STLL Sindhu Trade Links Limited

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

Ref. No. STLL/BSE/2021-22/16 Dated 31/8/2021

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 31st August, 2021 has considered and approved the following matters:

1. Considered and Approved the Audited Financial Results of the Company for the Quarter / Financial year ended on 31st March, 2021 alongwith Statement of Assets & Liabilities and Cash Flow Statement as on 31st March, 2021.
2. Taken on record the Audit Report pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015 submitted by the Statutory Auditors of the Company.
3. Approval for Re-appointment of Director in place of Mr. Satya Pal Sindhu (00218355) who retires by rotation and being eligible, offers himself for reappointment as Director of the Company.
4. Approval for Re-appointment of Director in place of Mrs. Usha Sindhu (00033930) who retires by rotation and being eligible, offers herself for reappointment as Director of the Company.
5. Re-appointment of Mr. Satya Pal Sindhu, Managing Director for another term of 3 Years.
6. Alteration into the Main Objects of the Memorandum of Association of the Company.
7. Approval of Notice for calling Annual General Meeting on 30th September, 2021 for the Financial Year Ended on 31st March, 2021.

SINDHU TRADE LINKS LIMITED

Company Secretary/Compliance Officer

Corporate office : 701, 7th Floor, Signature Tower, Sector-30,Gurugram, Haryana-122003
Telephone: 0124-6913083, E-mail: corporatecompliance@sindhutrade.com
Website: www.sindhutrade.com, CIN No. : L63020DL1992PLC121695

8. Director's Report for the Financial Year ended on 31st March, 2021.
9. Appointment of Scrutinizer for conducting e-voting process for the purpose of Annual General Meeting.
10. Appointment of NSDL for conducting the AGM through VC / OAVM.
11. Any other matter with the permission of the Chairman.

The Meeting commenced at 02.30 P.M. and concluded at 07.15 P.M

Please take the same on your record for the Company.

Thanking You,

Yours Faithfully,
For **Sindhu Trade Links Limited**

SINDHU TRADE LINKS LIMITED

Company Secretary/Compliance Officer

(Company Secretary)

STLL Sindhu Trade Links Limited

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

Ref. No. ..... Dated .....

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
Declaration in respect of Audit Report with unmodified opinion for the Financial year ended on 31st March, 2021.

Sir,

In terms of Provisions of Regulation 33(3)(d) of the SEBI ((Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended vide notification dated 25th May, 2016 read with SEBI's circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s Divyank Khullar & Associates (ICAI Firm Registration No. 025755N) have issued Audit Report with unmodified opinion on the Audited Financial Results of the Company for the Financial Year ended on 31st March, 2021.

Kindly take the same on your record for the Company.

Thanking You,

Yours Faithfully,
For **Sindhu Trade Links Limited**

SATYA PAL SINDHU

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Satya Pal Sindhu
Managing Director
DIN No: 00218355

Corporate office : 701, 7th Floor, Signature Tower, Sector-30,Gurugram, Haryana-122003
Telephone: 0124-6913083, E-mail: corporatecompliance@sindhutrade.com
Website: www.sindhutrade.com, CIN No. : L63020DL1992PLC121695

Independent Auditors' Report on Standalone Financial Results of Sindhu Trade Links Limited pursuant to Regulation 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
Sindhu Trade Links Limited

Opinion

We have audited the accompanying Statement of Standalone Financial Results of Sindhu Trade Links Limited ("the Company"), for the year ended 31st March, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. is presented in accordance with the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

b. gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended 31st March, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Management's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles



generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit is conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.



- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

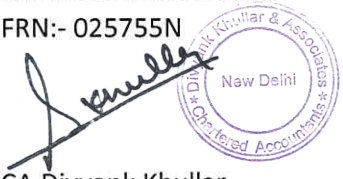
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statement includes the results for the quarter ended 31st March, 2021 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months of the current financial year which were subject to limited review by us.

For & on behalf of
M/s Divyank Khullar & Associates
Chartered Accountants
FRN:- 025755N



CA Divyank Khullar
Proprietor
M. No :- 528399
UDIN:- 21528399AAAAIB5249
Place:- New Delhi
Date :- 31/08/2021

SINDHU TRADE LINKS LIMITED
Statement of Assets & Liabilities

(Rs. Lakh)

Particulars	As at 31st March 2021	As at 31st March 2020
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	5,265.23	7,277.42
Right to use	78.83	117.36
(c) Investment property	648.97	661.68
(d) Financial assets		
Investment	64,061.14	62,695.87
Loans	24,087.20	22,677.63
Other financial assets	1,027.97	502.66
(e) Deferred tax assets (Net)	247.66	487.61
(f) Other non current assets	16.81	271.91
Total non-current assets	**95,433.81**	**94,692.14**
(2) Current assets		
(a) Inventories	1,090.23	323.59
(b) Financial assets		
Trade receivables	24,425.05	16,631.90
Cash and cash equivalents	1,553.33	1,721.47
Other balances with banks	878.97	892.95
Loans	2,190.00	4,535.38
Investments	8.93	6.89
Other financial assets	8,660.56	5,923.34
(c) Other current assets	2,512.65	2,228.64
Total current assets	**41,319.72**	**32,264.16**
TOTAL ASSETS	**1,36,753.53**	**1,26,956.30**
EQUITY AND LIABILITIES		
(1) Equity		
(a) Equity share capital	5,139.76	5,139.76
(b) Other equity	62,855.47	56,472.03
Total equity	**67,995.23**	**61,611.79**
(2) Non-current liabilities		
(a) Financial liabilities		
Lease Liabilty	39.18	78.83
Borrowings	14,991.79	14,963.36
(b) Provisions	936.89	803.07
(c) Other non current liabilities	5,316.45	1,998.01
(d) Deferred tax Liabilities (Net)	-	-
Total non current liabilities	**21,284.31**	**17,843.27**
(3) Current liabilities		
(a) Financial liabilities		
Lease Liability	39.66	38.53
Borrowings	23,573.82	14,081.59
Trade payable		
Total Outstanding dues of Micro & Small Enterprise	1,118.98	1,417.85
Total Outstanding dues of creditors other than Micro & Small Enterprise	3,914.29	9,204.54
Other financial liabilities	17,215.58	18,572.45
(b) Other current liabilities	1,258.38	2,169.16
(c) Provisions	353.28	2,017.11
Total current liabilities	47,473.99	47,501.23
TOTAL EQUITY AND LIABILITIES	**1,36,753.53**	**1,26,956.30**

SATYA PAL SINDHU

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SINDHU TRADE LINKS LIMITED

Statement of Profit and Loss for the year ended on 31st March 2021

(Rs. Lakh)

	Particulars	For the period ended 31st March 2021	For the year ended 31st March 2020
	Income		
I	Revenue from operation	66,851.59	85,142.10
II	Other income	5,739.46	2,145.95
III	**Total income (I+II)**	**72,591.05**	**87,288.05**
IV	**Expenses**		
	Cost of material and services consumed	49,132.16	51,636.39
	Purchases of stock-in-trade	3,308.84	12,721.05
	Changes in inventories of stock-in-trade & finished goods	(703.82)	(213.22)
	Employee benefit expenses	3,659.50	4,830.46
	Finance cost	4,660.07	4,873.43
	Depreciation & Amortization	1,827.72	2,627.50
	Other expenses	5,068.99	2,959.75
	Total Expenses	**66,953.46**	**79,435.36**
V	**Profit/(loss) before exceptional items and Tax**	**5,637.59**	**7,852.69**
	Exceptional items	**1,393.66**	
VI	**Profit/(Loss) before tax (III-IV)**	**7,031.25**	**7,852.68**
VII	**Tax expense:**		
	-Current tax	254.04	1,926.20
	-Deferred tax charge/(credit)	207.02	144.52
	-Income tax for earlier years	284.63	127.17
		745.69	**2,197.89**
VIII	**Profit/ (Loss) for the year (V-VI)**	**6,285.56**	**5,654.80**
IX	**Other comprehensive income/(loss)**		
	Items that will not be reclassified subsequently to profit or loss		
	- Net actuarial gains/(losses) on defined benefit plans	152.21	232.35
	- Change in fair value of equity instruments through OCI	(21.42)	1,523.75
	-Income tax relating to above item	(32.92)	(58.48)
		97.87	**1,697.62**
X	**Total comprehensive income/(loss) for the year (VII-VIII)**	**6,383.44**	**7,352.41**
	Earning per equity share (Face value of Rs. 10 each)		
	(1) Basic	12.23	11.03
	(2) Diluted	12.23	11.03

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SINDHU TRADE LINKS LIMITED
Standalone Financial Statements
Cash Flow Statement for the year ended 31 March 2021

(Rs. Lakh)

Particulars	For the year ended 31 March 2021	For the year ended 31 March 2020
Cash flow from operating activities		
Net Profit Before Tax as per Statement of Profit and Loss	7,031.25	7,852.69
Adjustment for :		
Depreciation and amortisation	1,827.72	2,627.50
Finance cost	4,660.07	4,873.43
Provision for gratuity expense	142.13	275.70
Profit/(Loss) on sale of other investment	-	1,363.99
Dividend Income	(1.46)	(1.89)
Profit on sale of asset	(5,509.00)	(244.11)
Unrealised Loss/(Gain) on non-current security deposits	-	(1.03)
Exceptional item	(1,393.66)	
Foreign exchange gain/(Loss)	555.09	(1,708.64)
Profit from Joint venture	(330.69)	(325.32)
Operating profit/(loss) before working capital changes	**6,981.45**	**14,712.32**
Adjustment for :		
Increase/ (Decrease) in other financial liabilities	(215.62)	2,032.17
Increase/ (Decrease) in other liabilities	(755.87)	(2,745.74)
Increase/ (Decrease) in trade payables	(5,589.12)	3,532.69
Decrease/ (Increase) in other assets	(284.02)	3,335.08
Decrease/ (Increase) in inventories	(766.64)	(65.11)
Decrease/ (Increase) in trade receivables	(7,793.16)	972.51
Decrease/ (Increase) in other current financial assets	(2,725.28)	(2,105.25)
Cash Generated from operations	**(11,148.24)**	**19,668.67**
Taxes paid (net)	1,955.77	1,801.05
Net cash flow from/(used in) operating activities	**(13,104.01)**	**17,867.62**
Cash from investing activities		
Payments for property, plant and equipment / capital work-in-progress	(30.94)	(613.77)
Proceeds from property, plant and equipment	5,709.00	311.66
Investment made in subsidiary	-	(101.85)
Investment made in associates	-	-
Investment made in others	(2,059.00)	(262.50)
loans given	380.72	(6,119.52)
Dividend received	1.46	1.89
Proceeds/(made) Bank deposits & other deposits	(525.31)	983.63
Investment sale in subsidiary	-	-
Investment sale in associates	1,067.00	-
Investment sale in other	-	1,136.71
Net cash flow from/(used in) investing activities	**4,542.93**	**(4,663.73)**
Cash flow from financing activities		
Net proceeds of long-term and short-term borrowings	9,773.08	(8,296.08)
Repayment of security deposits & advance received	3,318.44	(449.44)
Finance cost paid	(4,650.43)	(4,866.79)
Interest on Lease hold payment	(9.63)	(6.63)
Lease hold Payment	(38.53)	(42.57)
Net cash flow from/(used in) financing activities	**8,392.93**	**(13,661.51)**
Net increase/ (decrease) in cash and cash equivalents	(168.16)	(457.62)
Cash and cash equivalents as at the beginning of the year	1,721.47	2,179.10
Cash and cash equivalents as at the end of the year (Refer note 13)	**1,553.33**	**1,721.47**

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SINDHU TRADE LINKS LIMITED

STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES AND CAPITAL EMPLOYED

	Particulars	Quarter Ended 31.03.2021 Unaudited	Year Ended 31st March 2021 Unaudited	Year Ended 31st March 2020 Audited
A.	**SEGMENT REVENUE**			
	Finance Operations	1,793.40	4,816.64	3,229.15
	Oil , Lubricants & Spares	1,354.80	3,801.44	10,222.97
	Transportations, logistics & Construction	15,322.03	51,627.22	71,689.98
	Generation and supply of electricity	6,606.29	6,606.29	-
	Other income	308.55	5,739.46	2,145.95
	Total	**25,385.07**	**72,591.05**	**87,288.05**
B.	**SEGMENT RESULTS**			
	Finance Operations	1,402.58	3,866.45	833.28
	Oil , Lubricants & Spares	149.78	410.51	215.48
	Transportations, logistics & Construction	647.48	3,210.57	9,442.83
	Generation and supply of electricity	(1,535.66)	(1,535.66)	
	Other income	308.55	5,739.46	2,145.95
	Total	**972.74**	**11,691.34**	**12,637.55**
	Less: Unallocable Expenses	937.09	4,660.07	4,784.86
	Profit Before tax	**35.65**	**7,031.27**	**7,852.69**
C.	**SEGMENT ASSETS**			
	Finance Operations	99,290.41	99,290.41	96,027.59
	Oil , Lubricants & Spares	1,556.70	1,556.70	1,869.73
	Transportations, logistics & Construction	30,881.37	30,881.37	26,439.44
	Generation and supply of electricity	3,362.26	3,362.26	
	Total	**1,35,090.74**	**1,35,090.74**	**1,24,336.76**
	Add: Unallocated Assets	1,662.80	1,662.80	2,619.54
	Total Assets	**1,36,753.54**	**1,36,753.54**	**1,26,956.30**
D.	**SEGMENT LIABILITY**			
	Finance Operations	42,571.17	42,571.17	34,647.23
	Oil , Lubricants & Spares	3,604.89	3,604.89	3,720.84
	Transportations, logistics & Construction	17,953.29	17,953.29	24,156.24
	Generation and supply of electricity	3,338.78	3,338.78	
	Total	**67,468.13**	**67,468.13**	**62,524.31**
	Add Unallocated Liabilities	1,290.17	1,290.17	2,820.18
	Total Liability	**68,758.30**	**68,758.30**	**65,344.49**

SATYA PAL SINDHU

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SINDHU TRADE LINKS LIMITED

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

Audited Financial Results for the Quarter/ Year ended 31st March, 2021

CIN : L63020DL1992PLC121695 Website: www.sindhutrade.com, Email id: corporatecompliance@sindhutrade.com, Ph.:011-43214321

Extracts of Audited Financial Results for the Quarter / Year Ended on 31.03.2021

(In Lakhs)

Particulars	Standalone			
	Quarter Ended		Year Ended	Year Ended
	31.03.2021 (Audited)	31.03.2020 (Audited	31.03.2021 (Audited)	31.03.2020 (Audited)
Total Income from operations	23385.07	25,003.82	72591.05	87,288.05
Net Profit/ (Loss) for the period (before tax, exceptional and/ or Extraordinary items)	(1358.02)	3,486.32	5637.60	7,852.69
Net Profit/ (Loss) for the period before tax (after exceptional and/ or Extraordinary items)	35.63	3,486.32	7031.25	7,852.69
Net profit/ (Loss) for the period after tax (before comprehensive Income)	(271.93)	3,486.32	6,285.56	5,654.80
Total Comprehensive Income for the Period {comprising Profit / Loss for the Period (after Tax)} and Other Comprehensive Income (after Tax)	(1159.65)	4,099.41	6383.44	7,352.42
Equity Share Capital	5139.76	5139.76	5139.76	5139.76
Reserves (excluding Revaluation reserves) as shown in the Audited Balance Sheet of the Previous Year)	62855.47	56472.03	62855.47	56472.03
Earning Per Shares (for continuing and discontinued operation) of /- each) Basic : Diluted:	 (2.26) (2.26)	 7.80 7.80	 12.42 12.42	 14.30 14.30

NOTES:

1. 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, 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 Audit Committee were taken on record by the Board at its Meeting held on 31st August, 2021.
2. The above Audited financial results of the Company for the Quarter/Year ended on 31st March, 2021 have been reviewed by Audit Committee of the Board and approved by the Board of Director at its meeting held on August, 31st, 2021.
3. The figures are regrouped in previous year also, wherever considered necessary.
4. Audit Report has been carried out by the Statutory Auditors for the above period.

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

SATYA PAL SINDHU

Satya Pal Sindhu
Managing Director
DIN: 00218355

Place: Delhi
Dated: 31.08.2021