

General information about company	
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	10-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
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	10-11-2023 14:30
End date and time of board meeting	10-11-2023 16:30
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	Not applicable
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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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	13833.58	27940.74
	Other income	532.65	578.91
	Total income	14366.23	28519.65
2	Expenses		
(a)	Cost of materials consumed	9024.55	18419.98
(b)	Purchases of stock-in-trade	800.79	1730.04
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-20.36	-54.1
(d)	Employee benefit expense	671.08	1351.05
(e)	Finance costs	1112.8	2369.48
(f)	Depreciation, depletion and amortisation expense	165.3	343.32
(f)	Other Expenses		
1	Other Expenses	226.86	542.33
10			

	Total other expenses	226.86	542.33
	Total expenses	11981.02	24702.1

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	2385.21	3817.55
4	Exceptional items	0	0
5	Total profit before tax	2385.21	3817.55
7	Tax expense		
8	Current tax	600.31	960.8
9	Deferred tax	-40.23	46.38
10	Total tax expenses	560.08	1007.18
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	1825.13	2810.37
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	1825.13	2810.37

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	-0.09	-0.07
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	0.09	0.07

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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.		
23	Total Comprehensive Income for the period	1825.22	2810.44
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	0.12	0.18
	Diluted earnings (loss) per share from continuing operations	0.12	0.18
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	0.12	0.18
	Diluted earnings (loss) per share from continuing and discontinued operations	0.12	0.18
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	3031.12
Capital work-in-progress	0
Investment property	617.2
Goodwill	0
Other intangible assets	36.24
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	68806
Trade receivables, non-current	0
Loans, non-current	28577.23
Other non-current financial assets	221.45
Total non-current financial assets	97604.68
Deferred tax assets (net)	0
Other non-current assets	108.03

	Total non-current assets	101397.27
2	Current assets	
	Inventories	294.95
	Current financial asset	
	Current investments	4.88
	Trade receivables, current	30754.15
	Cash and cash equivalents	197.25
	Bank balance other than cash and cash equivalents	394.6
	Loans, current	2.12
	Other current financial assets	5991.87
	Total current financial assets	37344.87
	Current tax assets (net)	0
	Other current assets	3548.73
	Total current assets	41188.55

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		30-09-2023
Whether results are audited or unaudited		Unaudited
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		142585.82
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		15419.29
Other equity		68337.13
Total equity attributable to owners of parent		83756.42
Non controlling interest		
Total equity		83756.42
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		34053.88
Trade payables, non-current		0
Other non-current financial liabilities		8.53
Total non-current financial liabilities		34062.41

	Provisions, non-current	333.56
	Deferred tax liabilities (net)	2425.53
	Deferred government grants, Non-current	0
	Other non-current liabilities	2289.23
	Total non-current liabilities	39110.73
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	4068.03
	Trade payables, current	4457.46
	Other current financial liabilities	9854.11
	Total current financial liabilities	18379.6
	Other current liabilities	323.15
	Provisions, current	1015.92
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	19718.67
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	58829.4
	Total equity and liabilities	142585.82
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet 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		01-07-2023	01-04-2023
Date of end of reporting period		30-09-2023	30-09-2023
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 OPERATION	2.33	13.97
2	OIL LUBRICANTS AND SPARES	828.83	1855.51
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	12114.1	23626.48
4	OIL DRILLING OPERATIONS	888.32	2444.78
5	OTHER INCOME	532.65	578.91
6	GENERATION AND SUPPLY OF ELECTRCITY	0	0
	Total Segment Revenue	14366.23	28519.65
	Less: Inter segment revenue	0	0
	Revenue from operations	14366.23	28519.65
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	FINANCE OPERATION	-129.76	-361.1
2	OIL LUBRICANTS AND SPARES	-24.86	91.52
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	3112.11	5854.38

4	OIL DRILLING OPERATIONS	7.87	23.32
5	OTHER INCOME	532.65	578.91
6	GENERATION AND SUPPLY OF ELECTRCITY	0	0
	Total Profit before tax	3498.01	6187.03
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	1112.8	2369.48
	Profit before tax	2385.21	3817.55
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	FINANCE OPERATION	99815.52	99815.52
2	OIL LUBRICANTS AND SPARES	536.84	536.84
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	39939.22	39939.22
4	OIL DRILLING OPERATIONS	184.79	184.79
5	OTHER INCOME	0	0
6	GENERATION AND SUPPLY OF ELECTRCITY	601.42	601.42
	Total Segment Asset	141077.79	141077.79
	Un-allocable Assets	1508.03	1508.03
	Net Segment Asset	142585.82	142585.82
4	Segment Liabilities		
	Segment Liabilities		
1	FINANCE OPERATION	42613.54	42613.54
2	OIL LUBRICANTS AND SPARES	1249.24	1249.24
3	TRANSPORTATION LOGISTICS AND CONSTRUCTION	14186.46	14186.46

4	OIL DRILLING OPERATIONS	286.95	286.95
5	OTHER INCOME	0	0
6	GENERATION AND SUPPLY OF ELECTRCITY	23.33	23.33
	Total Segment Liabilities	58359.52	58359.52
	Un-allocable Liabilities	469.88	469.88
	Net Segment Liabilities	58829.4	58829.4
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
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	3817.55
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2369.48
	Adjustments for decrease (increase) in inventories	-39.35
	Adjustments for decrease (increase) in trade receivables, current	-1327.6
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1317.44
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-3405.24
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1058.45
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-147.56

	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	321.71
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	201.27
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	681.34
	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)	0
	Other adjustments for non-cash items	-285.3
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	744.64
	Net cash flows from (used in) operations	4562.19
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-960.8
	Net cash flows from (used in) operating activities	3601.39

	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	231.18
	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	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	51.98
	Purchase of property, plant and equipment	75.73
	Proceeds from sales of investment property	24.71
	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	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-195.85
Net cash flows from (used in) investing activities	-426.07
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	-1046.39
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0

	Other inflows (outflows) of cash	-2369.47
	Net cash flows from (used in) financing activities	-3415.86
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-240.54
	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	-240.54
	Cash and cash equivalents cash flow statement at beginning of period	437.82
	Cash and cash equivalents cash flow statement at end of period	197.28

General information about company	
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	10-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	10-11-2023 14:30
End date and time of board meeting	10-11-2023 16:30
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	Not applicable
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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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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.		
1	Income		
	Revenue from operations	39692.08	82405.69
	Other income	7892.1	9617.04
	Total income	47584.18	92022.73
2	Expenses		
(a)	Cost of materials consumed	28078.31	54438.04
(b)	Purchases of stock-in-trade	831.45	1790.52
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	583.98	457.74
(d)	Employee benefit expense	3081.12	4315.15
(e)	Finance costs	4187.66	8573.47
(f)	Depreciation, depletion and amortisation expense	88.68	700.14
(f)	Other Expenses		
1	Other Expenses	5171.91	11711.61
10			

	Total other expenses	5171.91	11711.61
	Total expenses	42023.11	81986.67

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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.		
3	Total profit before exceptional items and tax	5561.07	10036.06
4	Exceptional items	0	0
5	Total profit before tax	5561.07	10036.06
7	Tax expense		
8	Current tax	575.24	1955.29
9	Deferred tax	-40.47	120.59
10	Total tax expenses	534.77	2075.88
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	5026.3	7960.18
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	5026.3	7960.18

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	-1772.54	-1345.35
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	1772.54	1345.35

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
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	6798.84	9305.53
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	0.21	0.34
	Diluted earnings (loss) per share from continuing operations	0.21	0.34
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	0.21	0.34
	Diluted earnings (loss) per share from continuing and discontinued operations	0.21	0.34
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1	Non-current assets
Property, plant and equipment	347401.86
Capital work-in-progress	4088.52
Investment property	617.2
Goodwill	2550.26
Other intangible assets	880.95
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	17627.29
Trade receivables, non-current	
Loans, non-current	52628.08
Other non-current financial assets	2731.93
Total non-current financial assets	72987.3
Deferred tax assets (net)	0
Other non-current assets	276.14

	Total non-current assets	428802.23
2	Current assets	
	Inventories	11492.31
	Current financial asset	
	Current investments	4.88
	Trade receivables, current	38582.36
	Cash and cash equivalents	7460.94
	Bank balance other than cash and cash equivalents	394.6
	Loans, current	19545.96
	Other current financial assets	7498.26
	Total current financial assets	73487
	Current tax assets (net)	0
	Other current assets	11725.2
	Total current assets	96704.51

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		30-09-2023
Whether results are audited or unaudited		Unaudited
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		525506.74
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		15419.29
Other equity		126066.99
Total equity attributable to owners of parent		141486.28
Non controlling interest		69737.56
Total equity		211223.84
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		75793.84
Trade payables, non-current		0
Other non-current financial liabilities		297.11
Total non-current financial liabilities		76090.95

	Provisions, non-current	2023.07
	Deferred tax liabilities (net)	80401.76
	Deferred government grants, Non-current	0
	Other non-current liabilities	7748.05
	Total non-current liabilities	166263.83
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	73095.75
	Trade payables, current	29051.15
	Other current financial liabilities	31197.25
	Total current financial liabilities	133344.15
	Other current liabilities	11265
	Provisions, current	3409.92
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	148019.07
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	314282.9
	Total equity and liabilities	525506.74
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet 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		01-07-2023	01-04-2023
Date of end of reporting period		30-09-2023	30-09-2023
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 OPERATION	87.73	99.37
2	TRADING OF OIL LUBRICANTS AND SPARES	823.38	1889.64
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	12101.66	23614.02
4	GENERATION AND SUPPLY OF ELECTRICITY	1849.68	3345.16
5	MEDIA ACTIVITIES	6248.72	10410.17
6	OIL DRILLING OPERATIONS	888.32	2444.78
7	OVERSEAS COAL MINING AND TRADING	26730.72	49640.68
8	OTHER INCOME	-1146.03	578.91
	Total Segment Revenue	47584.18	92022.73
	Less: Inter segment revenue	0	0
	Revenue from operations	47584.18	92022.73
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	FINANCE OPERATION	-129.76	-361.1
2	TRADING OF OIL LUBRICANTS AND SPARES	30.07	123.56

3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	3112.15	5854.41
4	GENERATION AND SUPPLY OF ELECTRICITY	620.41	679.72
5	MEDIA ACTIVITIES	1742.71	1831.16
6	OIL DRILLING OPERATIONS	7.87	23.32
7	OVERSEAS COAL MINING AND TRADING	2436.45	3675.56
8	OTHER INCOME	-1146.03	578.91
	Total Profit before tax	6673.87	12405.54
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	1112.8	2369.48
	Profit before tax	5561.07	10036.06
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	FINANCE OPERATION	19610.93	19610.93
2	TRADING OF OIL LUBRICANTS AND SPARES	4249.86	4249.86
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	39939.22	39939.22
4	GENERATION AND SUPPLY OF ELECTRICITY	7222.51	7222.51
5	MEDIA ACTIVITIES	11617.91	11617.91
6	OIL DRILLING OPERATIONS	441173.49	441173.49
7	OVERSEAS COAL MINING AND TRADING	184.79	184.79
8	OTHER INCOME	0	0
	Total Segment Asset	523998.71	523998.71
	Un-allocable Assets	1508.03	1508.03
	Net Segment Asset	525506.74	525506.74

4	Segment Liabilities		
	Segment Liabilities		
1	FINANCE OPERATION	14325.7	14325.7
2	TRADING OF OIL LUBRICANTS AND SPARES	2863.25	2863.25
3	TRANSPORTATION LOGISTICS MINING AND CONSTRUCTION	14186.45	14186.45
4	GENERATION AND SUPPLY OF ELECTRICITY	1938.23	1938.23
5	MEDIA ACTIVITIES	3662.48	3662.48
6	OIL DRILLING OPERATIONS	286.95	286.95
7	OVERSEAS COAL MINING AND TRADING	276538.58	276538.58
8	OTHER INCOME	0	0
	Total Segment Liabilities	313801.64	313801.64
	Un-allocable Liabilities	70218.81	70218.81
	Net Segment Liabilities	384020.45	384020.45
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
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	10036.06
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	8604.25
	Adjustments for decrease (increase) in inventories	-5441.1
	Adjustments for decrease (increase) in trade receivables, current	-1840.58
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1308.24
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	3918.1
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-100.77

Adjustments for increase (decrease) in other non-current liabilities	0
Adjustments for depreciation and amortisation expense	1504.53
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
Adjustments for provisions, current	209.34
Adjustments for provisions, non-current	0
Adjustments for other financial liabilities, current	751.78
Adjustments for other financial liabilities, non-current	-5874.05
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)	2155.95
Other adjustments for non-cash items	1504.53
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	6700.22
Net cash flows from (used in) operations	16736.28
Dividends received	0
Interest paid	0
Interest received	-2517.06
Income taxes paid (refund)	-1363.61
Other inflows (outflows) of cash	-343.51
Net cash flows from (used in) operating activities	15239.32

	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	231.18
	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	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	54.29
	Purchase of property, plant and equipment	7809.67
	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	0
Interest received	2517.06
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-171.14
Net cash flows from (used in) investing activities	-5640.64
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	231.47
Proceeds from issuing other equity instruments	9127.49
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	1659.03
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	15.98
Dividends paid	0
Interest paid	1.06
Income taxes paid (refund)	0

	Other inflows (outflows) of cash	-8596.18
	Net cash flows from (used in) financing activities	2404.77
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	12003.45
	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	12003.45
	Cash and cash equivalents cash flow statement at beginning of period	3833.62
	Cash and cash equivalents cash flow statement at end of period	15837.07

