

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	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	31-08-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-08-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	31-08-2021 14:30
End date and time of board meeting	31-08-2021 19:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
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	29708.04	89315.65
	Other income	710.63	6778.89
	Total income	30418.67	96094.54
2	Expenses		
(a)	Cost of materials consumed	23116.83	61008.37
(b)	Purchases of stock-in-trade	1179.15	3522.42
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1101.9	-366.47
(d)	Employee benefit expense	1947.61	7108.31
(e)	Finance costs	4281.18	15206.12
(f)	Depreciation, depletion and amortisation expense	875.28	3648.08
(f)	Other Expenses		
1	Other Expenses	6491.57	14024.87
10			
	Total other expenses	6491.57	14024.87
	Total expenses	36789.72	104151.7

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	-6371.05	-8057.16
4	Exceptional items	1393.66	1393.66
5	Total profit before tax	-4977.39	-6663.5
7	Tax expense		
8	Current tax	680.63	1352.71
9	Deferred tax	135.44	157.47
10	Total tax expenses	816.07	1510.18
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	-5793.46	-8173.68
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	231.64	-40.01
21	Total profit (loss) for period	-5561.82	-8213.69

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	651.64	368.34
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-651.64	-368.34

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	01-01-2021	01-04-2020
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
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	-6213.46	-8582.03
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
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		111369.12
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-10.82	-15.98
	Diluted earnings (loss) per share from continuing operations	-10.82	-15.98
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	-10.82	-15.98
	Diluted earnings (loss) per share from continuing and discontinued operations	-10.82	-15.98
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	01-04-2020
Date of end of reporting period	31-03-2021
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	307291.91
Capital work-in-progress	0
Investment property	648.97
Goodwill	1884.82
Other intangible assets	6128.91
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	28527.33
Trade receivables, non-current	0
Loans, non-current	44108.59
Other non-current financial assets	4792.35
Total non-current financial assets	77428.27
Deferred tax assets (net)	0
Other non-current assets	109.27
Total non-current assets	393492.15
2 Current assets	
Inventories	3992.43
Current financial asset	
Current investments	8.93
Trade receivables, current	29811.58
Cash and cash equivalents	2396.25
Bank balance other than cash and cash equivalents	878.97
Loans, current	6517.36
Other current financial assets	9971.37
Total current financial assets	49584.46
Current tax assets (net)	0
Other current assets	3313.15
Total current assets	56890.04

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2020
	Date of end of reporting period	31-03-2021
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	450382.19
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	5139.76
	Other equity	113369.12
	Total equity attributable to owners of parent	118508.88
	Non controlling interest	46450.71
	Total equity	164959.59
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	89856.34
	Trade payables, non-current	0
	Other non-current financial liabilities	62.98
	Total non-current financial liabilities	89919.32
	Provisions, non-current	1991.4
	Deferred tax liabilities (net)	70405.07
	Deferred government grants, Non-current	0
	Other non-current liabilities	40910.92
	Total non-current liabilities	203226.71
Current liabilities		
Current financial liabilities		
	Borrowings, current	29202.42
	Trade payables, current	8753.45
	Other current financial liabilities	40864.56
	Total current financial liabilities	78820.43
	Other current liabilities	2547.7
	Provisions, current	827.76
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	82195.89
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	285422.6
	Total equity and liabilities	450382.19
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		01-01-2021	01-04-2020
Date of end of reporting period		31-03-2021	31-03-2021
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	FINANCE OPERATIONS	135.31	8589.46
2	TRADING OF OIL LUBRICANTS AND SPARES	1390.05	4020.25
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	15316.86	51622.05
4	GENERATION AND SUPPLY OF ELECTRICITY	8025.68	12253.89
5	MEDIA ACTIVITIES	3206.87	9116.37
6	COAL MINING AND TRADING	2343.9	10492.52
	Total Segment Revenue	30418.67	96094.54
	Less: Inter segment revenue	0	0
	Revenue from operations	30418.67	96094.54
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	FINANCE OPERATIONS	1751.13	9605.92
2	TRADING OF OIL LUBRICANTS AND SPARES	88.78	268.71
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	647.48	3210.57
4	GENERATION AND SUPPLY OF ELECTRICITY	-1426.99	-390.1
5	MEDIA ACTIVITIES	338.72	580.65
6	COAL MINING AND TRADING	-5399.47	-15279.21
	Total Profit before tax	-4000.35	-2003.46
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	977.05	4660.03
	Profit before tax	-4977.4	-6663.49
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	FINANCE OPERATIONS	27309.7	27309.7
2	TRADING OF OIL LUBRICANTS AND SPARES	5997.76	5997.76
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	30881.37	30881.37
4	GENERATION AND SUPPLY OF ELECTRICITY	9486.06	9486.06
5	MEDIA ACTIVITIES	9183.65	9183.65
6	COAL MINING AND TRADING	356530.73	356530.73
	Total Segment Asset	439389.27	439389.27
	Un-allocable Assets	7952.89	7952.89
	Net Segment Asset	447342.16	447342.16
4	Segment Liabilities		
	Segment Liabilities		
1	FINANCE OPERATIONS	42571.17	42571.17
2	TRADING OF OIL LUBRICANTS AND SPARES	6110.54	6110.54
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	17953.29	17953.29
4	GENERATION AND SUPPLY OF ELECTRICITY	5290.45	5290.45
5	MEDIA ACTIVITIES	2928.69	2928.69

6	COAL MINING AND TRADING	163496.44	163496.44
	Total Segment Liabilities	238350.58	238350.58
	Un-allocable Liabilities	44031.94	44031.94
	Net Segment Liabilities	282382.52	282382.52
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-6663.5
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	15285.66
	Adjustments for decrease (increase) in inventories	-380
	Adjustments for decrease (increase) in trade receivables, current	-4174.21
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1551.4
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-80.84
	Adjustments for other financial assets, current	-485.49
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-9435.2
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-325.89
	Adjustments for increase (decrease) in other non-current liabilities	3237.9
	Adjustments for depreciation and amortisation expense	3648.08
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	165.02
	Adjustments for provisions, non-current	199.65
	Adjustments for other financial liabilities, current	1623.43
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	548.21
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-7151.92
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-330.69
	Total adjustments for reconcile profit (loss)	3895.11
	Net cash flows from (used in) operations	-2768.39
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	2373.1
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-5141.49
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	5727.39
Purchase of property, plant and equipment	2399.11
Proceeds from sales of investment property	-1985.15
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	1.47
Interest received	167.47
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-302.6
Net cash flows from (used in) investing activities	1209.47
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	2000
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	6453.88
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	73.82
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-4799.55
Net cash flows from (used in) financing activities	3580.51
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-351.51

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-351.51
	Cash and cash equivalents cash flow statement at beginning of period	2747.76
	Cash and cash equivalents cash flow statement at end of period	2396.25

