

### 2nd November 2023

The Listing Department, The Calcutta Stock Exchange Ltd. 7, Lyons Range, Kolkata – 700001 The Manager
The Department of
Corporate Services,
BSE Limited,
P. J. Towers,
Dalal Street,
Mumbai - 400001

The Manager,
The Listing Department,
National Stock Exchange of
India Limited,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East),
Mumbai - 400051

Scrip Code- 022035

Script Code- 531241

Symbol-LINC

Dear Sir,

Sub: Outcome of the Board Meeting held on 2nd November, 2023

This is to inform you that Board of Directors of the Company at its meeting held today i,e on Thursday, November 2, 2023, inter-alia approved/recommended the following:

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith a copy of Un-audited Financial Results of the Company for the quarter / half yearly ended 30th September, 2023, approved at the meeting of the Board of Directors of the Company held on today.

A copy of Limited Review Report given by our Auditors, M/s. Singhi & Co. Chartered Accountants, on the financial results of the Company is also enclosed.

The meeting commenced at 5:00 P.M. and concluded at 6:00 P.M.

The above is for your information and record.

Thanking You

Yours faithfully

KAUSHIK RAHA

For LINC LIMITED

Company Secretary

Encl: as above



161, Sarat Bose Road Kolkata-700 026, (India) T +91(0)33-2419 6000/01/02 E kolkata@singhico.com www.singhico.com

Limited Review Report on the Quarterly and Year-to-date Unaudited Financial Results of Linc Limited (formerly known as Linc Pen & Plastics Limited) pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report to,
The Board of Directors,
Linc Limited (formerly known as Linc Pen & Plastics Limited)

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s. Linc Limited (formerly known as Linc Pen & Plastics Limited) ('the Company') for the quarter and half year ended September 30, 2023 including the Statement of Assets and Liabilities as on that date and the Statement of Cash Flows for the half-year ended on that date together with notes thereon (hereinafter referred to as 'the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Listing Regulation').
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors in their meeting held on November 2, 2023, 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statement based on our review.
- 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 the Independent Auditor of the Entity," as specified under section 143(10) of the Companies Act, 2013. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principle laid down in the applicable Indian Accounting Standards ('Ind AS') as prescribed under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Listing Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Singhi & Co. Chartered Accountants Firm Registration No.302049E

> (Ankit Dhelia) Partner

Annit Pholis.

Membership No. 069178 UDIN: 23069178BGYIJ9759

Place: Kolkata

Dated: November 2, 2023

### Linc Limited

## (Formerly known as Linc Pen & Plastics Limited)

Regd. Off: Aurora Water Front, 18th Floor, GN-34/1, Saltlake, Sector-V, Kolkata - 700 091, Phone: 033-6826 2100 Corporate Identity Number: L36991WB1994PLC065583, E-mail: investors@lincpen.com, Website: www.lincpen.com

Statement of Unaudited Financial Results for the Quarter and Half Year Ended September, 2023

SI	Our translation						(Rs. in Lakhs)
"	Particulars	Quarter ended			Half year ended		Year Ended
No.	AND SAMES A CONTRACT OF THE SAMES	30.09.23	30.06.23	30.09.22	30.09.23	30.09.22	31.03.23
	a. Revenue from Operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
'	b. Other Income	13,121.52	11,187.93	12,698.01	24,309.45	22,492.02	48,675.52
	Total Income	193.27	134.23	84.00	327.50	216.12	348.09
1 2	Expenses	13,314.79	11,322.16	12,782.01	24,636.95	22,708.14	49,023.61
4	a. Cost of Material Consumed						
	b. Purchase of Stock-in-Trade	3,678.87	2,883.31	3,686.17	6,562.18	7,158.37	13,314.22
		4,317.11	4,539.81	4,066.91	8,856.92	8,035.30	17,630.98
	c. Changes in inventories of Finished goods,						
	stock-in-trade and work in progress	233.84	(873.71)	(143.22)	(639.87)	(1,117.80)	(1,485.69)
	d. Employee Benefits Expense e. Finance Cost	1,894.56	1,685.44	1,685.74	3,580.00	2,952.56	6,072.94
		46.04	71.74	9.57	117.78	20.10	63.58
	f. Depreciation and amortisation expense	379.47	373.05	364.25	752.52	691.87	1,411.44
	g. Other Expenses	1,738.56	1,638.16	1,845.76	3,376.72	3,107.59	7,007.22
١ ,	Total Expenses	12,288.45	10,317.80	11,515.18	22,606.25	20,847.99	44,014.69
	Profit / (Loss) before Exceptional Items and Tax (1-2)	1,026.34	1,004.36	1,266.83	2,030.70	1,860.15	5,008.92
	Exceptional Items	-	-	-	-	_	-
	Profit / (Loss) before Tax (3-4)	1,026.34	1,004.36	1,266.83	2,030.70	1,860.15	5,008.92
6	Tax Expenses				,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,000.02
	a. Current Tax	269.00	292.00	355.00	561.00	529.00	1,308.00
	b. Deferred Tax	(13.30)	(26.14)	(43.79)	(39.44)	(62.55)	(38.76)
	Total Tax Expenses	255.70	265.86	311.21	521.56	466.45	1,269.24
7	Profit / (Loss) for the period (5-6)	770.64	738.50	955.62	1,509.14	1,393.70	3,739.68
8	Other Comprehensive Income (Net of tax)			000.02	1,000.14	1,000.70	3,739.00
	a. Items that will not be reclassified subsequently to	(8.79)	(8.78)	0.36	(17.57)	0.72	(05.40)
	profit or loss (net of tax)	(0.70)	(0.70)	0.50	(17.57)	0.72	(35.13)
	b. Items that will be reclassified subsequently to	_	_				
	profit or loss (net of tax)		- 1	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	761.85	729.72	955.98	1,491.57	4 204 40	0.704.55
	[ Comprising Profit / (Loss) for the period (after tax)	701.00	125.12	955.96	1,491.57	1,394.42	3,704.55
	and Other Comprehensive Income (after tax) ]		- 1	- 1			
10	Paid up Equity Share Capital (Face Value - Rs.10/- each)	1,487.23	1,487.23	1,487.23	1 407 00	4 407 00	
11	Other Equity	1,407.23	1,407.23	1,407.23	1,487.23	1,487.23	1,487.23
	Earnings per Equity Share-not annualised (Amount in Rs.)			1		1	16,235.05
	(a) Basic :	5.18	4.07	0.40	40.4-		
	(b) Diluted :	5.18	4.97	6.42	10.15	9.37	25.15
Note		5.18	4.97	6.42	10.15	9.37	25.15

#### Notes

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 3rd November, 2023. Limited Review of these results as required under Regulation 33 of the SEBI (Listing and other Disclosure Requirements) Regulations, 2015 has been completed by the Statutory Auditors.
- 2 The Statement of Assets and Liabilities as on 30th September, 2023 and Statement of Cash Flows for the half year ended 30th September, 2023, are annexed herewith.
- 3 These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and relevant amendments thereafter.
- 4 The Code on Social Security 2020, (the 'code') received Presidential assent on 28th September 2020. However, the date on which the Code will come into effect has not yet been notified. The Company will assess the impact of the Code in the period(s) in which the provisions of the Code become effective.
- 5 The Company's business activity falls within a single reportable operating segment i.e. "Writing Instruments and Stationery", hence has only one reportable operating segment as per IND AS 108-Operating Segments.
- 6 The Company had entered into an agreement on 5th April, 2023 for acquisition of 60% shareholding of Gelx Industries Ltd, Kenya for which approval by Competition Authority of Kenya has been received during the quarter. The company has initiated the process of acquisition of 60% stake including fund remittance and other procedural formalities which is expected to complete within the next quarter post which Glex Industries Limited, Kenya would become a subsidiary of the company.
- The Company had incorporated a wholly owned subsidiary in the name of "Morris Linc Private Limited" on 28th June, 2023. The company entered into a Joint Venture agreement dated 23rd October, 2023 with Morris Co. Ltd. ("Morris") via the aforesaid company to carry out manufacture and sale of anti-ink dry marker with automatic air tight sealing mechanism in a Profit Distribution Ratio of 50.01: 49.99 for the Company & Morris respectively. In view of the ongoing procedural facilities for commencement of business as per the joint venture agreement, no financial transactions have been entered into as at the quarter-end and accordingly no consolidated financial results for the quarter & half-year ended 30th September, 2023 is required to be published.

Place: Kolkata

Date: 2nd November, 2023



Kolkata F

Deepak Jalan Managing Director

## **Linc Limited**

# (Formerly known as Linc Pen & Plastics Limited)

Regd. Off: Aurora Water Front, 18th Floor, GN-34/1, Saltlake, Sector-V, Kolkata - 700 091, Phone: 033-6826 2100 CIN:L36991WB1994PLC065583, E-mail: investors@lincpen.com, Website: www.lincpen.com

## Statement of Assets & Liabilities

(Rs. in Lakhs)

b) Capital Work - in - progress ( ) Right-of-Use Assets ( ) Right-of-Use Assets ( ) 1,920.25 ( ) 11,200.25 ( ) 1,12,000 ( ) 1,12,100 (	(Rs. in L				
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iii) Bank Balances other than (ii) above iv) Others c) Others c) Others c) Other Current Assets Total Current Asse					
iv) Others c) Other Current Assets Total Equity Total		The second secon	759.96		
Column		10.00	480.53		
Total Current Assets   14,068.31   13,955.0   26,231.08   23,745.7	,	(5) 5050 50 2	37.97		
TOTAL ASSETS   26,231.08   23,745.7			917.71		
EQUITY AND LIABILITIES	Acceptance of the Control of the Con				
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Dother Equity		1 487 23	1 487 23		
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Liabilities         1. Non-Current Liabilities         a) Financial Liabilities         i) Lease Liabilities       1,878.21       25.6         b) Provisions       308.73       248.0         c) Deferred Tax Liabilities (Net)       257.02       302.3         Total Non-Current Liabilities         a) Financial Liabilities       2,443.96       576.0         2. Current Liabilities       -       -         i) Borrowings       -       -         ii) Lease Liabilities       62.34       71.4         iii) Trade Payables       -       -         Total outstanding dues of micro enterprises and small enterprises       220.21       215.2         Total outstanding dues of creditors other than micro enterprises and small enterprises       3,779.18       3,720.4         iv) Others       624.39       527.3         b) Other Current Liabilities       625.27       879.8         c) Income Tax Liabilities (Net)       -       -         d) Provisions       5.49       5.4					
a) Financial Liabilities i) Lease Liabilites i) Lease Liabilities i) Lease Liabilities i) Deferred Tax Liabilities (Net)  Total Non-Current Liabilities  2,443.96  2,443.96  2,443.96  2,443.96  5,76.00  2. Current Liabilities a) Financial Liabilities i) Borrowings ii) Lease Liabilites ii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv) Others b) Other Current Liabilities c) Income Tax Liabilities (Net) c) Income Tax Liabilities (Net) c) Provisions  1,878.21 25.6  1,878.21 25.6  1,878.21 248.0  248.0  257.02  302.3  2,443.96  5,76.0  2,443.96  5,76.0  2,443.96  5,76.0  2,443.96  5,76.0  2,443.96  5,76.0  2,443.96  5,76.0  2,443.96  5,76.0  2,76			,.		
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b) Provisions c) Deferred Tax Liabilities (Net)  Total Non-Current Liabilities  2,443.96  2,443.96  576.0  2. Current Liabilities a) Financial Liabilities i) Borrowings ii) Lease Liabilities Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv) Others iv) Others b) Other Current Liabilities c) Income Tax Liabilities (Net) c) Income Tax Liabilities (Net) c) Deferred Tax Liabili	i) Lease Liabilites	1,878.21	25.63		
Common	b) Provisions		248.06		
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a) Financial Liabilities i) Borrowings - ii) Lease Liabilites Gez.34 71.4 iii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv) Others b) Other Current Liabilities c) Income Tax Liabilities (Net) d) Provisions	Total Non-Current Liabilities	2,443.96	576.05		
a) Financial Liabilities i) Borrowings - ii) Lease Liabilites Gez.34 71.4 iii) Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises iv) Others b) Other Current Liabilities c) Income Tax Liabilities (Net) d) Provisions					
i) Borrowings ii) Lease Liabilites iii) Trade Payables  Total outstanding dues of micro enterprises and small enterprises iv) Others b) Other Current Liabilities c) Income Tax Liabilities (Net) d) Provisions		,			
ii) Lease Liabilities       62.34       71.4         iii) Trade Payables       220.21       215.2         Total outstanding dues of micro enterprises and small enterprises       3,779.18       3,720.4         Total outstanding dues of creditors other than micro enterprises and small enterprises       624.39       527.3         iv) Others       625.27       879.8         b) Other Current Liabilities       625.27       879.8         c) Income Tax Liabilities (Net)       -       27.6         d) Provisions       5.49       5.4	E. S. C. C. Control of				
iii)Trade Payables       220.21       215.2         Total outstanding dues of micro enterprises and small enterprises       3,779.18       3,720.4         Total outstanding dues of creditors other than micro enterprises and small enterprises       624.39       527.3         iv) Others       625.27       879.8         b) Other Current Liabilities       625.27       879.8         c) Income Tax Liabilities (Net)       -       27.6         d) Provisions       5.49       5.4		-	-		
Total outstanding dues of micro enterprises and small enterprises       220.21       215.2         Total outstanding dues of creditors other than micro enterprises and small enterprises       3,779.18       3,720.4         iv) Others       624.39       527.3         b) Other Current Liabilities       625.27       879.8         c) Income Tax Liabilities (Net)       -       27.6         d) Provisions       5.49       5.4	60 C 100 C 1	62.34	71.41		
small enterprises       3,779.18       3,720.4         Total outstanding dues of creditors other than micro enterprises and small enterprises       3,779.18       3,720.4         iv) Others       624.39       527.3         b) Other Current Liabilities       625.27       879.8         c) Income Tax Liabilities (Net)       -       27.6         d) Provisions       5.49       5.4					
micro enterprises and small enterprises       624.39       527.3         iv) Others       624.39       527.3         b) Other Current Liabilities       625.27       879.8         c) Income Tax Liabilities (Net)       -       27.6         d) Provisions       5.49       5.4	small enterprises	220.21	215.28		
b) Other Current Liabilities 625.27 879.8 c) Income Tax Liabilities (Net) - 27.6 d) Provisions 5.49 5.4		3,779.18	3,720.46		
c) Income Tax Liabilities (Net)       -       27.6         d) Provisions       5.49       5.4	iv) Others	624.39	527.32		
d) Provisions 5.49 5.4	b) Other Current Liabilities	625.27	879.84		
	c) Income Tax Liabilities (Net)	-	27.64		
Total Current Liabilities 5,316.88 5,447.4	d) Provisions	5.49	5.49		
	Total Current Liabilities	5,316.88	5,447.44		
TOTAL EQUITY AND LIABILITIES 26,231.08 23,745.7	TOTAL EQUITY AND LIABILITIES	26,231.08	23,745.77		





#### Linc Limited

## (Formerly known as Linc Pen & Plastics Limited)

# CIN: L36991WB1994PLC065583

Statement of Cash Flows for the half year ended 30th September, 2023

(₹ in Lakhs)

	For the half y	year anded	For the half year	ended
Particulars			30th September, 2022 (Unaudited)	
	30th Septem (Unaud			
	(Unaud	ited)	(Chaudhed	,
A. Cash flow from operating activities:		2,030.70		1,860.15
Net profit/(Loss) before tax		2,030.70		1,000.10
Adjustments for:			691.87	
Depreciation and amortization expense	752.52		37.80	
(Profit )/ Loss on sale of Property, Plant and Equipment (Net)	(8.20)			
Interest Income	(56.19)		(16.35)	
Unrealised loss/(gain) on foreign exchange fluctuation (Net)	(34.98)		. (43.09)	
Sundry Balances Written off	6.54		-	
Liability no longer required, written back	(92.98)		(5.00	
Provision for expected credit loss on Trade Receivables	22.72		65.99	
Finance cost	117.78		20.10	74406
Gain on Modification of Right of use assets	(5.72)	701.49	(11.36)	744.96
Operating profit before working capital changes		2,732.19	200.00	2,605.11
(Increase) / Decrease in Trade Receivables	600.52		934.89	
(Increase) / Decrease in Inventories	(443.25)		(1,342.19)	
(Increase) / Decrease in Other Non Current Assets	(2.38)		(1.82)	
(Increase) / Decrease in Other Financial Assets	(27.75)		(26.75)	
(Increase) / Decrease in Other Current Assets	117.05		451.32	
Increase / (Decrease) in Long Term Provisions	37.20		27.89	
Increase / (Decrease) in Trade Payables	156.53		(167.25)	
Increase / (Decrease) in Other Current Liabilities	(254.57)		434.47	
Increase / (Decrease) in Other Financial Liabilities	97.79	281.14	43.74	354.30
Cash generated from operations		3,013.33		2,959.41
		648.93		310.49
Less: Direct taxes paid/ (Refund)  Net Cash Generated From Operating Activities	1	2,364.40		2,648.92
Net Cash Generated From Operating Activities		2,00		
B. Cash flow from investing activities :				
Purchase of Property, Plant and Equipment & Intangible Assets	(1,256.15)		(804.56)	
Sale of Property, Plant and Equipment	92.76		21.69	
Redemption of/(Investment) in Fixed Deposit (Net)	(531.00)		(434.00)	
Interest Received	47.54	(1,646.85)	10.19	(1,206.68)
Net Cash Used in Investing Activities		(1,646.85)		(1,206.68)
Net Cash Used in Investing Activities		(-)		
C. Cash flow from financing activities :				
Proceeds /(Repayment) of Long term borrowings (Net)			-	
Proceeds /(Repayment) of Short term borrowings (Net)	0.00		(299.03)	
Payment of Lease Liabilities	(81.86)		(49.52)	
Interest Paid	(54.60)		(13.42)	
Dividend Paid	(743.61)	(880.07)	(267.70)	(629.67)
Net Cash Used in Financing Activities		(880.07)		(629.67)
The Cash Cott in Financing 1100 mes		`		
Net increase in cash and cash equivalents (A+B+C)		-162.52		812.57
Total Cash and cash equivalents - Opening balance		759.96		9.17
		597.44		821.74 821.74
Cash and cash equivalents - Closing balance		597.44		821.74

Note: The above Cash Flow Statement has been prepared under "Indirect Method as set out in Accounting Standard (Ind As ) 7 - Statement of Cash Flows.



Kolkata E Madau