

<b>General information about company</b>	
Scrip code	532029
NSE Symbol	SINDHUTRAD
MSEI Symbol	
ISIN*	INE325D01025
Name of company	SINDHU TRADE LINKS LIMITED
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	12-08-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-08-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First 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	12-08-2023 12:00
End date and time of board meeting	12-08-2023 13:30
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	14107.16	14107.16
	Other income	46.26	46.26
	<b>Total income</b>	<b>14153.42</b>	<b>14153.42</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	9395.43	9395.43
(b)	Purchases of stock-in-trade	929.25	929.25
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-33.74	-33.74
(d)	Employee benefit expense	679.97	679.97
(e)	Finance costs	1256.68	1256.68
(f)	Depreciation, depletion and amortisation expense	178.02	178.02
<b>(f)</b>	<b>Other Expenses</b>		
1	Other expenses	315.47	315.47
10			
	<b>Total other expenses</b>	<b>315.47</b>	<b>315.47</b>
	<b>Total expenses</b>	<b>12721.08</b>	<b>12721.08</b>

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	1432.34	1432.34
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	1432.34	1432.34
<b>7</b>	<b>Tax expense</b>		
8	Current tax	360.49	360.49
9	Deferred tax	86.61	86.61
<b>10</b>	<b>Total tax expenses</b>	447.1	447.1
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	985.24	985.24
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	985.24	985.24

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
	<b>Total Amount of items that will not be reclassified to profit and loss</b>		
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0.02	0.02
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
<b>5</b>	<b>Total Other comprehensive income</b>	-0.02	-0.02

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	985.22	985.22
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	15419.29	15419.29
	Face value of equity share capital	1	1
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.07	0.07
	Diluted earnings (loss) per share from continuing operations	0.07	0.07
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.07	0.07
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.07	0.07
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-04-2023	01-04-2023
Date of end of reporting period		30-06-2023	30-06-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Finance Operations	11.64	11.64
2	Oil, Lubricants & Spares	1026.68	1026.68
3	Transportations, Logistics & Construction	11512.38	11512.38
4	Oil Drilling Operations	1556.46	1556.46
5	Other Income	46.26	46.26
6	Generation and Supply of Electricity	0	0
	<b>Total Segment Revenue</b>	14153.42	14153.42
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	14153.42	14153.42
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Finance Operations	-231.34	-231.34
2	Oil, Lubricants & Spares	116.38	116.38
3	Transportations, Logistics & Construction	2742.27	2742.27
4	Oil Drilling Operations	15.45	15.45
5	Other Income	46.26	46.26
6	Generation and Supply of Electricity	0	0
	<b>Total Profit before tax</b>	2689.02	2689.02
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	1256.68	1256.68
	<b>Profit before tax</b>	1432.34	1432.34
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Finance Operations	99498.44	99498.44
2	Oil, Lubricants & Spares	503.23	503.23
3	Transportations, Logistics & Construction	36596.72	36596.72
4	Oil Drilling Operations	184.79	184.79
5	Other Income	0	0
6	Generation and Supply of Electricity	1102.52	1102.52
	<b>Total Segment Asset</b>	137885.7	137885.7
	<b>Un-allocable Assets</b>	1108.6	1108.6
	<b>Net Segment Asset</b>	138994.3	138994.3
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Finance Operations	38194.21	38194.21
2	Oil, Lubricants & Spares	1627.09	1627.09
3	Transportations, Logistics & Construction	12932.44	12932.44
4	Oil Drilling Operations	286.95	286.95
5	Other Income	0	0
6	Generation and Supply of Electricity	903.74	903.74
	<b>Total Segment Liabilities</b>	53944.43	53944.43

	<b>Un-allocable Liabilities</b>	3118.66	3118.66
	<b>Net Segment Liabilities</b>	57063.09	57063.09
	<b>Disclosure of notes on segments</b>		





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Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	12-08-2023 12:00
End date and time of board meeting	12-08-2023 13:30
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	42713.61	42713.61
	Other income	1724.94	1724.94
	<b>Total income</b>	<b>44438.55</b>	<b>44438.55</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	26359.73	26359.73
(b)	Purchases of stock-in-trade	959.07	959.07
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-126.24	-126.24
(d)	Employee benefit expense	1234.03	1234.03
(e)	Finance costs	4385.81	4385.81
(f)	Depreciation, depletion and amortisation expense	611.46	611.46
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	6539.7	6539.7
10			
	<b>Total other expenses</b>	<b>6539.7</b>	<b>6539.7</b>
	<b>Total expenses</b>	<b>39963.56</b>	<b>39963.56</b>

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	4474.99	4474.99
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	4474.99	4474.99
<b>7</b>	<b>Tax expense</b>		
8	Current tax	1380.05	1380.05
9	Deferred tax	161.06	161.06
<b>10</b>	<b>Total tax expenses</b>	1541.11	1541.11
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	2933.88	2933.88
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	2933.88	2933.88

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
	<b>Total Amount of items that will not be reclassified to profit and loss</b>		
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	427.19	427.19
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
5	<b>Total Other comprehensive income</b>	-427.19	-427.19

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	2506.69	2506.69
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	15419.29	15419.29
	Face value of equity share capital	1	1
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.13	0.13
	Diluted earnings (loss) per share from continuing operations	0.13	0.13
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.13	0.13
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.13	0.13
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
<b>33</b>	<b>Disclosure of notes on financial results</b>		

<b>Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-04-2023	01-04-2023
Date of end of reporting period		30-06-2023	30-06-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Finance Operations	11.64	11.64
2	Trading of Oil, Lubricants and Spares	1066.26	1066.26
3	Transportations, Logistics, Mining & Construction	11512.36	11512.36
4	Generation and Supply of Electricity	1495.48	1495.48
5	Media Activities	4161.45	4161.45
6	Oil Drilling Operations	1556.46	1556.46
7	Overseas Coal Mining & Trading	22909.96	22909.96
8	Other Income	1724.94	1724.94
	<b>Total Segment Revenue</b>	<b>44438.55</b>	<b>44438.55</b>
	<b>Less: Inter segment revenue</b>	<b>0</b>	<b>0</b>
	<b>Revenue from operations</b>	<b>44438.55</b>	<b>44438.55</b>
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Finance Operations	-231.34	-231.34
2	Trading of Oil, Lubricants and Spares	93.49	93.49
3	Transportations, Logistics, Mining & Construction	2742.26	2742.26
4	Generation and Supply of Electricity	59.31	59.31
5	Media Activities	88.45	88.45
6	Oil Drilling Operations	15.45	15.45
7	Overseas Coal Mining & Trading	1239.11	1239.11
8	Other Income	1724.94	1724.94
	<b>Total Profit before tax</b>	<b>5731.67</b>	<b>5731.67</b>
	<b>i. Finance cost</b>	<b>0</b>	<b>0</b>
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	<b>1256.68</b>	<b>1256.68</b>
	<b>Profit before tax</b>	<b>4474.99</b>	<b>4474.99</b>
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Finance Operations	19344.13	19344.13
2	Trading of Oil, Lubricants and Spares	4328.66	4328.66
3	Transportations, Logistics, Mining & Construction	36596.72	36596.72
4	Generation and Supply of Electricity	7357.25	7357.25
5	Media Activities	9730.33	9730.33
6	Oil Drilling Operations	427156.3	427156.3
7	Overseas Coal Mining & Trading	184.79	184.79
8	Other Income	0	0
	<b>Total Segment Asset</b>	<b>504698.18</b>	<b>504698.18</b>
	<b>Un-allocable Assets</b>	<b>5977.26</b>	<b>5977.26</b>
	<b>Net Segment Asset</b>	<b>510675.44</b>	<b>510675.44</b>
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Finance Operations	38194.21	38194.21

2	Trading of Oil, Lubricants and Spares	3473.23	3473.23
3	Transportations, Logistics, Mining & Construction	12932.44	12932.44
4	Generation and Supply of Electricity	3357.91	3357.91
5	Media Activities	3864.06	3864.06
6	Oil Drilling Operations	286.95	286.95
7	Overseas Coal Mining & Trading	180399.87	180399.87
8	Other Income	0	0
	<b>Total Segment Liabilities</b>	242508.67	242508.67
	<b>Un-allocable Liabilities</b>	133060.12	133060.12
	<b>Net Segment Liabilities</b>	375568.79	375568.79
	<b>Disclosure of notes on segments</b>		

