

### Sindhu Trade Links Limited

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

Ref. No. STLL BSE 2021-22 | 59

Dated 09/02/2022

To

The Manager (Listing), B. S. E. Ltd. Floor 25, P.J Towers, Dalal Street, Mumbai- 400001

Sub: Sindhu Trade Links Limited

Scrip Code: 532029

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

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 09th February, 2022 has considered and approved the following matters:

- Considered and Approved the Consolidated Unaudited Financial Results of the Company for the Quarter ended on 31st December, 2021 alongwith Statement of Assets & Liabilities as on 31st December, 2021.
- 2. Taken on record the Limited Review Report pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 obtained from the Statutory Auditors of the Company.

The Meeting commenced at 02.00 P.M. and concluded at 4.40 P.M.

Please take the same on your record for the Company.

New Delhi ) o

Thanking You,

Yours Faithfully,

For Sindhu Trade Links Limited

(Company Secretary)

Telephone: 0124-6913083, E-mail: <a href="mailto:corporatecompliance@sindhutrade.com">corporatecompliance@sindhutrade.com</a> Website: www.sindhutrade.com, CIN No.: L63020DL1992PLC121695



Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date 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 31<sup>st</sup> December 2021 and for the period from 01<sup>st</sup> April 2021 to 31<sup>st</sup> December 2021 (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. 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. 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 Divyank Khullar & Associates

New Delhi

Chartered Accountants FRN: -025755N

Divyank Khullar

Proprietor M. No. 528399

UDIN: 22528399ABAFJW9300

Date: 09<sup>th</sup> February 2022 Place: New Delhi Independent Auditor's Review Report on consolidated unaudited quarterly and year to date 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 31<sup>st</sup> December 2021 and for the period from 01 April 2021 to 31<sup>st</sup> December 2021 ('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. 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 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. Ltd.

### Associates

- M/s Shyam Indus Power Solutions Private Limited
- M/s Param Mitra Investments Limited
- 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 did not review 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 of Rs 5366.49 lakh and Rs. 13990.79 lakhs for the quarter and period of 9 months ended 31<sup>st</sup> December 2021 respectively, total Profit before tax of Rs. 485.79 lakh and Rs. 826.13 Lakhs for the quarter and period of 9 months ended 31<sup>st</sup> December 2021, and total assets of Rs. 23742.57 lakh for the period ended 31<sup>st</sup> December 2021, as considered in the Statement. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management 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 reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.
  - b) We did not review the interim financial information of 1 Foreign subsidiary of the Parent included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs 8511.29 lakh and Rs. 14199.07 lakhs for the quarter and period of 9 months ended 31<sup>st</sup> December 2021 respectively, total Loss before tax of Rs. 423.48 lakh and Rs. 7697.54 Lakhs for the quarter and period of 9 months ended 31<sup>st</sup> December 2021, and total assets of Rs. 367008.99 lakh for the period ended 31<sup>st</sup> December 2021, as considered in the Statement. This interim financial statements / financial information / financial results have not been 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. 10.00 lakh and 30.01 Lakhs for the quarter and period of 9 months ended 31st December 2021 of 4 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 Divyank Khullar & Associates

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New Delh

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Chartered Accountants

FRN:-025755N

Divyank Khullar Proprietor

M. No. 528399

UDIN: 22528399ABAGZA6945

Date: 09 February 2022 Place: New Delhi

### 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 ENDED 31ST DECEMBER, 2021

Rs in Lakh

				ST	ANDALONE		<u>Rs in Lakh</u>
		Q	uarter Ended		Year to Date Ended	Year to Date Ended	Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Revenue from operations	14,951.76	12,467.05	15,332.52	43,598.91	41,775.07	66,851.59
	(b) Other income	660.49	307.06	576.28	1,577.73	5,430.91	5,739.46
	Total income from operations	15,612.25	12,774.11	15,908.80	45,176.64	47,205.98	72,591.05
2	Expenses						
	(a) Purchases of stock in trade	840.27	684.50	697.51	2,283.98	2,198.08	3,308.84
	(b) Cost of materials and services consumed	8,698.51	8,701.27	10,728.88	27,856.69	29,525.80	49,132.16
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(47.44)	3.39	40.54	596.20	(18.33)	(703.82)
	(d) Employee benefits expenses	728.34	771.63	535.82	2,231.11	2,182.10	3,659.50
	(e) Finance cost	808.53	1,285.56	902.95	3,380.50	3,032.45	4,660.07
	(f) Depreciation and amortization expenses	323.86	291.14	462.67	956.18	1,367.32	1,827.72
	(g) Other expenses	297.70	190.45	720.90	1,036.73	1,922.94	5,068.99
Nation 1	Total expenses	11,649.77	11,927.94	14,089.27	38,341.39	40,210.36	66,953.45
3	Profit before exceptional items and tax	3,962.48	846.16	1,819.53	6,835.25	6,995.62	5,637.60
4	Exceptional items		•				1,393.66
5	Profit before tax	3,962.48	846.16	1,819.53	6,835.25	6,995.62	7,031.26
6	Tax expense						
1,1	(a) Current tax	997.27	212.96	323.37	1,720.29	438.14	538.67
	(b) Deferred tax						207.02
7	Net profit after tax	2,965.21	633.20	1,496.16	5,114.96	6,557.48	6,285.57
8	Other comprehensive income/(loss)						
	items that will not be reclassified to profit and loss in subsequent period	32.69	32.70	439.03	98.09	1,317.08	130.79
	Tax on above Income	(8.23)	(8.23)	(110.50)	(24.69)	(331.48)	(32.92)
	Other comprehensive income/(loss)	24.46	24.47	328.53	73.40	985,60	97.87
9	Total comprehensive income/(loss)	2,989.67	657.68	1,824.69	5,188.36	7,543.08	6,383.44
10	Paid-up equity share capital of Rs. 10 each	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76
11	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	68,043.82	65,054.16	56,472.03	68,043.82	56,472.03	62,855.47
12	Earnings per share (of Rs. 10 each) (not annualised) (a) Basic (b) Diluted	5.82 5.82	1.28 1.28		10.09 10.09	14.67 14.67	12.42 12.42

Notes on financial results:

- 1) The above results for the quarter and nine month ended December 31, 2021 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meeting held on February 9, 2022.
- These financial results have been prepared in accordance with recognition and measurement principle Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, as prescribed in Section 133 of the Companies Act, 2013
- 3) The Statutory Auditors of the Company have carried out "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015
- 4) Earnings Per Share (EPS) for the quarter and nine month ended December 31, 2021 has been calculated for equity shares having nominal value of Rs. 10/- each, as sub-division of nominal value of the shares from Rs. 10/- to Re. 1/- became effective post record date fixed for this purpose i.e. February 4, 2022
- 5) As per Ind AS 108, "Operating, Segments", the Company has reported segment information under 5 segments, namely 1) Transportation & Logistics 2) Oil & Lubricants 3) Finance & Investment 4) Generation & Supply of Electricity 5) Oil Drilling Operations
- 6) Other Comprehensive Income mainly comprises of remeasurement of defined benefit plans

7) Figures of the previous quarter have been re-grouped and re-classified to conform to the classification of current period, wherever considered necessary.

Date: 09th February, 2022 Place: Gurugram For Sindhu Trade Links Limited

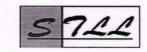
New Delhi

Satya Pal Sindhu Managing Director DIN: 00218355

		Quarter Ended		Year to D	ate Ended	Year Ended
Particulars	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
. SEGMENT REVENUE						
Finance Operations	773.15	660.19	1,265.12	1,936.16	3,023.25	4,816.6
Oil , Lubricants & Spares	860.15	826.57	803.81	2,556.40	2,446.64	3,801.4
Transportations, logistics & Construction	12,418.81	10,033.18	13,263.60	35,302.29	36,305.19	51,627.2
Generation and supply of electricity				699.26		6,606.2
Oil Drilling Operations	899.66	947.10		3,104.80		
Other income	660.49	307.06	576.26	1,577.73	5,430.90	5,739.4
Total	15,612.26	12,774.10	15,908.79	45,176.64	47,205.98	72,591.05
SEGMENT RESULTS		Ι		Γ		
Finance Operations	669.50	216.52	1,850.75	1,209.50	2,463.89	3,866.4
Oil , Lubricants & Spares	106.58	77.79	(33.45)	515.79	260.72	410.5
Transportations, logistics & Construction	3,328.93	1,530.34	1,019.44	6,907.23	2,563.08	3,210.5
Generation and supply of electricity						(1,535.6
Oil Drilling Operations	5.51			5.51		
Other income	660.48	307.07	576.26	1,577.73	5,430.90	5,739.4
Total	4,771.00	2,131.72	3,413.00	10,215.76	10,718.60	11,691.33
Less: Unallocable Expenses	808.54	1,285.57	1,593.48	3,380.50	3,722.98	4,660.0
Profit Before tax	3,962.46	846.15	1,819.52	6,835.25	6,995.62	7,031.26
SEGMENT ASSETS						
Finance Operations	96,069.32	96,779.12	1,00,729.22	96,069.32	1,00,729.22	99,290,4
Oil , Lubricants & Spares	1,746.08	3,069.82	2,058.93	1,746.08	2,058.93	1,556.7
Transportations, logistics & Construction	33,817.99	29,491.17	26,659.10	33,817.99	26,659.10	30,881.3
Generation and supply of electricity	3,325.80	3,326.28	20,037.10	3,325.80	20,037.10	3,362.20
Oil Drilling Operations	382.19	1,388.63	<u>-</u>	382.19		3,302.21
Total	1,35,341.38	1,34,055.02	1,29,447.25	1,35,341.38	1,29,447.25	1,35,090.75
Add: Unallocated Assets	1,973.09	1,653.88	3,031.52	1,973.09	3,031.52	1,662.8
Total Assets	1,37,314.47	1,35,708.90	1,32,478.77	1,37,314.47	1,32,478.77	1,36,753.55
SEGMENT LIABILITY	10.551.55	40,000,01	20.051.11	10 771 00	20.054.44	12 574 41
Finance Operations	40,771.38	40,089.84	39,054.44	40,771.38 2.966.51	39,054.44 3,015.94	42,571.1° 3,604.8°
Oil , Lubricants & Spares	2,966.51	4,324.18	3,015.94 18.275.34		3,015.94 18.275.34	17,953.3
Transportations, logistics & Construction	13,626.86	14,334.35		13,626.86 3,339.20	18,275.34	3,338.7
Generation and supply of electricity	3,339.20 530.62	3,303.44 1,526.10	- :	530.62	- :	3,338.7
Oil Drilling Operations			60,345.72	61,234.57	60,345.72	67,468.1
Total Add Unallocated Liabilities	61,234.57 2,896.31	<b>63,577.91</b> 1,937.09	1,584.51	2,896.31	1,584.51	1.290.17
Total Liability	64,130.88	65,515.00	61,930.23	64,130.88	61,930.23	68,758.32



### Sindhu Trade Links Ltd. Standalone Financial Statements



Lakh	

			(Rs. Lakh)
Par	ticulars	As at	As at
		31st Dec 2021	31st March 2021
ASSETS			
	n-current assets		
(a)	Property, plant and equipment	4,438.39	5,265.23
	Right to use	78.83	78.83
(c)	Investment property	639.44	648.97
(d)	Financial assets		
	Investment	65,519.13	64,061.14
	Loans	25,845.70	24,087.20
	Other financial assets	599.73	1,027.97
(e)	Deferred tax assets (Net)	222.98	247.67
(f)	Other non current assets	16.81	16.81
	al non-current assets	97,361.01	95,433.81
	rent assets		
(a)	Inventories	641.33	1,090.23
(b)	Financial assets		
	Trade receivables	26,887.95	24,425.06
	Cash and cash equivalents	115.04	1,553.33
	Other balances with banks	748.95	878.97
	Loans	30.00	2,190.00
	Investments	11.71	8.93
	Other financial assets	9,346.33	8,660.56
(c)	Other current assets	2,172.14	2,512.66
	al current assets	39,953.45	41,319.72
TOTAL A	AND LIABILITIES	1,37,314.47	1,36,753.55
(1) Equ			
(a)	Equity share capital	5,139.76	5,139.76
(b)	Other equity	68,043.82	62,855.47
(D)	(i) Capital reserve	76.47	76.47
	(ii) Capital redemption reserve	12.00	12.00
	(iii) Securities premium	7,312.49	7,312.49
		2,481.33	2,481.33
Tot	(v) Retained earning	58,161.54	52,973.18
	al equity n-current liabilities	73,183.59	67,995.23
(2) Nor	Financial liabilities		
(a)	Lease Liabilty	39.18	39.18
	Borrowings	31,008.84	14,991.79
(b)	Provisions	822.73	936.89
(c)	Other non current liabilities	5,625.72	5,316.45
	rent liabilities	9,020,72	0,010.10
(a)	Financial liabilities		
(4)	Lease Liability	39.66	39.66
	Borrowings	3,628.64	23,573.82
	Trade payable	5,020.01	23,373.02
	Total Outstanding dues of Micro & Small Enterprise	025.06	1.110.00
	Total Outstanding dues of Micro & Small Enterprise  Total Outstanding dues of creditors other than Micro &	935.96	1,118.98
		4,579.36	3,914.29
(1.)	Other financial liabilities	14,962.98	17,215.59
(b)	Other current liabilities	414.24	1,258.38
(c)	Provisions	2,073.58	353.28
	al current liabilities	26,634.42	47,474.00
TUTALE	QUITY AND LIABILITIES	1,37,314.47	1,36,753.55

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### 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.

### STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2021

				CONSOLID	ATED		
7		(	Quarter Ended		Year to Dat	e Ended	Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31st March 21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations						
	(a) Revenue from operations	28,149.57	19,758.18	20,662.29	69,840.26	59,607.61	89,315.6
	(b) Other income	839.20	337,55	860.69	2,029.90	6,068.26	6,778.8
	Total income from operations	28,988.77	20,095.73	21,522.98	71,870.16	65,675.87	96,094.5
2	Expenses						
	(a) Purchases of stock in trade	877.64	739.55	762.20	2,404.50	2,343.27	3,522.4
	(b) Cost of materials and services consumed	15,703.71	13,197.06	13,842.86	43,138.79	37,891.54	61,008.3
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(493.41)	(349.71)	(531.86)	169.31	735.43	(366.4
	(d) Employee benefits expenses	1,863.55	1,764.78	1,629.04	5,359.53	5,160.70	7,108.3
	(e) Finance cost	3,652.13	3,920.86	3,434.37	11,334.65	10,924.94	15,206.1
	(f) Depreciation and amortization expenses	833,91	849.31	959.23	2,360.67	2,772.80	3,648.0
	(g) Other expenses	2,526.44	2,501.82	1,918.82	7,138.89	7,533.30	14,024.8
	Total expenses	24,963.97	22,623.67	22,014.66	71,906.34	67,361.98	1,04,151.7
3	Profit/Loss before exceptional items and tax	4,024.80	(2,527.94)	(491.68)	(36.18)	(1,686.11)	(8,057.10
4	Exceptional items						1,393.6
5	Share of net profit of associates and joint venture accounted under equity method	(10.00)	(6.67)	(90.55)	(30.01)	(271.65)	(40.0
6	Profit/Loss before tax	4,014.80	(2,534.61)	(582.23)	(66.19)	(1,957.76)	(6,703.5
7	Tax expense						
	(a) Current tax	1,156.11	266.26	304.47	1,940.92	672.08	1,034.2
	(b) Deferred tax	36.69	22.82	7.06	69.24	22.03	157.4
	(c) Income tax for earlier years						318.4
8	Net profit/Loss after tax	2,822.00	(2,823.69)	(893.76)	(2,076,35)	(2,651.87)	(8,213.69
9	Other comprehensive income/(loss)						
	items that will not be reclassified to profit and loss in subsequent period	32.60	(161.75)	26.23	(178.45)	378,56	(298.20
	Tax on above Income	(8.21)	40.71	(6.60)	44.91	(95.28)	(70.14
	Other comprehensive income/(loss)	24.39	(121.04)	19.63	(133.54)	283.28	(368.34
10	Total comprehensive income/(loss)	2,846.39	(2,944.73)	(874.13)	(2,209.89)	(2,368.59)	(8,582.03
11	Paid-up equity share capital of Rs. 10 each	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76	5,139.76
12	Reserves excluding revaluation reserve as per balance sheet of previous accounting year	1,14,839.52	1,11,712.09	1,65,271.81	1,14,839.52	1,65,271.81	1,11,369.1
13	Earnings per share (of Rs. 10 each) (not annualised) (a) Basic (b) Diluted	5.54 5.54	-5.73 -5.73	-1.70 -1.70	-4.30 -4.30	-4.61 -4.61	-16.7 -16.7

- These Consolidated unaudited financial results have been prepared in accordance with recognition and measurement principle Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended, as prescribed in Section 133 of the Companies Act, 2013 1)
- The above Consolidated unaudited financial results for the quarter and nine month ended December 31, 2021 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meeting held on February 9, 2022 2)
- 3) The Statutory Auditors of the Company have carried out "Limited Review" of the above consolidated unaudited financial results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015
- 4) Earnings Per Share (EPS) for the quarter and nine month ended December 31, 2021 has been calculated for equity shares having nominal value of Rs. 10/- each, as sub-division of nominal value of the shares from Rs. 10/- to Re. 1/- became effective post record date fixed for this purpose i.e. February 4, 2022
- As per Ind AS 108, "Operating, Segments", the Group has reported segment information under 7 segments, namely 1) Finance and Investment 2) Oil, Lubricants and Spares 3)
   Transportation and Logistics 4) Generation & Supply of Electricity 5) Media Activity 6) Oil Drilling Operations 7) Overseas Coal Mining and Trading
   Other Comprehensive Income mainly comprises of remeasurement of defined benefit plans

For Sindhu Trade Links Limited 7) Figures of the previous quarter have been re-grouped and re-classified to conform to the classification of current period, wherever considered necessary

Date: 09th February, 2022 Place: Gurugram

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New Delhi

Satya Pal Sindhu Managing Director DIN: 00218355

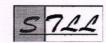
SINDHU TRADE LINKS LIMITED
SECMENT WISE DEVENUE DESIGNED & ASSETS AND LIABILITIES - CONSOLIDATED

		Quarter Ended		Year to Da	te Ended	(Rs. In Lakhs Year Ended
Particulars	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
r aluculais	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
SEGMENT REVENUE	7			- Januariea	Ondudited	Muliteu
Finance Operations	271.89	160.53	980.69	439.83	3,023,24	2,850,
Trading of Oil , Lubricants and spares	921,48	896,19	862.52	2,735,26	2,630,20	4,020,
Transportations, logistics, Mining & Construction	12,418.81	10,033.18	13,263.60	35,302,29	36,305.19	51,622.
Generation and supply of electricity	1,341.20	1,250.74	1,264.28	4,510.18	4,228.21	12,253.
Media Activities	3,819.18	3,306.88	2,470.22	9,765.07	5,909.50	9,116.
Oil Drilling Operations	899.66	947.10		3,104.80		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Overseas Coal Mining & Trading	8,477.36	3,163.57	1,820.97	13,982.83	8,148.62	10,492.
Other Income	839.19	337,55	860.70	2,029.90	5,430.91	5,739.
Total	28,988.77	20,095.74	21,522.98	71,870.16	65,675.87	96,094.
SEGMENT RESULTS	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
Finance Operations	167.65	216.52	1,526.32	(287.43)	2,423.88	3,866.
Trading of Oil , Lubricants and spares	65.47	79.84	(73.22)	474.81	179.92	268.7
Transportations, logistics, Mining & Construction	3,328.93	1,530.36	1,019.45	6,907.23	2,563.08	3,210.
Generation and supply of electricity	56.88	53.04	1.19	271.83	1,036.89	(390.
Media Activities	325.24	144.98	232.76	359.35	241.93	580.
Oil Drilling Operations	5.51			5.51		
Overseas Coal Mining & Trading	44.45	(3,604.64)	(2,505.38)	(6,416.85)	(9,879.73)	(15,279.
Other Income	839.19	337.55	860.69	2,029.90	5,430.91	5,739.
Total	4,833.32	(1,242.35)	1,061.81	3,344.35	1,996.88	(2,003.4
Less: Unallocable Expenses	808.56	1,285.57	1,553.49	3,380.53	3,682.98	4,660.0
Profit Before tax	4,024.76	(2,527.92)	(491.68)	(36.18)	(1,686.10)	(6,663.5
SEGMENT ASSETS	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
Finance Operations	29,311.69	30,282.67	29,268.12	29,311.69	29,268.12	27,309.7
Trading of Oil, Lubricants and spares	6,265.28	7,428.66	6,205,40	6,265.28	6,205.40	5,997.
Transportations, logistics, Mining & Construction	33,817.99	29,491.17	26,659.10	33,817.99	26,659.10	30,881.3
Generation and supply of electricity	9,268.38	8,651.42	5,785.37	9,268,38	5.785.37	9.486.0
Media Activities	11,996.14	10,305.61	9,093.62	11,996.14	9,093,62	9,183.6
Overseas Coal Mining & Trading	3,66,152.97	3,60,997.74	3,57,718.30	3,66,152,97	3.57.718.30	3.56.530.
Oil Drilling Operations	382.19	1,388.63		382.19	.	-,,
Total	4,57,194,64	4,48,545.90	4,34,729.91	4,57,194.64	4,34,729.91	4,39,389.2
Add: Unallocated Assets	3,983.02	3,538.69	4,960.28	3,983.02	4,960.28	7,952.8
Total Assets	4,61,177.66	4,52,084.59	4,39,690.19	4,61,177.66	4,39,690.19	4,47,342.1
SEGMENT LIABILITY	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
Finance Operations	40,771.38	40,089.84	39,054.44	40,771.38	39,054.44	42,571.1
Trading of Oil , Lubricants and spares	5,580.07	6,745.87	5,032.45	5,580.07	5,032.45	6,110.5
Transportations, logistics, Mining & Construction	13,626.86	14,334.35	18,275.34	13,626.86	18,275.34	17,953.
Generation and supply of electricity	4,852.85	4,733.18	1,729.83	4,852.85	1,729.83	5,290.
Media Activities	5,674.15	4,818.22	3,573.42	5,674.15	3,573.42	2,928.
Overseas Coal Mining & Trading	1,46,180.53	1,42,938.41	1,32,564.24	1,46,180.53	1,32,564.24	1,63,496.
Oil Drilling Operations	530.62	1,526.10	•	530.62		
Total Add Unallocated Liabilities	2,17,216.46 76,983.00	2,15,185.98 73,044.90	2,00,229.72 74,188.66	2,17,216.46 76,983.00	2,00,229.72 74,188.66	2,38,350.5 44,031.9

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### SINDHU TRADE LINKS LIMITED Consolidated Financial Statements



(Rs in Lakhs)

		(Rs in Lakhs)
Particulars	As at	As at
ACCETO	31-Dec-21	31 March 2021
ASSETS  1) Non-current assets		
(a) Property, plant and equipment	3,16,295.91	3,07,179.96
(b) Right to use	78.83	111.95
(c) Other intangible assets	348.10	6,128.91
(d) Investment property	639.44	648.97
(e) Goodwill	1,884.83	1,884.82
(f) Financial assets		
(i) Investments	26,945.27	28,527.33
(ii) Loans	44,717.40	44,108.59
(iii) Other financial assets	4,283.71	4,792.35
(g) Other non-current assets Total non-current assets	1,188.99 3,96,382.49	109.27
2) Current assets	3,30,302.43	3,93,492.16
(a) Inventories	4,098.08	3,992.43
(b) Financial assets	+,050.00	3,332.43
(i) Trade receivables	36,085.09	29,811.58
(ii) Cash and cash equivalents	3,218.58	2,396.25
(iii) Other bank balances	748.95	878.97
(iv) Loans	5,569.26	6,517.36
(v) Investments	11.71	8.93
(vi) Other financial assets	12,180.66	6,931.33
(c) Other current assets	2,882.84	3,313.15
Total current assets	64,795.18	53,850.00
TOTAL ASSETS	4,61,177.66	4,47,342.15
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	5,139.76	5,139.76
(b) Other equity	1,14,839.52	1,11,369.12
(i) Capital reserve (ii) Other reserve		9,766.30
(ii) Other reserve (iii) Capital redemption reserve		12.00
(iv) Securities premium		7,312.49
(v) Foreign currency translation reserve		14,935.83
(vi) General Reserve		2,481.33
(vii) Retained earning		76,861.17
Equity attributable to owners	1,19,979.28	1,16,508.88
Share Warrant		2,000.00
(c) Non -Controlling Interest	46,998.92	46,450.71
Total equity	1,66,978.20	1,64,959.59
(2) Non-current liabilities		
(a) Financial liabilities		
Lease Liabilty	62.98	62.98
(i) Borrowings	1,07,275.13	89,856.34
(b) Provisions	1,921.43	1,991.40
(c) Other non-current liabilities	30,781.30	40,910.92
(d) Deferred tax liabilities (Net)	71,127.32	70,405.07
Total non-current liabilities (3) Current liabilities	2,11,168.15	2,03,226.70
(a) Financial liabilities		
(i) Lease Liability	48.98	48.98
(ii) Borrowings	9,215.07	29,202.42
(iii) Trade payables	12,358.33	8,753.45
(iv) Other financial liabilities	56,784.26	37,775.54
(b) Other current liabilities	700.42	2,547.68
(c) Provisions	3,924.24	827.75
Total current liabilities	83,031.29	79,155.82
TOTAL EQUITY AND LIABILITIES	4,61,177.66	4,47,342.15



### SINDHU TRADE LINKS LIMITED

## 129,Transport Centre, Rohtak Road, Punjabi Bagh, New Delhi-110035

# Unaudited Financial Results (Standalone & Consolidated) for the Quarter ended 31st December, 2021

CIN: L63020DL1992PLC121695 Website: www.sindhutrade.com, Email id: corporatecompliance@sindhutrade.com, Ph.:0124-6913083

Extracts of Standalone & Consolidated Unaudited Financial Results for the Quarter Ended on 31.12.2021

(In Lakhs)

Particulare			Chand	lalana								
Tatticulars			DIALIC	Standarone					Conso	Consolidated		
		<b>Quarter Ended</b>		Year to Date	o Date	Year Ended		<b>Quarter Ended</b>		Year to Date	Date	Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Income from operations	15612.25	12774.11	15908.80	45176.64	47205.98	72591.05	28988.77	20095.73	21522.98	71870.16	65675.87	96094.54
Net Profit/ (Loss) for the period	3962.48	846.16	1819.53	6835.25	6995.62	5637.60	4024.80	(2527.94)	(491.68)	(36.18)	(1686.11)	(8057.16)
(before tax, exceptional and/ or												
Extraordinary items)												
Net Profit/ (Loss) for the period	3962.48	846.17	1819.53	6835.25	6995.62	7031.26	4014.80	(2534.61)	(582.23)	(66.19)	(1957.76)	(6703.51)
before tax (after exceptional and/ or												
Extraordinary items)												
Net profit/ (Loss) for the period	2965.21	633.20	1496.16	5114.96	6557.48	6285.57	2822.00	(2823.69)	(893.76)	(2076.35)	(2651.87)	(8213.69)
after tax (before comprehensive									,			
Income)												
Total Comprehensive Income for	2989.67	657.68	1824.69	5188.36	7543.08	6383.44	2846.39	(2944.73)	(874.13)	(2209.89)	(2368.59)	(8582.03)
the Period (comprising Profit / Loss												
for the Period (after Tax)} and Other												
Comprehensive Income (after Tax)												
Equity Share Capital	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76	5139.76
Reserves (excluding Revaluation	68043.82	65054.16	56472.03	68043.82	56472.03	62855.47	114839.52	111712.09	165271.81	114839.52	165271.81	111369.12
reserves) as shown in the Audited												
Balance Sheet of the Previous Year)												
Earning Per Shares (for continuing												
and discontinued operation) of /-						2	1					
each)	5.82	1.23	3.55	10.09	14.67	12.42	0.04	-5.73	-1.70	-4.30	4.61	-16.70
Basic:	5.82	1.23	3.55	10.09	14.67	12.42	5.54	-5.73	-1.70	-4.30	4.61	-16.70
Diluted:												
NOTES:												

### NOIES:

12

- The above is an extract of the detailed format of quarterly financial results filed with the stock exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, Audit Committee were taken on record by the Board at its Meeting held on 09th February, 2022. 2015. The full format of the quarterly financial results is available on the websites of the Stock Exchange and company's website www.sindhutrade.com. The above results after being reviewed by the
- meeting held on 09th February, 2022. The above Unaudited financial results of the Company for the Quarter ended on 31st December, 2021 have been reviewed by Audit Committee of the Board and approved by the Board of Director at its
- The figures are regrouped in previous year also, wherever considered necessary.
- Limited Review Report has been carried out by the Statutory Auditors for the above period

For & on behalf of Board of Directors Sindhu Trade Links Limited

New Deini

> 2000 Managing Director DIN: 00218355 Satya Pal Sindhu

Place: Gurugram Dated: 09.02.2022