



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: L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	846.86	1,163.40	1,487.37	2,010.26	2,824.35	5,356.06
	Other income	60.75	(81.12)	2.21	(20.36)	3.63	46.44
	Total Income (A)	907.61	1,082.29	1,489.58	1,989.90	2,827.98	5,402.50
2	Expenses:						
	Cost of materials consumed	533.65	613.92	1,056.23	1,147.57	1,934.49	3,788.63
	Changes in inventories of finished goods and work-in-progress	(116.87)	69.02	(86.25)	(47.84)	(49.99)	(145.46)
	Employee benefits expense	152.94	137.43	101.45	290.37	239.03	577.26
	Finance costs	14.13	16.81	9.86	30.93	25.04	45.12
	Depreciation and amortization expense	22.77	22.65	21.85	45.42	43.70	92.78
	Other Expenses	183.43	257.92	320.94	441.35	504.93	782.01
	Total expenses (B)	790.05	1,117.76	1,424.08	1,907.80	2,697.20	5,140.34
	Profit before tax (C) = (A-B)	117.56	(35.47)	65.50	82.10	130.76	262.16
	Tax expense:						
	(1) Current tax	18.90	16.27	13.02	35.17	29.49	74.13
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	-	-	-	(7.46)
	(3) Deferred tax	2.57	(22.48)	10.69	(19.91)	10.69	7.32
	Total tax expense (D)	21.47	(6.20)	23.71	15.27	40.18	73.99
	Profit for the year (E) = (C-D)	96.09	(29.26)	41.79	66.83	90.58	188.17
6	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Net fair value gain on equity instruments through Other Comprehensive Income	0.12	(0.14)	-	(0.02)	-	0.22
	Remeasurement (loss) / gain of the defined benefit	1.30	1.30	3.00	2.60	3.00	5.21
	Income tax effect on above	(0.40)	(0.32)	(0.60)	(0.72)	(0.60)	(2.19)
	Total other comprehensive income for the year, net of tax (F)	1.02	0.84	2.40	1.86	2.40	3.24
7	Total comprehensive income for the year (Net of Tax)	97.11	(28.43)	44.19	68.69	92.98	191.41
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	2.16	(0.66)	0.94	1.51	2.04	4.24

Notes:

1. The above results have been reviewed by Statutory Auditors, recommended by Audit Committee and approved by the Board of Directors of the Company.

2. The Company's operations fall under single segment namely "Manufacture and Sale of Chemicals".

3. 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			Half Year Ended		Year ended
	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	60.75	(81.12)	2.21	(20.36)	3.63	46.44
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	52.43	(81.56)	-	(29.13)	-	(29.70)
Adjusted Other Income (A-B)	8.32	0.44	2.21	8.76	3.63	76.14

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 : 14th November, 2022
Place : Vadodara



For Link Pharma Chem Limited

Satish Thakur

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



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 : L24230GJ1948PLC007540

STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 30th	As at 31st March,
	September, 2022	2022
	(Unaudited)	(Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	842.14	878.54
(b) Capital work in progress	60.44	21.13
(c) Financial Assets		
(i) Investments	458.74	451.92
(ii) Other financial assets	65.20	73.04
(d) Other non-current assets	110.56	114.12
Total non-current assets	1,537.07	1,538.75
2. CURRENT ASSETS		
(a) Inventories	598.15	475.72
(b) Financial Assets		
(i) Trade receivables	688.39	536.51
(ii) Cash and cash equivalents	6.58	26.79
(iii) Bank Balances other than (ii) above	169.37	61.55
(iv) Loans	3.43	4.12
(v) Other financial assets	5.28	5.28
(c) Other current assets	73.81	247.68
Total current assets	1,545.01	1,357.65
Total Assets	3,082.08	2,896.40
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	1,072.11	1,003.42
Total Equity	1,516.16	1,447.48
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	248.62	290.16
(b) Provisions	-	3.46
(c) Deferred tax liabilities (Net)	74.14	94.05
Total non-current liabilities	322.76	387.67
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	561.01	348.64
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	28.07	51.35
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	548.87	410.04
(b) Other current liabilities	52.74	237.57
(c) Short term Provision	31.85	-
(d) Current tax liabilities (Net)	20.61	13.65
Total current liabilities	1,243.15	1,061.25
Total Equity and liabilities	3,082.08	2,896.40

For Link Pharma Chem Limited

Satish G. Thakur

Chairman & Whole-time Director

(DIN: 00292129)

Date : 14th November, 2022

Place : Vadodara



STATEMENT OF UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

Particulars	For the Half year ended September, 2022	For the Half year ended September, 2021	For the year ended March 31, 2022
	(Unaudited)	(Unaudited)	(Audited)
A. Cash Flow From Operating Activities			
Net profit before taxation	82.10	130.76	262.17
Adjustments For :			
Depreciation and amortization expense	45.42	43.70	92.78
Net gain on sale of Investments	(7.45)	-	(51.60)
Net Gains (losses) on fair value changes of Investments designated at FVTPL	29.13	-	29.69
Loss / (Profit) on Sale of Property, Plant & Equipment	-	(3.63)	(11.80)
Interest income	(0.18)	(11.80)	(11.01)
Finance cost	30.93	25.04	45.12
Remeasurement (loss) / gain of the defined benefit plan	2.60	1.30	5.21
Net fair value gain on equity instruments through Other Comprehensive Income	(0.02)	-	-
Net Adjustments	100.44	54.61	98.39
Operating Profit Before Working Capital Changes	182.53	185.37	360.56
Adjustments For :			
(Increase)/Decrease in inventories	(122.43)	(45.82)	(226.06)
(Increase)/Decrease in trade receivables	(151.88)	(283.12)	18.64
(Increase)/Decrease in financial assets	8.53	-	0.65
(Increase)/Decrease in other assets	177.44	-	(34.97)
Increase/(Decrease) in trade and other payables	(40.89)	(202.82)	(176.46)
Working Capital Changes	(129.23)	(531.76)	(418.20)
Cash Generated From Operations	53.30	(346.39)	(57.64)
Taxes Paid (Net)	(28.93)	(7.64)	(67.46)
Net Cash From Operating Activities (A)	24.37	(354.03)	(125.10)
B. Cash Flow From Investing Activities			
Purchase of property, plant & equipment	(48.33)	(49.09)	(115.56)
Proceeds from sale of property, plant & equipment	-	41.10	41.10
Proceeds from/(Purchase) of Investments	(28.51)	(3.23)	(426.50)
Proceeds from maturity of bank deposits	(107.82)	-	(5.89)
Interest received	0.18	-	9.28
Net Cash Used in Investing Activities (B)	(184.48)	(11.22)	(497.57)
C. Cash Flow From Financing Activities			
Proceeds from long term borrowings	53.00	100.88	100.88
Repayment of long term borrowings	(73.23)	(34.77)	(72.12)
Proceeds/(Repayment) from borrowings	191.06	(0.87)	243.63
Finance cost paid	(30.93)	(25.04)	(45.12)
Net Cash Used In Financing Activities (C)	139.90	40.19	227.26
Net Increase In Cash and Cash Equivalents (A+B+C)	(20.22)	(325.06)	(395.41)
Cash and Cash Equivalents at Beginning of Year	26.79	422.21	422.20
Cash and Cash Equivalents at the End of Year	6.58	97.15	26.79

Date : 14th November, 2022
Place : Vadodara



For Link Pharma Chem Limited

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