

(Rs.in lakhs)

Sr No	Particulars	Quarter Ended			Year Ended	
		Audited (refer note no 7)	Unaudited	Audited (refer note no 7)	Audited	Audited
		31st March,2020	31st December, 2019	31st March,2019	31st March,2020	31st March,2019
1	<b>Income</b>					
	(a) Revenue from Operations	14.48	29.58	7.41	78.26	41.93
	(b) Other Income	8.14	8.83	7.52	35.98	11.62
	<b>Total Income from operations</b>	<b>22.61</b>	<b>38.41</b>	<b>14.93</b>	<b>114.23</b>	<b>53.55</b>
2	<b>Expenses:</b>					
	a) Cost of Materials consumed					
	b) Purchase of Stock-in-trade	14.43	29.49	7.38	78.02	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	12.69	12.66	12.09	50.20	12.54
	f) Finance Costs					
	g) Depreciation and Amortisation expense	0.37	0.36	0.23	1.20	5.93
	h) Other expenses	4.92	4.79	5.36	20.54	22.25
	<b>Total Expenses</b>	<b>32.40</b>	<b>47.30</b>	<b>25.06</b>	<b>149.95</b>	<b>81.38</b>
	<b>Profit / (Loss) from ordinary activities before Exceptional items (1-2)</b>	<b>(9.79)</b>	<b>(8.89)</b>	<b>(10.13)</b>	<b>(35.72)</b>	<b>(27.83)</b>
4	Exceptional Items					116.17
5	<b>Profit / (Loss) before tax (3 +/- 4)</b>	<b>(9.79)</b>	<b>(8.89)</b>	<b>(10.13)</b>	<b>(35.72)</b>	<b>88.34</b>
6	<b>Tax Expense</b>					
	- Current tax			(3.30)		128.09
	- Deferred tax					(87.64)
	<b>Total Tax Expenses</b>			<b>(3.30)</b>		<b>40.45</b>
7	<b>Profit / (Loss) for the period (5 +/-6)</b>	<b>(9.79)</b>	<b>(8.89)</b>	<b>(6.83)</b>	<b>(35.72)</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>					
9	<b>Total Comprehensive Income for the period (8 +/- 7)</b>	<b>(9.79)</b>	<b>(8.89)</b>	<b>(6.83)</b>	<b>(35.72)</b>	<b>47.89</b>
10	<b>Paid-up equity share capital ( face value of Rs 100/- per share )</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50.00</b>	<b>50</b>
11	<b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>				<b>393.78</b>	<b>429.50</b>
12	<b>Earning per share (EPS) (of Rs 100/- each ) (not annualised)</b>					
	Basic/ Diluted EPS	<b>(19.58)</b>	<b>(17.78)</b>	<b>(13.66)</b>	<b>(71.44)</b>	<b>95.78</b>

**Notes:**

- The Audited financial results of the Company for the quarter ended and period ended 31st March 2020 have been reviewed by the Audit committee of the Board and approved by the Board of Directors at its meeting held on June 30th, 2020
- The Audited financial results have been prepared in accordance with Indian Accounting Standards (Ins AS), the provisions of the Companies Act,2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI)
- The company has adopted Ind AS 116 effective annual reporting period beginning April,2019.The effect on adoption of Ind AS116 on The financial results 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.
- Exceptional item for the last year represents profit on sale of flat situated at B/1204 ,Ashok Garden Co-op Housing Society Tokery Jivraj Road,Sewree,Mumbai - 400015
- The figures for quarter ended March 31, 2020 and March 31, 2019 are balancing figures between the audited figures of the full financial year and the reviewed year-to-date figures up to the third quarter of the relevant financial year.
- Refer Annexure - 1 for Cash Flow Statement.
- On the basis of its assessment of the impact of the outbreak of COVID-19 on carrying amounts of receivables and other assets / liabilities of the entity, the entity's management concludes that no adjustments are required in the financial results as it does not impact the current financial year. However, the situation with COVID-19 is still evolving. Also, the various preventive measures taken are still in force, leading to a highly uncertain economic environment. Due to these circumstances, the management's assessment of the impact on the subsequent period is dependent upon the circumstances as they evolve.



For THE INDIAN LINK CHAIN MFRS. LTD.

P.K.NEVATIA

CHAIRMAN

Place: Mumbai  
Date: 30 June 2020