

# THE INDIAN LINK CHAIN MANUFACTURERS LIMITED

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CIN No.: L28920MH1956PLC009882

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August 12, 2019

To,  
Department of Corporate Services  
The Bombay Stock Exchange  
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 30<sup>th</sup> June, 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 12.08.2019 approved Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 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.

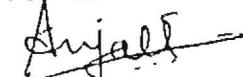
The Board meeting commenced at 12.30 P.M and concluded at 01:00 P.M.

You are requested to kindly take the same on record.

Thanking you.

Yours faithfully,

For The Indian Link Chain Manufacturers Limited.

  
(Anjali Bamboria)  
Compliance Officer

**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 ended June 30, 2019 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. 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: 104746WAA199096



Kunal Vakharia  
Partner

Membership No.: 148916  
UDIN: 19148916AAAACM8196  
Place: Mumbai  
Date: 12<sup>th</sup> August, 2019



(Rs. in lakhs)

Sr No	Particulars	Quarter Ended		Year Ended	
		Unaudited 30th June, 2019	Audited 31st March, 2019	Unaudited 30th June, 2018	Audited 31st March, 2019
1	<b>Income</b>				
	(a) Revenue from Operations	16.85	7.41	14.31	41.93
	(b) Other Income	9.94	7.52	1.65	11.62
	<b>Total Income from operations</b>	<b>26.79</b>	<b>14.93</b>	<b>15.96</b>	<b>53.55</b>
2	<b>Expenses:</b>				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	16.80	7.38	13.14	40.66
	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	12.19	12.09	0.15	12.54
	f) Finance Costs	-	-	-	-
	g) Depreciation and Amortisation expense	0.23	0.23	1.89	5.93
	h) Other expenses	4.93	5.36	4.51	22.25
	<b>Total Expenses</b>	<b>34.15</b>	<b>25.06</b>	<b>19.69</b>	<b>81.38</b>
	<b>Profit / (Loss) from ordinary activities before Exceptional items (1-2)</b>				
3		(7.36)	(10.13)	(3.73)	(27.83)
4	Exceptional items (refer note no. 6)	-	-	-	116.17
5	<b>Profit / (Loss) before tax (3 +/- 4)</b>	<b>(7.36)</b>	<b>(10.13)</b>	<b>(3.73)</b>	<b>88.34</b>
6	<b>Tax Expense</b>				
	- Current tax	-	-	-	128.09
	- Deferred tax	-	(3.30)	(0.91)	(87.64)
	<b>Total Tax Expenses</b>	<b>-</b>	<b>(3.30)</b>	<b>(0.91)</b>	<b>40.45</b>
7	<b>Profit / (Loss) for the period (5 +/- 6)</b>	<b>(7.36)</b>	<b>(6.83)</b>	<b>(2.82)</b>	<b>47.89</b>
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>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total Comprehensive Income for the period (8 +/- 7)</b>	<b>(7.36)</b>	<b>(6.83)</b>	<b>(2.82)</b>	<b>47.89</b>
10	<b>Paid-up equity share capital ( face value of Rs 100/- per share )</b>				
		50.00	50.00	50.00	50.00
11	<b>Other Equity</b>				
12	<b>Earning per share (EPS) (of Rs 100/- each ) (not annualised)</b>				
	Basic Diluted EPS	(14.72)	(13.66)	(5.64)	96.78

**Notes:**

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12th August, 2019. The Statutory auditors of the company has carried out a limited review of aforesaid results.
- 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.
- The figures of quarter ended 31st March 2019 are the balancing figures between audited figures of full financial year ended 31st March 2019 and published unaudited year to date figures upto third quarter 31st December 2018.
- 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.
- Exceptional item for the year ended 31st March, 2019 represents profit/(loss) on sale of flat.



For THE INDIAN LINK CHAIN MFRS. LTD

P. K. NEVATIA

MANAGING DIRECTOR

Place: Mumbai  
Date: 12.08.2019