

<b>General information about company</b>	
Scrip code	532029
NSE Symbol	
MSEI Symbol	
ISIN*	INE325D01025
Name of company	SINDHU TRADE LINKS LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	29-08-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-08-2022
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	29-08-2022 14:00
End date and time of board meeting	29-08-2022 21:05
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	30858.24	100698.5
	Other income	2489.8	4519.7
	<b>Total income</b>	<b>33348.04</b>	<b>105218.2</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	21047.21	64186
(b)	Purchases of stock-in-trade	865.6	3270.1
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-25.34	143.97
(d)	Employee benefit expense	2313.59	7673.12
(e)	Finance costs	5600.26	16934.91
(f)	Depreciation, depletion and amortisation expense	796.85	3157.52
<b>(f)</b>	<b>Other Expenses</b>		
1	OTHER EXPENSES	6822.78	13961.67
10			
	<b>Total other expenses</b>	<b>6822.78</b>	<b>13961.67</b>
	<b>Total expenses</b>	<b>37420.95</b>	<b>109327.29</b>

<b>Financial Results – Ind-AS</b>			
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<b>3</b>	<b>Total profit before exceptional items and tax</b>	-4072.91	-4109.09
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	-4072.91	-4109.09
<b>7</b>	<b>Tax expense</b>		
8	Current tax	-223.44	1717.48
9	Deferred tax	-384.02	-314.78
<b>10</b>	<b>Total tax expenses</b>	-607.46	1402.7
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	-3465.45	-5511.79
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	264.5	234.49
<b>21</b>	<b>Total profit (loss) for period</b>	-3200.95	-5277.3

<b>Financial Results – Ind-AS</b>			
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A	Date of start of reporting period	01-01-2022	01-04-2021
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
	<b>Total Amount of items that will not be reclassified to profit and loss</b>		
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	-2534.09	-2400.55
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
5	<b>Total Other comprehensive income</b>	2534.09	2400.55

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	-666.86	-2876.75
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	5139.76	5139.76
	Face value of equity share capital	1	1
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		111138.62
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	-0.62	-1.03
	Diluted earnings (loss) per share from continuing operations	-0.62	-1.03
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	-0.62	-1.03
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	-0.62	-1.03
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Statement of Asset and Liabilities</b>	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	314659.37
Capital work-in-progress	120.79
Investment property	636.26
Goodwill	1884.82
Other intangible assets	9114.03
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
<b>Non-current financial assets</b>	
Non-current investments	23524.38
Trade receivables, non-current	0
Loans, non-current	47522.96
Other non-current financial assets	2677.77
<b>Total non-current financial assets</b>	<b>73725.11</b>
Deferred tax assets (net)	0
Other non-current assets	485.26
<b>Total non-current assets</b>	<b>400625.64</b>
<b>2 Current assets</b>	
Inventories	4818.26
<b>Current financial asset</b>	
Current investments	13.85
Trade receivables, current	37312.8
Cash and cash equivalents	1721.51
Bank balance other than cash and cash equivalents	255.19
Loans, current	8444.88
Other current financial assets	5760.99
<b>Total current financial assets</b>	<b>53509.22</b>
Current tax assets (net)	0
Other current assets	3192.76
<b>Total current assets</b>	<b>61520.24</b>

<b>Statement of Asset and Liabilities</b>	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
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
<b>Total assets</b>	<b>462145.88</b>
<b>Equity and liabilities</b>	
<b>Equity</b>	
<b>Equity attributable to owners of parent</b>	
Equity share capital	5139.76
Other equity	113138.62
<b>Total equity attributable to owners of parent</b>	<b>118278.38</b>
Non controlling interest	46031.48
<b>Total equity</b>	<b>164309.86</b>
<b>Liabilities</b>	
<b>Non-current liabilities</b>	
<b>Non-current financial liabilities</b>	
Borrowings, non-current	109163.84
Trade payables, non-current	0
Other non-current financial liabilities	66.81
<b>Total non-current financial liabilities</b>	<b>109230.65</b>
Provisions, non-current	2414.68
Deferred tax liabilities (net)	71704.22
Deferred government grants, Non-current	0
Other non-current liabilities	33736.33
<b>Total non-current liabilities</b>	<b>217085.88</b>
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	
Borrowings, current	19260.44
Trade payables, current	14251.51
Other current financial liabilities	35924.33
<b>Total current financial liabilities</b>	<b>69436.28</b>
Other current liabilities	9872.17
Provisions, current	1441.69
Current tax liabilities (Net)	0
Deferred government grants, Current	0
<b>Total current liabilities</b>	<b>80750.14</b>
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
<b>Total liabilities</b>	<b>297836.02</b>
<b>Total equity and liabilities</b>	<b>462145.88</b>
<b>Disclosure of notes on assets and liabilities</b>	

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-01-2022	01-04-2021
Date of end of reporting period		31-03-2022	31-03-2022
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	FINANCE OPERATIONS	373.96	813.79
2	TRADING OF OIL LUBRICANTS AND SPARES	1242.71	3977.97
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	10674.39	45976.68
4	GENERATION AND SUPPLY OF ELECTRICITY	6780.09	11290.27
5	MEDIA ACTIVITIES	3666.48	13431.55
6	OVERSEAS COAL MINING AND TRADING	1511.77	4616.57
7	OIL DRILLING OPERATIONS	8670.41	22653.24
8	OTHER INCOME	428.23	2458.13
	<b>Total Segment Revenue</b>	<b>33348.04</b>	<b>105218.2</b>
	<b>Less: Inter segment revenue</b>	<b>0</b>	<b>0</b>
	<b>Revenue from operations</b>	<b>33348.04</b>	<b>105218.2</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	FINANCE OPERATIONS	-33.79	-321.22
2	TRADING OF OIL LUBRICANTS AND SPARES	-149.46	325.35
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	-758.21	6149.02
4	GENERATION AND SUPPLY OF ELECTRICITY	304.46	576.29
5	MEDIA ACTIVITIES	-78.03	281.32
6	OVERSEAS COAL MINING AND TRADING	-2886.98	-9303.83
7	OIL DRILLING OPERATIONS	30.63	36.14
8	OTHER INCOME	428.23	2458.13
	<b>Total Profit before tax</b>	<b>-3143.15</b>	<b>201.2</b>
	<b>i. Finance cost</b>	<b>0</b>	<b>0</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>929.76</b>	<b>4310.29</b>
	<b>Profit before tax</b>	<b>-4072.91</b>	<b>-4109.09</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	FINANCE OPERATIONS	27282.38	27282.38
2	TRADING OF OIL LUBRICANTS AND SPARES	4540.48	4540.48
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	31832.3	31832.3
4	GENERATION AND SUPPLY OF ELECTRICITY	7494.55	7494.55
5	MEDIA ACTIVITIES	11657.06	11657.06
6	OVERSEAS COAL MINING AND TRADING	375243.94	375243.94
7	OIL DRILLING OPERATIONS	936.38	936.38
8	OTHER INCOME	0	0
	<b>Total Segment Asset</b>	<b>458987.09</b>	<b>458987.09</b>
	<b>Un-allocable Assets</b>	<b>3158.79</b>	<b>3158.79</b>
	<b>Net Segment Asset</b>	<b>462145.88</b>	<b>462145.88</b>
<b>4</b>	<b>Segment Liabilities</b>		



<b>Segment Liabilities</b>			
1	FINANCE OPERATIONS	38372.77	38372.77
2	TRADING OF OIL LUBRICANTS AND SPARES	6365.7	6365.7
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	14550.71	14550.71
4	GENERATION AND SUPPLY OF ELECTRICITY	2655.04	2655.04
5	MEDIA ACTIVITIES	5768.06	5768.06
6	OVERSEAS COAL MINING AND TRADING	152616.92	152616.92
7	OIL DRILLING OPERATIONS	1127.56	1127.56
8	OTHER INCOME	0	0
	<b>Total Segment Liabilities</b>	221456.76	221456.76
	<b>Un-allocable Liabilities</b>	76379.26	76379.26
	<b>Net Segment Liabilities</b>	297836.02	297836.02
	<b>Disclosure of notes on segments</b>		

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2021
<b>B</b>	Date of end of reporting period	31-03-2022
<b>C</b>	Whether results are audited or unaudited	Audited
<b>D</b>	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	<b>Statement of cash flows</b>	
	<b>Cash flows from used in operating activities</b>	
	Profit before tax	-4109.09
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	14041.85
	Adjustments for decrease (increase) in inventories	-776.57
	Adjustments for decrease (increase) in trade receivables, current	-6811.29
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	605.48
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	4893.18
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	-94.75
	Adjustments for depreciation and amortisation expense	3157.52
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-203.18
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	551.04
	Adjustments for other financial liabilities, non-current	3983.89
	Adjustments for unrealised foreign exchange losses gains	-650.44
	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)	275.98
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-275.98
	<b>Total adjustments for reconcile profit (loss)</b>	18696.73
	<b>Net cash flows from (used in) operations</b>	14587.64
	Dividends received	-1.53
	Interest paid	0
	Interest received	-642.7
	Income taxes paid (refund)	458.7
	Other inflows (outflows) of cash	-554.88
	<b>Net cash flows from (used in) operating activities</b>	12929.83
	<b>Cash flows from used in investing activities</b>	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	3362.25
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	-2489.64
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	709.6
Purchase of property, plant and equipment	3450.89
Proceeds from sales of investment property	1863.53
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	1.53
Interest received	615.92
Income taxes paid (refund)	0
Other inflows (outflows) of cash	267.66
<b>Net cash flows from (used in) investing activities</b>	<b>-865.26</b>
<b>Cash flows from used in financing activities</b>	
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	0
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	-6161.59
Repayments of borrowings	3591.31
Payments of finance lease liabilities	-1772.35
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-4758.76
<b>Net cash flows from (used in) financing activities</b>	<b>-12739.31</b>
<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-674.74</b>

	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	-674.74
	Cash and cash equivalents cash flow statement at beginning of period	2396.25
	<b>Cash and cash equivalents cash flow statement at end of period</b>	1721.51

