

| General information about company | |
|--|-----------------------------------|
| Scrip code | 532029 |
| NSE Symbol | |
| MSEI Symbol | |
| ISIN* | INE325D01017 |
| Name of company | SINDHU TRADE LINKS LIMITED |
| Type of company | |
| Class of security | Equity |
| Date of start of financial year | 01-04-2018 |
| Date of end of financial year | 31-03-2019 |
| Date of board meeting when results were approved | 29-05-2019 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 23-05-2019 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Lakhs |
| Reporting Quarter | Yearly |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited | Audited |
| Segment Reporting | Multi segment |
| Description of single segment | |
| Start date and time of board meeting | 29-05-2019 15:00 |
| End date and time of board meeting | 29-05-2019 18:45 |
| Declaration of unmodified opinion or statement on impact of audit qualification | Declaration of unmodified opinion |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-01-2019 | 01-04-2018 |
| B | Date of end of reporting period | 31-03-2019 | 31-03-2019 |
| C | Whether results are audited or unaudited | Audited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | 27525.67 | 114043.09 |
| | Other income | -191.11 | 1207.92 |
| | Total income | 27334.56 | 115251.01 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 18439.4 | 69597.72 |
| (b) | Purchases of stock-in-trade | 3830.58 | 21083.45 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 24.87 | 23.21 |
| (d) | Employee benefit expense | 1573.68 | 4439.39 |
| (e) | Finance costs | 1248.11 | 5324.38 |
| (f) | Depreciation, depletion and amortisation expense | 793.96 | 3237.36 |
| (f) | Other Expenses | | |
| 1 | OTHER EXPENSES | 512.03 | 1879.02 |
| 10 | | | |
| | Total other expenses | 512.03 | 1879.02 |
| | Total expenses | 26422.63 | 105584.53 |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-01-2019 | 01-04-2018 |
| B | Date of end of reporting period | 31-03-2019 | 31-03-2019 |
| C | Whether results are audited or unaudited | Audited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 3 | Total profit before exceptional items and tax | 911.93 | 9666.48 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 911.93 | 9666.48 |
| 7 | Tax expense | | |
| 8 | Current tax | 580.84 | 3648.9 |
| 9 | Deferred tax | -993.35 | -993.35 |
| 10 | Total tax expenses | -412.51 | 2655.55 |
| 11 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 |
| 14 | Net Profit Loss for the period from continuing operations | 1324.44 | 7010.93 |
| 15 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 16 | Tax expense of discontinued operations | 0 | 0 |
| 17 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 19 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 |
| 21 | Total profit (loss) for period | 1324.44 | 7010.93 |
| 22 | Other comprehensive income net of taxes | 451.62 | 355.85 |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-01-2019 | 01-04-2018 |
| B | Date of end of reporting period | 31-03-2019 | 31-03-2019 |
| C | Whether results are audited or unaudited | Audited | Audited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 23 | Total Comprehensive Income for the period | 1776.06 | 7366.78 |
| 24 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 25 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0 | 0 |
| 26 | Details of equity share capital | | |
| | Paid-up equity share capital | 5139.76 | 5139.76 |
| | Face value of equity share capital | 10 | 10 |
| 27 | Details of debt securities | | |
| 28 | Reserves excluding revaluation reserve | | 41752.83 |
| 29 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | 2.58 | 14.33 |
| | Diluted earnings (loss) per share from continuing operations | 2.58 | 14.33 |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 |
| ii | Earnings per equity share | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 2.58 | 14.33 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 2.58 | 14.33 |
| 30 | Debt equity ratio | | |
| 31 | Debt service coverage ratio | | |
| 32 | Interest service coverage ratio | | |
| 33 | Disclosure of notes on financial results | | |

| Statement of Asset and Liabilities | |
|---|---------------------------------|
| Particulars | Current year ended (dd-mm-yyyy) |
| Date of start of reporting period | 01-04-2018 |
| Date of end of reporting period | 31-03-2019 |
| Whether results are audited or unaudited | Audited |
| Nature of report standalone or consolidated | Standalone |
| Assets | |
| 1 | Non-current assets |
| Property, plant and equipment | 9303.42 |
| Capital work-in-progress | 0 |
| Investment property | 674.39 |
| Goodwill | 0 |
| Other intangible assets | 0 |
| Intangible assets under development | 0 |
| Biological assets other than bearer plants | 0 |
| Investments accounted for using equity method | 0 |
| Non-current financial assets | |
| Non-current investments | 60625.19 |
| Trade receivables, non-current | 0 |
| Loans, non-current | 14849.48 |
| Other non-current financial assets | 1619.95 |
| Total non-current financial assets | 77094.62 |
| Deferred tax assets (net) | 0 |
| Other non-current assets | 271.9 |
| Total non-current assets | 87344.33 |
| 2 | Current assets |
| Inventories | 258.48 |
| Current financial asset | |
| Current investments | 2364.83 |
| Trade receivables, current | 17604.41 |
| Cash and cash equivalents | 89.65 |
| Bank balance other than cash and cash equivalents | 2847.71 |
| Loans, current | 4471.15 |
| Other current financial assets | 3882.32 |
| Total current financial assets | 31260.07 |
| Current tax assets (net) | 690.62 |
| Other current assets | 3889.89 |
| Total current assets | 36099.06 |

| Statement of Asset and Liabilities | | |
|--|---|---------------------------------|
| | Particulars | Current year ended (dd-mm-yyyy) |
| | Date of start of reporting period | 01-04-2018 |
| | Date of end of reporting period | 31-03-2019 |
| | Whether results are audited or unaudited | Audited |
| | Nature of report standalone or consolidated | Standalone |
| 3 | Non-current assets classified as held for sale | 0 |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | 0 |
| | Total assets | 123443.39 |
| Equity and liabilities | | |
| Equity | | |
| Equity attributable to owners of parent | | |
| | Equity share capital | 5139.76 |
| | Other equity | 49119.61 |
| | Total equity attributable to owners of parent | 54259.37 |
| | Non controlling interest | |
| | Total equity | 54259.37 |
| Liabilities | | |
| Non-current liabilities | | |
| Non-current financial liabilities | | |
| | Borrowings, non-current | 24008 |
| | Trade payables, non-current | 0 |
| | Other non-current financial liabilities | 0 |
| | Total non-current financial liabilities | 24008 |
| | Provisions, non-current | 773.76 |
| | Deferred tax liabilities (net) | 0 |
| | Deferred government grants, Non-current | 0 |
| | Other non-current liabilities | 2447.45 |
| | Total non-current liabilities | 27229.21 |
| Current liabilities | | |
| Current financial liabilities | | |
| | Borrowings, current | 13333.03 |
| | Trade payables, current | 7089.71 |
| | Other current financial liabilities | 16540.29 |
| | Total current financial liabilities | 36963.03 |
| | Other current liabilities | 1282.09 |
| | Provisions, current | 3709.69 |
| | Current tax liabilities (Net) | 0 |
| | Deferred government grants, Current | 0 |
| | Total current liabilities | 41954.81 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | 0 |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | 0 |
| | Total liabilities | 69184.02 |
| | Total equity and liabilities | 123443.39 |
| Disclosure of notes on assets and liabilities | | |

| Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results | | | |
|---|--|---|---|
| Particulars | | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period | | 01-01-2019 | 01-04-2018 |
| Date of end of reporting period | | 31-03-2019 | 31-03-2019 |
| Whether accounts are audited or unaudited | | Audited | Audited |
| Nature of report standalone or consolidated | | Standalone | Standalone |
| 1 | Segment Revenue (Income) | | |
| | (net sale/income from each segment should be disclosed) | | |
| 1 | FINANCE OPERATRION | 293.52 | 3211.9 |
| 2 | OIL AND LUBRICANTS | 4101.41 | 21840.93 |
| 3 | TRANSPOTATIONS LOGISTICS AND CONSTRUCTION | 22939.62 | 90198.18 |
| | Total Segment Revenue | 27334.55 | 115251.01 |
| | Less: Inter segment revenue | 0 | 0 |
| | Revenue from operations | 27334.55 | 115251.01 |
| 2 | Segment Result | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | |
| 1 | FINANCE OPERATRION | -323.12 | 1904.25 |
| 2 | OIL AND LUBRICANTS | 63.69 | 476.97 |
| 3 | TRANSPOTATIONS LOGISTICS AND CONSTRUCTION | 2419.48 | 12609.63 |
| | Total Profit before tax | 2160.05 | 14990.85 |
| | i. Finance cost | 0 | 0 |
| | ii. Other Unallocable Expenditure net off Unallocable income | 1248.11 | 5324.38 |
| | Profit before tax | 911.94 | 9666.47 |
| 3 | (Segment Asset - Segment Liabilities) | | |
| | Segment Asset | | |
| 1 | FINANCE OPERATRION | 86047.05 | 86047.05 |
| 2 | OIL AND LUBRICANTS | 1833.14 | 1833.14 |
| 3 | TRANSPOTATIONS LOGISTICS AND CONSTRUCTION | 29440.48 | 29440.48 |
| | Total Segment Asset | 117320.67 | 117320.67 |
| | Un-allocable Assets | 6122.72 | 6122.72 |
| | Net Segment Asset | 123443.39 | 123443.39 |
| 4 | Segment Liabilities | | |
| | Segment Liabilities | | |
| 1 | FINANCE OPERATRION | 40950.64 | 40950.64 |
| 2 | OIL AND LUBRICANTS | 137.03 | 137.03 |
| 3 | TRANSPOTATIONS LOGISTICS AND CONSTRUCTION | 23726.24 | 23726.24 |
| | Total Segment Liabilities | 64813.91 | 64813.91 |
| | Un-allocable Liabilities | 4370.11 | 4370.11 |
| | Net Segment Liabilities | 69184.02 | 69184.02 |
| | Disclosure of notes on segments | | |

