

Date: 09.08.2024

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

**Scrip Code: 524748**

Dear Sir/Madam,

**Sub: Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2024.**

Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board has at its meeting held on today approved the Unaudited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024.

Please find enclosed herewith Unaudited Financial Results along with Limited Review Report for the quarter ended on 30<sup>th</sup> June, 2024.

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 01:20 p.m.

Kindly take the above on record.

Thanking you,

Yours faithfully,  
For Link Pharma Chem Limited

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

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**REGISTERED OFFICE:**

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



# Link

## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

LINK PHARMA CHEM LIMITED  
CIN : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended
		30th June 2024	31st March, 2024	30th June 2023	31st March 2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations	884.63	803.24	787.63	2,989.77
	Other income	27.16	(1.05)	30.66	64.03
	<b>Total Income (A)</b>	<b>911.80</b>	<b>802.19</b>	<b>818.29</b>	<b>3,053.80</b>
2	<b>Expenses:</b>				
	Cost of materials consumed	499.56	473.76	210.21	1,436.95
	Changes in inventories of finished goods and work-in-progress	7.63	(95.14)	345.79	231.14
	Employee benefits expense	130.81	141.91	133.21	551.61
	Finance costs	22.03	19.48	22.87	87.20
	Depreciation and amortization expense	23.54	24.92	25.76	103.42
	Other Expenses	192.19	190.71	194.67	835.05
	<b>Total expenses (B)</b>	<b>875.76</b>	<b>755.64</b>	<b>932.50</b>	<b>3,245.37</b>
3	<b>(Loss)/Profit before tax (C) = (A-B)</b>	<b>36.03</b>	<b>46.55</b>	<b>(114.21)</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
	(3) Deferred tax	6.39	20.55	(31.92)	(55.92)
	<b>Total tax expense (D)</b>	<b>6.39</b>	<b>20.55</b>	<b>(31.92)</b>	<b>(55.29)</b>
5	<b>(Loss)/Profit for the year/period (E) = (C-D)</b>	<b>29.64</b>	<b>26.00</b>	<b>(82.29)</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	0.16	0.04	0.15	0.38
	Remeasurement (loss) / gain of the defined benefit plan	1.02	15.34	(3.75)	4.09
	Income tax effect on above	(0.32)	(4.07)	0.94	(1.22)
	<b>Total other comprehensive income for the year/period, net of tax (F)</b>	<b>0.86</b>	<b>11.31</b>	<b>(2.67)</b>	<b>3.25</b>
7	<b>Total comprehensive income for the year/period (Net of Tax) (E+F)</b>	<b>30.50</b>	<b>37.31</b>	<b>(84.96)</b>	<b>(133.04)</b>
8	Paid up Equity share capital of Rs 10 each	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	0.67	0.59	(1.85)	(3.07)



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## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

**Notes:**

- 1 The above financial results for the quarter ended on June 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 August 09th, 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			Year ended
	30th June 2024	31st March, 2024	30th June 2023	31st March 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Other income (A)	27.16	(1.05)	30.66	64.03
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	23.23	(10.07)	26.43	49.21
<b>Adjusted Other Income (A-B)</b>	<b>3.93</b>	<b>9.02</b>	<b>4.23</b>	<b>14.82</b>

- 4 The figures for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of full financial year and the published year to date figures upto the third quarter of the relevant financial year.

Date : August 9th, 2024  
Place : Vadodara



For Link Pharma Chem Limited

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

**REGISTERED OFFICE :**

Plot No. 161, 161/1, 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara (Gujarat) (India)  
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**Independent Auditor's Review Report on Unaudited Quarterly 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 ended 30<sup>th</sup> June, 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. 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.
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

  
Preen Shah  
Partner  
Membership No. 125011  
Place: Vadodara  
Date: 9<sup>th</sup> August, 2024  
UDIN: 24125011BKERBE6927



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

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