

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

May 30, 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 audited Financial Results for the quarter and year ended 31st March, 2019.

Dear Sir,

Pursuant to the Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held today i.e. 30.05.2019 approved audited Financial Results for the quarter and year ended 31st March, 2019. We are enclosing the following:

1. Audited Financial Results for the quarter and year ended on 31st March, 2019
2. Auditors Report on Audited Financial Results for the year ended on 31st March, 2019.
3. Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board meeting commenced at 12.30 P.M and concluded at 04:40 P.M.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For The Indian Link Chain Manufacturers Limited


(P K Nevatia)
Compliance Officer

(Rs. in lakhs)

Sr No	Particulars	Quarter Ended		Year Ended		
		Audited 31st March, 2019	(Unaudited) 31st December, 2018	Audited 31st March, 2018	Audited 31st March, 2019	Audited 31st March, 2018
1	Income					
	(a) Revenue from Operations	7.41	8.24	19.17	41.03	70.17
	(b) Other income	7.52	0.95	1.65	11.62	8.84
	Total Income from operations	14.93	9.19	20.82	53.56	77.11
2	Expenses:					
	a) Cost of Materials consumed					
	b) Purchase of Stock-in-trade	7.38	8.21	17.36	40.66	62.72
	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	12.09	0.15	0.15	12.54	0.60
	f) Finance Costs					
	g) Depreciation and Amortisation expense	0.23	1.81	1.90	5.93	7.58
	h) Other expenses	5.96	6.58	4.09	22.25	18.18
	Total Expenses	25.06	16.83	23.50	81.38	89.08
	Profit / (Loss) from ordinary activities before Exceptional items (1-2)					
3		(10.13)	(7.64)	(2.68)	(27.83)	(11.97)
4	Exceptional items		118.17		118.17	
5	Profit / (Loss) before tax (3 +/- 4)	(10.13)	108.53	(2.68)	88.34	(11.97)
5	Tax Expense					
	- Current tax	(3.30)	131.39		128.00	
	- Deferred tax		(85.30)	(9.00)	(87.84)	(10.32)
	Total Tax Expenses	(3.30)	46.09	(9.00)	40.45	(10.32)
7	Profit / (Loss) for the period (5 +/- 6)	(6.83)	62.44	6.32	47.89	(1.65)
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	Total Comprehensive Income for the period (8 +/- 7)	(6.83)	62.44	6.32	47.89	(1.65)
10	Paid-up equity share capital (face value of Rs 100/- per share)	50.00	50.00	50.00	50.00	50.00
11	Earning per share (EPS) (of Rs 100/- each) (not annualised)					
	Basic/ Diluted EPS	(13.66)	124.88	12.64	95.78	(3.30)

Notes:

- The audited financial results of the Company for the quarter and year ended March 31, 2019 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on 30.05.2019.
- The Audited financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI).
- Effective April 1, 2018 the Company adopted Ind AS 115 "Revenue from contracts with customers". The effect on adoption of Ind AS 115 on the financial result is insignificant. 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. The figure of quarter and quarter ended 31st March, 2018 are the balancing figures between audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the relevant financial year.
- Net Profit after Tax has a major impact of deferred tax income, on account of impact of change in future tax rates & unabsorbed losses of previous years.
- Exceptional item for the period represents profit/loss) on sale of lat.



Place: Mumbai
Date: 30th May 2019

For THE INDIAN LINK CHAIN MFRS LTD.

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.inlch.com
 CIN No. : L228920MH1956PLC009882

(Rs. In lakhs)

STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT 31ST MARCH 2019			
	PARTICULARS	As at 31st March, 2019	As at 31st March, 2018
		Audited	Audited
A	ASSETS		
	Non - Current Assets	3.11	377.49
(a)	Property, Plant and Equipment	-	-
(b)	Financial assets	0.16	0.16
	(i) Loans	71.54	
(c)	Deferred Tax Asset (Net)	0.69	0.69
(d)	Other tax assets (Net)	490.00	100.00
(e)	Other non current Financial Assets		
	Sub- total - Non - Current Assets	565.50	478.34
	Current Assets		
(a)	Financial assets	7.37	22.16
	(i) Trade receivables	17.17	4.94
	(ii) Cash and cash equivalents	4.66	1.02
	(v) Other financial assets	3.31	0.17
(b)	Other current assets		
	Sub- total - Current Assets	32.51	28.29
	TOTAL- ASSETS	598.01	506.63
B	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity share capital	50.00	50.00
(b)	Other Equity	429.50	381.62
	TOTAL- EQUITY	479.50	431.62
	LIABILITIES		
1	Non Current Liabilities		
(a)	Deferred tax liabilities (Net)	-	16.10
	Sub- total - Non- Current Liabilities	-	16.10
2	Current Liabilities		
(a)	Financial Liabilities		
	(i) Trade payables	8.94	22.44
(b)	Provisions	72.72	-
(c)	Other current liabilities	36.85	36.47
	Sub- total - Current Liabilities	118.51	58.91
	TOTAL- LIABILITIES	118.51	75.01
	TOTAL- EQUITY AND LIABILITIES	598.01	506.63



For The Indian Link Chain Mfrs. Ltd

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

Kanu Doshi Associates LLP
Chartered Accountants

Mumbai Address : 203, The Summit, Hanuman Road,
Western Express Highway, Vile Parle (E), Mumbai - 400 057
T : 022-2615 0100 / 111 / 112 • F : 022 2615 0113

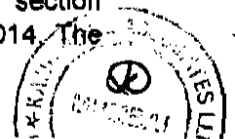
Pune Address : 123, Sohrab Hall, 21 Sassoon Road,
Opp. Jehangir Hospital, Pune - 411001 • T : 020 4906 7177
E : info@kdg.co.in • W : www.kdg.co.in

Auditor's Report on Quarterly and Year to Date Financial Results of the **The Indian Link Chain Manufacturers Limited** Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors of The Indian Link Chain Manufacturers Limited

1. We have audited the accompanying Statement of Financial Results of **The Indian Link Chain Manufacturers Limited** ('the Company') for the quarter and year ended 31 March 2019 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified.
2. The quarterly financial results for the quarter ended 31st March, 2019 and for the corresponding quarter ended 31st March, 2018 are the derived figures between the audited figures in respect of the year ended 31st March, 2019 and 31st March, 2018 and the published year to date figures up to the period 31st December, 2018 and figures up to 31st December, 2017, being the date of the end of the third quarter of the respective financial year, which were subject to limited review.
3. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been compiled from the related Financial Statements. Our responsibility is to express an opinion on these Financial Results based on our audit of these Financial Statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; as applicable and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.
4. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we comply with ethical requirements and we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.
5. We would like to draw attention that considering the size of the business of the Company, the Company has not appointed Internal Auditor as required under section 138 of Companies Act, 2013 r.w Rule 13 of the Companies (Accounts) Rule, 2014. The



consequences if any have not been quantified. Our report is not qualified in respect of this matter.

6. In our opinion and to the best of our information and according to the explanations given to us, read together with note no.5 as above these quarterly Financial Results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) read with notes thereon, give a true and fair view of the net profit (financial performance including other comprehensive income) and other financial information for the quarter and year ended 31 March 2019 .

For Kanu Doshi Associates LLP

Chartered Accountants

Firm Registration No: 104746W/W/100096



Kunal Vakharia

Partner

Membership No: 148916

Place: Mumbai

Date: 30th May, 2019

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

Date: May 30, 2019

To,
BSE Limited
Department of Corporate Services
Floor 25, Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Scrip Code: 504746

Sub: Declaration on Auditors' Report with unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We hereby declare that the Audited Financial Results for the financial year ended March 31, 2019, which have been approved by the Board of Directors at the meeting held today i.e. May 30, 2019, Kanu Doshi Associates LLP, the Statutory Auditors of the Company have issued auditors' report with an unmodified opinion on the financial statements.

This declaration is made pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

For The Indian Link Chain Manufacturers Limited,


Sudhir Nevatia
Managing Director
DIN: 00001258