



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: L24230CA1984PLC004540

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2022

(In Rs. Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	1128.95	1402.76	1124.27	5,356.06	3481.26
	Other income	(1.08)	32.09	2.15	46.44	2.15
	Total Income (A)	1127.87	1434.85	1126.42	5,402.50	3483.41
2	Expenses:					
	Cost of materials consumed	875.59	978.55	676.89	3,788.63	1793.26
	Changes in inventories of finished goods and work-in-progress	(116.05)	20.58	9.53	(145.46)	(15.59)
	Employee benefits expense	192.33	145.90	151.00	577.26	562.86
	Finance costs	4.44	15.64	10.74	45.12	44.04
	Depreciation and amortization expense	27.23	21.85	17.81	92.78	87.40
	Other Expenses	111.74	153.54	223.87	782.01	843.59
	Total expenses (B)	1095.28	1336.06	1089.84	5,140.34	3315.56
3	Profit before tax (C) = (A-B)	32.59	98.79	36.58	262.16	167.85
4	Tax expense:					
	(1) Current tax	16.05	28.59	13.74	74.13	38.51
	(2) MAT credit recognised	-	-	10.55	-	25.55
	(3) Short/(Excess) Provision of tax relating to earlier Year	(7.46)	-	-	(7.46)	-
	(3) Deferred tax	(3.37)	-	(3.33)	7.32	(4.70)
	Total tax expense (D)	5.22	28.59	20.96	73.99	59.36
5	Profit for the year (E) = (C-D)	27.37	70.20	15.62	188.17	108.49
6	Other Comprehensive Income					
	Items that will not be reclassified to profit or loss	2.43	-	3.06	5.43	6.06
	Income tax effect on above	(1.59)	-	(1.19)	(2.19)	(1.79)
	Total other comprehensive income for the year, net of tax (F)	0.84	-	1.87	3.24	4.27
7	Total comprehensive income for the year (E+F) (Net of Tax)	28.21	70.20	17.49	191.41	112.76
8	Paid up Equity share capital of Rs 10 each	444.06	444.06	444.06	444.06	444.06
	Earnings per equity share (FV of Rs. 10) (Rs.)					
	Basic and Diluted	0.62	1.58	0.35	4.24	2.44
	See accompanying notes to the Financial Results					



NOTES:

- 1 These Financial Results were reviewed by Audit Committee and approved by Board of Directors in their respective meeting held on 30th May, 2022
- 2 The Company's operations fall under single segment namely "Chemicals" for the purpose of Indian Accounting standard (Ind AS 108) on Segment Reporting.
- 3 The Company has evaluated the Impact of COVID - 19 on its financial statements based on the internal and external information upto the date of approval of these financial statements and expect to recover the carrying amount of inventories , receivables and investments. The Company does not foresee material impact on liquidity and assumption of going concern.
- 4 The figures of the last quarter of the current year and of the previous year are the balancing figures between the audited figures for the full financial year and the published year to date figures up to third quarter of the respective financial years. Also ,the figures for each of the quarter upto the end of the third quarter had only been subjected to a limited review and not subjected to audit.
- 5 Previous period/year figures have been regrouped and/ or re-arranged wherever necessary to make their classification comparable with the current period/year.

Date : 30th May, 2022
Place : Vadodara



For Link Pharma Chem Limited

A handwritten signature in black ink, appearing to read "Satish G. Thakur".

Satish G. Thakur
Chairman & Wholetime Director
(DIN : 00292129)



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CIN: L24930GJ1984PLC007540

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022

Particulars	Audited As at March 31, 2022	Audited As at March 31, 2021
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	878.54	870.63
(b) Capital work in progress	21.13	-
(c) Financial Assets		
i) Investments	451.92	3.30
ii) Other financial assets	73.04	64.90
(e) Other non-current assets	114.13	150.73
Total non-current assets	1,538.76	1,089.56
2. CURRENT ASSETS		
(a) Inventories	475.72	249.66
(b) Financial Assets		
(i) Trade receivables	536.51	555.14
(ii) Cash and cash equivalents	26.79	422.21
(iii) Bank Balances other than (ii) above	61.55	63.48
(iv) Loans	4.12	5.10
(v) Other financial assets	5.28	3.56
(c) Current Tax assets (Net)	-	2.63
(d) Other Current Assets	247.67	212.70
Total current assets	1,357.64	1,514.48
Total Assets	2,896.40	2,604.04
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.05	444.06
(b) Other equity	1,003.42	812.00
Total Equity	1,447.47	1,256.06
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
- Borrowings	290.16	316.30
(b) Provisions	3.46	17.16
(c) Deferred tax liabilities (Net)	94.05	86.67
Total non-current liabilities	387.67	420.13
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	348.64	50.14
(ii) Trade payables		
- Total outstanding dues of MSME	51.35	0.92
- Total outstanding dues to other creditors	426.17	683.69
(iii) Other financial liabilities	7.10	8.64
(b) Other Current Liabilities	214.35	169.52
(c) Current Tax liabilities (Net)	13.65	14.94
Total current liabilities	1,061.26	927.85
Total Equity and liabilities	2,896.40	2,604.04

Figures for the previous year have been rearranged /reclassified wherever necessary, to correspond with current period/year presentation.

Date : 30th May, 2022
Place : Vadodara



For Link Pharma Chem Limited

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



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STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2022

Particulars	(in Rs. Lakhs)	
	For the year ended March 31, 2022	For the year ended March 31, 2021
A. Cash Flow From Operating Activities		
Net profit before taxation	262.17	167.84
Adjustments For :		
Depreciation and amortization expense	92.78	87.40
Net gain on sale of investments	(51.60)	
Net Gains (losses) on fair value changes of Investments designated at FVTPL	29.69	
Loss / (Profit) on Sale of Property, Plant & Equipment	(11.80)	16.35
Interest income	(11.01)	(1.65)
Finance cost	45.12	44.04
Net Adjustments	93.18	146.14
Operating Profit Before Working Capital Changes	355.35	313.98
Adjustments For :		
(Increase)/Decrease in inventories	(226.06)	(86.54)
(Increase)/Decrease in trade receivables	18.64	(55.73)
(Increase)/Decrease in financial assets	0.65	(32.37)
(Increase)/Decrease in other assets	(34.97)	(89.72)
Increase/(Decrease) in trade and other payables	(171.25)	482.43
Working Capital Changes	(412.99)	218.07
Cash Generated From Operations	(57.64)	532.05
Taxes Paid (Net)	(67.46)	(47.60)
Net Cash From Operating Activities	(125.10)	484.45
B. Cash Flow From Investing Activities		
Purchase of property, plant & equipment	(115.56)	(180.58)
Proceeds from sale of property, plant & equipment	41.10	10.25
Purchase of Investments	(478.10)	-
Proceeds from sale of Investments	51.60	-
Proceeds from maturity of bank deposits	(5.89)	(45.27)
Interest received	9.28	(0.66)
Net Cash Used in Investing Activities	(497.57)	(216.26)
C. Cash Flow From Financing Activities		
Proceeds from borrowings	13.95	149.78
Repayment of borrowings	258.43	(138.77)
Finance cost paid	(45.12)	(44.04)
Net Cash Used In Financing Activities	227.26	(33.03)
Net Increase In Cash and Cash Equivalents (A+B+C)	(395.41)	235.16
Cash and Cash Equivalents at Beginning of Year	422.20	187.04
Cash and Cash Equivalents at the End of Year	26.79	422.20

Date : 30th May, 2022
Place : Vadodara

For Link Pharma Chem Limited

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