

## Linc Pen & Plastics Limited

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Corporate Identity Number: L36991WB1994PLC065583, E-mail: investors@lincpen.com, Website: www.lincpen.com

### Unaudited Financial Results for the Quarter Ended June, 2019

(Rs. in Lakhs)

Sl No.	Particulars	Quarter ended			Year Ended
		30.06.19	31.03.19	30.06.18	31.03.19
		(Unaudited)	(Audited) (Refer Note-2)	(Unaudited)	(Audited)
1	a. Revenue from Operations	10,081.51	10,623.15	8,345.95	36,693.64
	b. Other Income	5.63	59.54	32.79	222.66
	<b>Total Income</b>	<b>10,087.14</b>	<b>10,682.69</b>	<b>8,378.74</b>	<b>36,916.30</b>
2	Expenditure				
	a. Cost of Material Consumed	3,441.11	3,419.59	3,220.42	13,343.69
	b. Purchase of Stock-in-Trade	2,937.57	2,714.23	2,935.71	12,012.63
	c. Changes in inventories of Finished goods, work in progress and stock-in-trade	(9.23)	1,311.44	(500.21)	0.83
	d. Employee Benefits Expense	773.38	668.57	691.29	2,782.07
	e. Finance Cost	150.14	146.10	147.81	610.71
	f. Depreciation and amortisation expense	313.64	274.19	244.65	1,044.38
	g. Other Expenses	1,868.71	1,761.73	1,378.25	5,984.55
	<b>Total Expenses</b>	<b>9,475.32</b>	<b>10,295.85</b>	<b>8,117.92</b>	<b>35,778.86</b>
3	<b>Profit before Exceptional Items and Tax (1-2)</b>	<b>611.82</b>	<b>386.84</b>	<b>260.82</b>	<b>1,137.44</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>611.82</b>	<b>386.84</b>	<b>260.82</b>	<b>1,137.44</b>
6	Tax Expenses				
	a. Current Tax	186.00	65.60	56.00	246.00
	b. Income Tax for earlier years		206.24		206.24
	c. Deferred Tax	(0.82)	50.92	40.43	140.19
	<b>Total Tax Expenses</b>	<b>185.18</b>	<b>322.76</b>	<b>96.43</b>	<b>592.43</b>
7	<b>Profit for the period (5-6)</b>	<b>426.64</b>	<b>64.08</b>	<b>164.39</b>	<b>545.01</b>
8	Other Comprehensive Income / (Expenses) (Net of tax)	(4.36)	(15.85)	(0.52)	(17.41)
9	<b>Total Comprehensive Income for the period (7+8) [ Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax) ]</b>	<b>422.28</b>	<b>48.23</b>	<b>163.87</b>	<b>527.60</b>
10	Paid up Equity Share Capital (Face Value - Rs.10/- each)	1,478.60	1,478.60	1,478.60	1,478.60
11	Other Equity				10,858.26
12	Earnings per Equity Share				
	(a) Basic :	2.89	0.43	1.11	3.69
	(b) Diluted :	2.89	0.43	1.11	3.69

#### Notes:

- The aforementioned results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 6th August, 2019 at Kolkata. 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.
- The figures for the quarter ended 31st March, 2019 are the balancing figures between the audited figures in respect of the full financial year upto 31st March, 2019 and the published year to date reviewed figures upto the end of third quarter 31st December, 2018
- On 3rd November, 2018, the Board of Directors of the Company approved a Scheme of Arrangement and Amalgamation amongst, the Company, Linc Writing Aids Pvt Ltd (LWA) and Linc Retail Ltd (LRL) in terms of the provisions of Section 230 to 232 and the applicable provisions of the Companies Act, 2013, involving amalgamation of LWA with the Company after demerger & transfer of retail business of LWA to LRL with effect from 1st April 2018. The Company has received "no adverse observation letter" from Bombay Stock Exchange and National Stock Exchange on 26.04.19 and 30.04.19 respectively. The Company has filed the Scheme with National Company Law Tribunal for its approval. Pending such approvals, no accounting adjustment thereof has been made in the above results.
- The Company has adopted Ind AS 116 'Leases' effective 1st April, 2019 and applied the standard to its leases. This has resulted in recognising a Right-of-Use asset and a corresponding Lease Liability of Rs. 215.68 Lakhs as at 1st April, 2019. The impact on the profit for the quarter is not material.
- As the Company's business activity falls within a single significant primary business segment i.e. "Writing Instruments and Stationery", no separate segment information is disclosed.
- The previous period figures have been regrouped/rearranged wherever necessary, to conform to the current period figures.

For and on behalf of the Board

Place : Kolkata  
Date : 6th August, 2019

Deepak Jalan  
Managing Director