

# THE INDIAN LINK CHAIN MANUFACTURERS LIMITED

REGD OFFICE : SONAWALA BLDG., 2<sup>ND</sup> FLOOR, 59 , MUMBAI SAMACHAR MARG,  
MUMBAI – 400023. PHONE :- 91-22-22661013 EMAIL : inlinch@hotmail.com  
CIN No.: L28920MH1956PLC009882

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Date: 28.10.2022

To,  
BSE Limited  
Department of Corporate Services  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai- 400001.

**Ref: The Indian Link Chain Manufacturers Limited (Security Code No.: (504746)**

**Sub: Submission of revised unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022.**

Dear Sir,

We had filed the financial results for the quarter and half year ended 30<sup>th</sup> September, 2022 today i.e. 28.10.2022 at 13:22:24 P.M. (Exchange Disseminated Time) in which we have missed out column of financial result for the period ended 30.09.2022. Therefore, to rectify the same we are filing the revised financial statements.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For The Indian Link Chain Manufacturers Limited,

Sudhir Nevatia  
Managing Director  
DIN: 00001258

Encl: As above

(Rs.in lakhs)

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30TH September 2022			
	PARTICULARS	As at 30TH SEPT, 2022	As at 31st March, 2022
		Unaudited	Audited
<b>A</b>	<b>ASSETS</b>		
	<b>Non - Current Assets</b>		
(a)	Property, Plant and Equipment	6.40	7.06
(b)	Financial assets	-	-
	(i) Loans	0.16	0.16
(c)	Deferred Tax Asset (Net)	-	-
(d)	Other tax assets (Net)	2.98	4.49
(e)	Other non current Financial Assets	342.00	100.00
	<b>Sub- total - Non - Current Assets</b>	<b>351.54</b>	<b>111.71</b>
	<b>Current Assets</b>		
(a)	Financial assets		
	(i) Trade receivables	-	-
	(ii) Bank Balances		36.60
	(iii) Cash and cash equivalents	6.37	240.00
	(v) Other financial assets	0.50	0.74
(b)	Other current assets	10.57	7.79
	<b>Sub- total - Current Assets</b>	<b>17.44</b>	<b>285.13</b>
	<b>TOTAL- ASSETS</b>	<b>368.98</b>	<b>396.84</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
(a)	Equity share capital	50.00	50.00
(b)	Other Equity	280.88	308.83
	<b>TOTAL- EQUITY</b>	<b>330.88</b>	<b>358.83</b>
	<b>LIABILITIES</b>		
<b>1</b>	<b>Current liabilities</b>		
(a)	Financial Liabilities		
	(i) Trade payables	0.32	0.40
(b)	Provisions	-	-
(c)	Other current liabilities	37.77	37.62
	<b>Sub- total - Current Liabilities</b>	<b>38.10</b>	<b>38.02</b>
	<b>TOTAL- LIABILITIES</b>	<b>38.10</b>	<b>38.02</b>
	<b>TOTAL- EQUITY AND LIABILITIES</b>	<b>368.98</b>	<b>396.85</b>

As per our report of even date attached

For and on behalf of

**KANU DOSHI ASSOCIATES LLP**

**CHARTERED ACCOUNTANTS**

Firm's Registration Number: 104746W/W100096

**KUNAL VAKHARIA**

**PARTNER**

**MEMBERSHIP NO. 148916**



FOR AND ON BEHALF OF THE BOARD

*Sudhir Nevatia*

**SUDHIR NEVATIA**  
**MANAGING DIRECTOR**

PLACE : MUMBAI

DATE : 28th, October, 2022





(Rs.in lakhs except EPS)

Sr No	Particulars	Quarter Ended			Period Ended	Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
		30th Sep, 2022	30th June, 2022	30th Sep, 2021	30th Sep, 2022	31st March, 2022
1	<b>Income</b>					
	(a) Revenue from Operations	-	-	-	-	-
	(b) Other Income	3.54	3.52	6.28	7.06	22.91
	<b>Total Income from operations</b>	<b>3.54</b>	<b>3.52</b>	<b>6.28</b>	<b>7.06</b>	<b>22.91</b>
2	<b>Expenses:</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-
	d) Excise Duty on Sales of goods	-	-	-	-	-
	e) Employee Benefits Expenses	12.72	12.72	12.72	25.44	50.88
	f) Finance Costs	-	-	-	-	-
	g) Depreciation and Amortisation expense	0.34	0.33	0.36	0.66	1.39
	h) Other expenses	5.06	3.84	4.53	8.90	16.81
	<b>Total Expenses</b>	<b>18.12</b>	<b>16.89</b>	<b>17.61</b>	<b>35.00</b>	<b>69.08</b>
	<b>Profit / (Loss) from ordinary activities before Exceptional items (1-2)</b>					
3		(14.57)	(13.37)	(11.33)	(27.94)	(46.17)
4	<b>Exceptional Items</b>					
5	<b>Profit / (Loss) before tax (3 +/- 4)</b>	(14.57)	(13.37)	(11.33)	(27.94)	(46.17)
6	<b>Tax Expense</b>					
	- Current tax	-	-	-	-	-
	- Deferred tax	-	-	-	-	-
	<b>Total Tax Expenses</b>	-	-	-	-	-
7	<b>Profit / (Loss) for the period (5 +/- 6)</b>	(14.57)	(13.37)	(11.33)	(27.94)	(46.17)
8	<b>Other Comprehensive Income, net of income tax</b>					
	A (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	<b>Total Other Comprehensive Income, net of income tax</b>	-	-	-	-	-
9	<b>Total Comprehensive Income for the period (8 +/- 7)</b>	(14.57)	(13.37)	(11.33)	(27.94)	(46.17)
10	<b>Paid-up equity share capital (face value of Rs 100/- per share)</b>	50.00	50.00	50.00	50.00	50.00
11	<b>Other Equity</b>					308.83
12	<b>Earning per share (EPS) (of Rs 100/- each) (not annualised)</b>					
	Basic/ Diluted EPS	(29.14)	(26.74)	(22.66)	(35.88)	(92.34)

**Notes:**

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 28-10-22. The Statutory auditors of the company has carried out a limited review of aforesaid results.
- The figures of quarter ended 30th Sep 2022 are the balancing figures between unaudited figures for the period ended 30th Sept 2022 and published unaudited figures for first quarter ended 30th June 22.
- The Company is engaged in trading of Chains and Chemicals. In view of the Management the risks and returns in trading of these products are not different. Hence the disclosure of "Segment Reporting" not required accordingly.
- Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.

As per our report of even date attached  
 For and on behalf of  
**KANU DOSHI ASSOCIATES LLP**  
 CHARTERED ACCOUNTANTS  
 Firm's Registration Number: 104746WW/00096  
 KUNAL YAKHARIA  
 PARTNER  
 MEMBERSHIP NO. 148916



FOR AND ON BEHALF OF THE BOARD

*Sudhir Nevatia*  
 SUDHIR NEVATIA  
 MANAGING DIRECTOR

PLACE : MUMBAI  
 DATE : 28th, October, 2022





Annexure-1

**CASH FLOW STATEMENT**

(Rs. In lakhs)

Particulars	Half year ended - Unaudited	
	30th Sept, 2022	30th Sept, 2021
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax & Extraordinary Items	(27.94)	(21.48)
Adjustment for:		
Depreciation	0.67	0.70
Interest income	(0.92)	(12.68)
	(6.25)	(11.98)
<b>OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES</b>	<b>(34.19)</b>	<b>(33.46)</b>
<b>ADJUSTMENTS FOR WORKING CAPITAL CHANGES</b>		
Trade Payables	(0.08)	(12.52)
Other Current Liabilities	0.16	(0.03)
Other Current Assets	(2.78)	(0.77)
Trade Receivables	-	10.26
Other Financial Assets	0.23	(2.76)
	-2.47	(5.82)
Cash Generated from Operations	(36.66)	(39.28)
Direct Taxes paid (Including Interest )	1.51	(1.27)
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(35.16)</b>	<b>(40.55)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Change in Fixed Deposit	(2.00)	40.00
Interest Received	6.92	12.68
<b>NET CASH FROM IN INVESTING ACTIVITY</b>	<b>4.92</b>	<b>52.68</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>NET CASH USED IN FINANCING ACTIVITY</b>	<b>-</b>	<b>-</b>
<b>NET CHANGES IN CASH &amp; CASH EQUIVALENTS(A+B+C)</b>	<b>(30.24)</b>	<b>12.13</b>
<b>OPENING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>36.60</b>	<b>15.47</b>
<b>CLOSING BALANCE OF CASH &amp; CASH EQUIVALENTS</b>	<b>6.37</b>	<b>27.60</b>
	(30.24)	12.13

As per our report of even date attached  
 For and on behalf of  
**KANU DOSHI ASSOCIATES LLP**  
**CHARTERED ACCOUNTANTS**  
 Firm's Registration Number: 104746W/W100096  
**KUNAL VAKHARIA**  
**PARTNER**  
**MEMBERSHIP NO. 148916**



FOR AND ON BEHALF OF THE BOARD

*Sudhir Nevatia*  
**SUDHIR NEVATIA**  
**MANAGING DIRECTOR**

**PLACE : MUMBAI**  
**DATE : 28th, October, 2022**



**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 The Indian Link Chain Manufacturers Limited ("Company")**

1. We have reviewed the accompanying statement of unaudited financial results of **THE INDIAN LINK CHAIN MANUFACTURERS LIMITED ("Company")** for the quarter and half year ended September 30th, 2022 being submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by SEBI from time to time.
2. The statement is the responsibility of the Company's management and has been approved by Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review of the Statement, which 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"), specified under Section 133 of the Companies Act, 2013, SEBI Circular CIR/CFD/PAC/62/2016 dated 5 July 2016 (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information performed by 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kanu Doshi Associates LLP  
Chartered Accountants  
Firm Registration No: 104746W/W100096



Kunal Vakharia  
Partner  
Membership No.: 148916  
UDIN: 22148916BBBLXA2105



Place: Mumbai  
Date: 28<sup>th</sup> October 2022