

THE INDIAN LINK CHAIN MANUFACTURERS LIMITED

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

November 05, 2019

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: Approval of unaudited Financial Results for the quarter ended 30th September, 2019.

Dear Sir,

Pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation, 2015, we wish to inform that the Board of Directors of the Company at their meeting held on 05.11.2019 approved Unaudited Financial Results for the quarter ended 30th September, 2019. Summarized copy of Financial Result alongwith Limited Review Report pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached herewith.

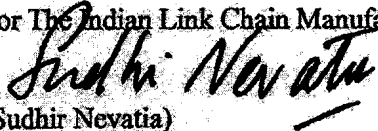
The Board meeting commenced at 12.30 P.M and concluded at 01:15 P.M.

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

Encl: As above

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 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 30, 2019 and the statements of assets and liabilities on that date together with notes thereon (the 'Statement') attached herewith, 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. Attention is drawn to the fact that the figures of net cash inflows for the corresponding period from April 1, 2018 to September, 30, 2018, as reported in these unaudited financial results have been approved by the Board of Directors of the Company, but have not been subjected to review. 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.
2. 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.
3. 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 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: 104746WW100096



Kunal Vakharia
Partner
Membership No.: 148916
UDIN: 19148916AAAAGI7205
Place: Mumbai
Date: 5th November, 2019



Sr No	Particulars	Quarter Ended			Period Ended		Year Ended
		Unaudited 30th Sept,2019	Unaudited 30th June,2019	Unaudited 30th Sept,2018	Unaudited 30th Sept,2019	Unaudited 30th Sept,2018	Audited 31st March,2019
1	Income	17.35	16.85	11.97	34.20	26.28	41.93
	(a) Revenue from Operations	9.07	9.94	1.50	19.01	3.15	11.62
	(b) Other Income	26.42	26.79	13.47	53.21	29.43	53.55
	Total Income from operations						
2	Expenses:						
	a) Cost of Materials consumed	17.30	16.80	11.93	34.10	25.07	40.66
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	0.30	12.54
	d) Excise Duty on Sales of goods	12.66	12.19	0.15	24.85	-	-
	e) Employee Benefits Expenses	-	-	-	-	3.79	5.93
	f) Finance Costs	0.24	0.23	1.90	0.47	10.33	22.25
	g) Depreciation and Amortisation expense	5.90	4.93	5.82	10.83	39.49	81.38
	h) Other expenses	36.10	34.15	19.80	70.25	-	-
	Total Expenses						
	Profit / (Loss) from ordinary activities before Exceptional Items (1-2)	(9.68)	(7.36)	(6.33)	(17.04)	(10.06)	(27.83)
3	Exceptional Items	(9.68)	(7.36)	(6.33)	(17.04)	(10.06)	88.34
4	Profit / (Loss) before tax (3 +/- 4)						128.09
5	Tax Expense	-	-	-	-	(2.34)	(87.64)
6	- Current tax	-	-	(1.43)	-	(2.34)	40.45
	- Deferred tax	-	-	(1.43)	-	-	-
	Total Tax Expenses			(4.90)	(17.04)	(7.72)	47.89
7	Profit / (Loss) for the period (5 +/- 6)	(9.68)	(7.36)	(4.90)	(17.04)	(7.72)	47.89
8	Other Comprehensive Income, net of income tax	-	-	-	-	-	-
	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	-	-	-	-	-	-
	Total Other Comprehensive Income, net of income tax	(9.68)	(7.36)	(4.90)	(17.04)	(7.72)	47.89
9	Total Comprehensive Income for the period (8 +/- 7)						50.00
10	Paid-up equity share capital (face value of Rs 100/- per share)	50.00	50.00	50.00	50.00	50.00	429.50
11	Other Equity						
12	Earning per share (EPS) (of Rs 100/- each) (not annualised)	(19.36)	(14.72)	(9.80)	(34.08)	(15.44)	95.78
	Basic/ Diluted EPS						

For The Indian Link Chain Mfrs. Ltd

[Signature]

P. K. Neotia
Managing Director



(Rs.in lakhs)

STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th September, 2019

	PARTICULARS	30th Sept, 2019	31st March, 2019
		Unaudited	Audited
A	ASSETS		
	Non - Current Assets		
	(a) Property, Plant and Equipment	10.63	3.11
	(b) Financial assets	0.16	0.16
	(i) Loans	71.54	71.54
	(c) Deferred Tax Asset (Net)	1.84	0.69
	(d) Other tax assets (Net)	470.00	490.00
	(e) Other non current Financial Assets		
	Sub- total - Non - Current Assets	554.17	565.50
	Current Assets		
	(a) Financial assets	21.07	7.37
	(i) Trade receivables	6.74	17.17
	(ii) Cash and cash equivalents	4.77	4.66
	(v) Other financial assets	6.41	3.31
	(b) Other current assets		
	Sub- total - Current Assets	38.99	32.51
	TOTAL- ASSETS	593.16	598.01
B	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity share capital	50.00	50.00
	(b) Other Equity	412.46	429.50
	TOTAL- EQUITY	462.46	479.50
	LIABILITIES		
	1 Current liabilities		
	(a) Financial Liabilities		
	(i) Trade payables	22.70	8.94
	(b) Provisions	71.54	72.72
	(c) Other current liabilities	36.46	36.85
	Sub- total - Current Liabilities	130.70	118.51
	TOTAL- LIABILITIES	130.70	118.51
	TOTAL- EQUITY AND LIABILITIES	593.16	598.01

Notes:

- 1 The unaudited financial results of the Company for the quarter and period ended September 2019 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on 5th November 2019, 2019.
- 2 The Company has adopted Ind AS 116, effective annual reporting period beginning April 1, 2019. The effect on adoption of Ind AS 116 on the financial results is insignificant.
- 3 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.
- 4 Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.
- 5 Statement of Cash flows is attached in Annexure I.
- 6 Exceptional item for the year ended 31st March, 2019 represents profit on sale of flat.



Place Mumbai
Date: 05.11.2019

For THE INDIAN LINK CHAIN MFRS. LTD.

Rev
P.K.NEVATIA
MANAGING DIRECTOR

THE INDIAN LINK CHAIN MFRS. LTD.
 Regd. Office : 59, Sonawala Building, 2nd Floor,
 Mumbai Samachar Marg, Mumbai - 400 023.
 Tel. No. 022-22661013; Email : inlinch@hotmail.com Website : www.inlich.com
 CIN No. : L228920MH1956PLC009882

Annexure - 1

CASH FLOW STATEMENT

(Rs.in lakhs)

Particulars	Half year ended	
	30th Sept,2019	30th Sept,2018
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before tax & Extraordinary Items	(17.04)	(10.05)
Adjustment for:		
Depreciation	0.47	3.79
Interest income	(18.41)	(3.15)
Profit on sale of Fixed Asset	(0.60)	-
OPERATING PROFIT/(LOSS) BEFORE WORKING CAPITAL CHANGES	(35.58)	(9.41)
ADJUSTMENTS FOR WORKING CAPITAL CHANGES	13.75	(3.90)
Trade Payables	(0.39)	(0.02)
Other Current Liabilities	(3.10)	0.10
Other Current Assets	(13.70)	5.35
Trade Receivables	(0.11)	-
Other Financial Assets	-	-
Other Current Assets	-	(2.95)
Loans and Advances	-	-
Cash Generated from Operations	(39.13)	(10.83)
Direct Taxes paid (Including Interest)	(2.33)	-
NET CASH USED IN OPERATING ACTIVITIES	(41.46)	(10.83)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Sale of Fixed Assets	3.51	-
Purchase of Asset	(10.89)	-
Changes in Fixed deposit	20.00	-
Interest Received	18.41	3.15
NET CASH FROM IN INVESTING ACTIVITY	31.03	3.15
C) CASH FLOW FROM FINANCING ACTIVITIES		
NET CASH USED IN FINANCING ACTIVITY	-	-
NET CHANGES IN CASH & CASH EQUIVALENTS(A+B+C)	(10.43)	(7.68)
OPENING BALANCE OF CASH & CASH EQUIVALENTS	17.17	104.94
CLOSING BALANCE OF CASH & CASH EQUIVALENTS	6.74	97.26
	(10.43)	(7.68)

For The Indian Link Chain Mfrs. Ltd

P. K. Nevatia
 P. K. Nevatia
 Managing Director

