

THE INDIAN LINK CHAIN MANUFACTURERS LIMITED

REGD OFFICE : OFFICE NO. 2, CHANDRA NIWAS HIRACHAND DESAI ROAD GHATKOPAR WEST,
OPP. GHATKOPAR NEW POST OFFICE MUMBAI-400086; PHONE :- 91-22-22661013 EMAIL :
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14th February 2024

To,
Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Sir,

SUB: Submission of Unaudited Financial Results of the Company for the quarter ended 31st December, 2023

Scrip Code: 504746

The exchange and stakeholders are requested to note and take on record the Financial Results of the Company for the quarter ended 31st December 2023, as approved (inter alia) by the Board of Directors of the Company at their meeting held today.

The meeting commenced at 4.00 PM and concluded at 5=30 P.M.

Kindly take the above on your record.

Thanking You,

Yours faithfully

For The Indian Link Chain Manufactures Ltd.



Vishal Thakkar
Managing Director
DIN: 09798551

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 and nine months ended December 31st, 2023 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.
2. 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.
3. 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.
4. **Basis for Qualified Conclusion:**

During the period, the Company has advanced loan amounting to Rs.321 lacs for which the company has not complied with the provisions of Section 186 of the Companies Act, 2023 for obtaining special resolution from shareholders. In absence of information related to penal consequences, we are unable to comment on the provision required and impact of the same on profit/net worth of the company.
5. Based on our review conducted as above, except for the possible effects of the matter described in the Basis for Qualified Conclusion para 4 as above and read together with matter described in para 6 below, 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.




6. Emphasis of Matter:

- a. As at December 31, 2023 the Company has interest income receivable amounting to Rs.1.51 lacs from one party from March 31, 2023. The said interest has not been received up to current date, however the loan amount has been received.
- b. As at December 31, 2023 the company has been booking interest income of Rs. 10.00 lacs on accrual basis on loan given to a party. The said interest has not been received up to current date.

For above amounts, we are given to understand that the management is confident of receiving this outstanding from the company in the near future. Hence, no provision for the amount of interest receivable has been considered necessary by the management.

For Kanu Doshi Associates LLP
Chartered Accountants
Firm Registration No: 104746W/W100096



Kunal Vakharia
Partner
Membership No.: 148916
UDIN: 24148916BKCQKF6679



Place: Mumbai
Date: 14th February, 2024

THE INDIAN LINK CHAIN MFRS. LTD.

Regd. Office No : 2, Chandra Niwas Hirachand Desai Road Ghatkopar West, Opp Ghatkopar New post office, Mumbai - 400086
Tel. No. 022-22661013; Email : inlinch@hotmail.com Website : www.inlinch.com CIN No. : L47211MH1956PLC009882
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST December 2023


(Rs. in lakhs except EPS)

Sr No	Particulars	Quarter Ended			Nine months ended		Year Ended
		Unaudited 31st Dec 2023	Unaudited 30th Sep, 2023	Unaudited 31st Dec 2022	Unaudited 31st Dec 2023	Unaudited 31st Dec 2022	Audited 31st March, 2023
1	Income						
	(a) Revenue from Operations	-	-	-	-	-	-
	(b) Other Income	6.48	5.62	3.59	16.07	10.65	14.09
	Total Income from operations	6.48	5.62	3.59	16.07	10.65	14.09
2	Expenses:						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	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	1.18	1.17	8.72	3.10	34.16	34.88
	f) Finance Costs	-	-	-	-	-	-
	g) Depreciation and Amortisation expense	0.33	0.33	0.34	0.99	1.00	1.33
	h) Other expenses	3.01	2.56	5.22	8.06	14.12	23.52
	Total Expenses	4.52	4.06	14.28	12.15	49.28	69.73
3	Profit / (Loss) from ordinary activities before Exceptional items (1-2)	1.96	1.56	(10.69)	3.92	(38.63)	(45.64)
4	Exceptional Items						
5	Profit / (Loss) before tax (3 +/- 4)	1.96	1.56	(10.69)	3.92	(38.63)	(45.64)
6	Tax Expense						
	- Current tax	0.62	-	-	0.62	-	-
	- Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	0.62	-	-	0.62	-	-
7	Profit / (Loss) for the period (5 +/- 6)	1.34	1.56	(10.69)	3.92	(38.63)	(45.64)
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)	1.34	1.56	(10.69)	3.92	(38.63)	(45.64)
10	Paid-up equity share capital (face value of Rs 100/- per share)	50.00	50.00	50.00	50.00	50.00	50.00
11	Other Equity						
12	Earning per share (EPS) (of Rs 100/- each) (not annualised)						
	Basic/ Diluted EPS	2.67	3.12	(21.38)	7.83	(77.26)	(91.28)

Notes:

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14-02-2024. The Statutory auditors of the company has carried out a limited review of aforesaid results.
- The figures of quarter ended 31st December 2023 are the balancing figures between unaudited figures for the period ended 31st December 2023 and published unaudited figures for quarter ended 30th September 2023
- 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.

FOR AND ON BEHALF OF THE BOARD


VISHAL THAKKAR
 MANAGING DIRECTOR
 DIN:09798551



PLACE : MUMBAI
DATE : 14th February, 2024