



# Link

## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

LINK PHARMA CHEM LIMITED  
CIN : L24230GJ1984PLC007540

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2025

(Rs in Lakhs)

Sr. No.	Particulars	Quarter ended			Year ended	
		31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations	644.66	534.24	803.24	2,543.34	2,989.77
	Other income	11.79	(56.16)	(1.05)	18.65	64.03
	<b>Total Income (A)</b>	<b>656.45</b>	<b>478.09</b>	<b>802.19</b>	<b>2,561.99</b>	<b>3,053.80</b>
2	<b>Expenses:</b>					
	Cost of materials consumed	132.29	229.28	473.76	1,121.75	1,436.95
	Changes in inventories of finished goods and work-in-progress	194.55	1.09	(95.14)	132.72	231.14
	Employee benefits expense	133.55	132.80	141.91	539.22	551.61
	Finance costs	14.14	20.53	19.48	77.55	87.20
	Depreciation and amortization expense	23.62	23.54	24.92	94.29	103.42
	Power and Fuel	75.65	69.59	57.96	310.82	270.23
	Other Expenses	130.92	90.34	132.75	425.90	564.82
	<b>Total expenses (B)</b>	<b>704.72</b>	<b>567.17</b>	<b>755.64</b>	<b>2,702.24</b>	<b>3,245.37</b>
3	<b>(Loss)/Profit before tax (C) = (A-B)</b>	<b>(48.27)</b>	<b>(89.09)</b>	<b>46.55</b>	<b>(140.25)</b>	<b>(191.57)</b>
4	<b>Tax expense:</b>					
	(1) Current tax	-	-	-	-	-
	(2) MAT credit recognised	-	-	-	-	-
	(2) Short/(Excess) Provision of tax relating to earlier Year	2.56	-	-	2.56	0.63
	(3) Deferred tax	(15.81)	(22.38)	20.55	(40.08)	(55.92)
	<b>Total tax expense (D)</b>	<b>(13.25)</b>	<b>(22.38)</b>	<b>20.55</b>	<b>(37.52)</b>	<b>(55.29)</b>
5	<b>(Loss)/Profit for the year/period (E) = (C-D)</b>	<b>(35.02)</b>	<b>(66.71)</b>	<b>26.00</b>	<b>(102.73)</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	(0.20)	(0.17)	0.04	(0.06)	0.38
	Remeasurement (loss) / gain of the defined benefit plan	(5.66)	1.02	15.34	(2.60)	4.09
	Income tax effect on above	1.61	(0.25)	(4.07)	0.73	(1.22)
	<b>Total other comprehensive income for the year/period, net of tax (F)</b>	<b>(4.25)</b>	<b>0.60</b>	<b>11.31</b>	<b>(1.93)</b>	<b>3.25</b>
7	<b>Total comprehensive income for the year/period (Net of Tax) (E+F)</b>	<b>(39.27)</b>	<b>(66.11)</b>	<b>37.31</b>	<b>(104.66)</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
9	Other Equity				822.15	926.81
10	Earnings per equity share (FV of Rs. 10) (Rs.)					
	Basic and Diluted	(0.79)	(1.50)	0.59	(2.31)	(3.07)



REGISTERED OFFICE : Plot No. 161, 161/1, 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara, (Gujarat), (India).

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## Pharma Chem Ltd.

ISO-9001 - 2015 - ISO-14001 - 2015

**Notes:**

- 1 The above financial results for the quarter and year ended on March 31, 2025 have been audited 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 May 27th, 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			Yearly	
	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
Other income (A)	11.79	(56.16)	(1.05)	18.65	64.03
Fair value Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	10.28	(57.95)	(10.07)	9.68	49.21
<b>Adjusted Other Income (A-B)</b>	<b>1.51</b>	<b>1.79</b>	<b>9.02</b>	<b>8.97</b>	<b>14.82</b>

- 4 The statement of financial results includes the result for the year ended March 31, 2025, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2025 and published unaudited year to date figures up to the 3rd quarter of the current financial year, which were subjected to a limited review, as required under the listings regulations

Date : 27th May 2025  
Place : Vadodara



For Link Pharma Chem Limited  
  
Satish G. Thakur  
Chairman & Whole-time Director  
(DIN: 00292129)



# Link

## Pharma Chem Ltd.

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LINK PHARMA CHEM LIMITED

CIN : L24230GJ1984PLC007540

(Rs in Lakhs)

### STATEMENT OF ASSETS AND LIABILITIES

Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	(Audited)
<b>I. ASSETS</b>		
<b>1. NON CURRENT ASSETS</b>		
(a) Property, Plant and Equipment	927.74	993.71
(b) Financial Assets		
(i) Investments	205.53	293.28
(ii) Other financial assets	39.01	129.02
(c) Deferred tax assets (Net)	23.21	-
(d) Other non-current assets	17.91	26.42
<b>Total non-current assets</b>	<b>1,213.40</b>	<b>1,442.43</b>
<b>2. CURRENT ASSETS</b>		
(a) Inventories	573.65	620.80
(b) Financial Assets		
(i) Trade receivables	501.72	515.16
(ii) Cash and cash equivalents	6.45	6.42
(iii) Bank Balances other than (ii) above	-	2.52
(iv) Loans	0.90	1.25
(c) Other current assets	33.18	6.45
<b>Total current assets</b>	<b>1,115.91</b>	<b>1,152.60</b>
<b>Total Assets</b>	<b>2,329.31</b>	<b>2,595.03</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	822.15	926.81
<b>Total Equity</b>	<b>1,266.21</b>	<b>1,370.87</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
Borrowings	41.74	105.83
(b) Provisions	16.18	0.23
(c) Deferred tax liabilities (Net)	-	17.60
<b>Total non-current liabilities</b>	<b>57.92</b>	<b>123.66</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	536.50	816.36
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	75.80	48.17
(B) Total outstanding dues of creditors other than micro enterprises and small	272.46	127.60
(iii) Other financial liabilities	4.58	1.93
(b) Other current liabilities	69.62	51.17
(c) Short term Provision	46.22	55.27
<b>Total current liabilities</b>	<b>1,005.18</b>	<b>1,100.50</b>
<b>Total Equity and liabilities</b>	<b>2,329.31</b>	<b>2,595.03</b>

Date : 27th May 2025  
Place : Vadodara



For Link Pharma Chem Limited

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



# Link

## Pharma Chem Ltd.

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LINK PHARMA CHEM LIMITED

CIN : L24230GJ1984PLC007540

STATEMENT OF AUDITED CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2025

(Rs in Lakhs)

Particulars	For the year ended	For the year ended
	March 31, 2025	March 31, 2024
	(Audited)	(Audited)
<b>A. Cash Flow From Operating Activities</b>		
Net profit before taxation	(140.25)	(191.58)
<b>Adjustments For :</b>		
Depreciation and amortization expense	94.29	103.42
Net gain on sale of investments	(2.78)	(0.18)
Fair valuation of Investments through FVTPL	(9.68)	(49.21)
Remeasurement (loss) / gain of the defined benefit plan	(2.60)	4.09
Bad debts written off	-	1.56
Provision for Doubtful Debts	2.34	4.00
Loss / (profit) on Sale of Property, Plant & Equipment	-	(7.89)
Dividend Income	(1.51)	(1.61)
Interest income	(4.68)	(4.76)
Finance cost	77.55	87.20
Net Adjustments	152.92	136.63
<b>Operating Profit Before Working Capital Changes</b>	<b>12.68</b>	<b>(54.95)</b>
<b>Adjustments For :</b>		
(Increase)/Decrease in inventories	47.15	604.20
(Increase)/Decrease in trade receivables	11.10	(157.73)
(Increase)/Decrease in financial assets	20.57	5.95
(Increase)/Decrease in other assets	(26.73)	131.72
Increase/(Decrease) in trade and other payables	200.48	(495.01)
<b>Working Capital Changes</b>	<b>252.56</b>	<b>89.13</b>
<b>Cash Generated From Operations</b>	<b>265.24</b>	<b>34.18</b>
Taxes Paid (Net)	3.35	(36.98)
<b>Net Cash From Operating Activities (A)</b>	<b>268.59</b>	<b>(2.80)</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of property, plant & equipment	-	12.00
Proceeds from sale of property, plant & equipment	-	12.00
Purchase of investments	(35.64)	(23.76)
Proceeds from sale of investments	135.77	144.11
Dividend Income	1.51	1.61
(Increase)/Decrease in bank deposits	72.32	(4.94)
Interest received	4.68	6.53
<b>Net Cash Used in Investing Activities (B)</b>	<b>152.93</b>	<b>40.52</b>
<b>C. Cash Flow From Financing Activities</b>		
Repayment of long term borrowings	(74.44)	(156.38)
Proceeds/(repayment) of short term borrowings (Net)	(269.50)	202.88
Finance cost paid	(77.55)	(87.20)
<b>Net Cash Used In Financing Activities ( C)</b>	<b>(421.49)</b>	<b>(40.70)</b>
Net (decrease) / Increase In Cash and Cash Equivalents (A+B+C)	0.03	(2.97)
Cash and Cash Equivalents at Beginning of Year	6.42	9.39
<b>Cash and Cash Equivalents at the End of Year</b>	<b>6.45</b>	<b>6.42</b>

Date : 27th May 2025

Place : Vadodara



For Link Pharma Chem Limited

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

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