

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	30-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	30-05-2023 15:00
End date and time of board meeting	30-05-2023 17:35
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	12013.17	44347.15
	Other income	1982.23	4682.43
	Total income	13995.4	49029.58
2	Expenses		
(a)	Cost of materials consumed	8083.11	26417.56
(b)	Purchases of stock-in-trade	1134.29	7127.62
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	63.96	121.85
(d)	Employee benefit expense	814.65	2679.05
(e)	Finance costs	1241.61	4591.05
(f)	Depreciation, depletion and amortisation expense	261.8	912.4
(f)	Other Expenses		
1	Other Expenses	795.57	2869.51
10			
	Total other expenses	795.57	2869.51
	Total expenses	12394.99	44719.04

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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	1600.41	4310.54
4	Exceptional items	0	0
5	Total profit before tax	1600.41	4310.54
7	Tax expense		
8	Current tax	-301.76	645.61
9	Deferred tax	797.19	387.53
10	Total tax expenses	495.43	1033.14
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	1104.98	3277.4
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	1104.98	3277.4

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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		
1	Items that will not be reclassified to profit and loss in subsequent period	6539.65	10369.82
	Total Amount of items that will not be reclassified to profit and loss	6539.65	10369.82
2	Income tax relating to items that will not be reclassified to profit or loss	1645.9	2609.88
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	4893.75	7759.94

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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	5998.73	11037.34
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		65526.7
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.07	0.21
	Diluted earnings (loss) per share from continuing operations	0.07	0.24
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	0.07	0.21
	Diluted earnings (loss) per share from continuing and discontinued operations	0.07	0.24
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	3319.05
Capital work-in-progress	0
Investment property	623.55
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	68599.44
Trade receivables, non-current	0
Loans, non-current	28297.84
Other non-current financial assets	230.09
Total non-current financial assets	97127.37
Deferred tax assets (net)	0
Other non-current assets	262.15
Total non-current assets	101332.12
2 Current assets	
Inventories	255.6
Current financial asset	
Current investments	14.84
Trade receivables, current	29426.55
Cash and cash equivalents	437.82
Bank balance other than cash and cash equivalents	186.56
Loans, current	2.12
Other current financial assets	2586.62
Total current financial assets	32654.51
Current tax assets (net)	0
Other current assets	4761.27
Total current assets	37671.38

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	139003.5
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	15419.29
Other equity	65526.69
Total equity attributable to owners of parent	80945.98
Non controlling interest	
Total equity	80945.98
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	32277.15
Trade payables, non-current	0
Other non-current financial liabilities	15.68
Total non-current financial liabilities	32292.83
Provisions, non-current	353.56
Deferred tax liabilities (net)	2379.15
Deferred government grants, Non-current	0
Other non-current liabilities	2289.22
Total non-current liabilities	37314.76
Current liabilities	
Current financial liabilities	
Borrowings, current	6891.15
Trade payables, current	3399.01
Other current financial liabilities	9187.24
Total current financial liabilities	19477.4
Other current liabilities	470.72
Provisions, current	794.64
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	20742.76
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	58057.52
Total equity and liabilities	139003.5
Disclosure of notes on assets and liabilities	

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		01-01-2023	01-04-2022
Date of end of reporting period		31-03-2023	31-03-2023
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	FINANCE OPERATIONS	36.57	1834.21
2	OIL LUBRICANTS AND SPARES	1236.53	7537.54
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	9492.09	30736.49
4	GENERATION AND SUPPLY OF ELECTRICITY	0	0
5	OIL DRILLING OPERATIONS	1247.98	4238.91
6	OTHER INCOME	1982.23	4682.43
	Total Segment Revenue	13995.4	49029.58
	Less: Inter segment revenue	0	0
	Revenue from operations	13995.4	49029.58
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	FINANCE OPERATIONS	552.49	460.85
2	OIL LUBRICANTS AND SPARES	-55.5	-0.62
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	350.39	3717.05
4	GENERATION AND SUPPLY OF ELECTRICITY	0	0
5	OIL DRILLING OPERATIONS	12.4	41.88
6	OTHER INCOME	1982.23	4682.43
	Total Profit before tax	2842.01	8901.59
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	1241.6	4591.05
	Profit before tax	1600.41	4310.54
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	FINANCE OPERATIONS	98788.3	98788.3
2	OIL LUBRICANTS AND SPARES	663.14	663.14
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	36475.59	36475.59
4	GENERATION AND SUPPLY OF ELECTRICITY	1102.51	1102.51
5	OIL DRILLING OPERATIONS	152.44	152.44
6	OTHER INCOME	0	0
	Total Segment Asset	137181.98	137181.98
	Un-allocable Assets	1821.52	1821.52
	Net Segment Asset	139003.5	139003.5
4	Segment Liabilities		
	Segment Liabilities		
1	FINANCE OPERATIONS	38958.61	38958.61
2	OIL LUBRICANTS AND SPARES	1887.9	1887.9
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	12904.25	12904.25
4	GENERATION AND SUPPLY OF ELECTRICITY	903.74	903.74
5	OIL DRILLING OPERATIONS	299.29	299.29

6	OTHER INCOME	0	0
	Total Segment Liabilities	54953.79	54953.79
	Un-allocable Liabilities	3103.72	3103.72
	Net Segment Liabilities	58057.51	58057.51
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	4310.54
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	4591.05
	Adjustments for decrease (increase) in inventories	66.11
	Adjustments for decrease (increase) in trade receivables, current	-196.43
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-1736.45
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1556.1
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-3438.42
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-271.11
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	912.4
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-155.21
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	-4214.52
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-2886.48
	Net cash flows from (used in) operations	1424.06
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	742.92
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	681.14
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	1406.46
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	2796.96
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	1395.98
Purchase of property, plant and equipment	535.01
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	1.37
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	8784.2
Net cash flows from (used in) investing activities	5443.12
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	-1948.03
Repayments of borrowings	-429.04
Payments of finance lease liabilities	4591.05
Payments of lease liabilities	47.07
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-6157.11
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-32.85

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-32.85
	Cash and cash equivalents cash flow statement at beginning of period	470.67
	Cash and cash equivalents cash flow statement at end of period	437.82

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	30-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	23-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	30-05-2023 15:00
End date and time of board meeting	30-05-2023 17:35
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	38100.62	117669.06
	Other income	10798.17	15783.91
	Total income	48898.79	133452.97
2	Expenses		
(a)	Cost of materials consumed	28178.79	78088.76
(b)	Purchases of stock-in-trade	1156.12	7213.37
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2458.95	-1599.26
(d)	Employee benefit expense	1231.1	6642.71
(e)	Finance costs	8100.16	16065.23
(f)	Depreciation, depletion and amortisation expense	1489.38	3116.01
(f)	Other Expenses		
1	Other Expenses	2213.13	22255.73
10			
	Total other expenses	2213.13	22255.73
	Total expenses	44827.63	131782.55

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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	4071.16	1670.42
4	Exceptional items	0	0
5	Total profit before tax	4071.16	1670.42
7	Tax expense		
8	Current tax	1607.12	2554.49
9	Deferred tax	-268.06	-537.49
10	Total tax expenses	1339.06	2017
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	2732.1	-346.58
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	409.94	-1.66
21	Total profit (loss) for period	3142.04	-348.24

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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		
1	Other comprehensive income	-15644.53	4546.23
	Total Amount of items that will not be reclassified to profit and loss	-15644.53	4546.23
2	Income tax relating to items that will not be reclassified to profit or loss		
		-1021.18	-0.52
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	-14623.35	4546.75

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	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
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	-11481.31	4198.51
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		117793.76
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.2	-0.02
	Diluted earnings (loss) per share from continuing operations	0.2	-0.03
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	0.2	-0.02
	Diluted earnings (loss) per share from continuing and discontinued operations	0.2	-0.03
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	342566.99
Capital work-in-progress	0.89
Investment property	623.55
Goodwill	2538.38
Other intangible assets	513.14
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	17651.91
Trade receivables, non-current	0
Loans, non-current	51793.77
Other non-current financial assets	334.96
Total non-current financial assets	69780.64
Deferred tax assets (net)	0
Other non-current assets	1016.37
Total non-current assets	417039.96
2 Current assets	
Inventories	6008.39
Current financial asset	
Current investments	14.84
Trade receivables, current	39014.6
Cash and cash equivalents	3833.62
Bank balance other than cash and cash equivalents	186.56
Loans, current	17285.67
Other current financial assets	4267.34
Total current financial assets	64602.63
Current tax assets (net)	0
Other current assets	11536.34
Total current assets	82147.36

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2022
	Date of end of reporting period	31-03-2023
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	499187.32
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	15419.29
	Other equity	117793.76
	Total equity attributable to owners of parent	133213.05
	Non controlling interest	52117.9
	Total equity	185330.95
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	88299.39
	Trade payables, non-current	0
	Other non-current financial liabilities	30.38
	Total non-current financial liabilities	88329.77
	Provisions, non-current	1966.64
	Deferred tax liabilities (net)	78655.31
	Deferred government grants, Non-current	0
	Other non-current liabilities	20781.59
	Total non-current liabilities	189733.31
Current liabilities		
Current financial liabilities		
	Borrowings, current	75431.15
	Trade payables, current	13477.15
	Other current financial liabilities	21707.66
	Total current financial liabilities	110615.96
	Other current liabilities	9652.52
	Provisions, current	3854.58
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	124123.06
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	313856.37
	Total equity and liabilities	499187.32
Disclosure of notes on assets and liabilities		

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		01-01-2023	01-04-2022
Date of end of reporting period		31-03-2023	31-03-2023
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	FINANCE OPERATIONS	36.57	191.35
2	TRADING OF OIL LUBRICANTS AND SPARES	1296.65	7701.94
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	9492.02	30736.43
4	GENERATION AND SUPPLY OF ELECTRICITY	1673.64	3970.01
5	MEDIA ACTIVITIES	4054.66	16071.91
6	OVERSEAS COAL MINING AND TRADING	1247.98	4238.91
7	OIL DRILLING OPERATIONS	18013.56	54758.51
8	OTHER INCOME	13083.71	15783.91
	Total Segment Revenue	48898.79	133452.97
	Less: Inter segment revenue	0	0
	Revenue from operations	48898.79	133452.97
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	FINANCE OPERATIONS	2195.35	460.85
2	TRADING OF OIL LUBRICANTS AND SPARES	-90.36	-74.45
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	348.35	3717.05
4	GENERATION AND SUPPLY OF ELECTRICITY	494.63	-339.14
5	MEDIA ACTIVITIES	69.1	-381.01
6	OVERSEAS COAL MINING AND TRADING	12.4	41.88
7	OIL DRILLING OPERATIONS	2314.44	167.25
8	OTHER INCOME	0	0
	Total Profit before tax	5343.91	3592.43
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	1274.42	1923.67
	Profit before tax	4069.49	1668.76
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	FINANCE OPERATIONS	16744.15	16744.15
2	TRADING OF OIL LUBRICANTS AND SPARES	4184.6	4184.6
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	36417.48	36417.48
4	GENERATION AND SUPPLY OF ELECTRICITY	7458.96	7458.96
5	MEDIA ACTIVITIES	8054.12	8054.12
6	OVERSEAS COAL MINING AND TRADING	418008.55	418008.55
7	OIL DRILLING OPERATIONS	152.44	152.44
8	OTHER INCOME	0	0
	Total Segment Asset	491020.3	491020.3
	Un-allocable Assets	8167.02	8167.02
	Net Segment Asset	499187.32	499187.32
4	Segment Liabilities		

Segment Liabilities			
1	FINANCE OPERATIONS	38372.77	38372.77
2	TRADING OF OIL LUBRICANTS AND SPARES	4830.81	4830.81
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	14550.71	14550.71
4	GENERATION AND SUPPLY OF ELECTRICITY	2868.97	2868.97
5	MEDIA ACTIVITIES	6164.63	6164.63
6	OVERSEAS COAL MINING AND TRADING	186765.02	186765.02
7	OIL DRILLING OPERATIONS	1127.58	1127.58
8	OTHER INCOME	0	0
	Total Segment Liabilities	254680.49	254680.49
	Un-allocable Liabilities	111293.78	111293.78
	Net Segment Liabilities	365974.27	365974.27
Disclosure of notes on segments			

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1670.42
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	18230.1
	Adjustments for decrease (increase) in inventories	-1224.48
	Adjustments for decrease (increase) in trade receivables, current	-6633.01
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-1443.37
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-1782.6
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-14189.45
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	264.72
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2438.51
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	680.82
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-177.07
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	5418.29
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	-1054.69
	Adjustments for fair value losses (gains)	-1119.56
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	186.5
	Other adjustments to reconcile profit (loss)	-6565.32
	Other adjustments for non-cash items	106.06
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	115.19
	Total adjustments for reconcile profit (loss)	-6749.36
	Net cash flows from (used in) operations	-5078.94
	Dividends received	1.37
	Interest paid	0
	Interest received	-3751.81
	Income taxes paid (refund)	1924.73
	Other inflows (outflows) of cash	-44.24
	Net cash flows from (used in) operating activities	-10798.35
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	85.73
Cash flows used in obtaining control of subsidiaries or other businesses	1406.46
Other cash receipts from sales of equity or debt instruments of other entities	10119.85
Other cash payments to acquire equity or debt instruments of other entities	2796.96
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	11840.86
Purchase of property, plant and equipment	5079.61
Proceeds from sales of investment property	319.33
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	1654.98
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	1.37
Interest received	3751.81
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	15180.94
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	1975.89
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	-9205.43
Payments of other equity instruments	0
Proceeds from exercise of stock options	1176.16
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	1601.08
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	47.07
Dividends paid	0
Interest paid	16.49
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-16173.35
Net cash flows from (used in) financing activities	-2278.35
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2104.24

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	2104.24
	Cash and cash equivalents cash flow statement at beginning of period	1729.38
	Cash and cash equivalents cash flow statement at end of period	3833.62

