



Link

Pharma Chem Ltd.ISO-9001 - 2015
ISO-14001 - 2015**REGISTERED OFFICE :**

Plot No. 161/1, 162, G.I.D.C.,

Nandesari - 391340,

Dist. Baroda (Gujarat) (India)

Tel. (O) (0265) 2840281 / 2840282

E-Mail : linkpharmalimited@gmail.com

CIN: L24230GJ1984PLC007560

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(In Rs. Lakhs)

| Particulars | Quarter ended | | | Half Year ended | | Year ended |
|---|-----------------|-----------------|---------------|-----------------|-----------------|-----------------|
| | 30.09.2021 | 30.06.2021 | 30.09.2020 | 30.09.2021 | 30.09.2020 | 31.03.2021 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Income : | | | | | | |
| Revenue from operations | 1,487.37 | 1,336.98 | 856.01 | 2,824.35 | 1,366.03 | 3,481.26 |
| Other income | 2.21 | 1.42 | 0.41 | 3.63 | 0.43 | 2.15 |
| Total Income (A) | 1,489.58 | 1,338.40 | 856.42 | 2,827.98 | 1,366.46 | 3,483.41 |
| Expenses: | | | | | | |
| Cost of materials consumed | 1,056.23 | 878.26 | 388.31 | 1,934.49 | 515.88 | 1,793.26 |
| Changes in inventories of finished goods and work-in-progress | (86.25) | 36.26 | 37.82 | (49.99) | 27.93 | (15.59) |
| Employee benefits expense | 101.45 | 137.58 | 144.44 | 239.03 | 257.62 | 562.86 |
| Finance costs | 9.86 | 15.18 | 11.17 | 25.04 | 21.51 | 44.04 |
| Depreciation and amortization expense | 21.85 | 21.85 | 23.19 | 43.70 | 46.39 | 87.40 |
| Other Expenses | 320.94 | 183.99 | 215.20 | 504.93 | 416.36 | 843.59 |
| Total expenses (B) | 1,424.08 | 1,273.12 | 820.13 | 2,697.20 | 1,285.69 | 3,315.56 |
| Profit before tax (C) = (A-B) | 65.50 | 65.29 | 36.29 | 130.76 | 80.77 | 167.85 |
| Tax expense: | | | | | | |
| (1) Current tax | 13.02 | 16.47 | 0.92 | 29.49 | 12.92 | 38.51 |
| (2) MAT credit recognised | - | - | 10.00 | - | 10.00 | 25.55 |
| (3) Deferred tax | 10.69 | - | -1.37 | 10.69 | (1.37) | (4.70) |
| Total tax expense (D) | 23.71 | 16.47 | 9.55 | 40.18 | 21.55 | 59.36 |
| Profit for the year (E) = (C-D) | 41.79 | 48.82 | 26.74 | 90.58 | 59.22 | 108.49 |
| Other Comprehensive Income (F) | | | | | | |
| Items that will not be reclassified to profit or loss | 3.00 | - | 3.00 | 3.00 | 3.00 | 6.06 |
| Income tax effect on above | (0.60) | - | -0.60 | (0.60) | (0.60) | (1.79) |
| | 2.40 | - | 2.40 | 2.40 | 2.40 | 4.27 |
| Total comprehensive income for the year (G) = (E+F) | 44.19 | 48.82 | 29.14 | 92.98 | 61.62 | 112.76 |
| Paid up Equity Share capital of Rs 10 each | 444.06 | 444.06 | 444.06 | 444.06 | 444.06 | 444.06 |
| Earnings per equity share (Face value of Rs. 10) | | | | | | |
| Basic and Diluted | 0.94 | 1.10 | 0.66 | 2.04 | 1.33 | 2.44 |

Notes:

- These Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 13th November, 2021
- The Company's operation fall under single segment namely "Chemicals" for the purpose of Indian Accounting standard (Ind As 108) on Segment Reporting.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Company confirms that its Statutory Auditors, M/s Sanjay Soni & Associates, have issued unmodified opinion on the financial results.

Place: Vadodara

Date : 13.11.2021



For Link Pharma Chem Limited

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

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2021

(in Rs. Lakhs)

| Particulars | As at 30th September, 2021 (Unaudited) | As at 31st March, 2021 (Audited) |
|---|--|--|
| I. ASSETS | | |
| 1. NON CURRENT ASSETS | | |
| (a) Property, Plant and Equipment | 874.34 | 870.63 |
| (b) Financial Assets | | |
| i) Investments | 3.30 | 3.30 |
| ii) Other financial assets | 143.31 | 84.90 |
| (c) Income tax assets (Net) | 5.61 | 2.63 |
| (d) Other non-current assets | 114.96 | - |
| Total non-current assets | 1,141.52 | 941.46 |
| 2. CURRENT ASSETS | | |
| (a) Inventories | 295.48 | 249.66 |
| (b) Financial Assets | | |
| (i) Trade receivables | 198.15 | 555.14 |
| (ii) Cash and cash equivalents | 97.15 | 422.21 |
| (iii) Bank Balances other than (ii) above | 631.81 | 63.48 |
| (iv) Loans | 4.08 | 5.10 |
| (v) Other financial assets | 6.79 | 3.56 |
| (c) Other current assets | 72.38 | 228.52 |
| Total current assets | 1,305.65 | 1,527.67 |
| Total Assets | 2,447.17 | 2,469.13 |
| II. EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 444.06 | 444.06 |
| (b) Other equity | 904.96 | 812.00 |
| Total Equity | 1,349.04 | 1,256.06 |
| Liabilities | | |
| Non-current liabilities | | |
| (a) Borrowings | 394.17 | 316.30 |
| (b) Provisions | 14.16 | 17.16 |
| (c) Deferred tax liabilities (Net) | 97.36 | 86.67 |
| Total non-current liabilities | 505.68 | 420.13 |
| Current liabilities | | |
| (a) Financial liabilities | | |
| (i) Borrowings | - | - |
| (ii) Trade payables | 498.89 | 684.61 |
| (iii) Other financial liabilities | 38.00 | 58.78 |
| (b) Other current liabilities | 37.40 | 14.94 |
| (b) Income tax liability (Net) | 18.15 | 34.61 |
| (c) Other current liabilities | 592.45 | 792.94 |
| Total Equity and liabilities | 2,447.17 | 2,469.13 |

For Link Pharma Chem Limited



Satish G. Thakur

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Chairman & Whole-time Director
(DIN: 00292129)

Date: 13.11.2021
Place: Vadodara



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STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2021
(in Rs. Lakhs)

| Particulars | As on 30th September, 2021 (Unaudited) | As on 30th September, 2020 (Unaudited) |
|--|--|--|
| A CASHFLOW FROM OPERATING ACTIVITIES | | |
| PROFIT BEFORE TAX | 130.76 | 80.77 |
| Adjustment for : | | |
| Depreciation and Amortisation Expenses | 43.70 | 46.39 |
| Financial Cost | (11.80) | 21.51 |
| Profit/Loss on Sale of Fixed Assets | (3.63) | 0.61 |
| Income From Investment (Int earned) | 25.04 | 0.00 |
| Operating Profit before Working Capital Changes | 184.07 | 149.28 |
| Changes in Working Capital : | | |
| Inventories | (45.82) | (66.89) |
| Trade Receivables , Loans & Advances and other assets | (283.12) | (97.53) |
| Trade Payables, Other CurrentLiabilities and Provisions | (201.52) | 385.08 |
| Cash Generated from Operations | (346.39) | 369.94 |
| Direct Taxes paid | (7.64) | (26.12) |
| Net Cash from Operating Activities | (354.03) | 343.82 |
| B Cash Flow from Investing Activities | | |
| Purchase of Fixed Assets | (49.09) | (36.87) |
| Sale of Fixed Assets | 41.10 | (0.61) |
| Income from investment | (3.23) | 0.94 |
| Net CashFlow From Investing Activities | (11.22) | (36.54) |
| C Cash Flow from Financing Activities | | |
| Proceeds of borrowing | 65.23 | 69.36 |
| Finance Cost | (25.04) | (21.51) |
| Net Cash Used in Financial Activities | 40.19 | 47.85 |
| Net Increase in Cash & Cash Equivalents | (325.06) | 355.13 |
| Cash and Cash Equivalents as at the Beginning of Year | 422.21 | 187.04 |
| Cash and Cash Equivalents as at the End of the Year | 97.15 | 542.17 |

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