



**Link**

**Pharma-Chem Ltd.**  
An ISO - 9001 Company

**REGD. OFFICE & FACTORY :**

Plot No. 161/1, 162,  
G.I.D.C., Nandesari-391 340.  
Dist. Baroda (Gujarat) (INDIA)  
Tal. (91) (0265)3065000  
Telefax : (91) (0265) 2841351  
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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPT, 2017**

SR. NO.	PARTICULARS	(RS. IN LAKHS)				
		Quarter ended			Half Year Ended	
		30.09.2017 Un-Audited	30.06.2017 Un-Audited	30.09.2016 Un-Audited	30.09.2017 Un-Audited	30.09.2016 Un-Audited
I	Revenue from Operation	564.94	675.02	417.23	1,239.96	853.52
II	Other Income	(0.02)	0.02	-	-	-
III	<b>Total Income (I + II)</b>	<b>564.92</b>	<b>675.04</b>	<b>417.23</b>	<b>1,239.96</b>	<b>853.52</b>
IV	<b>Expenses</b>					
	a. Cost of Materials consumed					
	b. Purchase of Stock - in- Trade	187.14	166.75	179.62	353.89	370.14
	c. Change in Inventories of finished goods work in progress and stock - in - trade					
	d. Employee benefit expenses	53.97	178.02	(11.78)	231.98	29.49
	e. Finance Costs	66.02	56.57	54.35	122.59	100.78
	f. Depreciation and amortisation expenses	13.09	12.35	17.33	25.44	34.48
	g. Excise duty	20.72	20.72	23.35	41.44	46.71
	g. Other expenditure	-	41.50	46.07	41.50	170.88
	<b>Total Expenses(III-IV)</b>	<b>188.91</b>	<b>178.70</b>	<b>95.34</b>	<b>367.61</b>	<b>76.74</b>
		<b>529.85</b>	<b>654.61</b>	<b>404.28</b>	<b>1,184.46</b>	<b>829.22</b>
V	<b>Profit before tax (III -IV)</b>					
		35.07	20.43	12.95	55.50	24.30
VIII	<b>Tax expenses</b>					
	(i) Current Tax	10.58	-	-	10.58	-
	(ii) Deferred Tax	-	-	-	-	-
IX	<b>Profit after tax for the period</b>	<b>24.49</b>	<b>20.43</b>	<b>12.95</b>	<b>44.92</b>	<b>24.30</b>
X	<b>Other Comprehensive Income</b>					
	A. Items that will not be reclassified to profit or loss	-	-	-	-	-
	B. Items that will be reclassified to profit or loss	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period</b>	<b>24.49</b>	<b>20.43</b>	<b>12.95</b>	<b>44.92</b>	<b>24.30</b>
XVII	<b>Earnings Per Share</b>					
	Basic and diluted (in Rs.)	0.55	0.46	0.29	1.01	0.55

PLACE: Vadodara  
DATE : 14.11.2017



For and behalf of the Board

*S. G. Thakur*  
S. G. Thakur  
Managing Director



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Statement of Assets and Liabilities as at 30th September 2017 are as under ;  
(Rs. In Lakhs)

Sr. No.	Particulars	As at
		30/09/2017 un - audited
	<b>ASSETS :-</b>	
1	<b>Non-current assets</b>	
	a) Property, Plant and Equipment	917.30
	b) Capital Work in Progress	26.72
	c) Intangible assets	-
	d) Financial assets	
	(i) Investment	2.84
	e) Deferred tax assets	20.88
	g) Other non-current Assets	32.54
	<b>Total Non-current assets</b>	<b>1,000.28</b>
2	<b>Current assets</b>	
	(a) Inventories	217.84
	(b) Financial assets	
	(i) Trade Receivables	457.46
	(ii) Cash and cash equivalents	11.65
	(iii) Loans	4.77
	(d) Other Current Assets	29.15
	<b>Total Current assets</b>	<b>720.87</b>
	<b>TOTAL ASSETS</b>	<b>1,721.15</b>
	<b>EQUITY AND LIABILITIES</b>	
	<b>Equity</b>	
	(a) Equity share capital	444.06
	(b) Other equity (Reserves and Surplus)	525.99
	<b>Total Equity</b>	<b>970.05</b>
	<b>Liabilities</b>	
1.	<b>Non-current liabilities</b>	
	(a) Financial liabilities	
	(i) Borrowings	280.33
	<b>Total Non-current liabilities</b>	<b>280.33</b>
2.	<b>Current liabilities</b>	
	(a) Financial liabilities	
	(i) Borrowings	79.06
	(ii) Trade payables	174.16
	(iii) Other financial liabilities	50.78
	(b) Other Current Liabilities	125.70
	(c) Provisions	32.67
	(d) Income Tax liabilities (Net)	8.40
	<b>Total Current liabilities</b>	<b>470.77</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,721.15</b>

PLACE: Vadodara  
DATE : 14.11.2017

For and behalf of the Board

  
S. G. Thakur  
Managing Director



ADMN. OFFICE : 504, Centre Point, R.C. Dutt Road, Alkapuri, Baroda - 390 005.

Phone No. 3065024 E-mail : linkpharmachem@hotmail.com

**Notes:**

1. These Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 14 the November, 2017.
2. The above Results for the quarter ended on 30<sup>th</sup> September 2017 has been prepared in accordance with the Companies ( Indian Accounting Standards) Rules 2015 ( Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised Accounting practices and policies to the extent applicable. Beginning 1<sup>st</sup> April, 2017, the Company has for the first time adopted Ind As with the Transition date of 1<sup>st</sup> April, 2016.
3. The format of the above result as prescribed in SEBI's Circular CIR/IMD/DF1/169/2016 dated August 10, 2016, Ind AS and the Schedule III ( Division II) to the Companies Act, 2013. Pursuant to this Circular , the above result do not include Ind AS compliant results for the preceding year ended 31<sup>st</sup> March, 2017 as the same are not mandatory.
4. Statutory Auditors have performed a Limited Review of the above financial results for the quarter and half year ended 30<sup>th</sup> September, 2017.
5. The Company' operation fall under single segment namely "Chemicals" for the purpose of Indian Accounting standard (Ind As 108) on Segment Reporting.
6. As per Ind AS 18, Revenues of Operations, from current quarter is net of Goods and Service Tax ( GST) whereas for the other period presented , it is gross of Excise duty ( which has been presented separately under Total Expenses). Accordingly the amounts are not comparable. Had the previously reported revenue shown net of Excise Duty, comparative revenue of the Company would have been as follows :

( Rs. In Lakh)

	Quarter ended			Half Year to date	
	30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
Revenue From Operations	564.94	633.52	371.16	1198.46	806.81




7. The Reconciliation of Net Profit after tax reported in accordance with previous Indian GAAP to total Comprehensive Income in accordance with Ind As is given below :

(Rs. In Lakh)

Particulars	Quarter ended on 30.09.2016 (unaudited)	Half year ended 30.09.2016 (Unaudited)
Profit after tax under Indian GAAP	12.95	24.30
Adjustments on GAAP difference	-	-
Net Profit after tax under Ind AS	12.95	24.30
Adjustments to OCI on GAAP difference	-	-
Total Comprehensive Income under Ind AS	12.95	24.30

8. The Ind As compliant figures for the corresponding quarter and six months ended September 30, 2016 and reconciliation of the net profit for the said period have not been subjected to limited review or audit. However, the Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of the affairs of the Company.

For Link Pharma Chem Ltd

  
Satish G. Thakur  
Managing Director



Place : Vadodara  
Date : 14.11.2017