

<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	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-11-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	14-11-2022 12:45
End date and time of board meeting	14-11-2022 15:00
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	Not applicable

<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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	24247.57	48797.71
	Other income	1553.53	3149.22
	<b>Total income</b>	<b>25801.1</b>	<b>51946.93</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	12561.13	27639.96
(b)	Purchases of stock-in-trade	2621.42	3933
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1381.01	-2940.66
(d)	Employee benefit expense	2203.17	4076.57
(e)	Finance costs	4832.48	7398.14
(f)	Depreciation, depletion and amortisation expense	772.42	1438.16
<b>(f)</b>	<b>Other Expenses</b>		
1	OTHER EXPENSES	7449.12	12700.02
10			
	<b>Total other expenses</b>	<b>7449.12</b>	<b>12700.02</b>
	<b>Total expenses</b>	<b>29058.73</b>	<b>54245.19</b>

<b>Financial Results – Ind-AS</b>			
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<b>3</b>	<b>Total profit before exceptional items and tax</b>	-3257.63	-2298.26
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	-3257.63	-2298.26
<b>7</b>	<b>Tax expense</b>		
8	Current tax	-61.03	382.81
9	Deferred tax	-399.45	-370.4
<b>10</b>	<b>Total tax expenses</b>	-460.48	12.41
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>	-2797.15	-2310.67
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	-295.22	-236.6
<b>21</b>	<b>Total profit (loss) for period</b>	-3092.37	-2547.27

<b>Financial Results – Ind-AS</b>			
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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>		
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	-5325.34	-16336.41
<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>		
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
<b>5</b>	<b>Total Other comprehensive income</b>	5325.34	16336.41

<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	01-07-2022	01-04-2022
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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>	2232.97	13789.14
<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	15419.29	15419.29
	Face value of equity share capital	1	1
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<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	-0.08	-0.04
	Diluted earnings (loss) per share from continuing operations	-0.08	-0.04
<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>	-0.08	-0.04
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	-0.08	-0.04
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	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	347367.45
Capital work-in-progress	120.79
Investment property	629.91
Goodwill	1884.82
Other intangible assets	3917.54
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	18567.16
Trade receivables, non-current	0
Loans, non-current	51049.61
Other non-current financial assets	2428.51
<b>Total non-current financial assets</b>	<b>72045.28</b>
Deferred tax assets (net)	0
Other non-current assets	516.07
<b>Total non-current assets</b>	<b>426481.86</b>
<b>2 Current assets</b>	
Inventories	8399.8
<b>Current financial asset</b>	
Current investments	13.85
Trade receivables, current	34747.71
Cash and cash equivalents	3063.85
Bank balance other than cash and cash equivalents	83.54
Loans, current	13418.98
Other current financial assets	6973.55
<b>Total current financial assets</b>	<b>58301.48</b>
Current tax assets (net)	0
Other current assets	5807.81
<b>Total current assets</b>	<b>72509.09</b>

<b>Statement of Asset and Liabilities</b>	
	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
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>498990.95</b>
<b>Equity and liabilities</b>	
<b>Equity</b>	
<b>Equity attributable to owners of parent</b>	
Equity share capital	15419.29
Other equity	120720.27
<b>Total equity attributable to owners of parent</b>	<b>136139.56</b>
Non controlling interest	46526.07
<b>Total equity</b>	<b>182665.63</b>
<b>Liabilities</b>	
<b>Non-current liabilities</b>	
<b>Non-current financial liabilities</b>	
Borrowings, non-current	125858.99
Trade payables, non-current	0
Other non-current financial liabilities	2066.81
<b>Total non-current financial liabilities</b>	<b>127925.8</b>
Provisions, non-current	2484.61
Deferred tax liabilities (net)	77358.24
Deferred government grants, Non-current	0
Other non-current liabilities	37512.57
<b>Total non-current liabilities</b>	<b>245281.22</b>
<b>Current liabilities</b>	
<b>Current financial liabilities</b>	
Borrowings, current	17569.73
Trade payables, current	16980.96
Other current financial liabilities	11778.71
<b>Total current financial liabilities</b>	<b>46329.4</b>
Other current liabilities	22881.64
Provisions, current	1833.06
Current tax liabilities (Net)	0
Deferred government grants, Current	0
<b>Total current liabilities</b>	<b>71044.1</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>316325.32</b>
<b>Total equity and liabilities</b>	<b>498990.95</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		01-07-2022	01-04-2022
Date of end of reporting period		30-09-2022	30-09-2022
Whether accounts are audited or unaudited		Unaudited	Unaudited
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 OPERATION	65.17	111.73
2	TRADING OF OIL LUBRICANTS AND SPARES	2707.25	4111
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	3207.79	12462
4	GENERATION AND SUPPLY OF ELECTRICITY	843.11	2201.65
5	MEDIA ACTIVITIES	3965.98	7697.18
6	OIL DRILLING OPERATIONS	1189.64	1904.83
7	OVERSEAS COAL MINING AND TRADING	12672.08	21230.07
8	OTHER INCOME	1150.08	2228.47
	<b>Total Segment Revenue</b>	25801.1	51946.93
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	25801.1	51946.93
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	FINANCE OPERATION	-1204.6	-1574.39
2	TRADING OF OIL LUBRICANTS AND SPARES	60.69	70.76
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	-34.43	1869.25
4	GENERATION AND SUPPLY OF ELECTRICITY	-399.46	-226.3
5	MEDIA ACTIVITIES	-415.98	-678.83
6	OIL DRILLING OPERATIONS	11.54	18.7
7	OVERSEAS COAL MINING AND TRADING	-1340.08	-1879.22
8	OTHER INCOME	1150.07	2228.46
	<b>Total Profit before tax</b>	-2172.25	-171.57
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	1085.4	2126.71
	<b>Profit before tax</b>	-3257.65	-2298.28
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	FINANCE OPERATION	19985.68	19985.68
2	TRADING OF OIL LUBRICANTS AND SPARES	5845.12	5845.12
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	33496.24	33496.24
4	GENERATION AND SUPPLY OF ELECTRICITY	6005.1	6005.1
5	MEDIA ACTIVITIES	10810.74	10810.74
6	OIL DRILLING OPERATIONS	418684.49	418684.49
7	OVERSEAS COAL MINING AND TRADING	193.03	193.03
8	OTHER INCOME	0	0
	<b>Total Segment Asset</b>	495020.4	495020.4
	<b>Un-allocable Assets</b>	3970.55	3970.55
	<b>Net Segment Asset</b>	498990.95	498990.95
<b>4</b>	<b>Segment Liabilities</b>		



<b>Segment Liabilities</b>			
1	FINANCE OPERATION	36559.51	36559.51
2	TRADING OF OIL LUBRICANTS AND SPARES	5698.95	5698.95
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	12246.87	12246.87
4	GENERATION AND SUPPLY OF ELECTRICITY	2017.3	2017.3
5	MEDIA ACTIVITIES	5569.6	5569.6
6	OIL DRILLING OPERATIONS	170832.32	170832.32
7	OVERSEAS COAL MINING AND TRADING	307.88	307.88
8	OTHER INCOME	0	0
	<b>Total Segment Liabilities</b>	233232.43	233232.43
	<b>Un-allocable Liabilities</b>	81092.91	81092.91
	<b>Net Segment Liabilities</b>	314325.34	314325.34
<b>Disclosure of notes on segments</b>			

<b>Cash flow statement, indirect</b>		
Particulars		6 months ended (dd-mm-yyyy)
<b>A</b>	Date of start of reporting period	01-04-2022
<b>B</b>	Date of end of reporting period	30-09-2022
<b>C</b>	Whether results are audited or unaudited	Unaudited
<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	-2298.26
	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	7261.87
	Adjustments for decrease (increase) in inventories	-3408.03
	Adjustments for decrease (increase) in trade receivables, current	2636.01
	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	-2617.83
	Adjustments for other financial assets, current	-5725.56
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	2788.97
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-4178.66
	Adjustments for increase (decrease) in other non-current liabilities	67.13
	Adjustments for depreciation and amortisation expense	1452.07
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-2.34
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-678.2
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	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)	3372.51
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	967.94
	<b>Net cash flows from (used in) operations</b>	-1330.32
	Dividends received	0
	Interest paid	0
	Interest received	-1411.23
	Income taxes paid (refund)	209.89
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	-2951.44

	<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	1406.46
	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	-9633.38
	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	42.24
	Purchase of property, plant and equipment	4003.6
	Proceeds from sales of investment property	10687.23
	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	211.03
	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	0
	Interest received	334.53
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-2328
	<b>Net cash flows from (used in) investing activities</b>	<b>13170.35</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	-4455.96
	Repayments of borrowings	0
	Payments of finance lease liabilities	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	4182.52
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-238.1

	<b>Net cash flows from (used in) financing activities</b>	-8876.58
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	1342.33
	<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>	1342.33
	Cash and cash equivalents cash flow statement at beginning of period	1721.52
	<b>Cash and cash equivalents cash flow statement at end of period</b>	3063.85

