



**Link Pharma Chem Ltd.**  
AN ISO - 9001 Company

**ADMN. OFFICE :**  
504, Centre Point,  
R.C. Dutt Road, Alkapuri,  
Baroda - 390 005.  
Phone No. 2357595  
E-mail : linkpharmalimited@gmail.com  
CIN: L24230 GJ 1984 PLC 007540

LINK PHARMA CHEM LTD.

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2019

(in Rs. Lakhs)

Particulars	Quarter ended			Year ended	
	31.3.2019	31.12.2018	31.3.2018	31.3.2019	31.3.2018
	(Audited)	(unaudited)	(Audited)	(Audited)	(Audited)
Revenue from operations	474.10	607.98	521.36	2,450.01	2,396.44
Other income	11.24	6.13	6.91	19.29	6.95
<b>Total Income (A)</b>	<b>485.34</b>	<b>614.12</b>	<b>528.27</b>	<b>2,469.29</b>	<b>2,403.39</b>
<b>Expenses:</b>					
Cost of materials consumed	44.57	436.31	192.73	1,187.48	782.94
Changes in inventories of finished goods and work-in-progress	34.26	(151.37)	16.18	-54.77	206.73
Excise Duty on sales of goods			1.71	-	43.21
Employee benefits expense	239.19	79.88	256.27	471.87	489.78
Finance costs	12.18	8.38	26.09	38.55	61.56
Depreciation and amortization expense	24.91	21.55	23.78	89.49	85.95
Other Expenses	189.68	152.89	4.56	643.67	596.17
<b>Total expenses (B)</b>	<b>544.78</b>	<b>547.64</b>	<b>521.32</b>	<b>2,376.29</b>	<b>2,266.34</b>
<b>Profit before tax (C) = (A-B)</b>	<b>(59.44)</b>	<b>66.48</b>	<b>6.95</b>	<b>93.01</b>	<b>137.05</b>
<b>Tax expense:</b>					
(1) Current tax	(13.90)	14.56	3.16	18.80	27.56
(2) MAT credit recognised	(16.46)	-	(39.53)	-16.46	(39.53)
(3) Deferred tax	24.85	-	35.54	24.85	35.54
<b>Total tax expense (D)</b>	<b>(5.50)</b>	<b>14.56</b>	<b>(0.83)</b>	<b>27.19</b>	<b>23.57</b>
<b>Profit for the year (E) = (C-D)</b>	<b>(53.94)</b>	<b>51.92</b>	<b>7.78</b>	<b>65.81</b>	<b>113.48</b>
<b>Other Comprehensive Income</b>					
Items that will not be reclassified to profit or loss					
Income tax effect on above	(15.31)	2.12	7.14	-8.94	7.14
	3.56	(0.41)	(1.95)	2.33	(1.95)
	(11.75)	1.71	5.19	-6.60	5.19
<b>Total comprehensive income for the year ( Net of Tax)</b>	<b>(65.69)</b>	<b>53.64</b>	<b>12.97</b>	<b>59.21</b>	<b>118.67</b>
Earnings per equity share (FV of Rs. 10) (Rs.)					
Basic and Diluted	(1.33)	1.21	0.18	1.48	2.56





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**NOTES:**

- 1 These Financial Results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 30th May, 2019.
- 2 The Company's operation fall under single segment namely "Chemicals" for the purpose of Indian Accounting standard (Ind As 108) on Segment Reporting.
- 3 Consequent to implementation of the Goods and Service Tax ( GST) with effect from July 1, 2017, presentation of revenue for the quarters after that date excludes GST and not comparable with prior periods which includes Excise Duty.
- 4 This statement is as per regulation 33 of the SEBI (listing Obligations and Disclosure Requirement ) Regulations, 2015
- 5 The Company's operation fall under single segment namely "Chemicals" for the purpose of Indian Accounting standard (Ind As 108) on Segment Reporting.
- 6 The Company confirms that its Statutory Auditors. M/s Sanjay Soni & Associates, have issued unmodified opinion on the financial results.

PLACE: Vadodara  
DATE : 30.05.2019



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

S. G. Thakur  
Managing Director