Link Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Half year Ended		Year ended
		30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	629.32	781.48	479.82	1,410.80	1,364.45	2,543.34
	Other income	4.78	20.92	35.86	25.70	63.02	18.65
	Total Income (A)	634.10	802.40	515.68	1,436.50	1,427.47	2,561.99
2	**Expenses:**						
	Cost of materials consumed	257.18	269.69	260.61	526.87	760.17	1,121.75
	Changes in inventories of finished goods and work-in-progress	(38.07)	61.48	(70.56)	23.42	(62.93)	132.72
	Employee benefits expense	141.39	153.02	142.06	294.41	272.87	539.22
	Finance costs	12.86	10.40	20.85	23.26	42.89	77.55
	Depreciation and amortization expense	24.77	23.91	23.59	48.68	47.13	94.29
	Power and Fuel	94.20	86.36	81.24	180.56	165.58	310.82
	Other Expenses	140.55	146.56	96.80	287.11	204.64	425.90
	Total expenses (B)	632.87	751.43	554.59	1,384.31	1,430.35	2,702.24
3	**(Loss)/Profit before tax (C) = (A-B)**	1.23	50.97	(38.91)	52.19	(2.88)	(140.25)
4	**Tax expense:**						
	(1) Current tax		-		-	-	-
	(2) Short/(Excess) Provision of tax relating to earlier Year		-			-	2.56
	(3) Deferred tax	(0.33)	10.78	(8.28)	10.46	(1.89)	(40.08)
	Total tax expense (D)	(0.33)	10.78	(8.28)	10.46	(1.89)	(37.52)
5	**(Loss)/Profit for the year/period (E) = (C-D)**	1.56	40.19	(30.63)	41.73	(0.99)	(102.73)
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	(0.05)	0.32	0.15	0.26	0.30	(0.06)
	Remeasurement (loss) / gain of the defined benefit plan	(0.65)	(0.65)	1.02	(1.30)	2.04	(2.60)
	Income tax effect on above	0.15	0.18	(0.32)	0.33	(0.64)	0.73
	Total other comprehensive income for the year/period, net of tax (F)	(0.55)	(0.15)	0.85	(0.70)	1.71	(1.93)
7	**Total comprehensive income for the year/period (Net of Tax) (E+F)**	1.01	40.04	(29.78)	41.03	0.72	(104.66)
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						822.15
10	Earnings per equity share (FV of Rs. 10) (Rs.) Basic and Diluted	0.03	0.91	(0.69)	0.94	(0.02)	(2.31)

CNK & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * VADODARA

LINK PHARMACHEM LTD. BARODA

Notes:

1 The above financial results for the Quarter and Half year ended on September 30, 2025 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 13th , 2025.

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 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	4.73	20.92	35.86	25.70	63.02	18.65
Fair value Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	4.13	18.96	34.13	23.14	57.35	9.68
Adjusted Other Income (A-B)	**0.60**	**1.96**	**1.73**	**2.55**	**5.67**	**8.97**

For Link Pharma Chem Limited

Rishikesh Satish Thakur
Managing Director
(DIN: 08777265)

Date : 13th November, 2025
Place : Vadodara

CNK & ASSOCIATES LLP CHARTERED ACCOUNTANTS VADODARA

LINK PHARMACHEM LTD. BARODA

Link Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	993.57	927.74
(b) Capital work in progress	9.17	-
(c) Financial Assets		
(i) Investments	252.70	205.53
(ii) Other financial assets	44.68	39.01
(d) Deferred tax assets (Net)	13.09	23.21
(e) Other non-current assets	32.89	17.91
Total non-current assets	**1,346.10**	**1,213.40**
2. CURRENT ASSETS		
(a) Inventories	525.96	573.65
(b) Financial Assets		
(i) Trade receivables	511.16	501.72
(ii) Cash and cash equivalents	156.57	6.45
(iii) Loans	3.32	0.90
(c) Other current assets	23.32	33.18
Total current assets	**1,220.33**	**1,115.91**
Total Assets	**2,566.43**	**2,329.31**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	863.17	822.15
Total Equity	**1,307.23**	**1,266.21**
Liablities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	226.81	41.74
(b) Provisions	19.98	16.18
Total non-current liabilities	**246.79**	**57.92**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	582.52	536.50
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	10.18	75.80
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	213.24	272.46
(iii) Other financial liabilities	2.37	4.58
(b) Other current liabilities	142.06	69.62
(c) Short term Provision	62.04	46.22
Total current liabilities	**1,012.41**	**1,005.18**
Total Equity and liabilities	**2,566.43**	**2,329.31**

For Link Pharma Chem Limited

Rishikesh Satish Thakur
Managing Director
(DIN: 08777265)

Date : 13th November, 2025
Place : Vadodara

CNK & ASSOCIATES LLP * VADODARA * CHARTERED ACCOUNTANTS

LINK PHARMACHEM LTD. BARODA

Link Pharma Chem Ltd.

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STATEMENT OF AUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs in Lakhs)

Particulars	For the Half year ended Sept. 30, 2025 (Unaudited)	For the Half year ended Sept. 30, 2024 (Unaudited)	For the year ended March 31, 2025 (Audited)
A. Cash Flow From Operating Activities			
Net profit before taxation	52.19	(2.88)	(140.25)
Adjustments For :			
Depreciation and amortization expense	48.68	47.13	94.29
Net gain on sale of investments	-	-	(2.78)
Fair valuation of Investments through FVTPL	(23.14)	(57.35)	(9.68)
Remeasurement (loss) / gain of the defined benefit plan	(1.30)	2.04	(2.60)
Provision for Doubtful Debts	13.00	-	2.34
Dividend Income	(0.42)	(1.27)	(1.51)
Interest income	(2.13)	(4.40)	(4.68)
Finance cost	23.26	42.89	77.55
Net Adjustments	57.95	29.03	152.92
Operating Profit Before Working Capital Changes	**110.15**	**26.16**	**12.68**
Adjustments For :			
(Increase)/Decrease in inventories	47.69	(54.84)	47.15
(Increase)/Decrease in trade receivables	3.56	162.19	11.10
(Increase)/Decrease in financial assets	(2.42)	20.47	20.57
(Increase)/Decrease in other assets	3.46	(32.03)	(26.73)
Increase/(Decrease) in trade and other payables	(34.97)	153.81	200.48
Working Capital Changes	**17.32**	**249.60**	**252.56**
Cash Generated From Operations	**127.47**	**275.75**	**265.24**
Taxes Paid (Net)	(8.58)	(6.83)	3.35
Net Cash From Operating Activities (A)	**118.89**	**268.93**	**268.59**
B. Cash Flow From Investing Activities			
Purchase of property, plant & equipment	(125.89)	(14.35)	(25.72)
Purchase of investments	(47.17)	(11.88)	(35.64)
Proceeds from sale of investments	-	-	135.77
Dividend Income	-	1.27	1.51
(Increase)/Decrease in bank deposits	(5.67)	0.37	72.32
Interest received	2.13	4.40	4.68
Net Cash Used in Investing Activities (B)	**(176.59)**	**(20.19)**	**152.93**
C. Cash Flow From Financing Activities			
Proceeds from Long term borrowings	78.28	-	-
Repayment of long term borrowings	106.79	(55.43)	(74.44)
Proceeds/(repayment) of short term borrowings (Net)	46.02	(47.40)	(269.50)
Finance cost paid	(23.26)	(42.89)	(77.55)
Net Cash Used In Financing Activities (C)	**207.83**	**(145.72)**	**(421.49)**
Net (decrease)/Increase In Cash and Cash Equivalents (A+B+C)	150.12	103.02	0.03
Cash and Cash Equivalents at Beginning of Year	6.45	6.42	6.42
Cash and Cash Equivalents at the End of Year	**156.57**	**109.44**	**6.45**

Date : 13th November, 2025
Place : Vadodara

CNK & ASSOCIATES LLP * VADODARA * CHARTERED ACCOUNTANTS

LINK PHARMACHEM LTD. BARODA

For Link Pharma Chem Limited

Rishikesh Satish Thakur
Managing Director
(DIN: 08777265)