



129, Transport Centre, Rohtak Road, Punjabi Bagh, New Delhi-110035
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www.sindhutrade.com, CIN No. L63020DL1992PLC121695, email [id-corporatecompliance@sindhutrade.com](mailto:corporatecompliance@sindhutrade.com)

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 29th August, 2022 has considered and approved the following matters:

1. Considered and Approved the Audited Financial Results of the Company for the Quarter / Financial year ended on 31st March, 2022 alongwith Statement of Assets & Liabilities and Cash Flow Statement as on 31st March, 2022.
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.
3. Considered and Approved the Unaudited Financial Results of the Company for the Quarter ended on 30th June, 2022 alongwith Statement of Assets & Liabilities as on 30th June, 2022.
4. Taken on record the Limited Review Report pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 submitted by the Statutory Auditors of the Company.
5. Approval for Re-appointment of Director in place of Mr. Rudra Sen Sindhu (00006999) who retires by rotation and being eligible, offers himself for reappointment as Director of the Company.
6. Approval for Re-appointment of Director in place of Mrs. Usha Sindhu (00033930) who retires by rotation and being eligible, offers herself for reappointment as Director of the Company.



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7. Approval of Notice for calling Annual General Meeting on 28th September, 2022 for the Financial Year Ended on 31st March, 2022.
8. Director's Report for the Financial Year ended on 31st March, 2022.
9. Appointment of Scrutinizer for conducting e-voting process for the purpose of Annual General Meeting.
10. Appointment of NSDL for conducting the AGM through VC / OAVM.
11. Any other matter with the permission of the Chairman.

The Meeting commenced at 02.00 P.M. and concluded at 06.28 P.M

Please take the same on your record for the Company.

Thanking You,

Yours Faithfully,

For **Sindhu Trade Links Limited**

Satya Pal Sindhu
Managing Director



Sindhu Trade Links Limited

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

Ref. No.

Dated

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

Declaration in respect of Standalone Audit Report with unmodified opinion for the Financial Year ended on 31st March, 2022.

Sir,

In terms of Provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended vide notification dated 25th May, 2016 read with SEBI's circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s Divyank Khullar & Associates (ICAI Firm Registration No. 025755N) have issued Audit Report with unmodified opinion on the Standalone Audited Financial Results of the Company for the Financial Year ended on 31st March, 2022.

Kindly take the same on your record for the Company.

Thanking You,

Yours Faithfully,
For **Sindhu Trade Links Limited**

Satya Pal Sindhu
Managing Director
DIN No: 00218355

Independent Auditors' Report on Quarterly and year to date Audited Standalone Financial Results of Sindhu Trade Links Limited pursuant to the Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Sindhu Trade Links Limited

Opinion

We have audited the accompanying Statement of quarterly and year to date Standalone Financial Results of Sindhu Trade Links Limited ("the Company"), for the quarter and year ended 31st March, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section



133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing an opinion whether the company has adequate internal financial control with reference to financial statement in place and the operating effectiveness of such control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

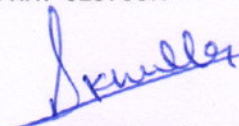
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended 31st March, 2022 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

For & on behalf of
M/s Divyank Khullar & Associates
Chartered Accountants
FRN:- 025755N


CA Divyank Khullar
Proprietor



M. No :- 528399
UDIN:- 22528399A@FXW@5594
Place:- New Delhi
Date :- 29/08/2021

Sindhu Trade Links Ltd

Regd. Office : 129 transport Centre Punjabi Bagh New Delhi -110035
CIN : L63020DL1992PLC121695 , Telephone No. : 011-43214321 , Fax : 011-43214321
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STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31ST MARCH, 2022

Rs in Lakh

		STANDALONE				
	Particulars	Quarter Ended			Year to date Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
1	Income from operations					
	(a) Revenue from operations	16,940.56	14,951.76	25,076.52	60,539.47	66,851.59
	(b) Other income	1,128.06	660.49	308.55	2,705.79	5,739.46
	Total income from operations	18,068.62	15,612.25	25,385.07	63,245.26	72,591.05
2	Expenses					
	(a) Purchases of stock in trade	828.06	840.27	1,110.76	3,112.04	3,308.84
	(b) Cost of materials and services consumed	16,764.32	8,698.51	19,606.35	44,621.01	49,132.16
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	111.70	(47.44)	(685.49)	707.90	(703.82)
	(d) Employee benefits expenses	1,199.48	728.34	1,477.40	3,430.59	3,659.50
	(e) Finance cost	929.75	808.53	1,627.62	4,310.25	4,660.07
	(f) Depreciation and amortization expenses	316.04	323.86	460.40	1,272.22	1,827.72
	(g) Other expenses	546.45	297.70	3,146.05	1,583.18	5,068.99
	Total expenses	20,695.80	11,649.77	26,743.09	59,037.19	66,953.45
3	Profit before exceptional items and tax	(2,627.18)	3,962.48	(1,358.02)	4,208.07	5,637.60
4	Exceptional items	-	-	1,393.65		1,393.65
5	Profit before tax	(2,627.18)	3,962.48	35.63	4,208.07	7,031.25
6	Tax expense					
	(a) Current tax	(669.24)	997.27	100.53	1,051.05	538.67
	(b) Deferred tax	(164.73)		207.02	(164.73)	207.02
7	Net profit after tax	(1,793.21)	2,965.21	(271.93)	3,321.75	6,285.56
8	Other comprehensive income/(loss)					
	items that will not be reclassified to profit and loss in subsequent period	(1,712.30)	32.69	(1,186.29)	(1,614.21)	130.79
	Tax on above Income	430.96	(8.23)	298.56	406.27	(32.92)
	Other comprehensive income/(loss)	(1,281.34)	24.46	(887.73)	(1,207.94)	97.87
9	Total comprehensive income/(loss)	(3,074.55)	2,989.67	(1,159.66)	2,113.81	6,383.43
10	Paid-up equity share capital of Rs. 1 each	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76
11	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	64,969.28	68,043.82	62,855.47	64,969.28	62,855.47
12	Earnings per share (of Rs. 1 each) (not annualised)					
	(a) Basic	-0.35	0.58	-0.05	0.65	1.22
	(b) Diluted	-0.35	0.58	-0.05	0.65	1.22

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 meeting held on 29th August, 2022. The Audit Report under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors. The Audit report does not contain any observation which would have an impact on the results for the quarter ended 31st March, 2022.
- 2) The Audited Financial Results for the quarter ended on 31 March 2022 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 and supply of Electricity 5) Oil Drilling Operations
- 4) Other Comprehensive Income mainly comprises of remeasurement of defined benefit plans and Change in fair value of equity instruments.
- 5) Figures of the previous quarter have been regrouped and reclassified to conform to the classification of current period, wherever considered necessary.
Earnings Per Share (EPS) for the has been calculated for equity shares having nominal value of Rs. 1/- each, as sub-division of nominal value of the shares from Rs. 10/- to Re. 1/- became effective post record date fixed for this purpose i.e. February 4, 2022. Earning per share has been recalculated by dividing Net Profit / Loss after Tax (7) by number of shares also for previous reported results to equalize the impact of Split of Shares
- 6)

For Sindhu Trade Links Limited

Date: 29.08.2022
Place: Gurugram

Satya Pal Sindhu
Managing Director

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

Particulars	Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31st March 2022	31st March 2021
	Audited	Unaudited	Audited	Audited	Audited
A. SEGMENT REVENUE					
Finance Operations	(1,122.37)	773.15	1,793.40	813.79	2,846.83
Oil , Lubricants & Spares	1,000.81	860.15	1,354.80	3,557.21	3,801.44
Transportations, logistics & Construction	10,698.87	12,418.81	15,322.03	46,001.16	51,627.22
Generation and supply of electricity	5,099.14	-	6,606.29	5,798.40	8,576.10
Oil Drilling Operations	1,511.77	899.66	-	4,616.57	-
Other income	880.40	660.49	308.55	2,458.13	5,739.46
Total	18,068.62	15,612.26	25,385.07	63,245.26	72,591.05
B. SEGMENT RESULTS					
Finance Operations	(1,530.71)	669.50	(567.23)	(321.22)	1,896.64
Oil , Lubricants & Spares	(319.54)	106.58	149.78	196.25	410.51
Transportations, logistics & Construction	(758.21)	3,328.93	647.48	6,149.02	3,210.57
Generation and supply of electricity	-	-	434.15	-	434.15
Oil Drilling Operations	30.63	5.51	-	36.14	-
Other income	880.40	660.48	308.55	2,458.13	5,739.46
Total	(1,697.43)	4,771.00	972.74	8,518.33	11,691.33
Less: Unallocable Expenses	929.75	808.54	937.09	4,310.26	4,660.07
Profit Before tax	(2,627.18)	3,962.46	35.65	4,208.07	7,031.26
C. SEGMENT ASSETS					
Finance Operations	95,005.11	96,069.32	99,290.41	95,005.11	99,290.41
Oil , Lubricants & Spares	1,089.56	1,746.08	1,556.70	1,089.56	1,556.70
Transportations, logistics & Construction	31,832.91	33,817.99	30,881.37	31,832.91	30,881.38
Generation and supply of electricity	1,801.83	3,325.80	3,362.26	1,801.83	3,362.26
Oil Drilling Operations	936.38	382.19	-	936.38	-
Total	1,30,665.79	1,35,341.38	1,35,090.74	1,30,665.79	1,35,090.75
Add: Unallocated Assets	1,366.29	1,973.09	1,662.80	1,366.29	1,662.80
Total Assets	1,32,032.08	1,37,314.47	1,36,753.54	1,32,032.08	1,36,753.55
D. SEGMENT LIABILITY					
Finance Operations	38,372.77	40,771.38	42,571.17	38,372.77	42,571.17
Oil , Lubricants & Spares	4,830.81	2,966.51	3,604.89	4,830.81	3,604.89
Transportations, logistics & Construction	14,550.71	13,626.86	17,953.29	14,550.71	17,953.31
Generation and supply of electricity	1,071.47	3,339.20	3,338.78	1,071.47	3,338.78
Oil Drilling Operations	1,127.56	530.62	-	1,127.56	-
Total	59,953.32	61,234.57	67,468.13	59,953.32	67,468.15
Add Unallocated Liabilities	1,969.72	2,896.31	1,290.17	1,969.72	1,290.17
Total Liability	61,923.04	64,130.88	68,758.30	61,923.04	68,758.32

Sindhu Trade Links Ltd.
STATEMENT OF ASSETS & LIABILITIES - STANDALONE
Balance Sheet As at 31st March 2022



(Rs. Lakh)

Particulars	As at	
	31st March 2022	31st March 2021
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,916.98	5,265.23
Right to use	97.30	78.83
(c) Investment property	636.26	648.97
(d) Financial assets		
Investment	63,601.01	64,061.16
Loans	24,571.31	24,087.20
Other financial assets	542.01	1,027.96
(e) Deferred tax assets (Net)	818.66	247.67
(f) Other non current assets	143.07	46.81
Total non-current assets	94,326.60	95,463.83
(2) Current assets		
(a) Inventories	321.71	1,090.21
(b) Financial assets		
Trade receivables	29,230.12	24,425.06
Cash and cash equivalents	470.67	1,553.33
Other balances with banks	255.19	878.97
Loans	-	2,160.00
Investments	13.85	8.93
Other financial assets	4,932.24	8,660.57
(c) Other current assets	2,481.70	2,512.65
Total current assets	37,705.48	41,289.72
TOTAL ASSETS	1,32,032.08	1,36,753.55
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	5,139.76	5,139.76
(b) Other equity	64,969.28	62,855.47
Total equity	70,109.04	67,995.23
(2) Non-current liabilities		
(a) Financial liabilities		
Lease Liability	49.78	39.18
Borrowings	31,292.98	14,991.80
(b) Provisions	805.04	936.89
(c) Other non current liabilities	1,860.18	5,316.45
(d) Deferred tax Liabilities (Net)	-	-
Total non current liabilities	34,007.98	21,284.32
(3) Current liabilities		
(a) Financial liabilities		
Lease Liability	47.52	39.66
Borrowings	9,823.35	32,590.56
Trade payable		
Total Outstanding dues of Micro & Small Enterprise	981.55	1,118.98
Total Outstanding dues of creditors other than Micro &	5,855.88	3,914.29
Other financial liabilities	9,300.27	8,198.85
(b) Other current liabilities	741.83	1,258.38
(c) Provisions	1,164.66	353.28
Total current liabilities	27,915.06	47,474.00
TOTAL EQUITY AND LIABILITIES	1,32,032.08	1,36,753.55



(Rs. Lakh)

Particulars	For the period ended 31st March 2022	For the period ended 31st March 2021
Income		
I Revenue from operation	60,539.47	66,634.54
II Other income	2,705.79	5,956.51
III Total income (I+II)	63,245.26	72,591.05
IV Expenses		
Cost of material and services consumed	44,621.01	49,132.16
Purchases of stock-in-trade	3,112.04	3,308.84
Changes in inventories of stock-in-trade & finished goods	707.90	(703.82)
Employee benefit expenses	3,430.59	3,659.50
Finance cost	4,310.25	4,660.07
Depreciation & Amortization	1,272.22	1,827.72
Other expenses	1,583.18	5,068.99
Total Expenses	59,037.19	66,953.46
V Profit/(loss) before exceptional items and Tax		-
Exceptional items		1,393.66
V Profit/(Loss) before tax (III-IV)	4,208.07	7,031.25
VI Tax expense:		
-Current tax	1,067.14	254.04
-Deferred tax charge/(credit)	(164.73)	207.02
-Income tax for earlier years	(16.09)	284.63
	886.32	745.69
VII Profit/ (Loss) for the year (V-VI)	3,321.75	6,285.56
VIII Other comprehensive income/(loss)		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	379.61	152.21
- Change in fair value of equity instruments through OCI	(1,993.82)	(21.42)
-Income tax relating to above item	406.27	(32.92)
	(1,207.94)	97.87
IX Total comprehensive income/(loss) for the year (VII-VIII)	2,113.81	6,383.44
Earning per equity share (Face value of Rs. 1 each)		
(1) Basic	0.65	1.22
(2) Diluted	0.65	1.22

Sindhu Trade Links Ltd.
STATEMENT OF ASSETS & LIABILITIES - STANDALONE
Cash Flow Statement for the year ended 31 March 2022



(Rs. Lakh)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Cash flow from operating activities		
Net Profit Before Tax as per Statement of Profit and Loss	4,208.07	7,031.25
Adjustment for :		
Depreciation and amortisation	1,272.22	1,827.72
Finance cost	4,310.25	4,660.07
Provision for gratuity expense	246.04	142.13
Profit/(Loss) on sale of other investment	(385.09)	
Dividend Income	(1.53)	(1.46)
Profit on sale of asset	(291.29)	(5,509.00)
Exceptional Items		(1,393.66)
Foreign exchange gain/(Loss)	(746.65)	555.09
Profit from Joint venture	(275.98)	(330.69)
Revaluation of Investments	(4.93)	
Operating profit/(loss) before working capital changes	8,331.11	6,981.45
Adjustment for :		
Increase/ (Decrease) in other financial liabilities	1,101.43	(215.62)
Increase/ (Decrease) in other liabilities	(516.54)	(755.87)
Increase/ (Decrease) in trade payables	1,804.16	(5,589.12)
Decrease/ (Increase) in other assets	30.96	(284.02)
Decrease/ (Increase) in inventories	768.51	(766.64)
Decrease/ (Increase) in trade receivables	(4,805.05)	(7,793.16)
Decrease/ (Increase) in other current financial assets	5,888.33	(2,725.28)
Cash Generated from operations	12,602.91	(11,148.24)
Taxes paid (net)	243.11	1,955.77
Net cash flow from/(used in) operating activities	12,359.80	(13,104.01)
Cash from investing activities		
Payments for property, plant and equipment / capital work-in-progress	(281.13)	(30.94)
Proceeds from property, plant and equipment	707.04	5,709.00
Investment made in subsidiary	(3,362.25)	-
Investment made in others	2,345.51	(2,059.00)
loans given	267.66	380.72
Dividend received	1.53	1.46
Proceeds/(made) Bank deposits & other deposits	1,013.47	(525.31)
Investment sale in associates	144.13	1,067.00
Net cash flow from/(used in) investing activities	835.96	4,542.93
Cash flow from financing activities		
Net proceeds of long-term and short-term borrowings	(6,466.03)	9,773.08
Repayment of security deposits & advance received	(3,456.28)	3,318.44
Finance cost paid	(4,307.83)	(4,650.43)
Interest on Lease hold payment	(2.41)	(9.63)
Lease hold Payment	(45.87)	(38.53)
Net cash flow from/(used in) financing activities	(14,278.42)	8,392.93
Net increase/ (decrease) in cash and cash equivalents	(1,082.66)	(168.16)
Cash and cash equivalents as at the beginning of the year	1,553.33	1,721.47
Cash and cash equivalents as at the end of the year	470.67	1,553.33



Sindhu Trade Links Limited

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

Ref. No.

Dated

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

Declaration in respect of Consolidated Audit Report with modified opinion for the Financial Year ended on 31st March, 2022.

Sir,

In terms of Provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended vide notification dated 25th May, 2016 read with SEBI's circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s Divyank Khullar & Associates (ICAI Firm Registration No. 025755N) have issued Audit Report with modified opinion on the Consolidated Audited Financial Results of the Company for the Financial Year ended on 31st March, 2022.

Kindly take the same on your record for the Company.

Thanking You,

Yours Faithfully,
For Sindhu Trade Links Limited

Satya Pal Sindhu
Managing Director
DIN No: 00218355

Independent Auditor's Report on the on the quarterly and year to date consolidated Financial Results of Sindhu Trade Links Limited Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
M/s Sindhu Trade Links Limited

1. We have audited the accompanying Statement of quarterly and year to date Consolidated Financial Results of M/s 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 year ended 31st March 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and the other financial information of joint operations of the Group, subsidiaries, associates and joint ventures referred to in paragraph 5 below, the Statement:

- a. includes the results of the following entities:

Subsidiaries

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

Associates

- a) M/s Shyam Indus Power Solutions Private Limited
- b) M/s Param Mitra Investments Limited
- c) M/s Indus Best Mega Food Park Private Limited
- d) M/s Tandem Commercial Private Limited

- b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c. We do not express an opinion on the accompanying consolidated financial statements of the Group. Because of the significance of the matter described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to

provide a basis for an audit opinion on these consolidated financial statements.

Basis of Disclaimer

We did not audit the financial statement of its foreign subsidiary whose financial statements reflect total assets of Rs 3,75,751.87 Lakh and net assets of Rs 1,22,258.11 Lakh as at 31 March 2022, total comprehensive loss of Rs 5,601.75 Lakh for the year ended on that date, as considered in the consolidated financial statements. These financial statements are unaudited and have been furnished to us by the management, our opinion on the consolidated financial statements in so far it relates to the amounts and disclosures included in respect of this subsidiary and our report, in so far as it relates to the aforesaid subsidiary, is based solely on such unaudited financial statement. Forming, disclaimer of opinion is based on the fact that these financial statements/financial information are material to the group and any adjustment upon audit by the respective auditor to the unaudited financial statements/Financial information could have consequential effects on the consolidated Financial statements.

3. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related consolidated financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ("Ind AS"), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.

The Parent Company's Board of Directors are responsible for the preparation and presentation of the Consolidated Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group including its associates and jointly controlled entities in accordance with the recognition and measurement principles as laid down in accordance with Indian Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended.

The respective Management and Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and of its associates and jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Directors of the Parent Company, as aforesaid.

In preparing the Consolidated Financial Results, the management and the Board of Directors of the companies included in the Group and of its associates and jointly controlled entities are responsible for assessing the respective entity's ability, to continue as a going concern, disclosing, as applicable,



matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the subsidiaries included in the Group and of its associates and jointly controlled entities is also responsible for overseeing the financial reporting process of each company

4. Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, is representations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entity included in the Consolidated Financial Result, which have been audited by the other auditor, such other auditor remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Parent Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in paragraph 5 below, is sufficient and appropriate to provide a basis for our audit opinion.

5. We did not audit the financial statements / financial information of 3 Indian subsidiaries included in the consolidated financial results, whose financial statements / financial information reflect total assets of Rs.22,087.03 Lakhs as at 31st March, 2022, total revenues from operation of Rs. 18,690.09 Lakhs, total net profit after tax of Rs. 778.70 lakhs, total comprehensive income of Rs. 370.56 Lakhs and cash flows of Rs.-144.04 Lakhs for the year ended on that date, as considered in the consolidated financial results. The consolidated financial results also include the Group's share of net loss of Rs. 295.13 Lakhs and total comprehensive income of Rs. Nil for the year ended 31st March, 2022, as considered in the consolidated financial results, in respect of 1 associate, whose financial statements / financial information have not been audited by us. These financial statements / financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, 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 2 and 4 above.

Our opinion on the Statement is not modified in respect of the above matters.

6. The consolidated financial results includes the unaudited financial statements/ financial information of 1 Foreign subsidiary, whose financial statements/ financial information reflect total assets of Rs. 3,75,751.87 Lakhs as at 31st March, 2022, total revenue from operations of Rs. 21,540.46 Lakhs, total net loss after tax of Rs. 9612.19 lakhs, total comprehensive loss of Rs. 5601.75 lakhs And net



cash flows of Rs. 551.91 for the year ended on that date, as considered in the consolidated financial results. The consolidated financial results also includes the Group's share of net profit after tax of Rs. 529.62 Lakhs and total comprehensive income of Rs. 6.19 for the year ended 31st March, 2022, as considered in the consolidated financial results, in respect of 3 associates, whose financial statements / financial information have not been audited by us. These financial statements/ financial information are unaudited and have been furnished to us by the Management and our opinion 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 such unaudited financial statements/financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements / financial information are material to the Group.

Our opinion on the Statement is modified in respect of the above matter, as reported in the opinion in Para 2 of this report.

7. The Statement includes the results for the quarter ended 31st March 2022 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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


CA Divyank Khullar
Proprietor

M. No :- 528399

UDIN :- 22528399A@FXGX6919



Place:- New Delhi

Date:- 29/08/2022

Particulars	As at	As at
	31 March 2022	31 March 2021
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,14,659.37	3,07,179.96
(b) Right to use asset	120.79	111.95
(d) Other intangible assets	9,114.03	6,128.92
(e) Investment property	636.26	648.97
(f) Goodwill	1,884.82	1,884.82
(g) Financial assets		
(i) Investments	23,524.38	28,527.33
(ii) Loans	47,522.96	45,983.39
(iii) Other financial assets	2,677.77	2,917.55
(g) Other non-current assets	485.26	109.27
Total non-current assets	4,00,625.64	3,93,492.16
(2) Current assets		
(a) Inventories	4,818.26	3,992.43
(b) Financial assets		
(i) Trade receivables	37,312.80	29,811.58
(ii) Cash and cash equivalents	1,721.51	2,396.25
(iii) Other balances with banks	255.19	878.97
(iv) Loans	8,444.88	6,517.36
(v) Investments	13.85	8.93
(vi) Other financial assets	5,760.99	6,931.33
(c) Other current assets	3,192.76	3,313.15
Total current assets	61,520.24	53,850.00
TOTAL ASSETS	4,62,145.88	4,47,342.16
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	5,139.76	5,139.76
(b) Other equity	1,11,138.62	1,11,369.12
(i) Capital reserve	10,021.51	9,766.30
(ii) Other reserve	-	-
(iii) Capital redemption reserve	12.00	12.00
(iv) Securities premium	7,312.49	7,312.49
(v) Foreign currency translation reserve	14,758.13	14,935.83
(vi) Non -Controlling Interest	-	-
(vii) General Reserve	2,481.33	2,481.33
(viii) Retained earning	76,553.16	76,861.17
Equity attributable to owners	1,16,278.38	1,16,508.88
Share Warrant	2,000.00	2,000.00
(c) Non -controlling interest	46,031.48	46,450.71
Total equity	1,64,309.86	1,64,959.59
(2) Non-current liabilities		
(a) Financial liabilities	-	-
Lease Liability	66.81	62.98
(i) Borrowings	1,09,163.84	89,856.34
(b) Provisions	2,414.68	1,991.40
(c) Other non-current liabilities	33,736.33	40,910.92
(d) Deferred tax liabilities (Net)	71,704.22	70,405.07
Total non-current liabilities	2,17,085.88	2,03,226.71
(3) Current liabilities		
(a) Financial liabilities		
(i) Lease Liability	53.98	48.98
(ii) Borrowings	19,260.44	40,651.63
(iii) Trade payables		
Total outstanding dues of micro & small enter	1,171.44	1,129.36
Total outstanding dues of creditors other than micro & small Enterprise	13,080.07	7,624.09
(iv) Other financial liabilities	35,870.35	26,326.33
(b) Other current liabilities	9,872.17	2,547.68
(c) Provisions	1,441.69	827.79
Total current liabilities	80,750.14	79,155.86
TOTAL EQUITY AND LIABILITIES	4,62,145.88	4,47,342.16



(Rs in Lakhs)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Income		
I Revenue from operation	1,00,698.50	89,315.65
II Other income	4,519.70	6,778.89
III Total income (I+II)	1,05,218.20	96,094.54
IV Expenses		
Cost of material and services consumed	64,186.00	61,008.37
Purchases of Stock in Trade	3,270.10	3,522.42
Changes in inventories of stock in trade & finished goods	143.97	(366.47)
Employee benefit expenses	7,673.12	7,108.31
Finance cost	16,934.91	15,206.12
Depreciation	3,157.52	3,648.08
Other expenses	13,961.67	14,024.87
Total Expenses	1,09,327.29	1,04,151.70
Profit/(loss) before exceptional items and Tax		
Exceptional items	-	1,393.66
V Profit/(loss) before share of net profit/(loss) of associates, joint ventures & tax (III-IV)	(4,109.09)	(6,663.50)
VI Share of net profit of associates and joint venture accounted under equity method	234.49	(40.01)
VII Profit before tax (V+VI)	(3,874.60)	(6,703.51)
VIII Tax expense:		
-Current tax	1,717.48	1,034.23
-Deferred tax charge/(credit)	(292.10)	157.47
-Income tax for earlier years	(22.68)	318.48
	1,402.70	1,510.18
IX Profit/ (Loss) for the year (VII-VIII)	(5,277.30)	(8,213.69)
X Other comprehensive income/(loss)		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	380.76	300.11
- Changes in Fair Value of Equity instruments measured at FVOCI	(2,540.38)	(21.42)
- Gains and losses from translating the financial statements of a foreign entity	4,010.45	(584.03)
- Share of other comprehensive income of investments accounted under equity method	6.19	7.14
- Bargain purchase gain	-	-
- Gain on loss of control	-	-
	1,857.02	(298.20)
- Income tax relating to above items that will not be reclassified to profit or loss	543.53	(70.14)
	2,400.55	(368.34)
XI Total comprehensive income/(loss) for the year (IX+X)	(2,876.75)	(8,582.03)
Net Profit after tax attributable to:		
Owners of the Company	(961.45)	(2,524.67)
Non-Controlling Interest	(4,315.85)	(5,689.03)
	(5,277.30)	(8,213.69)
Other Comprehensive income attributable to:		
Owners of the Company	1,823.45	(130.18)
Non-Controlling Interest	577.10	(238.17)
	2,400.55	(368.34)
Total Comprehensive income attributable to:		
Owners of the Company	862.00	(2,654.85)
Non-Controlling Interest	(3,738.75)	(5,927.20)
	(2,876.75)	(8,582.03)
Earning per equity share (Face value of Re. 1 each)		
(1) Basic	(1.03)	(1.60)
(2) Diluted	(1.03)	(1.60)

Sindhu Trade Links Ltd

Regd. Office : 129 transport Centre Punjabi Bagh New Delhi -110035
CIN : L63020DL1992PLC121695 , Telephone No. : 011-43214321
Email: corporatecompliance@sindhutrade.com , Website: www.sindhutrade.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31ST MARCH, 2022.

(Rs. In Lakhs)

		CONSOLIDATED				
		Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31st March 21
1	Income from operations	Audited	Unaudited	Audited	Audited	Audited
	(a) Revenue from operations	30,858.24	28,149.57	29,708.03	1,00,698.50	89,315.65
	(b) Other income	2,489.80	839.20	710.62	4,519.70	6,778.89
	Total income from operations	33,348.04	28,988.77	30,418.65	1,05,218.20	96,094.54
2	Expenses					
	(a) Purchases of stock in trade	865.60	877.64	1,179.15	3,270.10	3,522.42
	(b) Cost of materials and services consumed	21,047.21	15,703.71	23,116.83	64,186.00	61,008.37
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(25.34)	(493.41)	(1,101.90)	143.97	(366.47)
	(d) Employee benefits expenses	2,313.59	1,863.55	1,947.61	7,673.12	7,108.31
	(e) Finance cost	5,600.26	3,652.13	4,281.18	16,934.91	15,206.12
	(f) Depreciation and amortization expenses	796.85	833.91	875.28	3,157.52	3,648.08
	(g) Other expenses	6,822.78	2,526.44	6,491.56	13,961.67	14,024.87
	Total expenses	37,420.95	24,963.97	36,789.71	1,09,327.29	1,04,151.70
3	Profit/Loss before exceptional items and tax	(4,072.91)	4,024.80	(6,371.06)	(4,109.09)	(8,057.16)
4	Exceptional items			1,393.66		1,393.66
5	Share of net profit of associates and joint venture accounted under equity method	264.50	(10.00)	231.64	234.49	(40.01)
6	Profit/Loss before tax	(3,808.41)	4,014.80	(4,745.76)	(3,874.60)	(6,703.51)
7	Tax expense					
	(a) Current tax	(223.44)	1,156.11	362.15	1,717.48	1,034.23
	(b) Deferred tax	(361.34)	36.69	135.44	(292.10)	157.47
	(c) Income tax for earlier years	(22.68)	-	318.48	(22.68)	318.48
8	Net profit/Loss after tax	(3,200.95)	2,822.00	(5,561.83)	(5,277.30)	(8,213.69)
9	Other comprehensive income/(loss)					
	items that will not be reclassified to profit and loss in subsequent period	2,035.47	32.60	(676.76)	1,857.02	(298.20)
	Tax on above Income	498.62	(8.21)	25.14	543.53	(70.14)
	Other comprehensive income/(loss)	2,534.09	24.39	(651.62)	2,400.55	(368.34)
10	Total comprehensive income/(loss)	(666.86)	2,846.39	(6,213.45)	(2,876.75)	(8,582.03)
11	Paid-up equity share capital of Re. 1 each	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	1,11,138.62	1,14,839.52	1,11,369.12	1,11,138.62	1,11,369.12
13	Earnings per share (of Re. 1 each) (not annualised)					
	(a) Basic	-0.62	0.55	-1.08	-1.03	-1.60
	(b) Diluted	-0.62	0.55	-1.08	-1.03	-1.60

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 meeting held on 29th August, 2022. The Audit Report under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been carried out by the Statutory Auditors. The Audit report does not contain any observation which would have an impact on the results for the quarter ended 31st March, 2022.
- 2) The Audited Financial Results for the quarter ended on March 31st, 2022 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) Oil Drilling 7) Overseas Coal Mining & trading.
- 4) Other Comprehensive Income mainly comprises of remeasurement of defined benefit plans, Changes in Fair Value of Equity Instruments and Gains/ 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.
- 6) Earnings Per Share (EPS) for the quarter ended on March 31st 2022 and nine month ended December 31, 2021 has been calculated for equity shares having nominal value of Rs. 1/- each, as sub-division of nominal value of the shares from Rs. 10/- to Re. 1/- became effective post record date fixed for this purpose i.e. February 4, 2022. Earning per share has been recalculated by dividing Net Profit / Loss after Tax (7) by number of shares also for previous reported results to equalize the impact of Split of Shares

For Sindhu Trade Links Limited

Date: 29.08.2022
Place: Gurugram

Satya Pal Sindhu
Managing Director

SINDHU TRADE LINKS LIMITED
Consolidated Financial Statements
Cash Flow Statement for the year ended 31 March 2022



(Rs in Lakhs)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Cash flow from operating activities		
Net Profit Before Tax as per Statement of Profit and Loss	(4,109.09)	(6,663.50)
Adjustment for :		
Depreciation and amortisation	3,157.52	3,648.08
Finance cost	14,041.85	15,285.66
Provision for Expenses	298.96	199.65
Profit/(Loss) on sale of other investment	(385.09)	(151.93)
Provisions for reclamation	295.04	
Provision for Post-employment Benefit	175.95	91.44
(Reversal)/allowance for inventory obsolescence	-	-
Interest Income	(642.70)	(167.62)
Dividend Income	(1.53)	(1.46)
Exceptional item	-	(1,393.66)
Profit/(Loss) on sale of asset	(293.00)	(5,528.69)
Revaluation of Investments	(4.93)	-
Foreign exchange gain/(Loss)	(650.44)	548.21
Profit from joint venture	(275.98)	(330.69)
Operating profit/(loss) before working capital changes	11,606.56	5,535.48
Adjustment for :		
Increase/ (Decrease) in other financial liabilities	551.04	(325.89)
Increase/ (Decrease) in long term and short term provisions	(203.18)	165.02
Increase/ (Decrease) in other Non current Liabilities	(94.75)	3,237.90
Increase/ (Decrease) in other liabilities	3,983.89	1,623.43
Increase/ (Decrease) in trade payables	4,893.18	(9,435.20)
Decrease/ (Increase) in loans given	(76.72)	(80.84)
Decrease/ (Increase) in other assets	(289.11)	(485.49)
Decrease/ (Increase) in inventories	(776.57)	(380.00)
Decrease/ (Increase) in trade receivables	(6,811.29)	(4,174.21)
Decrease/ (Increase) in other current financial assets	605.48	1,551.40
Cash Generated from operations	13,388.53	(2,768.39)
Taxes paid (net)	458.70	2,370.18
Net cash flow from/(used in) operating activities (A)	12,929.83	(5,138.57)

SINDHU TRADE LINKS LIMITED
Consolidated Financial Statements
Cash Flow Statement for the year ended 31 March 2022



(Rs in Lakhs)

Particulars	For the year ended 31 March 2022	For the year ended 31 March 2021
Cash from investing activities		
Payments for property, plant and equipment / capital work-in-progress	(3,450.89)	(1,985.15)
Proceeds from financial assets	1,863.53	(2,399.11)
Proceeds from property, plant and equipment	709.60	5,727.39
Investment made in associates	144.13	-
Investment made in others	2,345.51	(2,059.00)
Decrease/ (increase) in long term loans and advances and other non-current assets	-	-
Investment made in subsidiary	(3,362.25)	-
Proceeds from sale of shares	-	-
Investment sale in associates	-	1,067.00
Investment sale in other	-	307.00
Loans given	267.66	382.40
Interest Income	615.92	167.47
Dividend received	1.53	1.46
Net cash flow from/(used in) investing activities (B)	(865.26)	1,209.47
Cash flow from financing activities		
Net proceeds from long-term and short-term borrowings	(6,161.59)	6,453.88
Proceeds from issue of Share Warrants	-	2,000.00
Share application money Received	(272.88)	1,629.35
Additional paid up capital	1,835.61	-
Capital Contribution from Non-Controlling Interest	269.95	(2,581.33)
Repayment of Finance Leases	(135.03)	(73.82)
Interest on Lease hold payment	(4.83)	(9.63)
Lease hold Payment	(55.50)	(39.80)
Repayment of security deposit & advance received	(3,456.28)	3,318.44
Repayment of convertible Loans	-	181.56
Finance cost paid	(4,758.76)	(7,298.13)
Net cash flow from/(used in) financing activities (C)	(12,739.31)	3,580.51
Net increase/ (decrease) in cash and cash equivalents(A+B+C)	(674.74)	(348.60)
Cash and cash equivalents as at the beginning of the year	2,396.25	2,744.85
Less:- Cash Balance transferred on sale of investment in subsidiary	-	-
	1,721.51	2,396.25
Cash and cash equivalents as at the end of the year (Refer note 12)		

The cash flow statement has been prepared in accordance with 'Indirect method' as set out in the Ind AS 7 on 'Statement of Cash Flows'.

As per our report of even date attached
For Divyank Khullar & Associates
Chartered Accountants
Firm Registration No.: 025755N

Divyank Khullar
Proprietor
Membership No.: 528399
Place: New Delhi
Date : 29/08/2022

For and on behalf of the Board of Directors

Satya Pal Sindhu
Managing Director
DIN: 00218355

Rudra Sen Sindhu
Director
DIN: 00006999

Vikas Hooda
Chief Financial Officer
PAN: AATPH4946B

Suchi Gupta
Company Secretary
M. No.: 26066

SINDHU TRADE LINKS LIMITED

SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH, 2022

CONSOLIDATED

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited
A. SEGMENT REVENUE					
Finance Operations	373.96	271.89	135.31	813.79	2,850.00
Trading of Oil , Lubricants and spares	1,242.71	921.48	1,390.05	3,977.97	4,020.24
Transportations, logistics , Mining & Construction	10,674.39	12,418.81	15,316.85	45,976.68	51,622.05
Generation and supply of electricity	6,780.09	1,341.20	8,025.68	11,290.27	12,253.89
Media Activities	3,666.48	3,819.18	3,206.87	13,431.55	9,116.37
Oil Drilling Operations	1,511.77	899.66	-	4,616.57	-
Overseas Coal Mining & Trading	8,670.41	8,477.36	2,343.90	22,653.24	10,492.51
Other Income	428.23	839.19	-	2,458.13	5,739.48
Total	33,348.04	28,988.77	30,418.65	1,05,218.20	96,094.54
B. SEGMENT RESULTS	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
Finance Operations	(33.79)	167.65	1,982.77	(321.22)	3,866.45
Trading of Oil , Lubricants and spares	(149.46)	65.47	88.78	325.35	268.71
Transportations, logistics , Mining & Construction	(758.21)	3,328.93	647.48	6,149.02	3,210.57
Generation and supply of electricity	304.46	56.88	(1,426.99)	576.29	(390.10)
Media Activities	(78.03)	325.24	338.72	281.32	580.65
Oil Drilling Operations	30.63	5.51	-	36.14	-
Overseas Coal Mining & Trading	(2,886.98)	44.45	(5,399.47)	(9,303.83)	(15,279.17)
Other Income	428.23	839.19	-	2,458.13	5,739.46
Total	(3,143.15)	4,833.32	(3,768.71)	201.20	(2,003.43)
Less: Unallocable Expenses	929.76	808.56	977.05	4,310.29	4,660.07
Profit Before tax	(4,072.91)	4,024.76	(4,745.76)	(4,109.09)	(6,663.50)
C. SEGMENT ASSETS	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
Finance Operations	27,282.38	29,311.69	27,309.70	27,282.38	27,309.70
Trading of Oil , Lubricants and spares	4,540.48	6,265.28	5,997.76	4,540.48	5,997.76
Transportations, logistics , Mining & Construction	31,832.30	33,817.99	30,881.37	31,832.30	30,881.37
Generation and supply of electricity	7,494.55	9,268.38	9,486.06	7,494.55	9,486.06
Media Activities	11,657.06	11,996.14	9,183.65	11,657.06	9,183.65
Overseas Coal Mining & Trading	3,75,243.94	3,66,152.97	3,56,530.73	3,75,243.94	3,56,530.73
Oil Drilling Operations	936.38	382.19	-	936.38	-
Total	4,58,987.09	4,57,194.64	4,39,389.27	4,58,987.09	4,39,389.27
Add: Unallocated Assets	3,158.79	3,983.02	7,952.89	3,158.79	7,952.89
Total Assets	4,62,145.88	4,61,177.66	4,47,342.16	4,62,145.88	4,47,342.16
D. SEGMENT LIABILITY	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
Finance Operations	38,372.77	40,771.38	42,571.17	38,372.77	42,571.17
Trading of Oil , Lubricants and spares	6,365.70	5,580.07	6,110.54	6,365.70	6,110.54
Transportations, logistics , Mining & Construction	14,550.71	13,626.86	17,953.29	14,550.71	17,953.29
Generation and supply of electricity	2,655.04	4,852.85	5,290.45	2,655.04	5,290.45
Media Activities	5,768.06	5,674.15	2,928.69	5,768.06	2,928.69
Overseas Coal Mining & Trading	1,52,616.92	1,46,180.53	1,63,496.44	1,52,616.92	1,63,496.44
Oil Drilling Operations	1,127.56	530.62	-	1,127.56	-
Total	2,21,456.76	2,17,216.46	2,38,350.58	2,21,456.76	2,38,350.58
Add Unallocated Liabilities	76,379.26	76,983.00	44,031.99	76,379.26	44,031.99
Total Liability	2,97,836.02	2,94,199.46	2,82,382.57	2,97,836.02	2,82,382.57

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 June 2022 (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 and in compliance with regulation 33 and 52 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. 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: 22528399A@FYFO8744



Date: 29/08/2022

Place: New Delhi

Sindhu Trade Links Ltd

Regd. Office : 129 transport Centre Punjabi Bagh New Delhi -110035
CIN : L63020DL1992PLC121695 , Telephone No. : 011-47634400 , Fax : 011-47634423
Email: corporatecompliance@sindhutrade.com , Website: www.sindhutrade.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH June, 2022.

Rs in Lakh

		STANDALONE			
		Quarter Ended		Year Ended	
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Income from operations				
	(a) Revenue from operations	11,381.63	16,940.56	16,180.10	60,539.47
	(b) Other income	1,078.39	1,128.06	610.19	2,705.79
	Total income from operations	12,460.02	18,068.62	16,790.29	63,245.26
2	Expenses				
	(a) Purchases of stock in trade	1,297.73	828.06	759.21	3,112.04
	(b) Cost of materials and services consumed	7,118.45	16,764.32	10,456.90	44,621.01
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(1.71)	111.70	640.26	707.90
	(d) Employee benefits expenses	656.89	1,199.48	731.15	3,430.59
	(e) Finance cost	1,041.29	929.75	1,286.41	4,310.25
	(f) Depreciation and amortization expenses	214.85	316.04	341.17	1,272.22
	(g) Other expenses	542.18	546.45	548.58	1,583.18
	Total expenses	10,869.68	20,695.80	14,763.68	59,037.19
3	Profit before exceptional items and tax	1,590.34	(2,627.18)	2,026.61	4,208.07
4	Exceptional items	-	-	-	-
5	Profit before tax	1,590.34	(2,627.18)	2,026.61	4,208.07
6	Tax expense				
	(a) Current tax	400.26	(669.24)	510.06	1,051.05
	(b) Deferred tax		(164.73)		(164.73)
7	Net profit after tax	1,190.08	(1,793.21)	1,516.55	3,321.75
8	Other comprehensive income/(loss)				
	items that will not be reclassified to profit and loss in subsequent period	-	(1,712.30)	32.70	(1,614.21)
	Tax on above Income	-	430.96	(8.23)	406.27
	Other comprehensive income/(loss)	-	(1,281.34)	24.47	(1,207.94)
9	Total comprehensive income/(loss)	1,190.08	(3,074.55)	1,541.01	2,113.81
10	Paid-up equity share capital of Rs. 1 each	15,419.29	5,139.76	5,139.76	5,139.76
11	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	55,879.83	64,969.28	64,372.02	64,969.28
12	Earnings per share (of Rs. 1 each) (not annualised)				
	(a) Basic	0.08	-0.35	0.30	0.65
	(b) Diluted	0.08	-0.35	0.30	0.65

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 29th August 2022
- 2) the unaudited Financial Results for the quarter ended on 30th June 2022 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) Oil Drilling 5) Generation & Supply of Electricity
- 4) During the quarter ended 30.06.2022, Company had issued Bonus shares in the ratio of 2:1 and the reserves were utilized for the issue of Bonus shares.
- 5) Figures of the previous quarter have been regrouped and reclassified to conform to the classification of current period, wherever considered necessary.
- 6) Earnings Per Share (EPS) has been calculated for equity shares having nominal value of Rs. 1/- each, as sub-division of nominal value of the shares from Rs. 10/- to Re. 1/- became effective post record date fixed for this purpose i.e. February 4, 2022. Earning per share has been recalculated by dividing Net Profit / Loss after Tax (7) by number of shares also for previous reported results to equalize the impact of Split of Shares

For Sindhu Trade Links Limited

Satya Pal Sindhu
Managing Director

Date: 29.08.2022

Place :-New Delhi

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

Particulars	Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31st March 2022
	Unaudited	Audited	Unaudited	Audited
A. SEGMENT REVENUE				
Finance Operations	46.56	(1,122.37)	502.82	813.79
Oil , Lubricants & Spares	1,365.66	1,000.81	869.68	3,557.21
Transportations, logistics & Construction	9,254.21	10,698.87	12,850.30	46,001.16
Generation and supply of electricity	-	5,099.14	699.26	5,798.40
Oil Drilling Income	715.19	1,511.77	1,258.04	4,616.57
Other income	1,078.40	880.40	610.19	2,458.13
Total	12,460.02	18,068.62	16,790.29	63,245.26
B. SEGMENT RESULTS				
Finance Operations	(369.79)	(1,530.71)	323.47	(321.22)
Oil , Lubricants & Spares	12.18	(319.54)	331.41	196.25
Transportations, logistics & Construction	1,903.68	(758.21)	2,047.94	6,149.02
Generation and supply of electricity	-	-	-	-
Oil Drilling Income	7.16	30.63	-	36.14
Other income	1,078.40	880.40	610.18	2,458.13
Total	2,631.63	(1,697.43)	3,313.01	8,518.33
Less: Unallocable Expenses	1,041.29	929.75	1,286.40	4,310.26
Profit Before tax	1,590.34	(2,627.18)	2,026.61	4,208.07
C. SEGMENT ASSETS				
Finance Operations	93,513.95	95,005.11	98,461.93	95,005.11
Oil , Lubricants & Spares	1,826.27	1,089.56	3,086.51	1,089.56
Transportations, logistics & Construction	33,677.95	31,832.91	31,195.19	31,832.91
Generation and supply of electricity	1,102.51	1,801.83	8,962.66	1,801.83
Oil Drilling	188.61	936.38	982.41	936.38
Total	1,30,309.29	1,30,665.79	1,42,688.70	1,30,665.79
Add: Unallocated Assets	2,071.59	1,366.29	1,136.45	1,366.29
Total Assets	1,32,380.88	1,32,032.08	1,43,825.15	1,32,032.08
D. SEGMENT LIABILITY				
Finance Operations	38,461.19	38,372.77	39,139.54	38,372.77
Oil , Lubricants & Spares	4,175.76	4,830.81	4,041.64	4,830.81
Transportations, logistics & Construction	14,696.22	14,550.71	20,320.74	14,550.71
Generation and supply of electricity	1,071.47	1,071.47	8,276.48	1,071.47
Oil drilling	294.96	1,127.56	982.41	1,127.56
Total	58,699.60	59,953.32	72,760.81	59,953.32
Add Unallocated Liabilities	2,382.17	1,969.72	1,552.56	1,969.72
Total Liability	61,081.77	61,923.04	74,313.37	61,923.04



(Rs. Lakh)

Particulars	As at	As at
	30th June 2022	31st March 2022
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,696.60	3,916.98
Right to use	97.30	97.30
(c) Investment property	633.08	636.26
(d) Financial assets		
Investment	62,588.91	63,601.01
Loans	25,585.80	24,571.31
Other financial assets	551.13	542.01
(e) Deferred tax assets (Net)	818.66	818.66
(f) Other non current assets	143.06	143.07
Total non-current assets	94,114.54	94,326.60
(2) Current assets		
(a) Inventories	328.20	321.71
(b) Financial assets		
Trade receivables	24,988.52	29,230.12
Cash and cash equivalents	444.25	470.67
Other balances with banks	184.09	255.19
Loans	-	-
Investments	13.85	13.85
Other financial assets	7,378.39	4,932.24
(c) Other current assets	4,929.04	2,481.70
Total current assets	38,266.34	37,705.48
TOTAL ASSETS	1,32,380.88	1,32,032.08
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	15,419.29	5,139.76
(b) Other equity	55,879.83	64,969.28
Total equity	71,299.12	70,109.04
(2) Non-current liabilities		
(a) Financial liabilities		
Lease Liability	49.78	49.78
Borrowings	28,547.01	31,292.98
(b) Provisions	805.04	805.04
(c) Other non current liabilities	4,069.67	1,860.18
(d) Deferred tax Liabilities (Net)	-	-
Total non current liabilities	33,471.50	34,007.98
(3) Current liabilities		
(a) Financial liabilities		
Lease Liability	47.52	47.52
Borrowings	11,602.19	9,823.35
Trade payable		
Total Outstanding dues of Micro & Small Enterprise	935.96	981.55
Total Outstanding dues of creditors other than Micro & Small Enterprise	5,079.71	5,855.88
Other financial liabilities	7,664.21	9,300.27
(b) Other current liabilities	703.54	741.83
(c) Provisions	1,577.14	1,164.66
Total current liabilities	27,610.27	27,915.06
TOTAL EQUITY AND LIABILITIES	1,32,380.89	1,32,032.08

Sindhu Trade Links Ltd.
Standalone Financial Statements
INCOME STATEMENT AS ON 30TH JUNE 2022 STANDALONE



(Rs. Lakh)

Particulars	For the period ended 30th June 2022	For the period ended 31st March 2022
Income		
I Revenue from operation	11,381.63	60,539.47
II Other income	1,078.39	2,705.79
III Total income (I+II)	12,460.02	63,245.26
IV Expenses		
Cost of material and services consumed	7,118.45	44,621.01
Purchases of stock-in-trade	1,297.73	3,112.04
Changes in inventories of stock-in-trade & finished goods	(1.71)	707.90
Employee benefit expenses	656.89	3,430.59
Finance cost	1,041.29	4,310.25
Depreciation & Amortization	214.85	1,272.22
Other expenses	542.18	1,583.18
Total Expenses	10,869.68	59,037.19
V Profit/(loss) before exceptional items and Tax		
Exceptional items		
V Profit/(Loss) before tax (III-IV)	1,590.34	4,208.07
VI Tax expense:		
-Current tax	400.26	1,067.14
-Deferred tax charge/(credit)	-	(164.73)
-Income tax for earlier years	-	(16.09)
	400.26	886.32
VII Profit/ (Loss) for the year (V-VI)	1,190.08	3,321.75
VIII Other comprehensive income/(loss)		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	-	379.61
- Change in fair value of equity instruments through OCI	-	(1,993.82)
-Income tax relating to above item	-	406.27
	-	(1,207.95)
IX Total comprehensive income/(loss) for the year (VII-VIII)	1,190.08	2,113.80
Earning per equity share (Face value of Rs. 1 each)		
(1) Basic	0.08	0.65
(2) Diluted	0.08	0.65

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 June 2022 ('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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. 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 No. CIR/CFD/CMDI/44/2019 dated March 29, 2019, 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 from operations of Rs 5049.69 lakh for the quarter ended 30 June 2022, total Profit before tax of Rs. -91.80 lakh for the quarter ended 30 June 2022, and total assets of Rs. 21243.47 lakh for the period ended 30 June 2022, 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 from operations of Rs 8118.83 lakh for the quarter ended 30 June 2022, total Loss before tax of Rs. 539.14 lakh for the quarter ended 30 June 2022, and total assets of Rs. 396701.14 lakh as on 30 June 2022, 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 is 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. 58.62 lakh for the quarter ended 30 June 2022 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: 22528399A@FY0L5518

Date: 29/08/2022

Place: New Delhi

Sindhu Trade Links Ltd

Regd. Office : 129 transport Centre Punjabi Bagh New Delhi -110035
CIN : L63020DL1992PLC121695 , Telephone No. : 011-47634400 , Fax : 011-47634423
Email: corporatecompliance@sindhutrade.com , Website: www.sindhutrade.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2022

(Rs. In Lakhs)

		CONSOLIDATED			
		Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Un-audited	Audited	Un-audited	Audited
1	Income from operations				
	(a) Revenue from operations	24,550.14	30,858.24	21,932.51	1,00,698.50
	(b) Other income	1,595.69	2,489.80	853.16	4,519.70
	Total income from operations	26,145.83	33,348.04	22,785.67	1,05,218.20
2	Expenses				
	(a) Purchases of stock in trade	1,311.58	865.60	14,238.02	3,270.10
	(b) Cost of materials and services consumed	15,078.83	21,047.21	787.31	64,186.00
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(1,559.65)	(25.32)	1,012.42	143.97
	(d) Employee benefits expenses	1,873.40	2,313.59	1,731.20	7,673.12
	(e) Finance cost	2,565.66	5,600.26	3,761.66	16,934.91
	(f) Depreciation and amortization expenses	665.74	796.85	677.46	3,157.52
	(g) Other expenses	5,250.90	6,822.78	2,110.63	13,961.67
	Total expenses	25,186.46	37,420.95	24,318.70	1,09,327.29
3	Profit before exceptional items and tax	959.37	(4,072.91)	(1,533.03)	(4,109.09)
4	Exceptional items				
5	Share of net profit of associates and joint venture accounted under equity method	58.62	264.50	(13.34)	234.49
6	Profit before tax	1,017.99	(3,808.41)	(1,546.37)	(3,874.60)
7	Tax expense				
	(a) Current tax	443.84	(223.44)	518.55	1,717.48
	(b) Deferred tax	29.05	(361.34)	9.72	(292.10)
	(c) Income tax for earlier years		(22.68)	-	(22.68)
8	Net profit after tax	545.10	(3,200.95)	(2,074.64)	(5,277.30)
9	Other comprehensive income/(loss) items that will not be reclassified to profit and loss in subsequent period				
	items that will not be reclassified to profit and loss in subsequent period	14,714.39	2,035.47	(49.30)	1,857.02
	Tax on above Income	(3,703.32)	498.62	12.41	543.53
	Other comprehensive income/(loss)	11,011.07	2,534.09	(36.89)	2,400.55
10	Total comprehensive income/(loss)	11,556.17	(666.86)	(2,111.55)	(2,876.75)
11	Paid-up equity share capital of Rs. 1 each	15,419.29	5,139.76	5,139.76	5,139.76
12	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	1,14,972.55	1,11,138.62	1,19,067.83	1,11,138.62
13	Earnings per share (of Rs. 1 each) (not annualised)				
	(a) Basic	0.04	0.62	-0.30	-1.03
	(b) Diluted	0.04	0.62	-0.30	-1.03

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 29th August, 2022. 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 June, 2022.
- 2) the Unaudited Financial Results for the quarter ended on June 30th, 2022 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) Oil Drilling 7) Overseas Coal Mining & trading.
- 4) Figures of the previous quarter have been regrouped and reclassified to conform to the classification of current period, wherever considered necessary.
- 5) During the quarter ended 30.06.2022, Company had issued Bonus shares in the ratio of 2:1 and the reserves were utilized for the issue of Bonus shares.

For Sindhu Trade Links Limited

Date: 29.08.2022

Place :-New Delhi

Satya Pal Sindhu
Managing Director

SINDHU TRADE LINKS LIMITED

CONSOLIDATED

SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED 30TH JUNE, 2022

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Un-audited	Audited	Un-audited	Audited
A. SEGMENT REVENUE				
Finance Operations	46.56	373.96	7.41	813.79
Trading of Oil , Lubricants and spares	1,403.75	1,242.71	917.59	3,977.97
Transportations, logistics , Mining & Construction	9,254.21	10,674.39	12,850.30	45,976.68
Generation and supply of electricity	1,358.54	6,780.09	1,918.24	11,290.27
Media Activities	3,731.20	3,666.48	2,639.02	13,431.55
Oil Drilling Operations	715.19	1,511.77	1,258.04	4,616.57
Overseas Coal Mining & Trading	8,557.99	8,670.41	2,341.91	22,653.24
Other Income	1,078.39	428.23	853.16	2,458.13
Total	26,145.83	33,348.04	22,785.67	1,05,218.20
B. SEGMENT RESULTS	30.06.2022	31.03.2022	30.06.2021	31.03.2022
Finance Operations	(369.79)	(33.79)	323.47	(321.22)
Trading of Oil , Lubricants and spares	10.07	(149.46)	329.50	325.35
Transportations, logistics , Mining & Construction	1,903.68	(758.21)	2,047.94	6,149.02
Generation and supply of electricity	173.16	304.46	161.91	576.29
Media Activities	(262.85)	(78.03)	(110.87)	281.32
Overseas Coal Mining & Trading	(539.14)	(2,886.98)	(3,851.73)	(9,303.83)
Oil Drilling Operations	7.16	30.63	-	36.14
Other Income	1,078.39	428.23	853.16	2,458.13
Total	2,000.68	(3,143.15)	(246.63)	201.20
Less: Unallocable Expenses	1,041.31	929.76	1,286.40	4,310.29
Profit Before tax	959.37	(4,072.91)	(1,533.03)	(4,109.09)
C. SEGMENT ASSETS	30.06.2022	31.03.2022	30.06.2021	31.03.2022
Finance Operations	26,634.96	27,282.38	34,989.05	27,282.38
Trading of Oil , Lubricants and spares	5,046.10	4,540.48	7,502.19	4,540.48
Transportations, logistics , Mining & Construction	33,677.95	31,832.30	31,195.19	31,832.30
Generation and supply of electricity	6,688.17	7,494.55	14,439.75	7,494.55
Media Activities	11,153.32	11,657.06	9,660.60	11,657.06
Overseas Coal Mining & Trading	3,96,193.22	3,75,243.94	3,60,188.41	3,75,243.94
Oil Drilling Operations	188.61	936.38	982.41	936.38
Total	4,79,582.33	4,58,987.09	4,58,957.59	4,58,987.09
Add: Unallocated Assets	3,045.53	3,158.79	3,021.26	3,158.79
Total Assets	4,82,627.86	4,62,145.88	4,61,978.85	4,62,145.88
D. SEGMENT LIABILITY	30.06.2022	31.03.2022	30.06.2021	31.03.2022
Finance Operations	38,461.19	38,372.77	38,891.85	38,372.77
Trading of Oil , Lubricants and spares	5,495.70	6,365.70	6,523.79	6,365.70
Transportations, logistics , Mining & Construction	14,696.22	14,550.71	20,320.74	14,550.71
Generation and supply of electricity	2,344.52	2,655.04	9,904.14	2,655.04
Media Activities	5,575.43	5,768.06	4,444.90	5,768.06
Overseas Coal Mining & Trading	1,57,395.47	1,52,616.92	1,37,703.68	1,52,616.92
Oil Drilling operations	294.96	1,127.56	982.41	1,127.56
Total	2,24,263.49	2,21,456.76	2,18,771.51	2,21,456.76
Add Unallocated Liabilities	78,073.87	76,379.26	72,978.25	76,379.26
Total Liability	3,02,337.36	2,97,836.02	2,91,749.76	2,97,836.02



(Rs in Lakhs)

Particulars	As at 30-Jun-22	As at 31 March 2022
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,36,054.30	3,14,659.37
(b) Right to use	120.79	120.79
(c) Other intangible assets	345.21	9,114.03
(d) Investment property	633.08	636.26
(e) Goodwill	1,884.83	1,884.82
(f) Financial assets	-	-
(i) Investments	22,676.91	23,524.38
(ii) Loans	50,458.55	47,522.96
(iii) Other financial assets	2,643.44	2,677.77
(g) Other non-current assets	505.85	485.26
Total non-current assets	4,15,322.96	4,00,625.64
(2) Current assets		
(a) Inventories	6,487.58	4,818.26
(b) Financial assets	-	-
(i) Trade receivables	31,850.75	37,312.80
(ii) Cash and cash equivalents	3,891.24	1,721.51
(iii) Other bank balances	184.09	255.19
(iv) Loans	10,378.85	8,444.88
(v) Investments	13.85	13.85
(vi) Other financial assets	8,935.61	5,760.99
(c) Other current assets	5,562.93	3,192.76
Total current assets	67,304.90	61,520.24
TOTAL ASSETS	4,82,627.86	4,62,145.88
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	15,419.29	5,139.76
(b) Other equity	1,14,972.55	1,11,138.62
Equity attributable to owners	1,30,391.84	1,16,278.38
Share Warrant	2,000.00	2,000.00
(c) Non -Controlling Interest	47,898.66	46,031.48
Total equity	1,80,290.50	1,64,309.86
(2) Non-current liabilities		
(a) Financial liabilities		
Lease Liability	66.81	66.81
(i) Borrowings	1,41,371.73	1,09,163.84
(b) Provisions	2,378.33	2,414.68
(c) Other non-current liabilities	16,563.17	33,736.33
(d) Deferred tax liabilities (Net)	74,133.80	71,704.22
Total non-current liabilities	2,34,513.84	2,17,085.88
(3) Current liabilities		
(a) Financial liabilities		
(i) Lease Liability	53.98	53.98
(ii) Borrowings	22,712.59	19,260.44
(iii) Trade payables	14,562.40	14,251.51
(iv) Other financial liabilities	10,581.06	35,870.35
(b) Other current liabilities	764.32	9,872.17
(c) Provisions	19,149.17	1,441.69
Total current liabilities	67,823.52	80,750.14
TOTAL EQUITY AND LIABILITIES	4,82,627.86	4,62,145.88



Rs In Lakhs

Particulars	For the year ended 30th June 22	For the year ended 31 March 2022
Income		
I Revenue from operation	24,550.14	1,00,698.50
II Other income	1,595.69	4,519.70
III Total income (I+II)	26,145.83	1,05,218.20
IV Expenses		
Cost of material and services consumed	15,078.83	64,186.00
Purchases of Stock in Trade	1,311.58	3,270.10
Changes in inventories of stock in trade & finished goods	(1,559.65)	143.97
Employee benefit expenses	1,873.40	7,673.12
Finance cost	2,565.66	16,934.91
Depreciation	665.74	3,157.52
Other expenses	5,250.90	13,961.67
Total Expenses	25,186.46	1,09,327.29
Profit/(loss) before exceptional items and Tax		
Exceptional items		-
V Profit/(loss) before share of net profit/(loss) of associates, joint ventures & tax (III-IV)	959.37	(4,109.09)
VI Share of net profit of associates and joint venture accounted under equity method	58.62	234.49
VII Profit before tax (V+VI)	1,017.99	(3,874.60)
VIII Tax expense:		
-Current tax	443.84	1,717.48
-Deferred tax charge/(credit)	29.05	(292.10)
-Income tax for earlier years	-	(22.68)
	472.89	1,402.70
IX Profit/ (Loss) for the year (VII-VIII)	545.10	(5,277.30)
X Other comprehensive income/(loss)		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	-	380.76
- Changes in Fair Value of Equity instruments measured at FVOCI	-	(2,540.38)
- Gains and losses from translating the financial statements of a foreign operations	14,714.39	4,010.45
- Share of other comprehensive income of investments accounted under equity method	-	6.19
- Change in fair value of equity instruments through OCI	-	-
	14,714.39	1,857.02
- Income tax relating to above items that will not be reclassified to profit or loss	(3,703.32)	543.53
	11,011.07	2,400.55
XI Total comprehensive income/(loss) for the year (IX+X)	11,556.17	(2,876.75)
Net Profit after tax attributable to:		
Owners of the Company	785.47	(961.44)
Non-Controlling Interest	(240.37)	(4,315.85)
	545.10	(5,277.30)
Other Comprehensive income attributable to:		
Owners of the Company	10,446.04	1,823.45
Non-Controlling Interest	565.03	577.10
	11,011.07	2,400.55
Total Comprehensive income attributable to:		
Owners of the Company	11,231.51	862.00
Non-Controlling Interest	324.66	(3,738.75)
	11,556.17	(2,876.75)
Earning per equity share (Face value of Rs. 1 each)		
(1) Basic	0.04	(1.03)
(2) Diluted	0.04	(1.03)

SINDHU TRADE LINKS LIMITED**129,Transport Centre, Rohtak Road, Punjabi Bagh, New Delhi-110035****Audited Financial Results (Standalone & Consolidated) for the Quarter & Year ended 31st March, 2022**

CIN: L63020DL1992PLC121695 Website: www.sindhutrade.com, Email id: corporatecompliance@sindhutrade.com, Ph.:0124-6913083

Extracts of Standalone & Consolidated Audited Financial Results for the Quarter & Year Ended on 31.03.2022**(In Lakhs)**

Particulars	Standalone					Consolidated				
	Quarter Ended			Year Ended		Quarter Ended			Year Ended	
	31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.12.2021 (Unaudited)	31.03.2021 (Audited)	31.03.2022 (Audited)	31.03.2021 (Audited)
Total Income from operations	18068.62	15612.25	25385.07	63245.26	72591.05	33348.04	28988.77	30418.65	105218.20	96094.54
Net Profit/ (Loss) for the period (before tax, exceptional and/ or Extraordinary items)	(2627.18)	3962.48	(1358.02)	4208.07	5637.60	(4072.91)	4024.80	(6371.06)	(4109.09)	(8057.16)
Net Profit/ (Loss) for the period before tax (after exceptional and/ or Extraordinary items)	(2627.18)	3962.48	35.63	4208.07	7031.25	(3808.41)	4014.80	(4745.76)	(3874.60)	(6703.51)
Net profit/ (Loss) for the period after tax (before comprehensive Income)	(1793.21)	2965.21	(271.93)	3321.75	6285.56	(3200.95)	2822.00	(5561.83)	(5277.30)	(8213.69)
Total Comprehensive Income for the Period {comprising Profit / Loss for the Period (after Tax)} and Other Comprehensive Income (after Tax)	(3074.55)	2989.67	(1159.66)	2113.81	6383.43	(666.86)	2846.39	(6213.45)	(2876.75)	(8582.03)
Equity Share Capital	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76
Reserves (excluding Revaluation reserves) as shown in the Audited Balance Sheet of the Previous Year	64969.28	68043.82	62855.47	64969.28	62855.47	111138.62	114839.52	111369.12	111138.62	111369.12
Earning Per Shares (for continuing and discontinued operation) of 1/-each										
Basic :	-0.35	0.58	-0.05		1.22	-0.62	0.55	-1.08	-1.03	-1.67
Diluted:	-0.35	0.58	-0.05	0.65	1.22	-0.62	0.55	-1.08	-1.03	-1.67

NOTES:

- The above is an extract of the detailed format of quarterly & yearly financial results filed with the stock exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the websites of the Stock Exchange and company's website www.sindhutrade.com. The above results after being reviewed by the Audit Committee were taken on record by the Board at its Meeting held on 29th August, 2022.
- The above Audited financial results of the Company for the Quarter & Year ended on 31st March, 2022 have been reviewed by Audit Committee of the Board and approved by the Board of Director at its meeting held on 29th August, 2022.
- The figures are regrouped in previous year also, wherever considered necessary.
- Earnings Per Share (EPS) for the has been calculated for equity shares having nominal value of Rs. 1/- each, as sub-division of nominal value of the shares from Rs. 10/- to Re. 1/- became effective post record date fixed for this purpose i.e. February 4, 2022. Earning per share has been recalculated by dividing Net Profit / Loss after Tax (7) by number of shares also for previous reported results to equalize the impact of Split of Shares.
- Audit Report has been carried out by the Statutory Auditors for the above period.

**For & on behalf of Board of Directors
Sindhu Trade Links Limited**

Place: Gurugram
Dated: 29.08.2022

Satya Pal Sindhu
Managing Director
DIN: 00218355

SINDHU TRADE LINKS LIMITED**129, Transport Centre, Rohtak Road, Punjabi Bagh, New Delhi-110035****Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended 30th June, 2022**

CIN : L63020DL1992PLC121695 Website: www.sindhutrade.com, Email id: corporatecompliance@sindhutrade.com, Ph.:01147634400

Extracts of Consolidated Unaudited Financial Results for the Quarter Ended on 30.06.2022

(In Lacs)

Particulars	Standalone				Consolidated			
	Quarter Ended			Year Ended	Quarter Ended			Year Ended
	30.06.2022 (Unaudited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)	31.03.2022 (Audited)	30.06.2022 (Unaudited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)	31.03.2022 (Audited)
Total Income from operations	12460.02	16790.29	18068.62	63245.26	26145.83	22785.67	33348.04	105218.20
Net Profit/ (Loss) for the period (before tax, exceptional and/ or Extraordinary items)	1590.34	2026.61	(2627.18)	4208.07	959.37	(1533.03)	(4072.91)	(4109.09)
Net Profit/ (Loss) for the period before tax (after exceptional and/ or Extraordinary items)	1590.34	2026.61	(2627.18)	4208.07	1017.99	(1546.37)	(3808.41)	(3874.60)
Net profit/ (Loss) for the period after tax (before comprehensive Income)	1190.08	1516.55	(1793.21)	3321.75	545.10	(2074.64)	(3200.95)	(5277.30)
Total Comprehensive Income for the Period (comprising Profit / Loss for the Period (after Tax)) and Other Comprehensive Income (after Tax)	1190.08	1541.01	(3074.55)	2113.81	11556.17	(2111.55)	(666.86)	(2876.55)
Equity Share Capital	15419.29	5139.76	5139.76	5139.76	15419.29	5139.76	5139.76	5139.76
Reserves (excluding Revaluation reserves) as shown in the Audited Balance Sheet of the Previous Year)	55879.83	64372.02	64969.28	64969.28	114972.55	119067.83	111138.62	111138.62
Earning Per Shares (for continuing and discontinued operation) of /-each								
Basic :	0.08	0.30	-0.35	0.65	0.04	-0.30	0.62	-1.03
Diluted:	0.08	0.30	-0.35	0.65	0.04	-0.30	0.62	-1.03

NOTES:

- The above is an extract of the detailed format of quarterly financial results filed with the stock exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarterly financial results is available on the websites of the Stock Exchange and company's website www.sindhutrade.com. The above results after being reviewed by the Audit Committee were taken on record by the Board at its Meeting held on 29th August, 2022.
- The above Unaudited financial results of the Company for the Quarter ended on 30th June, 2022 have been reviewed by Audit Committee of the Board and approved by the Board of Director at its meeting held on 29th August, 2022.
- The figures are regrouped in previous year also, wherever considered necessary.
- Limited Review Report has been carried out by the Statutory Auditors for the above period.

For & on behalf of Board of Directors
Sindhu Trade Links Limited

Place: Delhi
Dated: 29.08.2022

Satya Pal Sindhu
Managing Director
DIN: 00218355