



Link

Pharma-Chem Ltd.

An ISO - 9001 Company

ADMN. OFFICE :

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CIN : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018

(in Rs. Lakhs)

Particulars	Quarter ended			Year ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Revenue from operations	548.66	521.36	675.02	2,396.44
Other income	8.63	6.91	0.02	6.95
Total Income (A)	557.29	528.27	675.04	2,403.39
Expenses:				
Cost of materials consumed	325.44	192.73	166.75	782.94
Changes in inventories of finished goods and work-in-progress	(13.92)	16.18	178.02	206.73
Excise Duty on sales of goods	-	1.71	41.51	43.21
Employee benefits expense	66.25	256.27	56.57	489.78
Finance costs	8.89	26.09	12.35	61.56
Depreciation and amortization expense	21.49	23.78	20.72	85.95
Other Expenses	122.67	4.56	178.69	596.17
Total Expenses (B)	530.81	521.32	654.61	2,266.34
Profit Before Tax (C) = (A-B)	26.47	6.95	20.43	137.05
Tax Expense:				
(1) Current tax	5.09	3.16	-	27.56
(2) MAT credit recognised	-	(39.53)	-	(39.53)
(3) Deferred tax	-	35.54	-	35.54
Total Tax Expense (D)	5.09	(0.83)	-	23.57
Profit for the year (E) = (C-D)	21.38	7.78	20.43	113.48
Other Comprehensive Income				
Items that will not be reclassified to profit or loss				
Net fair value gain on equity instruments through OCI	-	0.08	-	0.08
Income tax effect on above	-	-	-	0.00
Remeasurement gain of defined benefit plan	-	7.06	-	7.06
Income tax effect on above	-	(1.95)	-	(1.95)
Total other comprehensive income for the year, net of tax (F)	-	5.19	-	5.19
Total comprehensive income for the year (G) = (E-F)	21.38	12.97	20.43	118.67
Earnings per equity share (Face value of Rs. 10) (Rs.)				
Basic and Diluted	0.48	0.18	0.46	2.56

Date: 10.08.2018

Place: Vadodara



For Link Pharma Chem Limited

Satish G Thakur
Managing Director

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Notes:

1. The above Results for the quarter ended June 30, 2018 were reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 10th August, 2018. There is no qualification in the limited review report issued for the quarter ended June 30, 2018.
2. The Company is engaged in the manufacture of "Chemicals", and the Chief Operating Decision Maker monitors the operating results of all chemical products together for the purpose of making decision about resource allocation and performance assessment. Thus there are no separate reportable segments in terms of the requirements of Ind AS 108 "Operating Segments" as notified under Section 133 of the Companies Act, 2013.
3. Post implementation of Goods and Service Tax ("GST") with effect from 01st July, 2017 revenue from operations is disclosed net of GST. For the periods prior to July 1, 2017, the Excise Duty amount was recorded as a part of revenue with a corresponding amount recorded as expense. Accordingly revenue from operations for the quarter ended June 30, 2018 is not comparable with those of the previous period presented. Following Additional Information is being provided to facilitate such comparison :

(Rs. In Lakh)

	Quarter ended			Year ended
	30/06/2018	31/03/2018	30/06/2017	31/03/2018
Revenue From Operations (Gross)	548.66	521.36	675.02	2396.44
Less: Excise Duty	-	1.71	41.51	43.21
Revenue from operations (Net)	548.66	519.65	633.51	2353.23

4. Effective 1st April, 2018 the Company has adopted Ind AS 115 "Revenue from Contracts with Customers". The application of Ind AS 115 did not have any material impact on the financial statements of the company.
5. The performance of the quarter is not representative of the full year's performance.

For Link Pharma Chem Limited



Satish G. Thakur
Managing Director
(DIN: 00292129)



Place: Vadodara

Date: 10.08.2018