



# Link

## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

LINK PHARMA CHEM LIMITED  
CIN : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Half year Ended		Year ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	479.82	884.63	604.98	1,364.45	1,392.62	2,989.77
	Other income	35.86	27.16	(2.56)	63.02	28.11	64.03
	<b>Total Income (A)</b>	<b>515.68</b>	<b>911.80</b>	<b>602.43</b>	<b>1,427.47</b>	<b>1,420.72</b>	<b>3,053.80</b>
2	<b>Expenses:</b>						
	Cost of materials consumed	260.61	499.56	356.61	760.17	566.82	1,436.95
	Changes in inventories of finished goods and work-in-progress	(70.56)	7.63	(6.61)	(62.93)	339.18	231.14
	Employee benefits expense	142.06	130.81	131.49	272.87	264.70	551.61
	Finance costs	20.85	22.03	21.79	42.89	44.66	87.20
	Depreciation and amortization expense	23.59	23.54	26.13	47.13	51.90	103.42
	Other Expenses	178.04	192.19	212.13	370.22	406.79	835.05
	<b>Total expenses (B)</b>	<b>554.59</b>	<b>875.76</b>	<b>741.54</b>	<b>1,430.35</b>	<b>1,674.05</b>	<b>3,245.37</b>
3	<b>(Loss)/Profit before tax (C) = (A-B)</b>	<b>(38.91)</b>	<b>36.03</b>	<b>(139.12)</b>	<b>(2.88)</b>	<b>(253.33)</b>	<b>(191.57)</b>
4	<b>Tax expense:</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Short/(Excess) Provision of tax relating to earlier Year	-	-	0.63	-	0.63	0.63
	(3) Deferred tax	(8.28)	6.39	(37.63)	(1.89)	(69.55)	(55.92)
	<b>Total tax expense (D)</b>	<b>(8.28)</b>	<b>6.39</b>	<b>(37.00)</b>	<b>(1.89)</b>	<b>(68.92)</b>	<b>(55.29)</b>
5	<b>(Loss)/Profit for the year/period (E) = (C-D)</b>	<b>(30.63)</b>	<b>29.64</b>	<b>(102.12)</b>	<b>(0.99)</b>	<b>(184.41)</b>	<b>(136.29)</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	0.15	0.16	0.05	0.30	0.20	0.38
	Remeasurement (loss) / gain of the defined benefit plan	1.02	1.02	(3.75)	2.04	(7.50)	4.09
	Income tax effect on above	(0.32)	(0.32)	0.97	(0.64)	1.91	(1.22)
	<b>Total other comprehensive income for the year/period, net of tax (F)</b>	<b>0.85</b>	<b>0.86</b>	<b>(2.73)</b>	<b>1.71</b>	<b>(5.40)</b>	<b>3.25</b>
7	<b>Total comprehensive income for the year/period (Net of Tax) (E+F)</b>	<b>(29.78)</b>	<b>30.50</b>	<b>(104.84)</b>	<b>0.72</b>	<b>(189.81)</b>	<b>(133.04)</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						926.81
10	Earnings per equity share (FV of Rs. 10) (Rs.)						
	Basic and Diluted	(0.69)	0.67	(2.30)	(0.02)	(4.15)	(3.07)



**REGISTERED OFFICE :**

Plot No. 161, 161/1, 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara (Gujarat) (India)

Tel. (O) 87806 04490 E-Mail : linkpharmalimited@gmail.com

Website: linkpharmachem.co.in CIN : L24230GJ1984PLC007540



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## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

**Notes:**

- 1 The above Unaudited financial results for the quarter and Half year ended on September 30th, 2024 have been reviewed by Statutory auditors, recommended by the Audit Committee and have been approved and were taken on record by the Board of Directors at its meeting held on November 11, 2024.
- 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 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	35.86	27.16	(2.56)	63.02	28.11	64.03
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	34.13	23.23	(4.27)	57.35	22.16	49.21
<b>Adjusted Other Income (A-B)</b>	<b>1.73</b>	<b>3.93</b>	<b>1.71</b>	<b>5.67</b>	<b>5.95</b>	<b>14.82</b>

Date : November 11th, 2024  
Place : Vadodara



For Link Pharma Chem Limited

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

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LINK PHARMA CHEM LIMITED  
CIN: L24230GJ1984PLC007540

### STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
<b>I. ASSETS</b>		
<b>1. NON-CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	960.13	993.71
(b) Financial Assets		
(i) Investments	362.80	293.28
(ii) Other financial assets	38.89	129.02
(c) Other non-current assets	34.05	26.42
<b>Total non-current assets</b>	<b>1,395.88</b>	<b>1,442.43</b>
<b>2. CURRENT ASSETS</b>		
(a) Inventories	675.64	620.80
(b) Financial Assets		
(i) Trade receivables	352.96	515.16
(ii) Cash and cash equivalents	109.44	6.42
(iii) Bank Balances other than (ii) above	72.07	2.52
(iv) Loans	1.00	1.25
(c) Other current assets	38.48	6.45
<b>Total current assets</b>	<b>1,249.59</b>	<b>1,152.60</b>
<b>Total Assets</b>	<b>2,645.47</b>	<b>2,595.03</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	927.53	926.81
<b>Total Equity</b>	<b>1,371.58</b>	<b>1,370.87</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
Borrowings	65.63	105.83
(b) Provisions	0.26	0.23
(c) Deferred tax liabilities (Net)	16.34	17.60
<b>Total non-current liabilities</b>	<b>82.23</b>	<b>123.66</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	753.73	816.36
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	24.93	48.17
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	300.24	127.60
(iii) Other financial liabilities	4.07	1.93
(b) Other current liabilities	42.34	51.17
(c) Short term Provision	66.35	55.27
<b>Total current liabilities</b>	<b>1,191.65</b>	<b>1,100.50</b>
<b>Total Equity and liabilities</b>	<b>2,645.47</b>	<b>2,595.03</b>

Date: November 11th, 2024  
Place: Vadodara



For Link Pharma Chem Limited

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

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LINK PHARMA CHEM LIMITED

CIN: L24230GJ1984PLC007540

STATEMENT OF AUDITED CASH FLOW FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2024

(Rs in Lakhs)

Particulars	For the Half year ended Sept. 30, 2024 (Unaudited)	For the Half year ended Sept. 30, 2023 (Unaudited)	For the year ended March 31, 2024 (Audited)
<b>A. Cash Flow From Operating Activities</b>			
Net profit before taxation	(2.88)	(253.33)	(191.58)
<b>Adjustments For:</b>			
Depreciation and amortization expense	47.13	51.90	103.42
Net gain on sale of investments	-	(0.18)	(0.18)
Fair valuation of Investments through FVTPL	(57.35)	(22.16)	(49.21)
Bad debts written off	-	-	1.56
Provision for Doubtful Debts	-	(3.76)	4.00
Loss / (profit) on Sale of Property, Plant & Equipment	-	(4.00)	(7.89)
Dividend Income	(1.27)	(1.18)	(1.61)
Interest income	(4.40)	(4.09)	(4.76)
Finance cost	42.89	44.66	87.20
Net Adjustments	26.99	61.19	132.54
<b>Operating Profit Before Working Capital Changes</b>	<b>24.12</b>	<b>(192.14)</b>	<b>(59.04)</b>
<b>Adjustments For :</b>			
(Increase)/Decrease in inventories	(54.84)	614.59	604.20
(Increase)/Decrease in trade receivables	162.19	(92.98)	(157.73)
(Increase)/Decrease in financial assets	20.47	6.00	5.95
(Increase)/Decrease in other assets	(32.03)	76.74	131.72
Increase/(Decrease) in trade and other payables	155.85	(263.27)	(490.92)
<b>Working Capital Changes</b>	<b>251.64</b>	<b>341.08</b>	<b>93.22</b>
<b>Cash Generated From Operations</b>	<b>275.75</b>	<b>148.94</b>	<b>34.18</b>
Taxes Paid (Net)	(6.83)	(25.43)	(36.98)
<b>Net Cash From Operating Activities (A)</b>	<b>268.93</b>	<b>123.51</b>	<b>(2.80)</b>
<b>B. Cash Flow From Investing Activities</b>			
Purchase of property, plant & equipment	(14.35)	(27.90)	(95.03)
Proceeds from sale of property, plant & equipment	-	-	12.00
Purchase of investments	(11.88)	(11.88)	(23.76)
Proceeds from sale of investments	0.00	143.93	144.11
Dividend Income	1.27	1.18	1.61
(Increase)/Decrease in bank deposits	0.37	(2.84)	(4.94)
Interest received	4.40	4.01	6.53
<b>Net Cash Used in Investing Activities (B)</b>	<b>(20.19)</b>	<b>106.49</b>	<b>40.52</b>
<b>C. Cash Flow From Financing Activities</b>			
Repayment of long-term borrowings	(55.43)	(103.09)	(156.38)
Proceeds/(repayment) of short-term borrowings (Net)	(47.40)	117.70	202.88
Finance cost paid	(42.89)	(44.66)	(87.20)
<b>Net Cash Used In Financing Activities (C)</b>	<b>(145.72)</b>	<b>(30.05)</b>	<b>(40.70)</b>
Net (decrease) / Increase In Cash and Cash Equivalents (A+B+C)	103.02	199.96	(2.97)
Cash and Cash Equivalents at Beginning of Year	6.42	9.39	9.39
<b>Cash and Cash Equivalents at the End of Year</b>	<b>109.44</b>	<b>209.35</b>	<b>6.42</b>

Date: November 11th, 2024  
Place: Vadodara



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