

Date: 11.11.2024

To,
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Scrip Code: 524748

Dear Sir/Madam,

Sub: Outcome of Board Meeting

Ref: Submission of Unaudited Financial Results for the Quarter and Half Year ended on September 30, 2024 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its Meeting held on today, i.e. Monday 11th November, 2024 approved the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2024 along with the Limited Review Report of the Statutory Auditors.

Please find enclosed herewith Unaudited Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2024.

The meeting of the Board of Directors commenced at 12:00 noon and concluded at 01:45 p.m.

Kindly take the same on your record.

Thanking you,

Yours truly,
For Link Pharma Chem Limited

Khushbu Patel
Company Secretary & Compliance Officer
Membership No.: A65182

REGISTERED OFFICE:

Plot No. 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara (Gujarat) (India)
Tel. (O) 87806 04490 E-Mail: linkpharmacs@gmail.com
CIN: L24230GJ1984PLC007540 Website: www.linkpharmachem.co.in



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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
	Total Income (A)	515.68	911.80	602.43	1,427.47	1,420.72	3,053.80
2	Expenses:						
	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
	Total expenses (B)	554.59	875.76	741.54	1,430.35	1,674.05	3,245.37
3	(Loss)/Profit before tax (C) = (A-B)	(38.91)	36.03	(139.12)	(2.88)	(253.33)	(191.57)
4	Tax expense:						
	(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)
	Total tax expense (D)	(8.28)	6.39	(37.00)	(1.89)	(68.92)	(55.29)
5	(Loss)/Profit for the year/period (E) = (C-D)	(30.63)	29.64	(102.12)	(0.99)	(184.41)	(136.29)
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	0.15	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)
	Total other comprehensive income for the year/period, net of tax (F)	0.85	0.86	(2.73)	1.71	(5.40)	3.25
7	Total comprehensive income for the year/period (Net of Tax) (E+F)	(29.78)	30.50	(104.84)	0.72	(189.81)	(133.04)
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)



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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
Adjusted Other Income (A-B)	1.73	3.93	1.71	5.67	5.95	14.82

Date : November 11th, 2024
Place : Vadodara



For Link Pharma Chem Limited

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

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STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
I. ASSETS		
1. NON-CURRENT ASSETS		
(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
Total non-current assets	1,395.88	1,442.43
2. CURRENT ASSETS		
(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
Total current assets	1,249.59	1,152.60
Total Assets	2,645.47	2,595.03
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	927.53	926.81
Total Equity	1,371.58	1,370.87
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	65.63	105.83
(b) Provisions	0.26	0.23
(c) Deferred tax liabilities (Net)	16.34	17.60
Total non-current liabilities	82.23	123.66
Current liabilities		
(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
Total current liabilities	1,191.65	1,100.50
Total Equity and liabilities	2,645.47	2,595.03

Date: November 11th, 2024
Place: Vadodara



For Link Pharma Chem Limited

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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)
A. Cash Flow From Operating Activities			
Net profit before taxation	(2.88)	(253.33)	(191.58)
Adjustments For:			
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
Operating Profit Before Working Capital Changes	24.12	(192.14)	(59.04)
Adjustments For :			
(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)
Working Capital Changes	251.64	341.08	93.22
Cash Generated From Operations	275.75	148.94	34.18
Taxes Paid (Net)	(6.83)	(25.43)	(36.98)
Net Cash From Operating Activities (A)	268.93	123.51	(2.80)
B. Cash Flow From Investing Activities			
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
Net Cash Used in Investing Activities (B)	(20.19)	106.49	40.52
C. Cash Flow From Financing Activities			
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)
Net Cash Used In Financing Activities (C)	(145.72)	(30.05)	(40.70)
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
Cash and Cash Equivalents at the End of Year	109.44	209.35	6.42

Date: November 11th, 2024
Place: Vadodara



For Link Pharma Chem Limited
Satish G. Thakur
Satish G. Thakur
Chairman & Whole-time Director
(DIN: 00292129)

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Independent Auditor's Review Report on Unaudited Quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations 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 Unaudited Financial results of **Link Pharma Chem Limited** ("the Company") for the quarter and half year ended 30th September, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
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 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. Our responsibility is to express a conclusion on the Statements 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 financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

Website: www.cnkindia.com

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For **CNK & Associates LLP**

Chartered Accountants

Firm Registration No. 101961W/W-100036



Pareen Shah

Partner

Membership No. 125011

Place: Vadodara

Date: 11th November, 2024

UDIN: 24125011BKERFR2286

