	<b>741.54</b>	<b>914.57</b>	<b>2,489.74</b>	<b>2,822.37</b>	<b>3,772.41</b>
3	<b>Profit before tax (C) = (A-B)</b>	<b>15.20</b>	<b>(139.12)</b>	<b>29.94</b>	<b>(238.13)</b>	<b>112.04</b>	<b>88.63</b>
4	<b>Tax expense:</b>						
	(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)
	<b>Total tax expense (D)</b>	<b>(6.92)</b>	<b>(37.00)</b>	<b>12.01</b>	<b>(75.84)</b>	<b>27.28</b>	<b>23.22</b>
5	<b>Profit for the year/period (E) = (C-D)</b>	<b>22.12</b>	<b>(102.12)</b>	<b>17.93</b>	<b>(162.29)</b>	<b>84.76</b>	<b>65.42</b>
6	<b>Other Comprehensive Income</b>						
	<b>Items that will not be reclassified to profit or loss</b>						
	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
	<b>Total other comprehensive income for the year/period, net of tax (F)</b>	<b>(2.67)</b>	<b>(2.73)</b>	<b>0.97</b>	<b>(8.06)</b>	<b>2.82</b>	<b>(9.01)</b>
7	<b>Total comprehensive income for the year/period (Net of Tax) (E+F)</b>	<b>19.45</b>	<b>(104.84)</b>	<b>18.90</b>	<b>(170.36)</b>	<b>87.58</b>	<b>56.41</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						1,059.85
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 09<sup>th</sup> February, 2024.
- The Company's operations fall under single segment namely "Manufacture and Sale of Chemicals".



**REGISTERED OFFICE :**

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

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Website: www.linkpharma.co.in



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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)
<b>Adjusted Other Income (A-B)</b>	<b>(0.15)</b>	<b>1.71</b>	<b>0.61</b>	<b>5.79</b>	<b>9.37</b>	<b>25.96</b>

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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