Link Pharma Chem Ltd.
ISO-9001 - 2015 - ISO-14001 - 2015

Date: 03.11.2026

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

Scrip Code: 524748

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 03rd November, 2026.

Ref: Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Board of Directors of the Company, at its Meeting held today, i.e. Tuesday 03rd November, 2026, inter alia, considered and approved followings:

01. Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026 along with the Limited Review Report of the Statutory Auditors. Please find enclosed herewith Unaudited Financial Results along with Limited Review Report for the quarter and half year ended September 30, 2026.

The meeting of the Board of Directors commenced at 11:30 A.M and concluded at 12:30 P.M.

Kindly take the same on your record.

Thanking you,

Yours truly,
For Link Pharma Chem Limited

Komal Bhojwani

Digitally signed by Komal Bhojwani
DN: cn=N, o=Personal, postalCode=390024, l=Vadodara, st=Gujarat, street=B-188 nalanda park 2 opp military boys hostel, Vadodara, Gujarat India - 390024., title=5141, 2.5.4.20=47e1842f0bb2a6ce4d1f1fab9f853f8f8a14e0149 f8a4d815d7d9be67fc26, 2.5.4.46=4d7b3d3fcdf2b4b6e616fe90b02599f3 47f0f1fd84ea2cf14ddd327cc0d4, email=komalgbjwn13@gmail.com, cn=Komal Bhojwani
Date: 2026.11.03 12:27:17 +05'30'

Komal Bhojwani
Company Secretary & Compliance officer
Membership No.: A65594

Encl: As above

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 ended 30th September, 2026 and the year to date results for the period from 1st April, 2026 to 30th September, 2026 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 and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. 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.

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

Pareen Shah
Partner
Membership No. 125011
Place: Vadodara
Date: 03rd November, 2026
UDIN: 26125011UJQCUQ9753

CNK & ASSOCIATES LLP ★ VADODARA ★ CHARTERED ACCOUNTANTS

Link Pharma Chem Ltd.

ISO-9001-2015 - ISO-14001-2015 - ISO-45001-2018

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 2026 (Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Yearly Ended		Year Ended
		30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	533.13	876.84	629.32	1,409.97	1,410.80	2,743.15
	Other income	-5.48	34.89	4.78	29.41	25.70	20.34
	Total Income (A)	**527.65**	**911.73**	**634.10**	**1,439.39**	**1,436.50**	**2,763.49**
2	**Expenses:**						
	Cost of materials consumed	196.23	378.00	257.18	574.24	526.87	1,061.76
	Changes in inventories of finished goods and work-in-progress	(19.56)	56.84	(38.07)	37.28	23.42	13.68
	Employee benefits expense	147.86	159.26	141.39	307.12	294.41	608.75
	Finance costs	11.71	14.22	12.86	25.93	23.26	52.98
	Depreciation and amortization expense	28.13	27.42	24.77	55.54	48.68	97.99
	Power and Fuel	75.20	79.11	94.20	154.31	180.56	323.31
	Other Expenses	114.05	158.01	140.55	272.07	287.11	591.52
	Total expenses (B)	**553.63**	**872.86**	**632.87**	**1,426.49**	**1,384.31**	**2,749.98**
3	**(Loss)/Profit before tax (C) = (A-B)**	**(25.97)**	**38.87**	**1.23**	**12.90**	**52.19**	**13.51**
4	**Tax expense:**						
	(1) Current tax		-	-		-	-
	(2) Deferred tax	(3.66)	7.04	(0.33)	3.38	10.46	5.82
	Total tax expense (D)	**(3.66)**	**7.04**	**(0.33)**	**3.38**	**10.46**	**5.82**
5	**(Loss)/Profit for the year/period (E) = (C-D)**	**(22.31)**	**31.83**	**1.56**	**9.52**	**41.73**	**7.69**
6	**Other Comprehensive Income**						
	Items that will not be reclassified to profit or loss						
	Net fair value gain on equity instruments through Other Comprehensive Income	(0.17)	(0.39)	(0.05)	(0.56)	0.26	0.06
	Remeasurement (loss) / gain of the defined benefit plan	1.66	1.66	-0.65	3.32	(1.30)	6.66
	Income tax effect on above	(0.44)	(0.39)	0.15	(0.84)	0.33	(1.68)
	Total other comprehensive income for the year/period, net of tax (F)	**1.05**	**0.88**	**(0.55)**	**1.93**	**(0.70)**	**5.04**
7	**Total comprehensive income for the year/period (Net of Tax) (E+F)**	**(21.26)**	**32.71**	**1.01**	**11.45**	**41.03**	**12.73**
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						834.86
10	Earnings per equity share (FV of Rs. 10) (Rs.)(Not annualised)						
	Basic and Diluted	(0.50)	0.72	0.03	0.21	0.94	0.17

CNK & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * VADODARA

LINK PHARMA CHEM LIMITED

REGISTERED OFFICE : Plot No. 162, G.I.D.C., Nandesari - 391340, Dist. Vadodara, (Gujarat), (India).
Tel. (O) 99250 57946 E-Mail : linkpharmalimited@gmail.com
CIN: L24230GJ1984PLC007540 www.linkpharmachem.co.in

Notes:

1 The above financial results for the Quarter and Half year ended on September, 30, 2026 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 November 03, 2026.

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			Half Yearly Ended		Year Ended
	30th September 2026	30th June 2026	30th September 2025	30th September 2026	30th September 2025	31st March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Other income (A)	(5.48)	34.89	4.78	29.41	25.70	20.33
Fair value Net Gain/(loss) arising on financial asset designated as at FVTPL (B)	(5.79)	18.47	4.18	12.69	23.14	-
Adjusted Other Income (A-B)	**0.31**	**16.42**	**0.60**	**16.73**	**2.55**	**20.33**

For and on behalf of the Board of Directors of
Link Pharma Chem Limited

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

Date : 03rd November, 2026
Place : Vadodara

CNK & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * VADODARA

LINK PHARMA CHEM LIMITED

Link Pharma Chem Ltd.

ISO-9001-2015 - ISO-14001-2015 - ISO-45001-2018

STATEMENT OF ASSETS AND LIABILITIES

(Rs in Lakhs)

Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I. ASSETS		
1. NON CURRENT ASSETS		
(a) Property, Plant and Equipment	1,036.42	1,037.74
(b) Financial Assets		
(i) Investments	161.64	247.30
(ii) Other financial assets	34.24	39.50
(c) Deferred tax assets (Net)	11.57	15.71
(d) Other non-current assets	-	4.00
Total non-current assets	**1,243.87**	**1,344.25**
2. CURRENT ASSETS		
(a) Inventories	576.37	502.28
(b) Financial Assets		
(i) Trade receivables	230.36	528.03
(ii) Cash and cash equivalents	2.80	54.59
(iii) Bank Balances other than (ii) above	12.07	8.77
(iv) Loans	5.75	2.00
(c) Other current assets	26.59	38.36
(d) Current Tax Assets (Net)	23.17	17.94
Total current assets	**877.11**	**1,151.97**
Total Assets	**2,120.98**	**2,496.22**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	444.06	444.06
(b) Other Equity	846.30	834.86
Total Equity	**1,290.36**	**1,278.92**
Liablities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	51.78	69.51
(b) Provisions	38.78	23.63
Total non-current liabilities	**90.56**	**93.14**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	404.26	660.90
(ii) Trade payables		
(A) Total outstanding dues of Micro enterprises and Small Enterprises	19.59	29.17
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	225.02	296.33
(iii) Other financial liabilities	32.42	6.29
(b) Other current liabilities	6.78	81.43
(c) Short term Provision	51.99	50.04
Total current liabilities	**740.06**	**1,124.16**
Total Equity and liabilities	**2,120.98**	**2,496.22**

For Link Pharma Chem Limited

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

Date : 03rd November, 2026
Place : Vadodara

CNK & ASSOCIATES LLP * CHARTERED ACCOUNTANTS * VADODARA

LINK PHARMA CHEM LIMITED

Link Pharma Chem Ltd.

ISO-9001-2015 - ISO-14001-2015 - ISO-45001-2018

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2026 (Rs. In Lakhs)

Particulars	For the Half year ended on 30th September, 2026 (Unaudited)	For the Half year ended on 30th September, 2025 (Unaudited)	As at 31st March, 2026 (Audited)
A. Cash Flow From Operating Activities			
Net profit before taxation	12.90	52.19	13.51
Adjustments For :			
Depreciation and amortization expense	55.54	48.68	97.99
Net gain on sale of investments	(14.00)	-	-
Fair valuation of Investments through FVTPL	(12.69)	(23.14)	8.77
Reversal of Expected Credit Loss	-	-	(13.55)
Bad Debts written off	-	-	32.01
Profit on sale of Property, plant and Equipments	(0.20)	-	-
Provision for Doubtful Debts	-	13.00	-
Dividend Income	(0.02)	(0.42)	(0.46)
Interest income	(2.15)	(2.13)	(3.30)
Finance cost	25.93	23.26	52.98
Operating Profit Before Working Capital Changes	**65.31**	**111.45**	**187.94**
Adjustments For :			
(Increase)/Decrease in inventories	(74.09)	47.69	71.36
(Increase)/Decrease in trade receivables	297.66	3.56	(44.76)
(Increase)/Decrease in financial assets	1.62	(2.42)	(1.37)
(Increase)/Decrease in other Current assets	11.78	3.46	(5.18)
(Increase)/Decrease in Trade payable and Other payable	(108.99)	(36.27)	8.68
Working Capital Changes	**127.98**	**16.02**	**28.73**
Cash Generated From Operations	**193.28**	**127.47**	**216.67**
Taxes Paid (Net)	(5.23)	(8.58)	(2.02)
Net Cash From Operating Activities (A)	**188.05**	**118.89**	**214.65**
B. Cash Flow From Investing Activities			
Purchase of property, plant & equipment	(54.28)	(125.89)	(209.99)
Proceed from Sale of Assets	4.25	-	
Purchase of investments	(23.76)	(47.17)	(50.49)
Proceeds from sale of investments	135.48	-	-
Dividend Income	0.02	-	0.46
(Increase)/Decrease in bank deposits	(3.42)	(5.67)	(8.99)
Interest received	2.15	2.13	3.30
Net Cash Used in Investing Activities (B)	**60.46**	**(176.59)**	**(265.71)**
C. Cash Flow From Financing Activities			
Proceeds from Long term borrowings	-	78.28	78.28
Repayment of long term borrowings	(10.79)	106.79	(40.39)
Proceeds from Unsecured Loans	-	-	72.00
Proceeds/(repayment) of short term borrowings (Net)	(263.58)	46.02	42.29
Finance cost paid	(25.93)	(23.26)	(52.98)
Net Cash Used In Financing Activities (C)	**(300.30)**	**207.83**	**99.20**
Net (decrease)/Increase In Cash and Cash Equivalents (A+B+C)	(51.79)	150.12	48.14
Cash and Cash Equivalents at Beginning of Year	54.59	6.45	6.45
Cash and Cash Equivalents at the End of Year/ period	**2.80**	**156.57**	**54.59**

Notes :

1. The Statement of Cash Flow is prepared in accordance with the format prescribed as per Ind AS -7.

2. In Part-A of the Cash Flow Statement, figures in brackets indicate deductions made from the Net Profit for deriving the Net Cash Flow from Operating Activities. In Part-B and Part-C, figures in brackets indicate Cash Out Flows.

Date : 03rd November, 2026
Place : Vadodara

For Link Pharma Chem Limited

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

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Tel. (O) 99250 57946 E-Mail : linkpharmalimited@gmail.com
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