

**Link****Pharma-Chem Ltd.**

An ISO - 9001 Company

REGD. OFFICE & FACTORY :

Plot No. 161/1, 162,

G.I.D.C., Nandesari-391 340.

Dist. Baroda (Gujarat) (INDIA)

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Date: 19.09.2017

To,
Department of Corporate Services,
Bombay Stock Exchange Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir/Madam,

Sub: Submission of Revised Audited Financial Results for the year ended on June 30, 2017

This has reference to your email dated 12th September, 2017 regarding discrepancies in Financial Results of the Company for the Quarter ended June, 2017.

We furnish herewith a revised copy of un-audited Financial Results for the quarter ended June 30, 2017 as per Indian Accounting Standard (INDAS) Rules, 2015 and as per SEBI circular dated 05th July, 2016.

Kindly take the above on record.

Thanking you,

Yours faithfully
For Link Pharma Chem Limited

Bhushan Joshi
Company Secretary



Encl: As above

**Link****Pharma-Chem Ltd.**

An ISO - 9001 Company

ADMN. OFFICE :

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Baroda - 390 005.

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND 3 MONTHS ENDED 30TH JUNE, 2017 CIN : L24230GJ1984PLC007540

PARTICULARS		Quarter ended on 30th June.2017 (Unaudited)	Quarter ended on 31st March 2017 (Audited)	Quarter ended on 30th June 2016 (Unaudited) (Refer Note 3)	(Rs. In Lacs) Year Ended on 31st March 2017 (Audited)
I	Revenue from Operations	675.02	416.97	483.20	1,780.97
II	Other Income	0.02	7.15	-	7.29
III	Total (I +II)	675.04	424.12	483.20	1,788.26
IV	EXPENDITURE :-				
	Cost of Materials consumed	166.75	147.56	190.52	627.24
	Purchase of Stock - in- Trade	-	-	-	-
	Change in Inventories of finished goods - stock - in - trade and work in progress	178.02	(104.50)	41.27	(82.39)
	Excise duty on Sale of goods	41.51	43.51	46.91	170.88
	Other Manufacturing Expenses	-	-	-	-
	Employee benefit expenses	56.57	197.76	46.43	360.31
	Finance Costs	12.35	22.74	17.15	79.90
	Depreciation and amortisation expense	20.72	17.82	23.36	82.89
	Other expenses	178.69	82.42	106.21	503.03
	Total (IV)	654.61	407.31	471.85	1,741.86
V	Profit /(Loss) before tax (III-IV)	20.43	16.81	11.35	46.40
VI	Tax Expenses				
	Current Tax	-	10.02	-	10.02
	Earlier Year	-	-	-	-
	Deferred Tax	-	7.30	-	7.30
VII	Profit /(Loss) for the period (V-VI)	20.43	(0.51)	11.35	29.08
VIII	Other Comprehensive Income				
	(a) Items that will not be reclassified to profit or loss				
	(i) Re-measurement of the defined benefit plans	-	-	-	-
	- Tax Impact	-	-	-	-
	Total Other Comprehensive Income (net of tax) (i) + (ii)	-	-	-	-
IX	Total Comprehensive Income for the year (IX + X)(Comprisi	20.43	(0.51)	11.35	29.08
X	Earning per share (Basic and Diluted)	0.46	-	0.25	0.65

Notes: 1) The above unaudited Financial Results have been reviewed and recommended by the Audit Committee at it's meeting held on 12.08.2017 and taken on record & approved by the Board of Directors in the meeting held on 12.08.2017.

2) The Company has adopted Indian Accounting Standards (Ins AS) notified by the Ministry of Corporate Affairs from 01st April, 2017 with a transition date 01 April, 2016 and accordingly these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

3) The Financial Results for the quarter ended 30th June, 2017 have been reviewed by the Statutory Auditors as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Figure for the quarter ended 30th June, 2016 as per IGAAP (previously reported) have been restated as required in the terms of Indian Accounting Standards (Ind AS) for the purpose of these results and have also been reviewed by the Statutory Auditors.

4) The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular dated 05th July, 2016 applicable to all Companies that are required to comply with Ind AS.



5) Reconciliation of profit after tax for the quarter ended 30th June, 2016 between Ind AS compliant result as reported above with result reported in previous year as per Indian GAAP is given below:

Particulars	(Rs. In Lacs)
Profit after tax under Indian GAAP	11.35
a) Actual Gain/(Loss) on Employee defined benefit plan regrouped under other comprehensive income	-
b) Deferred tax impact on above Ind AS adjustment	-
Net Profit after tax under Ind AS	-
Other Comprehensive income	
a) Actual Gain/(Loss) on Employee defined benefit plan regrouped uner other comprehensive income	-
b) Deferred tax impact on-above Ind AS adjustment	-
Other Comprehensive Income	-
Total comprehensive income as per Ind AS	11.35

6) The operations of the Company are limited to one segment, namely "Chemical Intermediates"

7) Revenue from operations is presented inclusive of excise duty which has resulted into an increase in "Revenue from operations" Rs.41.51 lacs for the current quarter ended 30.06.2017 and Rs.46.91 lacs for the quarter ended 30.06.2016 with a corresponding effect as "Excise duty on sale of goods" under "Expenditure".

8) Figures of the previous period have been re-grouped/re-arranged wherever necessary.

Place: Vadodara

Date: 12.08.2017



For Link Pharma Chem Limited

S G Thakur
Managing Director

Limited review report on unaudited quarterly standalone financial results of LINK PHARMA CHEM LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

To,
The Board of Directors,
LINK PHARMA CHEM LIMITED

Independent Auditor's Limited Review Report on Standalone Unaudited Financial Results

1) We have reviewed the accompanying statement of Standalone Unaudited Financial Results of LINK PHARMA CHEM LIMITED (the "Company") for the quarter ended on 30th June 2017. (the "Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2) Management' Responsibility for the Financial Results

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 Indian Accounting Standard 34 " Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our review.

3) Auditors' Responsibility

We conducted our review of the statement in accordance with the Standards on Review Engagement (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 statements is 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) Opinion

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the



information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation,2015, as modified by circular no. CIR/CFD/FAC/62/2016 dated July 5,2016, including the manner in which it to be disclosed , or that it contains any material misstatements.



PLACE : VADODARA

DATE : 12/08/2017

FOR KHEDKAR & CO.

CHARTERED ACCOUNTANTS

Firm Reg. No. 130838W

D. R. Khedkar

(D. R. KHEDKAR)

Proprietor

M.No : 034963