

General information about company	
Scrip code	532029
NSE Symbol	
MSEI Symbol	
ISIN*	INE325D01025
Name of company	SINDHU TRADE LINKS LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	13-02-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-02-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	13-02-2023 17:00
End date and time of board meeting	13-02-2023 19:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	12816.71	32333.98
	Other income	471.74	2700.2
	Total income	13288.45	35034.18
2	Expenses		
(a)	Cost of materials consumed	7521.35	18334.45
(b)	Purchases of stock-in-trade	2103.63	5993.33
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	148.89	57.89
(d)	Employee benefit expense	634.02	1864.4
(e)	Finance costs	1222.74	3349.44
(f)	Depreciation, depletion and amortisation expense	229.59	650.6
(f)	Other Expenses		
1	Other Expenses	239.11	2073.94
10			
	Total other expenses	239.11	2073.94
	Total expenses	12099.33	32324.05

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	1189.12	2710.13
4	Exceptional items	0	0
5	Total profit before tax	1189.12	2710.13
7	Tax expense		
8	Current tax	564.56	947.37
9	Deferred tax	47.56	-409.66
10	Total tax expenses	612.12	537.71
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	577	2172.42
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	577	2172.42

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	-1374.18	-2866.19
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	1374.18	2866.19

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	1951.18	5038.61
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	15419.29	15419.29
	Face value of equity share capital	1	1
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.04	0.14
	Diluted earnings (loss) per share from continuing operations	0.04	0.14
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.04	0.14
	Diluted earnings (loss) per share from continuing and discontinued operations	0.04	0.14
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2022	01-04-2022
Date of end of reporting period		31-12-2022	31-12-2022
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	FINANCE OPERATIONS	608.91	1797.64
2	OIL LUBRICANTS AND SPARES	2339.31	6301.01
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	8782.4	21244.4
4	GENERATION AND SUPPLY OF ELECTRICITY	0	0
5	OIL DRILLING OPERATIONS	1086.09	2990.93
6	OTHER INCOME	471.74	2700.2
	Total Segment Revenue	13288.45	35034.18
	Less: Inter segment revenue	0	0
	Revenue from operations	13288.45	35034.18
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	FINANCE OPERATIONS	405.74	-91.64
2	OIL LUBRICANTS AND SPARES	26.2	54.88
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	1497.4	3366.66
4	GENERATION AND SUPPLY OF ELECTRICITY	0	0
5	OIL DRILLING OPERATIONS	10.78	29.48
6	OTHER INCOME	471.73	2700.2
	Total Profit before tax	2411.85	6059.58
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	1222.74	3349.45
	Profit before tax	1189.11	2710.13
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	FINANCE OPERATIONS	90338.12	90338.12
2	OIL LUBRICANTS AND SPARES	2345.58	2345.58
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	35858.62	35858.62
4	GENERATION AND SUPPLY OF ELECTRICITY	601.42	601.42
5	OIL DRILLING OPERATIONS	557.99	557.99
6	OTHER INCOME	0	0
	Total Segment Asset	129701.73	129701.73
	Un-allocable Assets	2456.36	2456.36
	Net Segment Asset	132158.09	132158.09
4	Segment Liabilities		
	Segment Liabilities		
1	FINANCE OPERATIONS	40503.77	40503.77
2	OIL LUBRICANTS AND SPARES	2856.77	2856.77
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	10564	10564
4	GENERATION AND SUPPLY OF ELECTRICITY	570.2	570.2
5	OIL DRILLING OPERATIONS	545.99	545.99

6	OTHER INCOME	0	0
	Total Segment Liabilities	55040.73	55040.73
	Un-allocable Liabilities	1969.71	1969.71
	Net Segment Liabilities	57010.44	57010.44
	Disclosure of notes on segments		

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Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	30770.73	79568.44
	Other income	1836.52	4985.74
	Total income	32607.25	84554.18
2	Expenses		
(a)	Cost of materials consumed	22270.02	49909.97
(b)	Purchases of stock-in-trade	2124.25	6057.25
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1117.55	-4058.21
(d)	Employee benefit expense	1335.04	5411.61
(e)	Finance costs	566.93	7965.07
(f)	Depreciation, depletion and amortisation expense	188.46	1626.63
(f)	Other Expenses		
1	Other Expenses	7342.57	20042.59
10			
	Total other expenses	7342.57	20042.59
	Total expenses	32709.72	86954.91

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	-102.47	-2400.73
4	Exceptional items	-175	-411.6
5	Total profit before tax	-277.47	-2812.33
7	Tax expense		
8	Current tax	564.56	947.37
9	Deferred tax	100.97	-269.43
10	Total tax expenses	665.53	677.94
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	-943	-3490.27
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	-943	-3490.27

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	-2833.69	-19170.1
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	2833.69	19170.1

Financial Results – Ind-AS			
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	1890.69	15679.83
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	15419.29	15419.29
	Face value of equity share capital	1	1
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	-0.05	-0.2
	Diluted earnings (loss) per share from continuing operations	-0.05	-0.2
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	-0.05	-0.2
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.05	-0.2
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2022	01-04-2022
Date of end of reporting period		31-12-2022	31-12-2022
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Finance Operations	43.05	154.78
2	Trading of Oil , Lubricants and spares	2294.29	6405.29
3	Transportations, logistics , Mining & Construction	8782.41	21244.41
4	Generation and supply of electricity	94.72	2296.37
5	Media Activities	4320.07	12017.25
6	Oil Drilling Operations	1086.1	2990.93
7	Overseas Coal Mining & Trading	15514.87	36744.95
8	Other Income	471.73	2700.2
	Total Segment Revenue	32607.24	84554.18
	Less: Inter segment revenue	0	0
	Revenue from operations	32607.24	84554.18
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Finance Operations	-160.11	-1734.5
2	Trading of Oil , Lubricants and spares	-54.85	15.91
3	Transportations, logistics , Mining & Construction	1499.45	3368.7
4	Generation and supply of electricity	-607.47	-833.77
5	Media Activities	228.72	-450.11
6	Oil Drilling Operations	10.78	29.48
7	Overseas Coal Mining & Trading	-267.97	-2147.19
8	Other Income	471.74	2700.2
	Total Profit before tax	1120.29	948.72
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	1222.74	3349.45
	Profit before tax	-102.45	-2400.73
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Finance Operations	13196.12	13196.12
2	Trading of Oil , Lubricants and spares	5826.54	5826.54
3	Transportations, logistics , Mining & Construction	35858.62	35858.62
4	Generation and supply of electricity	6039.46	6039.46
5	Media Activities	11334.33	11334.33
6	Oil Drilling Operations	425654.35	425654.35
7	Overseas Coal Mining & Trading	557.99	557.99
8	Other Income	0	0
	Total Segment Asset	498467.41	498467.41
	Un-allocable Assets	2191.89	2191.89
	Net Segment Asset	500659.3	500659.3
4	Segment Liabilities		
	Segment Liabilities		
1	Finance Operations	40503.77	40503.77

2	Trading of Oil , Lubricants and spares	4437.32	4437.2
3	Transportations, logistics , Mining & Construction	10564	10564
4	Generation and supply of electricity	2501.95	2501.95
5	Media Activities	5140.28	5140.28
6	Oil Drilling Operations	184932.67	184932.67
7	Overseas Coal Mining & Trading	545.99	545.99
8	Other Income	0	0
	Total Segment Liabilities	248625.98	248625.86
	Un-allocable Liabilities	81078.07	81078.07
	Net Segment Liabilities	329704.05	329703.93
	Disclosure of notes on segments		

