

12th February, 2019

The Listing Department
The Calcutta Stock Exchange Ltd.
7, Lyons Range,
Kolkata – 700 001

Dear Sir,

Sub: Submission of Un-audited Financial Results along with Limited Review Report for the quarter ended 31st December, 2018

In terms of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of the Unaudited Financial Results of the Company for the quarter / nine months period ended 31st December, 2018, approved at the meeting of the Board of Directors of the Company held on 12.02.19.

The meeting commenced at 4.00 P.M. and concluded at 5.50 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

CC: 1. The Executive Director
The Stock Exchange, Mumbai

Stock Code - 531241

2. The Manager,
Listing Department,
National Stock Exchange of India Ltd.

Linc Pen & Plastics Limited

Regd. Off: Satyam Towers, 3, Alipore Road, Kolkata - 700 027, Phone: 033-3041 2100, Fax: 91-33-2479 0253,
Corporate Identity Number: L36991WB1994PLC065583, E-mail: investors@lincpen.com, Website: www.lincpen.com

Statement of Unaudited Financial Results for the Quarter and Nine Month Ended December 31, 2018

(Rs. in Lakhs)

Sl No.	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31.12.18 (Unaudited)	30.09.18 (Unaudited)	31.12.17 (Unaudited)	31.12.18 (Unaudited)	31.12.17 (Unaudited)	31.03.18 (Audited)
1	a. Revenue from Operations	8,601.73	9,122.81	8,238.01	26,070.49	22,853.94	33,189.15
	b. Other Income	83.27	47.06	2.65	163.12	66.17	116.28
	Total Income	8,685.00	9,169.87	8,240.66	26,233.61	22,920.11	33,305.43
2	Expenses						
	a. Cost of Material Consumed	3,512.75	3,190.93	2,339.89	9,924.10	6,656.60	9,812.49
	b. Purchase of Stock-in-Trade	3,173.47	3,189.22	3,454.85	9,298.40	9,023.64	12,549.50
	c. Changes in inventories of Finished goods, stock-in-trade and work in progress	(650.37)	(160.03)	(380.47)	(1,310.61)	(780.62)	(270.06)
	d. Employee Benefits Expense	700.34	721.87	649.79	2,113.50	1,838.69	2,546.07
	e. Finance Cost	165.01	151.79	131.69	464.61	337.71	485.24
	f. Depreciation and amortisation expense	269.60	255.94	254.38	770.19	708.93	960.29
	g. Other Expenses	1,290.03	1,554.54	1,432.55	4,222.82	4,386.92	5,974.11
	Total Expenses	8,460.83	8,904.26	7,882.68	25,483.01	22,171.87	32,057.64
3	Profit before Exceptional Items and Tax (1-2)	224.17	265.61	357.98	750.60	748.24	1,247.79
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax (3-4)	224.17	265.61	357.98	750.60	748.24	1,247.79
6	Tax Expenses						
	a. Current Tax	67.00	57.40	75.20	180.40	160.00	267.00
	b. Deferred Tax	12.38	36.46	25.88	89.27	115.77	196.68
	Total Tax Expenses	79.38	93.86	101.08	269.67	275.77	463.68
7	Profit for the period (5-6)	144.79	171.75	256.90	480.93	472.47	784.11
8	Other Comprehensive Income (Net of tax)	(0.52)	(0.52)	(2.75)	(1.56)	(5.62)	(2.11)
9	Total Comprehensive Income for the period (7+8) [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	144.27	171.23	254.15	479.37	466.85	782.00
10	Paid up Equity Share Capital (Face Value - Rs.10/- each)	1,478.60	1,478.60	1,478.60	1,478.60	1,478.60	1,478.60
11	Other Equity						10,598.04
12	Earnings per Equity Share-not annualised (Amount in Rs.)						
	(a) Basic :	0.98	1.16	1.74	3.25	3.20	5.30
	(b) Diluted :	0.98	1.16	1.74	3.25	3.20	5.30

Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2019 at Kolkata. Limited Review of these results as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.
- 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.
- On 3rd November, 2018, the Board of Directors of the Company approved a Scheme of Arrangement and Amalgamation amongst, the Company, Linc Writing Aids Pvt Ltd (LWA) and Linc Retail Ltd (LRL) in terms of the provisions of Section 230 to 232 and the applicable provisions of the Companies Act, 2013, involving amalgamation of LWA with the Company after demerger & transfer of retail business of LWA to LRL with effect from 1st April 2018. The Company is in process of seeking regulatory approvals. Pending such approvals, no accounting adjustment thereof has been made in the above results.
- The previous period figures have been regrouped / rearranged wherever necessary, to confirm to the current period figures.

For and on behalf of the Board

Place : Kolkata
Date : 12th February, 2019



Deepak Jalan
Deepak Jalan
Managing Director

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

1. We have reviewed the accompanying statement of unaudited Ind AS financial results of Linc Pen & Plastics Ltd. (the 'Company') for the quarter ended December 31, 2018 and year to date from April 1, 2018 to December 31, 2018 (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 ('the Regulation'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 ('the Circular').
2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Aditya Singhi

(Aditya Singhi)
Partner

Membership No. 305161

Place: Kolkata

Date: 12th February, 2019