



# Link

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

**ADMN. OFFICE :**  
504, Centre Point,  
R.C. Dutt Road, Alkapuri,  
Baroda - 390 005.  
Phone No. 2357595  
E-mail : linkpharmachem@hotmail.com  
CIN: L24230GJ1984PLC007540

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2018**  
CIN : L24230GJ1984PLC007540

(in Rs. Lakhs)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2018 (unaudited)	30.06.2018 (unaudited)	30.09.2017 (unaudited)	30.09.2018 (unaudited)	30.09.2017 (unaudited)	31.3.2018 (Audited)
<b>Income :</b>						
Revenue from operations	819.27	548.66	564.94	1,367.92	1,239.96	2,396.44
Other income	-6.71	8.63	(0.02)	1.92	-	6.95
<b>Total Income (A)</b>	<b>812.56</b>	<b>557.29</b>	<b>564.92</b>	<b>1,369.84</b>	<b>1,239.96</b>	<b>2,403.39</b>
<b>Expenses:</b>						
Cost of materials consumed	381.17	325.44	187.14	706.61	353.89	782.94
Changes in inventories of finished goods and work-in-progress	76.27	(13.92)	53.97	62.35	231.99	206.73
Excise Duty on sales of goods	-	-	-	-	41.50	43.21
Employee benefits expense	86.55	66.25	66.02	152.80	122.59	489.78
Finance costs	9.10	8.89	13.09	17.99	25.44	61.56
Depreciation and amortization expense	21.55	21.49	20.72	43.03	41.44	85.95
Other Expenses	178.43	122.67	188.91	301.10	367.61	596.17
<b>Total expenses (B)</b>	<b>753.06</b>	<b>530.81</b>	<b>529.85</b>	<b>1,283.87</b>	<b>1,184.46</b>	<b>2,266.34</b>
<b>Profit before tax (C) = (A-B)</b>	<b>59.50</b>	<b>26.47</b>	<b>35.07</b>	<b>85.97</b>	<b>55.50</b>	<b>137.05</b>
<b>Tax expense:</b>						
(1) Current tax	13.04	5.09	10.58	18.14	10.58	27.56
(2) MAT credit recognised	-	-	-	-	-	(39.53)
(3) Deferred tax	-	-	-	-	-	35.54
<b>Total tax expense (D)</b>	<b>13.04</b>	<b>5.09</b>	<b>10.58</b>	<b>18.14</b>	<b>10.58</b>	<b>23.57</b>
<b>Profit for the year (E) = (C-D)</b>	<b>46.45</b>	<b>21.38</b>	<b>24.49</b>	<b>67.83</b>	<b>44.92</b>	<b>113.48</b>
<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 OCI	-	-	-	-	-	0.08
Income tax effect on above	-	-	-	-	-	0.00
Remeasurement gain of defined benefit plan	4.25	-	-	4.25	-	7.06
Income tax effect on above	-0.82	-	-	(0.82)	-	(1.95)
<b>Total other comprehensive income for the year, net of tax (F)</b>	<b>3.43</b>	<b>-</b>	<b>-</b>	<b>3.43</b>	<b>-</b>	<b>5.19</b>
<b>Total comprehensive income for the year (G) = (E-F)</b>	<b>49.88</b>	<b>21.38</b>	<b>24.49</b>	<b>71.26</b>	<b>44.92</b>	<b>118.67</b>
<b>Earnings per equity share (Face value of Rs. 10) (Rs.)</b>						
Basic and Diluted	1.12	0.48	0.55	1.60	1.01	2.56

DATE: 03.11.2018

PLACE: VADODARA



FOR LINK PHARMA CHEM LIMITED

*Satish G Thakur*  
SATISH G THAKUR  
MANAGING DIRECTOR



# Link

## Pharma Chem Ltd.

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LINK PHARMA CHEM LTD.

**STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2018**

CIN : L24230GJ1984PLC007540

(in Rs. Lakhs)

Particulars	(in Rs. Lakhs)	
	As at 30.9.2018	As at March 31, 2018
<b>I. ASSETS</b>		
<b>1. NON CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	947.81	976.14
(b) Capital work in progress	33.57	1.03
(c) Financial Assets		
i) Investments	2.92	2.96
ii) Other financial assets	28.63	23.45
(d) Income tax assets (Net)	34.81	52.80
(e) Other non-current assets	9.39	4.52
<b>Total non-current assets</b>	<b>1,057.13</b>	<b>1,060.89</b>
<b>2. CURRENT ASSETS</b>		
(a) Inventories	156.60	263.38
(b) Financial Assets		
(i) Trade receivables	664.23	318.47
(ii) Cash and cash equivalents	4.85	7.86
(iii) Bank Balances other than (ii) above	48.44	10.32
(iv) Loans	1.93	1.93
(v) Other financial assets	1.25	3.25
(c) Other current assets	62.59	53.05
<b>Total current assets</b>	<b>939.89</b>	<b>658.26</b>
<b>Total Assets</b>	<b>1,997.02</b>	<b>1,719.16</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	444.06	444.06
(b) Other equity	610.03	534.89
<b>Total Equity</b>	<b>1,054.09</b>	<b>978.95</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Borrowings	201.52	224.85
(b) Provisions	3.80	3.80
(c) Deferred tax liabilities (Net)	75.31	75.31
<b>Total non-current liabilities</b>	<b>280.63</b>	<b>303.97</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	18.62
(ii) Trade payables	449.68	337.06
(iii) Other financial liabilities	46.00	55.04
(c) Other current liabilities	166.62	25.52
<b>Total current liabilities</b>	<b>662.30</b>	<b>436.24</b>
<b>Total Equity and liabilities</b>	<b>1,997.02</b>	<b>1,719.16</b>

For and on behalf of the Board of Directors of Link Pharma Chem Limited (CIN: L24230GJ1984PLC007540)

S. G. Thakur  
Managing Director  
DIN: 00292129

Place : Vadodara  
Date : 03.11.2018



Notes:

1. The above unaudited results have been prepared in accordance with Indian Accounting Standards ( Ind AS) notified under section 133 of the Companies Act, 2013 read together with relevant rules issued there under and other accounting principles generally accepted in India.
2. These Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 03rd November, 2018.
3. Statutory Auditors have performed a Limited Review of the above financial results for the quarter and half year ended 30<sup>th</sup> September, 2018.
4. After applicability of GST w.e.f. from 01.07.2017, sales are required to be disclosed net of GST accordingly, the figures of revenue from operations for the half year ended Sept, 30,2018 is comparable with corresponding half year 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. The figures of previous year have been regrouped /reclassified wherever necessary, to make them comparable.

For Link Pharma Chem Limited



Satish G. Thakur  
Managing Director



Place : Vadodara  
Date : 03.11.2018

S -16 C, India Bulls Mega Mall, Dinesh Mill Road, Near Jetalpur Flyover, Akota, Vadodara - 390 007.  
(O) : 0265-2983872, (M) : 98254 83162, E-mail : sanjaysoni@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT**

**TO THE BOARD OF DIRECTORS OF  
LINK PHARMA CHEM LIMITED**

- 1 We have reviewed the accompanying statement of standalone Unaudited financial Results of LINK PHARMA CHEM LTD. ("the Company"), for the Quarter and Six Months ended 30<sup>th</sup> September, 2018 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2 This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim Financial Reporting" ("Ind As 34"), prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
- 3 We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity', issued by the Institute of chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
- 4 Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SANJAY SONI & ASSOCIATES  
Chartered Accountants  
FRN 113251W



CA Sanjay Soni

Partner

M.No. 040616



Place : Baroda

Date : 3.11.2018