



# 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 : L24230G19454PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

Sr. No.	Particulars	Quarter ended			Nine Months Ended		Year ended
		31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	936.38	846.86	1,402.76	2,946.64	4,227.11	5,356.06
	Other income	8.13	60.75	32.09	(12.23)	47.52	46.44
	<b>Total Income (A)</b>	<b>944.51</b>	<b>907.61</b>	<b>1,434.85</b>	<b>2,934.41</b>	<b>4,274.63</b>	<b>5,402.50</b>
2	<b>Expenses:</b>						
	Cost of materials consumed	774.06	533.65	978.55	1,921.63	2,913.04	3,788.63
	Changes in inventories of finished goods and work-in-progress	(266.49)	(116.87)	20.58	(314.33)	(29.41)	(145.46)
	Employee benefits expense	143.97	152.94	145.90	434.34	384.93	577.26
	Finance costs	19.20	14.13	15.64	50.13	40.68	45.12
	Depreciation and amortization expense	23.82	22.77	21.85	69.25	65.55	92.78
	Other Expenses	220.00	183.43	153.54	661.35	670.27	782.01
	<b>Total expenses (B)</b>	<b>914.57</b>	<b>790.05</b>	<b>1,336.06</b>	<b>2,822.37</b>	<b>4,045.06</b>	<b>5,140.34</b>
3	<b>Profit before tax (C) = (A-B)</b>	<b>29.94</b>	<b>117.56</b>	<b>98.79</b>	<b>112.04</b>	<b>229.57</b>	<b>262.16</b>
4	<b>Tax expense:</b>						
	(1) Current tax	5.61	18.90	28.59	40.78	58.08	74.13
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	-	-	-	(7.46)
	(3) Deferred tax	6.41	2.57	-	(13.50)	10.69	7.32
	<b>Total tax expense (D)</b>	<b>12.01</b>	<b>21.47</b>	<b>28.59</b>	<b>27.28</b>	<b>68.77</b>	<b>73.99</b>
5	<b>Profit for the year (E) = (C-D)</b>	<b>17.93</b>	<b>96.09</b>	<b>70.20</b>	<b>84.76</b>	<b>160.80</b>	<b>188.17</b>
6	<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 Other Comprehensive Income	0.03	0.12	-	0.01	-	0.22
	Remeasurement (loss) / gain of the defined benefit plan	1.30	1.30	-	3.91	3.00	5.21
	Income tax effect on above	(0.36)	(0.40)	-	(1.09)	(0.60)	(2.19)
	<b>Total other comprehensive income for the year, net of tax (F)</b>	<b>0.97</b>	<b>1.02</b>	<b>-</b>	<b>2.82</b>	<b>2.40</b>	<b>3.24</b>
7	<b>Total comprehensive income for the year (Net of Tax)</b>	<b>18.90</b>	<b>97.11</b>	<b>70.20</b>	<b>87.58</b>	<b>163.20</b>	<b>191.41</b>
8	Paid up Equity share capital of Rs 10 each	444.06	444.06	444.06	444.06	444.06	444.06
9	Other Equity						1,003.42
10	Earnings per equity share (FV of Rs. 10) (Rs.) Basic and Diluted	0.40	2.16	1.58	1.91	3.62	4.24

Notes:

- The above results have been reviewed 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".
- 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			Nine Months Ended		Year ended
	31st December, 2022	30th September, 2022	31st December, 2021	31st December, 2022	31st December, 2021	31st March, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	8.13	60.75	32.09	(12.23)	47.52	46.44
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	7.52	52.43	-	(21.61)	-	(29.70)
<b>Adjusted Other Income (A-B)</b>	<b>0.61</b>	<b>8.32</b>	<b>32.09</b>	<b>9.37</b>	<b>47.52</b>	<b>76.14</b>

- The figures for the corresponding previous periods have been regrouped/ reclassified wherever considered necessary to confirm to the figures represented in the current period.

Date : 9th February, 2023  
Place : Vadodara



For Link Pharma Chem Limited  
  
Satish Thakur  
Chairman & Whole-time Director  
(DIN : 00292129)