



Sindhu Trade Links Limited

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

Ref. No. STLL/BSE-NSE/2024-25/17

Dated 13/8/24

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: Sindhu Trade Links Limited

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

Dear Sir,

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 13th August, 2024 has considered and approved the following matters:

1. Considered and Approved the Unaudited Financial Results of the Company for the Quarter ended on 30th June, 2024 along-with Statement of Assets & Liabilities as on 30th June, 2024.
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 of Notice for calling Annual General Meeting for the Financial Year Ended on 31st March, 2024.
4. Director's Report for the Financial Year ended on 31st March, 2024.
5. Appointment of Scrutinizer for conducting e-voting process for the purpose of Annual General Meeting.
6. Appointment of NSDL for conducting the AGM through VC / OAVM.

The Meeting commenced at 11:00 A.M. and concluded at 11.40 A.M

Please take the same on your record for the Company.

Thanking You,

This is for your information and record please.
For Sindhu Trade Links Limited

Authorized Signatory

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 30th June, 2024 (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: 24095023BKCSAF1534
Date: 13/08/2024

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 ENDED ON 30TH JUNE 2024

Rs. in Lakhs

S. No.	Particulars	Standalone			
		Quarter Ended			Year to Date Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income from operations				
	(a) Revenue from operations	12,797.11	14,527.31	14,107.16	55,825.77
	(b) Other income	63.99	3,183.94	46.26	4,140.22
	Total income from operations	12,861.10	17,711.25	14,153.42	59,965.99
2	Expenses				
	(a) Purchases of stock in trade	746.16	732.36	929.25	3,346.35
	(b) Cost of materials and services consumed	7,652.07	9,372.94	9,395.43	37,421.72
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(44.53)	109.91	(33.74)	(57.27)
	(d) Employee benefits expenses	708.96	884.89	679.97	2,866.19
	(e) Impairment on financial instruments	-	438.05	-	438.05
	(f) Finance cost	1,029.58	1,278.49	1,256.68	4,742.84
	(g) Depreciation and amortization expenses	201.12	248.47	178.02	795.83
	(h) Other expenses	394.88	3,213.60	315.47	4,075.57
	Total expenses	10,688.24	16,278.71	12,721.08	53,629.28
3	Profit before exceptional items and tax	2,172.86	1,432.54	1,432.34	6,336.71
4	Exceptional items	-	-	-	-
5	Profit before tax	2,172.86	1,432.54	1,432.34	6,336.71
6	Tax expense				
	(a) Current tax	546.87	(270.94)	360.49	963.34
	(b) Deferred tax	(39.05)	(99.87)	86.61	(63.53)
7	Net profit after tax	1,665.04	1,803.35	985.24	5,436.90
8	Other comprehensive income/(loss)				
	items that will not be reclassified to profit and loss in subsequent period	0.06	938.51	(0.03)	1,223.69
	Tax on above Income	(0.01)	(236.20)	0.01	(307.98)
	Other comprehensive income/(loss)	0.05	702.31	(0.02)	915.71
9	Total comprehensive income/(loss)	1,665.09	2,505.66	985.22	6,352.61
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	73,721.60	72,056.51	66,511.91	72,056.51
12	Earnings per share (of Rs. 1 each) (not annualised)				
	(a) Basic	0.11	0.14	0.07	0.35
	(b) Diluted	0.11	0.14	0.07	0.35

Notes on financial results:

- 1) The above financial results have been reviewed & Recommended by the Audit committee and approved by the Board of Directors at their meeting held on 13th August, 2024. 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, 2024.
- 2) The Unaudited Financial Results for the quarter ended on 30th June, 2024 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: 13.08.2024

Place: Gurugram

Rudra Sen Sindhu
Chairman & Director

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

Rs. in Lakhs

Particulars	Quarter Ended			Year to Date Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
A. SEGMENT REVENUE				
Finance Operations	829.18	118.75	11.64	142.29
Oil, Lubricants & Spares	460.35	916.86	1,026.68	3,697.41
Transportations, Logistics & Construction	10,571.90	11,784.70	11,512.38	46,895.67
Oil Drilling Operations	935.68	1,707.00	1,556.46	5,090.40
Other Income	63.99	3,183.94	46.26	4,140.22
Total	12,861.10	17,711.25	14,153.42	59,965.99
B. SEGMENT RESULTS				
Finance Operations	643.59	(327.81)	(231.34)	(922.99)
Oil, Lubricants & Spares	53.69	100.62	116.38	337.70
Transportations, Logistics & Construction	2,442.57	69.69	2,742.27	7,807.41
Oil Drilling Operations	(1.40)	252.61	15.45	285.22
Other Income	63.99	3,183.94	46.26	4,140.22
Total	3,202.44	3,279.05	2,689.02	11,647.56
Less: Unallocable Expenses	1,029.58	1,846.51	1,256.68	5,310.85
Profit Before tax	2,172.86	1,432.54	1,432.34	6,336.71
C. SEGMENT ASSETS				
Finance Operations	1,00,882.20	98,339.38	99,498.44	98,339.38
Oil, Lubricants & Spares	307.43	185.78	503.23	185.78
Transportations, Logistics & Construction	41,681.09	40,480.17	36,596.72	40,480.17
Generation and supply of electricity	-	-	1,102.52	-
Oil Drilling Operations	652.16	729.83	184.79	729.83
Total	1,43,522.88	1,39,735.16	1,37,885.70	1,39,735.16
Add: Unallocated Assets	1,699.64	3,657.68	1,108.60	3,657.68
Total Assets	1,45,222.52	1,43,392.84	1,38,994.30	1,43,392.84
D. SEGMENT LIABILITY				
Finance Operations	32,963.35	34,514.94	32,853.76	34,514.94
Oil, Lubricants & Spares	1,185.55	1,246.57	1,627.09	1,246.57
Transportations, Logistics & Construction	13,041.03	12,655.98	12,932.44	12,655.98
Generation and supply of electricity	-	-	903.74	-
Oil Drilling Operations	784.63	788.16	286.95	788.16
Total	47,974.56	49,205.65	48,603.98	49,205.65
Add: Unallocated Liabilities	8,107.07	6,711.39	8,459.11	6,711.39
Total Liability	56,081.63	55,917.04	57,063.09	55,917.04

(in Rs. lakhs)

Particulars	As at 30th June 2024	As at 31st March 2024
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,472.55	3,671.06
(b) Right to use	84.64	72.70
(c) Investment property	607.66	610.84
(d) Financial assets		
Investment	67,589.21	67,589.15
Loans	31,018.17	30,169.97
Other financial assets	188.47	188.47
(e) Deferred tax assets (Net)	-	-
(f) Other non current assets	128.87	80.91
Total non-current assets	1,03,089.57	1,02,383.10
(2) Current assets		
(a) Inventories	388.02	327.79
(b) Financial assets		
Trade receivables	31,563.35	32,012.82
Cash and cash equivalents	122.86	471.33
Other balances with banks	434.25	157.55
Loans	129.92	77.41
Investments	7.89	6.04
Other financial assets	5,776.69	3,995.69
(c) Other current assets	3,709.97	3,961.11
Total current assets	42,132.95	41,009.74
TOTAL ASSETS	1,45,222.52	1,43,392.84
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	15,419.29	15,419.29
(b) Other equity	73,721.60	72,056.51
Total equity	89,140.89	87,475.81
(2) Non-current liabilities		
(a) Financial liabilities		
Borrowings	31,641.57	31,657.05
Lease liability	40.79	28.41
(b) Provisions	356.21	356.21
(c) Other non current liabilities	2,737.50	2,626.71
(d) Deferred tax liabilities (Net)	2,407.33	2,446.39
Total non current liabilities	37,183.40	37,114.77
(3) Current liabilities		
(a) Financial liabilities		
Borrowings	3,903.69	3,918.47
Lease liability	47.87	48.57
Trade payable		
Total Outstanding dues of micro & small enterprise	602.63	630.08
Total Outstanding dues of creditors other than micro & small enterprise	4,541.68	4,071.83
Other financial liabilities	8,765.41	8,856.67
(b) Other current liabilities	430.39	228.96
(c) Provisions	606.56	1,047.69
Total current liabilities	18,898.23	18,802.27
TOTAL EQUITY AND LIABILITIES	1,45,222.52	1,43,392.84

Sindhu Trade Links Limited
Standalone Financial Statements
Statement of Profit and Loss for period on 30th June 2024



(in Rs. lakhs)

Particulars	For the period ended 30th June 2024	For the year ended 31st March 2024
I Income		
Revenue from operation	12,797.11	55,825.77
Other income	63.99	4,140.22
Total Income	12,861.10	59,965.99
II Expenses		
Cost of material and services consumed	7,652.07	37,421.72
Purchases of stock-in-trade	746.16	3,346.35
Changes in inventories of stock-in-trade & finished goods	(44.53)	(57.27)
Employee benefit expenses	708.96	2,866.19
Impairment on financial instruments	-	438.05
Finance cost	1,029.58	4,742.84
Depreciation & Amortization	201.12	795.83
Other expenses	394.88	4,075.57
Total Expenses	10,688.24	53,629.28
III Profit/(loss) before exceptional items and tax		
Exceptional items	-	-
IV Profit/(Loss) before tax (I-II)	2,172.86	6,336.71
V Tax expense:		
-Current tax	546.87	987.99
-Deferred tax charge/(credit)	(39.05)	(63.53)
-Income tax for earlier years	-	(24.65)
	507.82	899.81
VI Profit/ (Loss) for the year (IV-V)	1,665.04	5,436.90
VII Other comprehensive income/(loss)		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	-	83.55
- Change in fair value of equity instruments through OCI	0.06	1,140.14
-Income tax relating to above item	(0.01)	(307.98)
	0.05	915.71
VIII Total comprehensive income/(loss) for the year (VI-VII)	1,665.09	6,352.61
Earning per equity share (Face value of Re. 1 each)(Prevoius Year Rs 1 each)		
(1) Basic	0.11	0.35
(2) Diluted	0.11	0.35

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 30th June 2024 ('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 Indus Automotives Private Limited
- M/s Sudha Bio Power Private Limited
- M/s Param Mitra Resources Pte. Limited

Associates

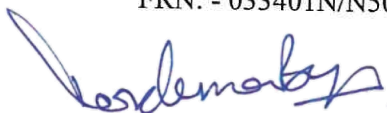
- M/s Indus Best Mega Food Park Private Limited
- M/s Tandem Commercial Private Limited



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 2 Indian subsidiaries of the Parent, included in the consolidated unaudited financial results, whose interim financial information reflect total revenues from operations of Rs 1,503.95 lakh for the quarter ended 30th June 2024, total profit before tax of Rs. 173.57 lakh for the quarter ended 30th June 2024 and total assets of Rs. 10,205.51 lakh for the Quarter ended 30th June 2024, 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. 41,929.91 lakh for the quarter ended 30th June 2024, total profit before tax of Rs. 7,828.69 lakh for the quarter ended 30th June 2024, and total assets of Rs. 4,00,367.96 lakh as on 30th June 2024, 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 30th June 2024 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: 24095023BKCSAG6031
Date: 13/08/2024



Sindhu Trade Links Ltd

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2024

Rs. in Lakhs

S. No.	Particulars	Consolidated			
		Quarter Ended			Year to Date Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income from operations				
	(a) Revenue from operations	55,409.82	44,568.64	42,713.61	1,68,606.46
	(b) Other income	686.77	(364.14)	1,724.94	15,017.38
	Total income from operations	56,096.59	44,204.50	44,438.55	1,83,623.84
2	Expenses				
	(a) Purchases of stock in trade	770.82	756.78	959.07	3,453.07
	(b) Cost of materials and services consumed	27,103.59	21,955.43	26,359.73	1,01,316.85
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	2,425.72	(1,712.92)	(126.24)	(1,436.51)
	(d) Employee benefits expenses	2,130.96	3,263.14	1,234.03	11,118.06
	(e) Finance cost	3,152.84	4,345.88	4,385.81	14,288.56
	(f) Impairment on financial instruments	-	434.82	-	434.82
	(g) Depreciation and amortization expenses	1,371.28	4,697.49	611.46	6,788.84
	(h) Other expenses	8,966.25	22,435.86	6,539.70	39,999.87
	Total expenses	45,921.46	56,176.48	39,963.56	1,75,963.55
3	Profit/Loss before exceptional items and tax	10,175.13	(11,971.98)	4,474.99	7,660.28
4	Exceptional items				
5	Share of net profit of associates and joint venture accounted under equity method	-	(1.81)	-	(1.81)
6	Profit/Loss before tax	10,175.13	(11,973.79)	4,474.99	7,658.47
7	Tax expense				
	(a) Current tax	1,540.19	(707.96)	1,380.05	1,684.74
	(b) Deferred tax	1,485.27	(988.41)	86.85	(1,097.00)
	(c) Income tax for earlier years	-	(80.01)	74.21	(5.80)
8	Net profit/Loss after tax	7,149.67	(10,197.41)	2,933.88	7,076.53
9	Other comprehensive income/(loss)				
	items that will not be reclassified to profit and loss in subsequent period	181.62	1,699.37	(427.20)	3,404.62
	Tax on above Income	(0.01)	(246.56)	0.01	(353.06)
	Other comprehensive income/(loss)	181.61	1,452.81	(427.19)	3,051.56
10	Total comprehensive income/(loss)	7,331.28	(8,744.60)	2,506.69	10,128.09
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	1,36,307.37	1,34,163.36	1,19,687.36	1,34,163.36
13	Earnings per share (of Re. 1 each) (not annualised)				
	(a) Basic	0.13	-0.66	0.13	0.37
	(b) Diluted	0.13	-0.66	0.13	0.37

Notes on financial results:

- 1) The above financial results have been reviewed by the Audit committee and approved by the Board of Directors at their meeting held on 13th August, 2024. 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, 2024.
- 2) The Unaudited Financial Results for the quarter ended on June 30th, 2024 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,

For Sindhu Trade Links Limited

Date: 13.08.2024
Place: Gurugram

Rudra Sen Sindhu
Chairman & Director

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

Rs. in Lakhs

Particulars	Quarter Ended			Year to Date Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
A. SEGMENT REVENUE				
Finance Operations	9.75	118.75	11.64	142.29
Trading of Oil, Lubricants and Spares	497.04	942.85	1,066.26	3,827.54
Transportations, Logistics, Mining & Construction	10,571.90	11,784.70	11,512.36	46,895.67
Generation and Supply of Electricity	1,465.54	1,580.74	1,495.48	6,022.06
Media Activities	-	4,022.90	4,161.45	19,076.47
Oil Drilling Operations	935.68	1,707.00	1,556.46	5,090.40
Overseas Coal Mining & Trading	41,929.91	24,411.70	22,909.96	87,552.03
Other Income	686.77	(364.14)	1,724.94	15,017.38
Total	56,096.59	44,204.50	44,438.55	1,83,623.84
B. SEGMENT RESULTS				
Finance Operations	(175.81)	(327.81)	(231.34)	(922.99)
Trading of Oil, Lubricants and Spares	29.20	48.45	93.49	215.16
Transportations, Logistics, Mining & Construction	2,442.57	69.69	2,742.26	7,807.41
Generation and Supply of Electricity	54.80	(418.50)	59.31	(260.61)
Media Activities*	-	(656.35)	88.45	1,877.76
Oil Drilling Operations	(1.40)	252.60	15.45	285.22
Overseas Coal Mining & Trading	8,168.58	(7,857.19)	1,239.11	(10,175.96)
Other Income	686.77	(364.13)	1,724.94	15,017.38
Total	11,204.71	(9,253.24)	5,731.67	13,843.35
Less: Unallocable Expenses	1,029.58	2,720.55	1,256.68	6,184.88
Profit Before tax	10,175.13	(11,973.79)	4,474.99	7,658.47
			-	
C. SEGMENT ASSETS				
Finance Operations	20,299.78	18,605.16	19,344.13	18,605.16
Trading of Oil, Lubricants and Spares	4,065.87	4,044.15	4,328.66	4,044.15
Transportations, Logistics, Mining & Construction	41,681.09	40,480.16	36,596.72	40,480.16
Generation and Supply of Electricity	6,445.37	6,435.00	7,357.25	6,435.00
Media Activities*	-	-	9,730.33	-
Overseas Coal Mining & Trading	4,00,367.96	3,91,437.30	4,27,156.30	3,91,437.30
Oil Drilling Operations	652.16	729.83	184.79	729.83
Total	4,73,512.23	4,61,731.60	5,04,698.18	4,61,731.60
Add: Unallocated Assets	2,140.23	4,007.61	5,977.26	4,007.61
Total Assets	4,75,652.46	4,65,739.21	5,10,675.44	4,65,739.21
D. SEGMENT LIABILITY				
Finance Operations	32,963.35	34,514.94	32,853.76	34,514.94
Trading of Oil, Lubricants and Spares	2,886.50	3,060.00	3,473.23	3,060.00
Transportations, Logistics, Mining & Construction	13,041.03	12,655.98	12,932.44	12,655.98
Generation and Supply of Electricity	1,882.26	1,995.50	3,357.91	1,995.50
Media Activities*	-	-	3,864.06	-
Overseas Coal Mining & Trading	1,91,258.13	1,88,621.17	1,80,399.87	1,88,621.17
Oil Drilling Operations	784.63	788.16	286.95	788.16
Total	2,42,815.90	2,41,635.75	2,37,168.22	2,41,635.75
Add: Unallocated Liabilities	81,109.90	74,520.81	1,38,400.57	74,520.81
Total Liability	3,23,925.80	3,16,156.56	3,75,568.79	3,16,156.56

*During the previous year Company sold all its investment held in Hari Bhoomi Communications Private Limited for a cash consideration of Rs. 5,784.08 lakhs which result in loss of control.

Particulars	As at 30th June 2024	As at 31st March 2024
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,47,096.79	3,45,781.86
(b) Right to use asset	84.64	72.70
(c) Capital work-in-progress	0.05	-
(d) Other intangible assets	358.35	358.01
(e) Investment property	607.66	610.84
(f) Goodwill	1,949.76	1,948.45
(g) Financial assets	-	-
(i) Investments	19,123.32	19,123.26
(ii) Loans	2,517.73	2,604.76
(iii) Other financial assets	279.76	278.52
(h) Other non-current assets	1,716.23	2,221.79
Total non-current assets	3,73,734.29	3,73,000.19
(2) Current assets		
(a) Inventories	5,271.27	7,443.83
(b) Financial assets	-	-
(i) Trade receivables	37,152.40	34,781.04
(ii) Cash and cash equivalents	17,004.09	10,612.44
(iii) Other balances with banks	434.25	157.56
(iv) Loans	19,114.40	19,053.09
(v) Investments	7.89	6.04
(vi) Other financial assets	6,146.48	5,443.98
(c) Other current assets	16,787.39	15,241.05
Total current assets	1,01,918.17	92,739.02
TOTAL ASSETS	4,75,652.46	4,65,739.21
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	15,419.29	15,419.29
(b) Other equity	1,36,307.37	1,34,163.36
Equity attributable to owners	1,51,726.66	1,49,582.65
(c) Non-controlling interest	73,014.84	67,912.12
Total equity	2,24,741.50	2,17,494.77
(2) Non-current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	69,120.35	71,057.17
(ia) Lease Liability	40.79	28.41
(b) Provisions	1,914.87	1,884.43
(c) Other non-current liabilities	23,823.65	20,968.63
(d) Deferred tax liabilities (Net)	82,103.85	80,543.08
Total non-current liabilities	1,77,003.51	1,74,481.72
(3) Current liabilities		
(a) Financial liabilities	-	-
(i) Borrowings	30,006.22	30,540.71
(ia) Lease Liability	47.87	48.57
(ii) Trade payables	-	-
Total outstanding dues of micro & small enterprise	925.91	1,007.73
Total outstanding dues of creditors other than micro & small Enterprise	17,774.30	21,069.01
(iii) Other financial liabilities	14,184.63	14,039.24
(b) Other current liabilities	8,171.25	3,976.85
(c) Provisions	2,797.27	3,080.61
Total current liabilities	73,907.45	73,762.72
TOTAL EQUITY AND LIABILITIES	4,75,652.46	4,65,739.21

Particulars	For the period ended 30th June 2024	For the year ended 31st March 2024
Income		
I Revenue from operation	55,409.82	1,68,606.46
II Other income	686.77	15,017.38
III Total income (I+II)	56,096.59	1,83,623.84
IV Expenses		
Cost of material and services consumed	27,103.59	1,01,316.85
Purchases of Stock in Trade	770.82	3,453.07
Changes in inventories of stock in trade & finished goods	2,425.72	(1,436.51)
Employee benefit expenses	2,130.96	11,118.06
Impairment on financial instruments	-	434.82
Finance cost	3,152.84	14,288.56
Depreciation & Amortization	1,371.28	6,788.84
Other expenses	8,966.25	39,999.87
Total Expenses	45,921.46	1,75,963.56
Profit/(loss) before exceptional items and Tax		
Exceptional items	-	-
V Profit/(loss) before share of net profit/(loss) of associates, joint ventures & tax (III-IV)	10,175.13	7,660.28
VI Share of net profit of associates and joint venture accounted under equity method	-	(1.81)
VII Profit before tax (V+VI)	10,175.13	7,658.47
VIII Tax expense:		
-Current tax	1,540.19	1,684.74
-Deferred tax charge/(credit)	1,485.27	(1,097.00)
-Income tax for earlier years	-	(5.80)
	3,025.46	581.94
IX Profit/ (Loss) for the year (VII-VIII)	7,149.67	7,076.53
X Other comprehensive income/(loss)		
Items that will not be reclassified subsequently to profit or loss		
- Net actuarial gains/(losses) on defined benefit plans	(13.13)	68.43
- Changes in Fair Value of Equity instruments measured at FVOCI	0.06	1,140.14
- Gains and losses from translating the financial statements of a foreign operations	194.69	2,196.05
	181.62	3,404.62
- Income tax relating to above items that will not be reclassified to profit or loss	(0.01)	(353.06)
	181.61	3,051.56
XI Total comprehensive income/(loss) for the year (IX+X)	7,331.28	10,128.09
Net Profit after tax attributable to:		
Owners of the Company	2,055.05	5,686.54
Non-Controlling Interest	5,094.62	1,389.99
	7,149.67	7,076.53
Other Comprehensive income attributable to:		
Owners of the Company	173.50	3,141.56
Non-Controlling Interest	8.10	(90.00)
	181.61	3,051.56
Total Comprehensive income attributable to:		
Owners of the Company	2,228.55	8,828.10
Non-Controlling Interest	5,102.72	1,299.99
	7,331.28	10,128.09
Earning per equity share (Face value of Re. 1 each)		
(1) Basic	0.13	0.37
(2) Diluted	0.13	0.37