

12th August, 2021

The Listing Department, The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata - 700001	The Manager The Department of Corporate Services, BSE Limited, P. J. Towers, Dalal Street, Mumbai - 400001	The Manager, The Listing Department, National Stock Exchange of India Limited, Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400051
---	---	--

Dear Sir,

Sub: Submission of Un-audited Financial Results along with Limited Review Report for the quarter ended 30th June, 2021

In terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Un-audited Financial Results of the Company for the Quarter ended 30th June, 2021, approved at the meeting of the Board of Directors of the Company held on 12.08.21.

The meeting commenced at 4.00 P.M. and concluded at 5.00 P.M.

A copy of Limited Review Report given by our Auditors, M/s. Singhi & Co., Chartered Accountants, on the financial results of the Company is also enclosed.

Thanking You,

Yours faithfully,

For LINC PEN & PLASTICS LTD.



N. K. DUJARI
Chief Financial Officer &
Company Secretary

Encl: as above

Linc Pen & Plastics Limited

Regd. Off. Satyam Towers, 3, Alipore Road, Kolkata - 700 027, Phone: 033-3041 2100, Fax: 91-33-24790253,
Corporate Identity Number: L36991WB1994PLC065583, E-mail: investors@lincpen.com, Website: www.lincpen.com

Unaudited Financial Results for the Quarter Ended June, 2021

(Rs. in Lakhs)

Sl No	Particulars	Quarter ended			Year Ended
		30.06.21 (Unaudited)	31.03.21 (Audited) <i>(Refer Note 2)</i>	30.06.20 (Unaudited)	31.03.21 (Audited)
1	Income				
	a. Revenue from Operations	5,512.98	9,376.52	2,741.01	25,666.13
	b. Other Income	40.15	113.14	12.49	145.64
	Total Income	5,553.13	9,489.66	2,753.50	25,811.77
2	Expenditure				
	a. Cost of Material Consumed	2,240.29	3,026.94	856.74	7,715.62
	b. Purchase of Stock-in-Trade	1,718.03	2,740.94	1,525.07	7,825.04
	c. Changes in inventories of Finished goods, work in progress and stock-in-trade	(395.74)	582.32	(693.31)	1,731.71
	d. Employee Benefits Expense	734.70	857.28	491.09	2,777.38
	e. Finance Cost	29.91	19.59	96.47	274.28
	f. Depreciation and amortisation expense	308.20	305.92	315.28	1,269.36
	g. Other Expenses	1,079.44	1,515.69	699.19	4,599.34
	Total Expenses	5,714.83	9,048.66	3,290.53	26,192.73
3	Profit / (Loss) before Exceptional Items and Tax (1-2)	(161.70)	440.98	(537.03)	(380.96)
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before Tax (3-4)	(161.70)	440.98	(537.03)	(380.96)
6	Tax Expenses				
	a. Current Tax	-	-	-	-
	b. Income Tax for earlier years	-	(303.74)	-	(235.01)
	c. Deferred Tax	(39.47)	125.15	(137.70)	(149.87)
	Total Tax Expenses	(39.47)	(178.59)	(137.70)	(384.88)
7	Profit / (Loss) for the period (5-6)	(122.23)	619.57	(399.33)	3.92
8	Other Comprehensive Income / (Expenses) (Net of tax)	(1.89)	22.47	(10.01)	(7.56)
9	Total Comprehensive Income/(Expenses) for the period (7+8) [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(124.12)	642.04	(409.34)	(3.64)
10	Paid up Equity Share Capital (Face Value - Rs.10/- each)	1,487.23	1,487.23	1,487.23	1,487.23
11	Other Equity				11,983.46
12	Earnings per Equity Share*				
	(a) Basic :	(0.82)	4.17	(2.69)	0.03
	(b) Diluted :	(0.82)	4.17	(2.69)	0.03

* Earnings per Equity Share are not annualised

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th August, 2021. Limited Review of these results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.
- The figures for the quarter ended 31st March, 2021 are the balancing figures between the audited figures in respect of the full financial year upto 31st March, 2021 and the published year to date reviewed figures upto the end of third quarter ended 31st December, 2020.
- The Code on Social Security 2020, (the 'code') received Presidential assent on 28th September 2020. However, the date on which the Code will come into effect has not yet been notified. The Company will assess the impact of the Code in the period(s) in which the provisions of the Code become effective.
- The outbreak of Coronavirus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the period were also impacted due to COVID-19. The Company has made detailed assessment of its liquidity position, of the recoverability and carrying values of its assets comprising property, plant and equipment, Intangible assets, Trade Receivables, Inventory, other current and non-current assets and ability to pay its liabilities as they become due and effectiveness of internal financial controls and has concluded that there are no material impact or adjustments required in the financial statements and does not anticipate any challenge in the Company's ability to continue as a going concern. The impact of the pandemic may be different from that estimated as at the date of approval of these results and the management continues to closely monitor any material changes to future economic conditions.
- As the Company's business activity falls within a single significant primary business segment i.e. "Writing Instruments and Stationery", no separate segment information is disclosed.
- The previous period figures have been regrouped/rearranged wherever necessary, to conform to the current period figures.

For and on behalf of the Board

Place : Kolkata
Date : 12th August, 2021



Deepak Jalan
Managing Director

Limited Review Report on the Quarterly Unaudited Financial Results of Linc Pen & Plastics Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Linc Pen & Plastics Limited

1. We have reviewed the accompanying statement of unaudited financial results of Linc Pen & Plastics Limited (the 'Company') for the quarter ended June 30, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. ('The Listing Regulation').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note 4 to the financial results, which explain the management's assessment of the financial & operational impact due to the lock-down and conditions related to the COVID - 19 and its consequential impact on the carrying values of assets as at 30th June, 2021. Our conclusion is not modified in respect of this matter.

FOR Singhi & Co.
Chartered Accountants
Firm Registration No.302049E



(Aditya. Singhi)
Partner

Membership No. 305161
UDIN: 21305161AAA BC1139

Place: Kolkata
Date: August 12, 2021