



Sindhu Trade Links Limited

Regd. Office : 129, Transport Centre, Rohtak Road, Punjabi Bagh, New Delhi-110035

Ref. No. STLL/BSE/2021-22/35

Dated 10/11/21

To

The Manager (Listing),
B. S. E. Ltd.
Floor 25, P.J Towers,
Dalal Street,
Mumbai- 400001

Sub: Sindhu Trade Links Limited

Scrip Code: 532029

Intimation under Regulation 33 & 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015/ Outcome of the Board Meeting.

Sir,

In compliance with regulation 30 & 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, it is hereby informed that, the Board of Directors of the Company in its meeting held on 10TH November, 2021 has considered and approved the following matters:

1. Considered and Approved the Unaudited Financial Results of the Company for the Quarter & Half Year ended on 30th September, 2021 alongwith Statement of Assets & Liabilities as on 30th September, 2021.
2. Taken on record the Audit Report pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 submitted by the Statutory Auditors of the Company.

The Meeting commenced at 04.00 P.M. and concluded at 7.00 P.M

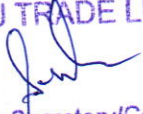
Please take the same on your record for the Company.

Thanking You,

Yours Faithfully,

For **Sindhu Trade Links Limited**

SINDHU TRADE LINKS LIMITED


Company Secretary/Compliance Officer
(Company Secretary)

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Sindhu Trade Links Limited,

1. We have reviewed the accompanying statement of standalone unaudited financial results of **M/s Sindhu Trade Links Limited** ('the Company') for the quarter ended 30th September 2021 and for the period from 01st April 2021 to 30th September 2021 (the statement), being submitted by the Company pursuant to the requirement of regulation 33 and regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's management and approved by the Company's board of directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of interim financial information performed by the independent auditor of the entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Divyank Khullar & Associates
Chartered Accountants
FRN: -025755N


Divyank Khullar
Proprietor
M. No. 528399
UDIN: 21528399AAAAJK3483

Date: 10th November 2021
Place: New Delhi

Sindhu Trade Links Limited

Regd. Office : 129 transport Centre Punjabi Bagh New Delhi -110035
CIN : L63020DL1992PLC121695 , Telephone No. : 0124 - 6913083 , Fax : 0124 - 6913090
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

Rs in Lakh

	STANDALONE					
	Quarter Ended			Half Year Ended	Half Year Ended	Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations					
(a)	12,467.05	16,180.10	12,921.06	28,647.15	26,442.55	66,851.59
(b)	307.06	610.19	4,751.17	917.25	4,854.64	5,739.46
	12,774.11	16,790.29	17,672.23	29,564.40	31,297.19	72,591.05
2	Expenses					
(a)	684.50	759.21	165.67	1,443.71	1,500.57	3,308.84
(b)	8,701.27	10,456.90	9,297.26	19,158.18	18,796.92	49,132.16
(c)	3.39	640.26	(30.52)	643.64	(58.87)	(703.82)
(d)	771.63	731.15	832.23	1,502.78	1,646.28	3,659.50
(e)	1,285.56	1,286.41	1,239.74	2,571.97	2,129.50	4,660.07
(f)	291.14	341.17	576.42	632.31	904.65	1,827.72
(g)	190.45	548.58	902.94	739.03	1,202.04	5,068.99
	11,927.93	14,763.68	12,983.73	26,691.62	26,121.09	66,953.46
3	846.17	2,026.61	4,688.50	2,872.78	5,176.10	5,637.59
4	Exceptional items					
5	846.17	2,026.61	4,688.50	2,872.78	5,176.10	7,031.25
6	Tax expense					
(a)	212.96	510.06	(8.74)	723.02	114.77	538.67
(b)						207.02
7	633.21	1,516.55	4,697.24	2,149.76	5,061.33	6,285.56
8	Other comprehensive income/(loss)					
items that will not be reclassified to profit and loss in subsequent period	32.70	32.70	439.03	65.40	878.05	130.79
Tax on above Income	(8.23)	(8.23)	(111.23)	(16.46)	(220.99)	(32.92)
	24.47	24.47	327.79	48.94	657.07	97.87
9	657.69	1,541.02	5,025.03	2,198.70	5,718.40	6,383.44
10	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76
11	65,054.16	64,372.02	56,472.03	65,054.16	56,472.03	62,855.47
12	Earnings per share (of Rs. 10 each) (not annualised)					
(a)	1.23	3.00	9.14	4.18	9.85	12.23
(b)	1.23	3.00	9.14	4.18	9.85	12.23

Notes on financial results:

- 1) The above results have been approved and taken on record by the Board of Directors at their meeting held on 10th November 2021
- 2) The unaudited Financial Results for the quarter ended on 30 September 2021 are prepared in accordance with the Indian Accounting Standard (IND-AS) under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant rules thereafter.
- 3) As per Ind AS 108, "Operating Segments", the Company has reported segment information under 5 segments i.e. 1) Transportation & Logistics 2) Oil & Lubricants 3) Finance & Investment 4) Generation & Supply of Electricity 5) Oil Drilling Operations
- 4) Other Comprehensive Income mainly comprises of remeasurement of defined benefit plans.
- 5) Figures of the previous quarter have been regrouped and reclassified to conform to the classification of current period, wherever considered necessary.

For and on behalf of the Board of Directors
Sindhu Trade Links Limited

Place :-New Delhi
Date:- 10.11.2021

Satya Pal Sindhu
Managing Director

SINDHU TRADE LINKS LIMITED
STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES AND CAPITAL EMPLOYED

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31st March 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
A. SEGMENT REVENUE						
Finance Operations	660.19	502.82	1,270.82	1,163.01	1,758.13	4,816.64
Oil , Lubricants & Spares	826.57	869.68	888.62	1,696.25	1,642.83	3,801.44
Transportations, logistics & Construction	10,033.18	12,850.30	10,784.06	22,883.48	23,041.59	51,627.22
Generation and supply of electricity	-	699.26	-	699.26	-	6,606.29
Oil Drilling Operations	947.10	1,258.04	-	2,205.14	-	-
Other income	307.06	610.19	4,728.75	917.25	4,854.64	5,739.46
Total	12,774.10	16,790.29	17,672.24	29,564.39	31,297.19	72,591.05
B. SEGMENT RESULTS						
Finance Operations	216.52	323.47	101.55	539.99	613.14	3,866.45
Oil , Lubricants & Spares	77.79	331.41	218.79	409.21	294.17	410.51
Transportations, logistics & Construction	1,530.34	2,047.95	753.27	3,578.30	1,543.64	3,210.57
Generation and supply of electricity	-	-	-	-	-	(1,535.66)
Oil Drilling Operations	-	-	-	-	-	-
Other income	307.07	610.18	4,854.64	917.25	4,854.64	5,739.46
Total	2,131.73	3,313.02	5,928.25	5,444.75	7,305.60	11,691.33
Less: Unallocable Expenses	1,285.57	1,286.40	1,239.74	2,571.97	2,129.50	4,660.07
Profit Before tax	846.16	2,026.62	4,688.51	2,872.78	5,176.10	7,031.26
C. SEGMENT ASSETS						
Finance Operations	96,779.12	98,461.93	97,164.10	96,779.12	97,164.10	99,290.41
Oil , Lubricants & Spares	3,069.82	3,086.51	2,178.31	3,069.82	2,178.31	1,556.70
Transportations, logistics & Construction	29,491.17	31,195.19	25,429.64	29,491.17	25,429.64	30,881.38
Generation and supply of electricity	3,326.28	8,962.66	-	3,326.28	-	3,362.26
Oil Drilling Operations	1,388.63	982.41	-	1,388.63	-	-
Total	1,34,055.02	1,42,688.69	1,24,772.05	1,34,055.02	1,24,772.05	1,35,090.75
Add: Unallocated Assets	1,653.88	1,136.45	2,976.50	1,653.88	2,976.50	1,662.80
Total Assets	1,35,708.90	1,43,825.15	1,27,748.55	1,35,708.90	1,27,748.55	1,36,753.55
D. SEGMENT LIABILITY						
Finance Operations	40,089.84	39,139.54	36,724.44	40,089.84	36,724.44	42,571.17
Oil , Lubricants & Spares	4,324.18	4,041.64	3,347.50	4,324.18	3,347.50	3,604.89
Transportations, logistics & Construction	14,334.35	20,320.74	19,742.37	14,334.35	19,742.37	17,953.31
Generation and supply of electricity	3,303.44	8,276.48	-	3,303.44	-	3,338.78
Oil Drilling Operations	1,526.10	982.41	-	1,526.10	-	-
Total	63,577.92	72,760.81	59,814.31	63,577.92	59,814.31	67,468.15
Add Unallocated Liabilities	1,937.09	1,552.56	1,261.14	1,937.09	1,261.14	1,290.17
Total Liability	65,515.01	74,313.37	61,075.45	65,515.01	61,075.45	68,758.32



(Rs. Lakh)

Particulars	As at 30th Sep 2021	As at 31st March 2021
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	4,696.45	5,265.23
Right to use	78.83	78.83
(c) Investment property	642.62	648.97
(d) Financial assets		
Investment	67,090.47	64,061.14
Loans	25,328.06	24,087.20
Other financial assets	2,436.15	1,027.97
(e) Deferred tax assets (Net)	231.21	247.67
(f) Other non current assets	16.81	16.81
Total non-current assets	1,00,520.60	95,433.81
(2) Current assets		
(a) Inventories	357.24	1,090.23
(b) Financial assets		
Trade receivables	24,206.72	24,425.06
Cash and cash equivalents	296.63	1,553.33
Other balances with banks	1,118.44	878.97
Loans	69.02	2,190.00
Investments	11.71	8.93
Other financial assets	6,346.19	8,660.56
(c) Other current assets	2,782.37	2,512.66
Total current assets	35,188.31	41,319.72
TOTAL ASSETS	1,35,708.91	1,36,753.55
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	5,139.76	5,139.76
(b) Other equity	65,054.16	62,855.47
(i) Capital reserve	76.47	76.47
(ii) Capital redemption reserve	12.00	12.00
(iii) Securities premium	7,312.49	7,312.49
(iv) General reserve	2,481.33	2,481.33
(v) Retained earning	55,171.87	52,973.18
Total equity	70,193.92	67,995.23
(2) Non-current liabilities		
(a) Financial liabilities		
Lease Liability	39.18	39.18
Borrowings	11,168.27	24,008.52
(b) Provisions	936.89	936.89
(c) Other non current liabilities	6,621.02	5,316.45
(3) Current liabilities		
(a) Financial liabilities		
Lease Liability	39.66	39.66
Borrowings	22,746.94	23,573.82
Trade payable		
Total Outstanding dues of Micro & Small Enterprise	935.96	1,118.98
Total Outstanding dues of creditors other than Micro & Small Enterprise	3,138.93	3,914.29
Other financial liabilities	18,402.96	8,198.86
(b) Other current liabilities	484.85	1,258.38
(c) Provisions	1,000.20	353.28
Total current liabilities	46,749.49	38,457.27
TOTAL EQUITY AND LIABILITIES	1,35,708.77	1,36,753.54

Sindhu Trade Links Ltd.
Statement of Assets and Liabilities - Standalone
Cash Flow Statement for the year ended 31 March 2021



(Rs. Lakh)

Particulars	For the year ended 30 Sep 2021	For the year ended 31 March 2020
Cash flow from operating activities		
Net Profit Before Tax as per Statement of Profit and Loss	2,872.78	7,852.69
Adjustment for :		
Depreciation and amortisation	632.31	2,627.50
Finance cost	2,571.97	4,873.43
Provision for gratuity expense	-	275.70
Profit/(Loss) on sale of other investment	-	1,363.99
Dividend Income	-	(1.89)
Profit on sale of asset	(232.37)	(244.11)
Unrealised Loss/(Gain) on non-current security deposits	-	(1.03)
Foreign exchange gain/(Loss)	(245.79)	(1,708.64)
Profit from Joint venture	-	(325.32)
Operating profit/(loss) before working capital changes	5,598.91	14,712.32
Adjustment for :		
Increase/ (Decrease) in other financial liabilities	10,204.10	2,032.17
Increase/ (Decrease) in other liabilities	(773.53)	(2,745.74)
Increase/ (Decrease) in trade payables	(2,077.35)	3,532.69
Decrease/ (Increase) in other assets	216.45	3,335.08
Decrease/ (Increase) in inventories	732.98	(65.11)
Decrease/ (Increase) in trade receivables	218.34	972.51
Decrease/ (Increase) in other current financial assets	4,435.36	(2,105.25)
Cash Generated from operations	18,555.27	19,668.66
Taxes paid (net)	618.49	1,801.05
Net cash flow from/(used in) operating activities	17,936.77	17,867.61
Cash from investing activities		
Payments for property, plant and equipment / capital work-in-progress	(101.68)	(613.77)
Proceeds from property, plant and equipment	273.95	311.66
Investment made in subsidiary	(3,029.33)	(101.85)
Investment made in associates	-	-
Investment made in others	-	(262.50)
loans given	245.79	(6,119.52)
Dividend received	-	1.89
Proceeds/(made) Bank deposits & other deposits	(1,647.65)	983.63
Investment sale in other	-	1,136.71
Net cash flow from/(used in) investing activities	(4,258.92)	(4,663.73)
Cash flow from financing activities		
Net proceeds of long-term and short-term borrowings	(13,667.14)	(8,296.08)
Repayment of security deposits & advance received	1,304.56	(449.44)
Finance cost paid	(2,571.97)	(4,866.79)
Interest on Lease hold payment	-	(6.63)
Lease hold Payment	-	(42.57)
Net cash flow from/(used in) financing activities	(14,934.55)	(13,661.51)
Net increase/ (decrease) in cash and cash equivalents	(1,256.70)	(457.63)
Cash and cash equivalents as at the beginning of the year	1,553.33	2,179.10
Cash and cash equivalents as at the end of the year (Refer note 13)	296.63	1,721.46

Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company pursuant to the Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Sindhu Trade Links Limited,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Sindhu Trade Links Limited ('the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the group'), and its share of the net profit/(loss) after tax and total comprehensive income/ (loss) of its associates and joint ventures for the quarter ended 30 September 2021 and for the period from 01 April 2021 to 30 September 2021 ('the statement'), being submitted by the Parent pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of interim financial information performed by the independent auditor of the entity', issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Subsidiaries

- M/s Hari Bhoomi Communications Private Limited
- M/s Indus Automotives Private Limited
- M/s Sudha Bio Power Private Limited
- M/s Param Mitra Resources Pte. Ltd.

Associates

- M/s Shyam Indus Power Solutions Private Limited
- M/s Param Mitra Investments Limited
- M/s Indus Best Mega Food Park Private Limited
- M/s Tandem Commercial Private Limited



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the management approved accounts referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. a) We did not review the interim financial information of 3 Indian subsidiaries of the Parent included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs 4713.25 lakh and Rs. 8624.30 lakhs for the quarter and half year ended 30 September 2021 respectively, total Profit before tax of Rs. 286.08 lakh and Rs. 340.34 Lakhs for the quarter and half year ended 30 September 2021, and total assets of Rs. 21274.22 lakh for the period ended 30 September 2021, as considered in the Statement. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
- b) We did not review the interim financial information of 1 Foreign subsidiary of the Parent included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs 3108.03 lakh and Rs. 5687.78 lakhs for the quarter and half year ended 30 September 2021 respectively, total Loss before tax of Rs. 3660.18 lakh and Rs. 7274.06 Lakhs for the quarter and half year ended 30 September 2021, and total assets of Rs. 361505.66 lakh for the period ended 30 September 2021, as considered in the Statement. This interim financial statements / financial information / financial results have not been reviewed by other auditors and are based on the management certified accounts. Our conclusion on the statement, in so far, as it relates to the amount and disclosures included in respect to this subsidiary in based solely on the financial results produced by the management.
- c) The consolidated unaudited financial results also include the group's share of Loss before tax of Rs. 6.67 lakh and 20.01 Lakhs for the quarter and half year ended 30 September 2021 of 4 associates, whose interim financial information have not been reviewed by us. This interim financial information has not been reviewed by their respective auditors and are based on the financial results certified by the respective management. Our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect to these associates, is based solely on the financial results produced by the management.

Our conclusion on the statement is modified in respect of the matters stated in para 6(b) and 6(c) above because these financial results are material to the group.

For Divyank Khullar & Associates

Chartered Accountants

FRN:-025755N




Divyank Khullar

Proprietor

M. No. 528399

UDIN: 21528399AAAAJL7346

Date: 10 November 2021

Place: New Delhi

Sindhu Trade Links Limited

Regd. Office : 129 transport Centre Punjabi Bagh New Delhi -110035
CIN : L63020DL1992PLC121695 , Telephone No. : 0124 - 6913083, Fax : 0124 - 6913083
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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2021

(Rs. In Lakhs)

		CONSOLIDATED					
		Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31st March 21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Revenue from operations	19,758.18	21,932.51	18,886.40	41,690.69	38,945.31	89,315.65
	(b) Other income	337.55	853.16	4,728.75	1,190.71	5,207.57	6,778.89
	Total income from operations	20,095.73	22,785.67	23,615.15	42,881.40	44,152.88	96,094.54
2	Expenses						
	(a) Purchases of stock in trade	739.55	787.31	216.95	1,526.86	1,581.07	3,522.42
	(b) Cost of materials and services consumed	13,197.06	14,238.02	11,704.38	27,435.07	24,048.68	61,008.37
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(349.71)	1,012.42	1,294.62	662.71	1,267.29	(366.47)
	(d) Employee benefits expenses	1,764.78	1,731.20	1,779.56	3,495.98	3,531.66	7,108.31
	(e) Finance cost	3,920.86	3,761.66	3,917.06	7,682.52	7,490.58	15,206.12
	(f) Depreciation and amortization expenses	849.31	677.46	968.74	1,526.76	1,813.56	3,648.08
	(g) Other expenses	2,501.82	2,110.63	3,242.87	4,612.44	5,614.48	14,024.87
	Total expenses	22,623.64	24,318.69	23,124.19	46,942.34	45,347.32	1,04,151.70
3	Profit/Loss before exceptional items and tax	(2,527.91)	(1,533.02)	490.96	(4,060.94)	(1,194.44)	(8,057.16)
4	Exceptional items						1,393.66
5	Share of net profit of associates and joint venture accounted under equity method	(6.67)	(13.34)	(263.49)	(20.01)	(181.10)	(40.01)
6	Profit/Loss before tax	(2,534.58)	(1,546.36)	227.47	(4,080.95)	(1,375.54)	(6,703.51)
7	Tax expense						
	(a) Current tax	266.26	518.55	58.61	784.81	367.61	1,034.23
	(b) Deferred tax	22.82	9.72	14.97	32.55	14.97	157.47
	(c) Income tax for earlier years	-	-	-	-	-	318.48
8	Net profit/Loss after tax	(2,823.66)	(2,074.63)	153.89	(4,898.31)	(1,758.13)	(8,213.69)
9	Other comprehensive income/(loss)						
	items that will not be reclassified to profit and loss in subsequent period	(161.75)	(49.30)	1,176.03	(211.05)	352.33	(298.20)
	Tax on above Income	40.71	12.41	(88.67)	53.12	(88.67)	(70.14)
	Other comprehensive income/(loss)	(121.04)	(36.89)	1,087.35	(157.93)	263.66	(368.34)
10	Total comprehensive income/(loss)	(2,944.71)	(2,111.54)	1,241.23	(5,056.25)	(1,494.48)	(8,582.03)
11	Paid-up equity share capital of Rs. 10 each	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76
12	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	1,11,712.09	1,19,067.83	72,804.80	1,11,712.09	72,804.80	1,11,369.12
13	Earnings per share (of Rs. 10 each) (not annualised)						
	(a) Basic	-3.19	-1.63	.30	-4.83	-3.42	-4.91
	(b) Diluted	-3.19	-1.63	.30	-4.83	-3.42	-4.91

Notes on financial results:

- 1) The above financial results have been reviewed by the Audit committee and approved by the Board of Directors at their meetings held on 10th November, 2021. The Limited Review under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors. The limited review report does not contain any observation which would have an impact on the results for the quarter ended 30th Sep, 2021.
- 2) The Unaudited Financial Results for the quarter ended on Sep 30th, 2021 are prepared in accordance with the Indian Accounting Standard (IND-AS) under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant rules thereafter.
- 3) As per Ind AS 108, "Operating Segments", the Company has reported segment information under 7 segments i.e. 1) Transportation, Logistics & Mining 2) Oil & Lubricants 3) Finance & Investment 4) Power Generation 5) Media Activities 6) Overseas Coal Mining & trading 7) Finance Operations
- 4) Other Comprehensive Income mainly comprises of remeasurement of defined benefit plans and gains and losses from translating the financial statement of foreign operations.
- 5) Figures of the previous quarter have been regrouped and reclassified to conform to the classification of current period, wherever considered necessary.

Place :- New Delhi
Date :- 10.11.2021

Satyapal Sindhu
Managing Director
DIN:-00218355

SINDHU TRADE LINKS LIMITED

SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED 30TH SEPTEMBER, 2021

CONSOLIDATED		(Rs. In Lakhs)					
Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended	
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
A. SEGMENT REVENUE							
Finance Operations	160.53	7.41	1,270.82	167.94	1,758.13	2,850.00	
Trading of Oil , Lubricants and spares	896.19	917.59	953.03	1,813.78	1,746.69	4,020.24	
Transportations, logistics , Mining & Construction	10,033.18	12,850.30	10,784.06	22,883.48	23,041.59	51,622.05	
Generation and supply of electricity	1,250.74	1,918.24	1,318.08	3,168.98	2,911.68	12,253.89	
Media Activities	3,306.88	2,639.02	2,241.07	5,945.90	3,428.98	9,116.37	
Oil Drilling Operations	947.10	1,258.04	-	2,205.14	-	-	
Overseas Coal Mining & Trading	3,163.57	2,341.91	1,966.43	5,505.48	6,058.26	10,492.51	
Other Income	337.55	853.16	5,081.68	1,190.71	5,207.57	5,739.46	
Total	20,095.74	22,785.67	23,615.16	42,881.40	44,152.90	96,094.52	
B. SEGMENT RESULTS	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
Finance Operations	216.52	323.47	227.44	539.99	613.14	3,866.45	
Trading of Oil , Lubricants and spares	79.84	329.50	190.28	409.34	232.15	268.71	
Transportations, logistics , Mining & Construction	1,530.36	2,047.93	753.27	3,578.30	1,543.64	3,210.57	
Generation and supply of electricity	53.04	161.91	359.83	214.95	983.45	(390.10)	
Media Activities	144.98	(110.87)	55.35	34.11	(1.13)	580.65	
Oil Drilling Operations	-	-	-	-	-	-	
Overseas Coal Mining & Trading	(3,604.64)	(3,851.73)	(4,584.23)	(7,456.37)	(7,643.75)	(15,279.17)	
Other Income	337.55	853.16	4,728.75	1,190.71	5,207.57	5,739.46	
Total	(1,242.34)	(246.62)	1,730.70	(1,488.97)	935.08	(2,003.43)	
Less: Unallocable Expenses	1,285.57	1,286.40	1,239.74	2,571.97	2,129.50	4,660.07	
Profit Before tax	(2,527.91)	(1,533.02)	490.96	(4,060.94)	(1,194.42)	(6,663.50)	
C. SEGMENT ASSETS	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
Finance Operations	30,282.67	34,989.05	26,812.14	30,282.67	26,812.14	27,309.70	
Trading of Oil , Lubricants and spares	7,428.66	7,502.19	6,348.32	7,428.66	6,348.32	5,997.76	
Transportations, logistics , Mining & Construction	29,491.17	31,195.19	25,429.64	29,491.17	25,429.64	30,881.37	
Generation and supply of electricity	8,651.42	14,439.75	5,080.91	8,651.42	5,080.91	9,486.06	
Media Activities	10,305.61	9,660.60	7,765.37	10,305.61	7,765.37	9,183.65	
Overseas Coal Mining & Trading	3,609,977.74	3,601,884.1	3,607,123.32	3,609,977.74	3,607,123.32	3,565,307.3	
Oil Drilling Operations	1,388.63	982.41	-	1,388.63	-	-	
Total	4,48,545.91	4,58,957.59	4,32,148.70	4,48,545.91	4,32,148.70	4,39,389.27	
Add: Unallocated Assets	3,538.69	3,021.26	5,910.79	3,538.69	5,910.79	7,952.89	
Total Assets	4,52,084.59	4,61,978.85	4,38,059.49	4,52,084.59	4,38,059.49	4,47,342.16	
D. SEGMENT LIABILITY	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	
Finance Operations	40,089.84	38,891.85	36,724.44	40,089.84	36,724.44	42,571.17	
Trading of Oil , Lubricants and spares	6,745.87	6,523.79	5,378.49	6,745.87	5,378.49	6,110.54	
Transportations, logistics , Mining & Construction	14,334.35	20,320.74	19,742.37	14,334.35	19,742.37	17,953.29	
Generation and supply of electricity	4,733.18	9,904.14	1,293.99	4,733.18	1,293.99	5,290.45	
Media Activities	4,818.22	4,444.90	4,793.10	4,818.22	4,793.10	2,928.69	
Overseas Coal Mining & Trading	1,42,938.41	1,37,703.68	1,30,957.49	1,42,938.41	1,30,957.49	1,63,496.44	
Oil Drilling Operations	1,526.10	982.41	-	1,526.10	-	-	
Total	2,15,185.98	2,18,771.51	1,98,889.88	2,15,185.98	1,98,889.88	2,38,350.58	
Add Unallocated Liabilities	73,044.90	72,978.25	74,468.36	73,044.90	74,468.36	44,031.94	
Total Liability	2,88,230.88	2,91,749.76	2,73,358.24	2,88,230.88	2,73,358.24	2,82,382.52	



(Rs in Lakhs)

Particulars	Note	As at 30-Sep-21	As at 31 March 2021
ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment	3	3,10,662.98	3,07,179.96
(b) Right to use	3	78.83	111.95
(c) Other intangible assets	3	6,148.49	6,128.91
(d) Investment property	4	642.62	648.97
(e) Goodwill	5	1,884.82	1,884.82
(f) Financial assets		-	
(i) Investments	6	28,516.62	28,527.33
(ii) Loans	7	44,661.70	44,108.59
(iii) Other financial assets	8	6,179.02	4,792.35
(g) Other non-current assets	9	107.20	109.27
Total non-current assets		3,98,882.27	3,93,492.16
(2) Current assets			
(a) Inventories	10	3,291.24	3,992.43
(b) Financial assets		-	
(i) Trade receivables	11	31,678.53	29,811.58
(ii) Cash and cash equivalents	12	1,398.69	2,396.25
(iii) Other bank balances	13	1,118.44	878.97
(iv) Loans	14	4,794.05	6,517.36
(v) Investments	15	11.71	8.93
(vi) Other financial assets	16	7,453.62	6,931.33
(c) Other current assets	17	3,456.05	3,313.15
Total current assets		53,202.33	53,850.00
TOTAL ASSETS		4,52,084.59	4,47,342.15
EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital	18	5,139.76	5,139.76
(b) Other equity	19	1,11,712.09	1,11,369.12
(i) Capital reserve			9,766.30
(ii) Other reserve			-
(iii) Capital redemption reserve			12.00
(iv) Securities premium			7,312.49
(v) Foreign currency translation reserve			14,935.83
(vi) General Reserve			2,481.33
(vii) Retained earning			76,861.17
Equity attributable to owners		1,16,851.84	1,16,508.88
Share Warrant			2,000.00
(c) Non -Controlling Interest		47,001.86	46,450.71
Total equity		1,63,853.71	1,64,959.59
(2) Non-current liabilities			
(a) Financial liabilities			
Lease Liability		62.98	62.98
(i) Borrowings	20	90,211.39	89,856.34
(b) Provisions	21	2,035.07	1,991.40
(c) Other non-current liabilities	22	34,745.84	40,910.92
(d) Deferred tax liabilities (Net)	23	71,107.83	70,405.07
Total non-current liabilities		1,98,163.10	2,03,226.70
(3) Current liabilities			
(a) Financial liabilities			
(i) Lease Liability		48.98	48.98
(ii) Borrowings	24	27,528.24	29,202.42
(iii) Trade payables	25	10,116.87	8,753.45
(iv) Other financial liabilities	26	48,507.64	37,775.54
(b) Other current liabilities	27	1,174.68	2,547.68
(c) Provisions	28	2,691.38	827.75
Total current liabilities		90,067.76	79,155.82
TOTAL EQUITY AND LIABILITIES		4,52,084.57	4,47,342.11

SINDHU TRADE LINKS LIMITED**Standalone Financial Statements****Consolidated Cash Flow Statement for the year ended 30th Sep 2021**

	For the year ended 30th Sep 2021
Cash flow from operating activities	
Net Profit Before Tax as per Statement of Profit and Loss	(4,060.96)
Adjustment for :	-
Depreciation and amortisation	1,605.32
Finance cost	7,816.10
Interest Income	(69.89)
Profit/(Loss) on sale of asset	(237.59)
Foreign exchange gain/(Loss)	(856.77)
Profit from joint venture	-
Operating profit/(loss) before working capital changes	4,196.21
Adjustment for :	
Increase/ (Decrease) in other financial liabilities	10,067.68
Increase/ (Decrease) in long term and short term provisions	(41.65)
Increase/ (Decrease) in other Non current Liabilities	1.65
Increase/ (Decrease) in other liabilities	(726.10)
Increase/ (Decrease) in trade payables	(307.68)
Decrease/ (Increase) in other assets	130.73
Decrease/ (Increase) in inventories	725.37
Decrease/ (Increase) in trade receivables	(1,599.65)
Decrease/ (Increase) in other current financial assets	1,437.00
Cash Generated from operations	13,883.56
Interest Income	5.00
Taxes paid (net)	976.60
Net cash flow from/(used in) operating activities	12,911.95
Cash from investing activities	
Payments for property, plant and equipment / capital work-in-progress	(1,363.31)
Proceeds from financial assets	38.90
Proceeds from property, plant and equipment	273.95
Interest Income	64.89
loans given	245.79
Decrease/ (increase) in long term loans and advances and other non-current assets	(1,647.65)
Net cash flow from/(used in) investing activities	(2,387.42)
Cash flow from financing activities	
Proceeds from issue of Share Warrants	-
Net proceeds from long-term and short-term borrowings	(10,794.61)
Share application money Received	98.25
Repayment of security deposits & advance received	1,304.56
Additional paid up capital	369.97
Capital Contribution form Non-Controlling Interest	458.56
Finance cost paid	(2,958.87)
Net cash flow from/(used in) financing activities	(11,522.14)
Net increase/ (decrease) in cash and cash equivalents	(997.61)
Cash and cash equivalents as at the beginning of the year	2,396.29
Cash and cash equivalents as at the end of the year	1,398.68