



# Sindhu Trade Links Limited

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

Ref. No. STLL/BSE-NSE/2023-24/09

Dated 12/08/2023

To

**B.S.E. Limited**  
Floor 25, P.J Towers,  
Dalal Street,  
Mumbai- 400001

**National Stock Exchange of India Limited**  
Exchange Plaza, 5th Floor, Plot No. C/1,  
G Block, Bandra Kurla Complex,  
Bandra (East), Mumbai - 400051

BSE Scrip Code: 532029

NSE Symbol: SINDHUTRAD

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

Dear Sir/Mam,

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 12<sup>th</sup> August, 2023 has considered and approved the following matters:

1. Considered and Approved the Unaudited Financial Results of the Company for the Quarter ended on 30<sup>th</sup> June, 2023 along-with Statement of Assets & Liabilities as on 30<sup>th</sup> June, 2023.
2. 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.
3. Approval for Appointment of Woman Independent Director Mrs. Nishi Sabharwal in the Board of the Company.
4. Approval of Notice for calling Annual General Meeting on 25<sup>th</sup> September, 2023 for the Financial Year Ended on 31<sup>st</sup> March, 2023.
5. Director's Report for the Financial Year ended on 31<sup>st</sup> March, 2023.
6. Appointment of Scrutinizer for conducting e-voting process for the purpose of Annual General Meeting.
7. Appointment of NSDL for conducting the AGM through VC / OAVM.

The Meeting commenced at 12:00 P.M. and concluded at 01:30 P.M.

Please take the same on your record for the Company.  
Thanking You,

Yours Faithfully,  
For Sindhu Trade Links Limited

\_\_\_\_\_  
(Company Secretary)



### Independent Auditor's Review Report on Standalone Unaudited Quarterly 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)

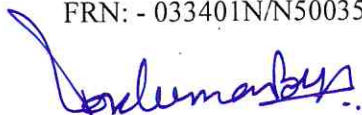
To the Board of Directors of Sindhu Trade Links Limited,

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 30<sup>th</sup> June, 2023 (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 NGC & Associates LLP

Chartered Accountants

FRN: - 033401N/N500351



**Parduman Biji**

Partner

M. No. 095023

UDIN:

Date: 12/08/2023



## Sindhu Trade Links Ltd

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

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 30th JUNE, 2023

in Rs. Lacs except earning per share

Particulars		Standalone			
		Quarter Ended		Year Ended	
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income from operations</b>				
	(a) Revenue from operations	14,107.16	12,013.17	11,381.63	44,347.15
	(b) Other income	46.26	1,982.23	1,078.39	4,682.43
	<b>Total income from operations</b>	<b>14,153.42</b>	<b>13,995.40</b>	<b>12,460.02</b>	<b>49,029.58</b>
<b>2</b>	<b>Expenses</b>				
	(a) Purchases of stock in trade	929.25	1,134.29	1,297.73	7,127.62
	(b) Cost of materials and services consumed	9,395.43	8,083.11	7,118.45	26,417.56
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(33.74)	63.96	(1.71)	121.85
	(d) Employee benefits expenses	679.97	814.65	656.89	2,679.05
	(e) Finance cost	1,256.68	1,241.61	1,041.29	4,591.05
	(f) Depreciation and amortization expenses	178.02	261.80	214.85	912.40
	(g) Other expenses	315.47	795.57	542.18	2,869.51
	<b>Total expenses</b>	<b>12,721.08</b>	<b>12,394.99</b>	<b>10,869.68</b>	<b>44,719.04</b>
<b>3</b>	<b>Profit before exceptional items and tax</b>	<b>1,432.34</b>	<b>1,600.41</b>	<b>1,590.34</b>	<b>4,310.54</b>
4	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit before tax</b>	<b>1,432.34</b>	<b>1,600.41</b>	<b>1,590.34</b>	<b>4,310.54</b>
6	Tax expense				
	(a) Current tax	360.49	(301.76)	400.26	645.61
	(b) Deferred tax	86.61	797.19	-	387.53
<b>7</b>	<b>Net profit after tax</b>	<b>985.24</b>	<b>1,104.98</b>	<b>1,190.08</b>	<b>3,277.40</b>
8	Other comprehensive income/(loss)				
	items that will not be reclassified to profit and loss in subsequent period	(0.03)	6,539.65	-	10,369.82
	Tax on above Income	0.01	(1,645.90)	-	(2,609.88)
	<b>Other comprehensive income/(loss)</b>	<b>(0.02)</b>	<b>4,893.75</b>	<b>-</b>	<b>7,759.94</b>
<b>9</b>	<b>Total comprehensive income/(loss)</b>	<b>985.22</b>	<b>5,998.73</b>	<b>1,190.08</b>	<b>11,037.34</b>
10	Paid-up equity share capital of Rs. 1 each	15,419.29	15,419.29	15,419.29	15,419.29
11	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	66,511.91	65,526.69	55,879.83	65,526.69
12	Earnings per share (of Rs. 1 each) (not annualised)				
	(a) Basic	0.07	0.07	0.08	0.21
	(b) Diluted	0.07	0.07	0.08	0.24

**Notes on financial results:**

- 1) The above results have been taken on record by the Board of Directors at their meeting held on 12th August, 2023. The Limited Review Report 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, 2023.
- 2) The Unaudited Financial Results for the quarter ended on 30th June, 2023 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 4 segments i.e. 1) Transportation & Logistics 2) Oil & Lubricants 3) Finance & Investment 4) 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.

**For Sindhu Trade Links Limited**

**Date 12.08.2023**

**Place: Gurugram**

**Saurabh Sindhu  
Director**

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

in Rs. Lacs

Particulars	Quarter Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
<b>A. SEGMENT REVENUE</b>				
Finance Operations	11.64	36.57	46.56	1,834.21
Oil, Lubricants & Spares	1,026.68	1,236.53	1,365.66	7,537.54
Transportations, Logistics & Construction	11,512.38	9,492.09	9,254.21	30,736.49
Oil Drilling Operations	1,556.46	1,247.98	715.19	4,238.91
Other Income	46.26	1,982.23	1,078.40	4,682.43
<b>Total</b>	<b>14,153.42</b>	<b>13,995.40</b>	<b>12,460.02</b>	<b>49,029.58</b>
<b>B. SEGMENT RESULTS</b>				
Finance Operations	(231.34)	552.49	(369.79)	460.85
Oil, Lubricants & Spares	116.38	(55.50)	12.18	(0.62)
Transportations, Logistics & Construction	2,742.27	350.39	1,903.68	3,717.05
Oil Drilling Operations	15.45	12.40	7.16	41.88
Other Income	46.26	1,982.23	1,078.40	4,682.43
<b>Total</b>	<b>2,689.02</b>	<b>2,842.01</b>	<b>2,631.63</b>	<b>8,901.59</b>
<b>Less: Unallocable Expenses</b>	<b>1,256.68</b>	<b>1,241.60</b>	<b>1,041.29</b>	<b>4,591.05</b>
<b>Profit Before tax</b>	<b>1,432.34</b>	<b>1,600.41</b>	<b>1,590.34</b>	<b>4,310.54</b>
<b>C. SEGMENT ASSETS</b>				
Finance Operations	99,498.44	98,788.30	93,513.95	98,788.30
Oil, Lubricants & Spares	503.23	663.14	1,826.27	663.14
Transportations, Logistics & Construction	36,596.72	36,475.59	33,677.95	36,475.59
Generation and Supply of Electricity	1,102.52	1,102.51	1,102.51	1,102.51
Oil Drilling Operations	184.79	152.44	188.61	152.44
<b>Total</b>	<b>1,37,885.70</b>	<b>1,37,181.98</b>	<b>1,30,309.29</b>	<b>1,37,181.98</b>
<b>Add: Unallocated Assets</b>	<b>1,108.60</b>	<b>1,821.52</b>	<b>2,071.59</b>	<b>1,821.52</b>
<b>Total Assets</b>	<b>1,38,994.30</b>	<b>1,39,003.50</b>	<b>1,32,380.88</b>	<b>1,39,003.50</b>
<b>D. SEGMENT LIABILITY</b>				
Finance Operations	38,194.21	38,958.61	38,461.19	38,958.61
Oil, Lubricants & Spares	1,627.09	1,887.90	4,175.76	1,887.90
Transportations, Logistics & Construction	12,932.44	12,904.25	14,696.22	12,904.25
Generation and Supply of Electricity	903.74	903.74	1,071.47	903.74
Oil Drilling Operations	286.95	299.30	294.96	299.30
<b>Total</b>	<b>53,944.43</b>	<b>54,953.80</b>	<b>58,699.60</b>	<b>54,953.80</b>
<b>Add: Unallocated Liabilities</b>	<b>3,118.66</b>	<b>3,103.72</b>	<b>2,382.17</b>	<b>3,103.72</b>
<b>Total Liability</b>	<b>57,063.09</b>	<b>58,057.52</b>	<b>61,081.77</b>	<b>58,057.52</b>

Particulars	As at 30th June 2023	As at 31st March 2023
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	3,186.46	3,319.05
(b) Right to use	46.91	57.86
(c) Investment property	620.37	623.55
(d) Financial assets		
Investment	68,574.70	68,599.44
Loans	28,227.94	28,297.84
Other financial assets	229.32	230.09
(e) Deferred tax assets (Net)	-	-
(f) Other non current assets	108.03	204.29
<b>Total non-current assets</b>	<b>1,00,993.73</b>	<b>1,01,332.12</b>
<b>(2) Current assets</b>		
(a) Inventories	238.09	255.60
(b) Financial assets		
Trade receivables	27,396.99	29,426.55
Cash and cash equivalents	154.73	437.82
Other balances with banks	456.36	186.56
Loans	2.12	2.12
Investments	5.57	14.84
Other financial assets	6,474.74	1,599.99
(c) Other current assets	3,271.97	5,747.90
<b>Total current assets</b>	<b>38,000.57</b>	<b>37,671.38</b>
<b>TOTAL ASSETS</b>	<b>1,38,994.30</b>	<b>1,39,003.50</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	15,419.29	15,419.29
(b) Other equity	66,511.92	65,526.69
<b>Total equity</b>	<b>81,931.21</b>	<b>80,945.98</b>
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
Lease liability	12.80	15.68
Borrowings	32,174.46	32,277.15
(b) Provisions	344.34	353.56
(c) Other non current liabilities	2,289.23	2,289.22
(d) Deferred tax liabilities (Net)	2,465.76	2,379.15
<b>Total non current liabilities</b>	<b>37,286.59</b>	<b>37,314.76</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
Lease liability	34.12	42.18
Borrowings	5,550.53	6,891.15
Trade payable		
Total Outstanding dues of micro & small enterprise	673.78	708.59
Total Outstanding dues of creditors other than micro & small enterprise	3,103.75	2,690.42
Other financial liabilities	9,784.76	9,145.06
(b) Other current liabilities	213.95	470.72
(c) Provisions	415.61	794.64
<b>Total current liabilities</b>	<b>19,776.50</b>	<b>20,742.76</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>1,38,994.30</b>	<b>1,39,003.50</b>

**Sindhu Trade Links Ltd.**  
**Standalone Financial Statements**  
**Statement of Profit and Loss for the year ended on 30th June 2023**



(in Rs. lakhs)

Particulars	For the period ended 30th June 2023	For the period ended 31st March 2023
<b>I Income</b>		
Revenue from operation	14,107.16	44,347.15
Other income	46.26	4,682.43
<b>Total Income</b>	<b>14,153.42</b>	<b>49,029.58</b>
<b>II Expenses</b>		
Cost of material and services consumed	9,395.43	26,417.56
Purchases of stock-in-trade	929.25	7,127.62
Changes in inventories of stock-in-trade & finished goods	(33.74)	121.85
Employee benefit expenses	679.97	2,679.05
Finance cost	1,256.68	4,591.05
Depreciation & Amortization	178.02	912.40
Other expenses	315.47	2,869.51
<b>Total Expenses</b>	<b>12,721.08</b>	<b>44,719.04</b>
<b>III Profit/(loss) before exceptional items and tax</b>		
Exceptional items	-	-
<b>IV Profit/(Loss) before tax (I-II)</b>	<b>1,432.34</b>	<b>4,310.54</b>
<b>V Tax expense:</b>		
-Current tax	360.49	723.44
-Deferred tax charge/(credit)	86.61	387.53
-Income tax for earlier years	-	(77.83)
	<b>447.10</b>	<b>1,033.14</b>
<b>VI Profit/ (Loss) for the year (IV-V)</b>	<b>985.24</b>	<b>3,277.40</b>
<b>VII Other comprehensive income/(loss)</b>		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	-	623.19
- Change in fair value of equity instruments through OCI	(0.03)	9,746.63
-Income tax relating to above item	0.01	(2,609.88)
	<b>(0.02)</b>	<b>7,759.94</b>
<b>VIII Total comprehensive income/(loss) for the year (VI-VII)</b>	<b>985.22</b>	<b>11,037.34</b>
<b>Earning per equity share (Face value of Re. 1 each)(Prevoius Year Rs 1 each)</b>		
(1) Basic	0.07	0.21
(2) Diluted	0.07	0.24



### Independent Auditor's Review Report on consolidated unaudited quarterly 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<sup>th</sup> June 2023 ('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. Limited

#### Associates

- M/s Indus Best Mega Food Park Private Limited
- M/s Tandem Commercial Private Limited





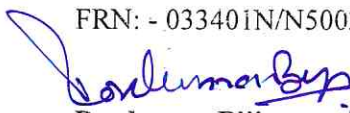
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the management approved accounts referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition 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 reviewed 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 5,700.13 lakh for the quarter ended 30<sup>th</sup> June 2023, total profit before tax of Rs. 318.31 lakh for the quarter ended 30<sup>th</sup> June 2023 and total assets of Rs. 21,157.66 lakh for the Quarter ended 30<sup>th</sup> June 2023, as considered in the Statement. These interim financial statements / financial information / financial results have been reviewed by us 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 Limited review and the procedures performed by us as stated in paragraph 3 above.
- b) We did not review the interim financial information of one foreign subsidiary of the Parent included in the consolidated unaudited financial results, whose interim financial information reflect total revenues from operations of Rs. 22,909.96 lakh for the quarter ended 30<sup>th</sup> June 2023, total profit before tax of Rs. 2,724.32 lakh for the quarter ended 30<sup>th</sup> June 2023, and total assets of Rs. 4,30,585.52 lakh as on 30<sup>th</sup> June 2023, as considered in the Statement. This interim financial statements / financial information / financial results have not been reviewed by other auditors and are based on the management certified accounts. Our conclusion on the statement, in so far, as it relates to the amount and disclosures included in respect to this subsidiary in based solely on the financial results produced by the management.
- c) The consolidated unaudited financial results also include the group's share of Loss before tax of Rs. Nil for the quarter ended 30<sup>th</sup> June 2023 of its 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 NGC & ASSOCIATES LLP**

Chartered Accountants

FRN: - 033401N/N500351

  
**Parduman Biji**

Partner

M. No. 095023

UDIN:

Date: 12/08/2023



## 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 30th JUNE, 2023

in Rs. Lacs except earning per share

	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income from operations</b>				
	(a) Revenue from operations	42,713.61	38,100.62	24,550.14	1,17,669.06
	(b) Other income	1,724.94	10,798.17	1,595.69	15,783.91
	<b>Total income from operations</b>	<b>44,438.55</b>	<b>48,898.79</b>	<b>26,145.83</b>	<b>1,33,452.97</b>
<b>2</b>	<b>Expenses</b>				
	(a) Purchases of stock in trade	959.07	1,156.12	1,311.58	7,213.37
	(b) Cost of materials and services consumed	26,359.73	28,178.79	15,078.83	78,088.76
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(126.24)	2,458.95	(1,559.65)	(1,599.26)
	(d) Employee benefits expenses	1,234.03	1,231.10	1,873.40	6,642.71
	(e) Finance cost	4,385.81	8,100.16	2,565.66	16,065.23
	(f) Depreciation and amortization expenses	611.46	1,489.38	665.74	3,116.01
	(g) Other expenses	6,539.70	2,213.13	5,250.90	22,255.72
	<b>Total expenses</b>	<b>39,963.56</b>	<b>44,827.63</b>	<b>25,186.46</b>	<b>1,31,782.54</b>
<b>3</b>	<b>Profit/Loss before exceptional items and tax</b>	<b>4,474.99</b>	<b>4,071.16</b>	<b>959.37</b>	<b>1,670.43</b>
4	Exceptional items		-	-	-
5	Share of net profit of associates and joint venture accounted under equity method	-	409.94	58.62	(1.66)
<b>6</b>	<b>Profit/Loss before tax</b>	<b>4,474.99</b>	<b>4,481.10</b>	<b>1,017.99</b>	<b>1,668.77</b>
7	Tax expense				
	(a) Current tax	1,380.05	1,607.12	443.84	2,554.49
	(b) Deferred tax	86.85	(214.64)	29.05	(484.07)
	(c) Income tax for earlier years	74.21	(53.42)	-	(53.42)
<b>8</b>	<b>Net profit/Loss after tax</b>	<b>2,933.88</b>	<b>3,142.04</b>	<b>545.10</b>	<b>(348.23)</b>
9	Other comprehensive income/(loss)				
	items that will not be reclassified to profit and loss in subsequent period	(427.20)	(15,644.53)	14,714.39	4,546.23
	Tax on above Income	0.01	1,021.18	(3,703.32)	0.52
	<b>Other comprehensive income/(loss)</b>	<b>(427.19)</b>	<b>(14,623.35)</b>	<b>11,011.07</b>	<b>4,546.75</b>
<b>10</b>	<b>Total comprehensive income/(loss)</b>	<b>2,506.69</b>	<b>(11,481.31)</b>	<b>11,556.17</b>	<b>4,198.52</b>
11	Paid-up equity share capital of Re. 1 each	15,419.29	15,419.29	15,419.29	15,419.29
12	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	1,19,687.36	1,17,793.76	1,14,972.55	1,17,793.76
13	Earnings per share (of Re. 1 each) (not annualised)				
	(a) Basic	0.13	0.20	0.04	0.00
	(b) Diluted	0.13	0.20	0.04	0.00

**Notes on financial results:**

- 1) The above Unaudited Financial Results have been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 12th August, 2023. The Limited Review Report 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, 2023.
- 2) The Unaudited Financial Results for the quarter ended on 30th June, 2023 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 2023 and year ended March 31, 2023 has been calculated for equity shares having nominal value of Rs. 1/- each. Earning per share has been recalculated by dividing Net Profit / Loss after Tax by number of shares also for previous reported results to equalize the impact of Split of Shares

**For Sindhu Trade Links Limited**

Date : 12.08.2023

Place: Gurugram

**Saurabh Sindhu  
Director**



## SINDHU TRADE LINKS LIMITED

## SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED 30th JUNE, 2023

## CONSOLIDATED

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
<b>A. SEGMENT REVENUE</b>				
Finance Operations	11.64	36.57	46.56	191.35
Trading of Oil, Lubricants and Spares	1,066.26	1,296.65	1,403.75	7,701.94
Transportations, Logistics, Mining & Construction	11,512.36	9,492.02	9,254.21	30,736.43
Generation and Supply of Electricity	1,495.48	1,673.64	1,358.54	3,970.01
Media Activities	4,161.45	4,054.66	3,731.20	16,071.91
Oil Drilling Operations	1,556.46	1,247.98	715.19	4,238.91
Overseas Coal Mining & Trading	22,909.96	18,013.56	8,557.99	54,758.51
Other Income	1,724.94	13,083.71	1,078.39	15,783.91
<b>Total</b>	<b>44,438.55</b>	<b>48,898.79</b>	<b>26,145.83</b>	<b>1,33,452.97</b>
<b>B. SEGMENT RESULTS</b>				
Finance Operations	(231.34)	2,195.35	(369.79)	460.85
Trading of Oil, Lubricants and Spares	93.49	(90.36)	10.07	(74.45)
Transportations, Logistics, Mining & Construction	2,742.26	348.35	1,903.68	3,717.05
Generation and Supply of Electricity	59.31	494.63	173.16	(339.14)
Media Activities	88.45	69.10	(262.85)	(381.01)
Oil Drilling Operations	15.45	12.40	7.16	41.88
Overseas Coal Mining & Trading	1,239.11	2,314.44	(539.14)	167.25
Other Income	1,724.94	-	1,078.39	-
<b>Total</b>	<b>5,731.67</b>	<b>5,343.91</b>	<b>2,000.68</b>	<b>3,592.43</b>
<b>Less: Unallocable Expenses</b>	<b>1,256.68</b>	<b>1,274.42</b>	<b>1,041.31</b>	<b>1,923.66</b>
<b>Profit Before tax</b>	<b>4,474.99</b>	<b>4,069.49</b>	<b>959.37</b>	<b>1,668.77</b>
<b>C. SEGMENT ASSETS</b>				
Finance Operations	19,344.13	16,744.15	26,634.96	16,744.15
Trading of Oil, Lubricants and Spares	4,328.66	4,184.60	5,046.10	4,184.60
Transportations, Logistics, Mining & Construction	36,596.72	36,417.48	33,677.95	36,417.48
Generation and Supply of Electricity	7,357.25	7,458.96	6,688.17	7,458.96
Media Activities	9,730.33	8,054.12	11,153.32	8,054.12
Overseas Coal Mining & Trading	4,27,156.30	4,18,008.55	3,96,193.22	4,18,008.55
Oil Drilling Operations	184.79	152.44	188.61	152.44
<b>Total</b>	<b>5,04,698.18</b>	<b>4,91,020.30</b>	<b>4,79,582.33</b>	<b>4,91,020.30</b>
Add: Unallocated Assets	5,977.26	8,167.02	3,045.53	8,167.02
<b>Total Assets</b>	<b>5,10,675.44</b>	<b>4,99,187.32</b>	<b>4,82,627.86</b>	<b>4,99,187.32</b>
<b>D. SEGMENT LIABILITY</b>				
Finance Operations	38,194.21	38,372.77	38,461.19	38,372.77
Trading of Oil, Lubricants and Spares	3,473.23	4,830.81	5,495.70	4,830.81
Transportations, Logistics, Mining & Construction	12,932.44	14,550.71	14,696.22	14,550.71
Generation and Supply of Electricity	3,357.91	2,868.97	2,344.52	2,868.97
Media Activities	3,864.06	6,164.63	5,575.43	6,164.63
Overseas Coal Mining & Trading	1,80,399.87	1,86,765.02	1,57,395.47	1,86,765.02
Oil Drilling Operations	286.95	1,127.58	294.96	1,127.58
<b>Total</b>	<b>2,42,508.67</b>	<b>2,54,680.49</b>	<b>2,24,263.49</b>	<b>2,54,680.49</b>
Add: Unallocated Liabilities	1,33,060.12	1,11,293.78	78,073.87	1,11,293.78
<b>Total Liability</b>	<b>3,75,568.79</b>	<b>3,65,974.27</b>	<b>3,02,337.36</b>	<b>3,65,974.27</b>

Particulars	As at 30 June 2023	As at 31 March 2023
<b>ASSETS</b>		
<b>(1) Non-current assets</b>		
(a) Property, plant and equipment	3,37,650.62	3,37,185.07
(b) Right to use asset	511.97	74.88
(c) Capital work-in-progress	6,216.64	5,382.81
(d) Other intangible assets	352.28	513.14
(e) Investment property	620.37	623.55
(f) Goodwill	2,535.89	2,538.38
(g) Financial assets		
(i) Investments	17,627.18	17,651.91
(ii) Loans	51,740.95	51,793.77
(iii) Other financial assets	1,339.25	334.96
(g) Other non-current assets	473.02	941.49
<b>Total non-current assets</b>	<b>4,19,068.17</b>	<b>4,17,039.96</b>
<b>(2) Current assets</b>		
(a) Inventories	12,444.76	6,008.39
(b) Financial assets		
(i) Trade receivables	38,995.59	39,014.60
(ii) Cash and cash equivalents	5,394.19	3,833.62
(iii) Other balances with banks	456.36	186.56
(iv) Loans	19,360.60	17,285.67
(v) Investments	5.57	14.84
(vi) Other financial assets	2,913.31	4,267.34
(c) Other current assets	12,036.89	11,536.34
<b>Total current assets</b>	<b>91,607.27</b>	<b>82,147.36</b>
<b>TOTAL ASSETS</b>	<b>5,10,675.44</b>	<b>4,99,187.32</b>
<b>EQUITY AND LIABILITIES</b>		
<b>(1) Equity</b>		
(a) Equity share capital	15,419.29	15,419.29
(b) Other equity	1,19,687.36	1,17,793.76
<b>Equity attributable to owners</b>	<b>1,35,106.65</b>	<b>1,33,213.05</b>
(c) Non -controlling interest	52,754.55	52,117.90
<b>Total equity</b>	<b>1,87,861.20</b>	<b>1,85,330.95</b>
<b>(2) Non-current liabilities</b>		
(a) Financial liabilities		
Lease Liability	27.50	30.38
(i) Borrowings	85,821.36	88,299.39
(b) Provisions	1,914.01	1,966.64
(c) Other non-current liabilities	12,428.69	20,781.59
(d) Deferred tax liabilities (Net)	79,484.39	78,655.31
<b>Total non-current liabilities</b>	<b>1,79,675.95</b>	<b>1,89,733.31</b>
<b>(3) Current liabilities</b>		
(a) Financial liabilities		
(i) Lease Liability	36.44	44.50
(ii) Borrowings	74,934.52	75,431.15
(iii) Trade payables	-	-
Total outstanding dues of micro & small enterprise	861.20	712.99
Total outstanding dues of creditors other than micro & small Enterprise	18,800.53	12,764.16
(iv) Other financial liabilities	26,259.30	21,663.16
(b) Other current liabilities	18,133.30	9,652.52
(c) Provisions	4,113.00	3,854.58
<b>Total current liabilities</b>	<b>1,43,138.29</b>	<b>1,24,123.06</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,10,675.44</b>	<b>4,99,187.32</b>

Particulars	For the year ended 30 June 2023	For the year ended 31 March 2023
<b>Income</b>		
<b>I</b> Revenue from operation	42,713.61	1,17,669.06
<b>II</b> Other income	1,724.94	15,783.91
<b>III Total income (I+II)</b>	<b>44,438.55</b>	<b>1,33,452.97</b>
<b>IV Expenses</b>		
Cost of material and services consumed	26,359.73	78,088.76
Purchases of Stock in Trade	959.07	7,213.37
Changes in inventories of stock in trade & finished goods	(126.24)	(1,599.26)
Employee benefit expenses	1,234.03	6,642.71
Finance cost	4,385.81	16,065.23
Depreciation & Amortization	611.46	3,116.01
Other expenses	6,539.70	22,255.72
<b>Total Expenses</b>	<b>39,963.56</b>	<b>1,31,782.54</b>
<b>Profit/(loss) before exceptional items and Tax</b>		
Exceptional items	-	-
<b>V Profit/(loss) before share of net profit/(loss) of associates, joint ventures &amp; tax (III-IV)</b>	<b>4,474.99</b>	<b>1,670.43</b>
<b>VI</b> Share of net profit of associates and joint venture accounted under equity method	-	(1.66)
<b>VII Profit before tax (V+VI)</b>	<b>4,474.99</b>	<b>1,668.77</b>
<b>VIII Tax expense:</b>		
-Current tax	1,380.05	2,554.49
-Deferred tax charge/(credit)	86.85	(484.07)
-Income tax for earlier years	74.21	(53.42)
	<b>1,541.11</b>	<b>2,017.00</b>
<b>IX Profit/ (Loss) for the year (VII-VIII)</b>	<b>2,933.88</b>	<b>(348.23)</b>
<b>X Other comprehensive income/(loss)</b>		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	(11.50)	623.14
- Changes in Fair Value of Equity instruments measured at FVOCI	(0.03)	9,746.63
- Gains and losses from translating the financial statements of a foreign operations	(415.67)	(5,823.54)
- Share of other comprehensive income of investments accounted under equity method	-	-
	<b>(427.20)</b>	<b>4,546.23</b>
- Income tax relating to above items that will not be reclassified to pro	0.01	0.52
	<b>(427.19)</b>	<b>4,546.75</b>
<b>XI Total comprehensive income/(loss) for the year (IX+X)</b>	<b>2,506.69</b>	<b>4,198.52</b>
<b>Net Profit after tax attributable to:</b>		
Owners of the Company	2,017.96	40.44
Non-Controlling Interest	915.92	(388.67)
	<b>2,933.88</b>	<b>(348.23)</b>
<b>Other Comprehensive income attributable to:</b>		
Owners of the Company	(147.91)	7,096.01
Non-Controlling Interest	(279.28)	(2,549.26)
	<b>(427.19)</b>	<b>4,546.75</b>
<b>Total Comprehensive income attributable to:</b>		
Owners of the Company	1,870.05	7,136.45
Non-Controlling Interest	636.64	(2,937.93)
	<b>2,506.69</b>	<b>4,198.52</b>
<b>Earning per equity share (Face value of Re. 1 each)</b>		
(1) Basic	0.13	0.00
(2) Diluted	0.13	0.00