



Date: 07.02.2025

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

**Scrip Code: 524748**

Dear Sir/Madam,

**Sub: Integrated Filing (Financial) for the quarter and the nine months ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31,2024.

Kindly take the same 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  
CIN: L24230GJ1984PLC007540 Website: www.linkpharmachem.co.in

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 31<sup>st</sup> December, 2024 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 ("The Statement") 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.



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

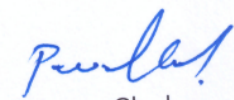
Website: [www.cnkindia.com](http://www.cnkindia.com)

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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



Preen Shah

Partner

Membership No. 125011

Place: Vadodara

Date: 07<sup>th</sup> February, 2025

UDIN: 25125011BMGYMC4322







# Link

## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

LINK PHARMA CHEM LIMITED  
CIN : L24230GJ1984PLC007540

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	534.24	479.82	793.92	1,898.68	2,186.53	2,989.77
	Other income	(56.16)	35.86	36.97	6.86	65.07	64.03
	<b>Total Income (A)</b>	<b>478.09</b>	<b>515.68</b>	<b>830.89</b>	<b>1,905.54</b>	<b>2,251.61</b>	<b>3,053.80</b>
2	<b>Expenses:</b>						
	Cost of materials consumed	229.28	260.61	396.38	989.46	963.20	1,436.95
	Changes in inventories of finished goods and work-in-progress	1.09	(70.56)	(12.89)	(61.84)	326.29	231.14
	Employee benefits expense	132.80	142.06	145.00	405.67	409.70	551.61
	Finance costs	20.53	20.85	23.06	63.41	67.72	87.20
	Depreciation and amortization expense	23.54	23.59	26.61	70.67	78.50	103.42
	Other Expenses	159.93	178.04	237.54	530.15	644.33	835.05
	<b>Total expenses (B)</b>	<b>567.17</b>	<b>554.59</b>	<b>815.70</b>	<b>1,997.52</b>	<b>2,489.74</b>	<b>3,245.37</b>
3	<b>(Loss)/Profit before tax (C) = (A-B)</b>	<b>(89.09)</b>	<b>(38.91)</b>	<b>15.20</b>	<b>(91.98)</b>	<b>(238.13)</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	0.63
	(3) Deferred tax	(22.38)	(8.28)	(6.92)	(24.27)	(76.47)	(55.92)
	<b>Total tax expense (D)</b>	<b>(22.38)</b>	<b>(8.28)</b>	<b>(6.92)</b>	<b>(24.27)</b>	<b>(75.84)</b>	<b>(55.29)</b>
5	<b>(Loss)/Profit for the year/period (E) = (C-D)</b>	<b>(66.71)</b>	<b>(30.63)</b>	<b>22.12</b>	<b>(67.71)</b>	<b>(162.29)</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	(0.17)	0.15	0.14	0.14	0.34	0.38
	Remeasurement (loss) / gain of the defined benefit plan	1.02	1.02	(3.75)	3.06	(11.25)	4.09
	Income tax effect on above	(0.25)	(0.32)	0.94	(0.88)	2.85	(1.22)
	<b>Total other comprehensive income for the year/period, net of tax (F)</b>	<b>0.60</b>	<b>0.85</b>	<b>(2.67)</b>	<b>2.32</b>	<b>(8.06)</b>	<b>3.25</b>
7	<b>Total comprehensive income for the year/period (Net of Tax) (E+F)</b>	<b>(66.11)</b>	<b>(29.78)</b>	<b>19.45</b>	<b>(65.39)</b>	<b>(170.36)</b>	<b>(133.04)</b>
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	(1.50)	(0.69)	0.50	(1.52)	(3.65)	(3.07)



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# Link

## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

**Notes:**

- 1 The above Unaudited financial results for the quarter and nine months ended on December 31st, 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 07 February, 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			Nine months ended		Year ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	(56.16)	35.86	36.97	6.86	65.07	64.03
Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	(57.95)	34.13	37.12	(0.60)	59.28	49.21
<b>Adjusted Other Income (A-B)</b>	<b>1.79</b>	<b>1.73</b>	<b>(0.15)</b>	<b>7.46</b>	<b>5.79</b>	<b>14.82</b>

Date :07/02/2025  
Place : Vadodara



For Link Pharma Chem Limited

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

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B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. – **Not Applicable**

C. Disclosure outstanding default on loans and debt securities – **Not Applicable**

D. Disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **This is required to be submitted on half yearly basis. Not Applicable for the quarter ended December 31, 2024.**

E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **Not Applicable for the quarter ended December 31, 2024.**

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