



Link

Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

LINK PHARMA CHEM LTD.
CIN : L24230GJ1984PLC007540

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2023

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	929.14	936.38	1,128.95	3,875.78	5,356.06
	Other income	(2.50)	8.13	(1.08)	(14.73)	46.44
	Total Income (A)	926.64	944.51	1,127.87	3,861.05	5,402.50
2	Expenses:					
	Cost of materials consumed	719.24	774.06	875.59	2,640.87	3,788.63
	Changes in inventories of finished goods and work-in-progress	(190.01)	(266.49)	(116.05)	(504.34)	(145.46)
	Employee benefits expense	134.53	143.97	192.33	568.87	577.26
	Finance costs	25.97	19.20	4.44	76.10	45.12
	Depreciation and amortization expense	23.03	23.82	27.23	92.28	92.78
	Other Expenses	237.28	220.00	111.74	898.63	782.01
	Total expenses (B)	950.04	914.57	1,095.28	3,772.41	5,140.34
3	Profit before tax (C) = (A-B)	(23.41)	29.94	32.59	88.63	262.16
4	Tax expense:					
	(1) Current tax	0.72	5.61	16.05	41.50	74.13
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	(7.46)	-	(7.46)
	(3) Deferred tax	(4.78)	6.41	(3.37)	(18.28)	7.32
	Total tax expense (D)	(4.06)	12.02	5.22	23.22	73.99
5	Profit for the year (E) = (C-D)	(19.34)	17.93	27.37	65.42	188.17
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	(0.07)	0.03	0.22	(0.06)	0.22
	Remeasurement (loss) / gain of the defined benefit plan	(16.33)	1.30	2.21	(12.42)	5.21
	Income tax effect on above	4.56	(0.36)	(1.59)	3.47	(2.19)
	Total other comprehensive income for the year, net of tax (F)	(11.84)	0.97	0.84	(9.01)	3.24
7	Total comprehensive income for the year (Net of Tax) (E+F)	(31.18)	18.90	28.21	56.41	191.41
8	Paid up Equity share capital of Rs 10 each	444.06	444.06	444.06	444.06	444.06
9	Other Equity				1,059.85	1,003.42
10	Earnings per equity share (FV of Rs. 10) (Rs.)					
	Basic and Diluted	(0.44)	0.40	0.62	1.47	4.24

Notes:

- The above results have been audited 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".



REGISTERED OFFICE :

Plot No. 161, 161/1, 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara (Gujarat) (India)
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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 break up of the reported figures are arrived as per working given hereunder.

Particulars	Quarter ended			Year ended	
	31st March, 2023	31st December, 2022	31st March, 2022	31st March, 2023	31st March, 2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Other income (A)	(2.50)	8.13	(1.08)	(14.73)	46.44
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	(19.08)	7.52	(29.70)	(40.69)	(29.70)
Adjusted Other Income (A-B)	16.58	0.61	28.62	25.96	76.14

- 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.
- 5 The statement of financial results includes the result for the half year ended March 31, 2023, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2023 and published unaudited year to date figures up to the half year of the current financial year, which were subjected to a limited review, as required under the listings regulations

Date : May 29, 2023
Place : Vadodara



For Link Pharma Chem Limited


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

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STATEMENT OF ASSETS AND LIABILITIES

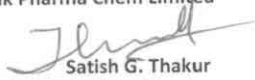
(Rs in Lakhs)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	(Audited)	(Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	900.29	878.54
(b) Capital work in progress	-	21.13
(c) Financial Assets		
(i) Investments	363.87	451.92
(ii) Other financial assets	116.19	73.54
(d) Other non-current assets	110.51	114.12
Total non-current assets	1,490.86	1,539.25
2. CURRENT ASSETS		
(a) Inventories	1,225.00	475.72
(b) Financial Assets		
(i) Trade receivables	362.99	536.51
(ii) Cash and cash equivalents	9.39	26.79
(iii) Bank Balances other than (ii) above	10.42	61.05
(iv) Loans	7.20	4.12
(v) Other financial assets	1.77	5.28
(c) Other current assets	138.17	247.68
Total current assets	1,754.94	1,357.15
Total Assets	3,245.80	2,896.40
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	1,059.85	1,003.42
Total Equity	1,503.91	1,447.48
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	198.01	290.16
(b) Provisions	20.15	3.46
(c) Deferred tax liabilities (Net)	72.29	94.05
Total non-current liabilities	290.45	387.67
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	677.67	348.64
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	40.12	51.35
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	620.53	401.44
(iii) Other financial liabilities	6.23	7.10
(b) Other current liabilities	74.06	237.57
(c) Short term Provision	18.30	1.50
(d) Current tax liabilities (Net)	14.53	13.65
Total current liabilities	1,451.45	1,061.25
Total Equity and liabilities	3,245.80	2,896.40

For Link Pharma Chem Limited

Date : May 29, 2023
Place : Vadodara




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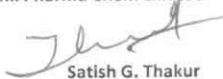
STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED 31 MARCH, 2023

Particulars	For the year ended March 31, 2023	For the year ended March 31, 2022
	(Audited)	(Audited)
A. Cash Flow From Operating Activities		
Net profit before taxation	88.63	262.17
Adjustments For :		
Depreciation and amortization expense	92.28	92.78
Net gain on sale of investments	(14.63)	(51.60)
Fair valuation of Investments through FVTPL	40.69	29.70
Bad debts written off	39.52	-
Provision for Doubtful Debts	2.00	3.46
Loss / (profit) on Sale of Property, Plant & Equipment	-	(11.80)
Dividend Income	(8.08)	(0.82)
Interest Income	(3.25)	(11.01)
Finance cost	76.10	45.12
Net Adjustments	224.63	95.83
Operating Profit Before Working Capital Changes	313.26	358.00
Adjustments For :		
(Increase)/Decrease in inventories	(749.28)	(226.06)
(Increase)/Decrease in trade receivables	132.00	15.18
(Increase)/Decrease in financial assets	(0.11)	0.65
(Increase)/Decrease in other assets	109.51	(34.97)
Increase/(Decrease) in trade and other payables	64.56	(171.24)
Working Capital Changes	(443.33)	(416.44)
Cash Generated From Operations	(130.07)	(58.44)
Taxes Paid (Net)	(40.62)	(67.48)
Net Cash From Operating Activities (A)	(170.69)	(125.92)
B. Cash Flow From Investing Activities		
Purchase of property, plant & equipment	(89.29)	(115.55)
Proceeds from sale of property, plant & equipment	-	41.10
Purchase of Investments	(341.90)	(478.10)
Proceeds from sale of investments	403.83	51.60
Dividend Income	8.08	0.82
Proceeds from maturity of bank deposits	5.02	(5.89)
Interest received	6.76	9.28
Net Cash Used in Investing Activities (B)	(7.50)	(496.74)
C. Cash Flow From Financing Activities		
Proceeds from Long term borrowings	53.00	100.00
Repayment of long term borrowings	(136.58)	(86.07)
Proceeds/(repayment) of short term borrowings (Net)	320.47	258.43
Finance cost paid	(76.10)	(45.12)
Net Cash Used In Financing Activities (C)	160.79	227.24
Net Increase In Cash and Cash Equivalents (A+B+C)	(17.40)	(395.42)
Cash and Cash Equivalents at Beginning of Year	26.79	422.21
Cash and Cash Equivalents at the End of Year	9.39	26.79

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