



Link Pharma Chem Ltd.
AN ISO - 9001 Company

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE , 2019

(in Rs. Lakhs)

Particulars	Quarter ended			Year ended
	30.06.2019	31.03.2019	30.06.2018	31.03.2019
	(unaudited)	(Audited)	(unaudited)	(Audited)
Revenue from operations	557.59	474.10	548.66	2,450.01
Other income	0.00	11.24	8.63	19.29
Total Income (A)	557.59	485.34	557.29	2,469.30
Expenses:				
Cost of materials consumed	154.32	44.57	259.49	1,187.48
Changes in inventories of finished goods and work-in-progress	66.67	34.26	9.08	(54.77)
Excise Duty on sales of goods	-	-	-	-
Employee benefits expense	119.73	239.19	107.04	471.87
Finance costs	9.78	12.18	8.89	38.55
Depreciation	22.37	24.91	21.49	89.49
Other Expenses	149.04	189.68	124.83	643.67
Total expenses (B)	521.91	544.79	530.82	2,376.29
Profit before tax (C) = (A-B)	35.67	(59.45)	26.47	93.01
Tax expense:				
(1) Current tax	10.26	-13.9	5.09	18.80
(2) MAT credit recognised	-	(16.46)	-	(16.46)
(3) Deferred tax	-	24.85	-	24.85
Total tax expense (D)	10.26	(5.51)	5.09	27.19
Profit for the year (E) = (C-D)	25.41	(53.94)	21.38	65.82
Other Comprehensive Income				
Items that will not be reclassified to profit or loss	(2.51)	(15.31)	-	(8.94)
Income tax effect on above	0.50	3.56	-	2.33
	(2.01)	(11.75)	-	(6.61)
Total comprehensive income for the year (Net of Tax)	23.40	(65.69)	21.38	59.21
Earnings per equity share (Face value of Rs. 10) (Rs.)				
Basic and Diluted	0.57	(1.33)	0.48	1.48

NOTES:

- These Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 12th August, 2019.
- 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 Requirement) 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 : 12.08.2019



For and behalf of the Board of
Link Pharma Chem Ltd.

S. G. Thakur
Managing Director


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Independent Auditor's Reports on Quarterly Standalone Financial Results and standalone year to date Result of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

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 ended June 30, 2019 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019. ("the Circular")
- 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 circular issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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 provide 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other recognised accounting practice and policies has not disclosed the information required to be disclosed in terms of regulation, read with the circular, including the manner in which it is to be disclosed, or the it contains any material misstatement.

For SANJAY SONI & ASSOCIATES
Chartered Accountants
FRN 113251W


CA Sanjay Soni
Partner
M. No. 040616



Place: Baroda
Date: 12.08.2019