



Limited Review Report

To
The Board of Directors of
M/s Capital Trade Links limited
Capital House, LGF, Ashoka Niketan,
Delhi-110092

We have reviewed the accompanying statement of un-audited financial results of **M/s Capital Trade Links Limited** (“the company”) for the quarter ended 30th Sept, 2020, (“the statement”) being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

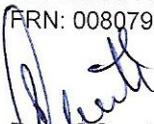
The Statement which is the responsibility of the Company’s Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards 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.

For **A C Gupta & Associates**
Chartered Accountants

FRN: 008079N


Preeti Gupta
(Partner)

M.No.: 530758



Place: New Delhi
Date: 09/11/2020

UDIN – **20530758AAAAAE7690**

Capital Trade Links Limited

Statement of Un- Audited financial results for the Quarter and Half Year ended 30th September, 2020

Notes:

1. The financial results of the Capital Trade Links limited ('Company') have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under Section 133 of the Companies Act 2013 ('the Act') read with relevant rules issued there under and the other accounting principles generally accepted in India. Any application guidance/clarification/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/applicable.
2. The above is an extract of the detailed format of quarterly/annual financial results filed with the Stock Exchanges under Regulation 33 of the Listing Regulations. The full format of the quarterly/annual financial results are available on the websites of the BSE limited (www.bseindia.com) and Capital Trade Links Limited (www.capitaltrade.in).
3. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 9th November, 2020 pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
4. The Company is a non-deposit accepting non-banking finance company or NBFC-ND-SI registered with Reserve Bank of India (RBI) and hence in terms of Listing Regulations is exempted from the requirement of disclosure of certain line of items as mentioned in Regulation 52(4).
5. The company is engaged primarily in the business of financing and accordingly, there are no separate reportable segments as per Ind AS 108- Operating Segment.
6. Figures for the previous periods have been regrouped, wherever necessary, to make them comparable with the current period.

By order of Board of Directors for
Capital Trade Links Limited

For CAPITAL TRADE LINKS LIMITED


Krishan Kumar
Director/Authorized Signatory
Director

Capital Trade Links Limited
 CIN: L51909DL1984PLC019622
 Reg. Off. - Capital House, B-4, LGF, Ashoka Niketan, Delhi - 110092

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2020						
PARTICULARS (Refer Notes Below)	Quarter Ended			Half Year Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
Revenue from Operations						
(i) Interest Income	85.54	95.24	89.51	180.78	175.85	389.12
(ii) Sale of Shares	0.92			0.92		
(iii) Fees and commission Income	13.30	1.37		14.66		36.47
(iv) Net gain on fair value changes	0.00			0.00		53.42
(I) Total Revenue from operations	99.75	96.61	89.51	196.36	175.85	479.02
(II) Other Income	0.78	0.13	0.00	0.91	0.00	3.66
(III) Total Income (I+II)	100.54	96.74	89.51	197.27	175.85	482.68
Expenses						
(i) Finance Costs	2.76	2.31	0.00	5.07	0.00	31.05
(ii) Fees and commission expense	7.65	3.96		11.61		9.52
(iv) Impairment_on financial instruments	8.69	33.99		42.68		48.55
(iv) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-5.81	-3.98		-9.79		8.61
(v) Employee Benefits Expenses	11.70	20.03	22.06	31.73	41.50	86.03
(vi) Depreciation, amortization and impairment	0.59	0.57	0.77	1.16	1.54	2.90
Other expenses (to be specified)						
(vii) Financial Instruments (loans) Written Off	0.00	0.00	0.00	0.00	0.00	112.44
(viii) Other Expenses	10.41	3.43	23.96	13.84	34.50	39.87
(IV) Total Expenses (IV)	36.00	60.31	46.79	96.30	77.54	338.98
(V) Profit / (loss) before exceptional items and tax (III-IV)	64.54	36.43	42.72	100.97	98.31	143.70
(VI) Exceptional Items	-	-	-	0.00	-	-
(VII) Profit/(loss) before tax (V -VI)	64.54	36.43	42.72	100.97	98.31	143.70
(VIII) Tax Expenses				0.00		
a) Current Tax	20.38	19.64	9.26	40.02	24.75	39.14
b) Defferred Tax	-2.43	-9.39	0.00	-11.82	0.00	(0.03)
c) Tax Adjustment	0.23	0	0	0.23	0	9.98
sub total(a+b)	18.18	10.25	9.26	28.43	24.75	49.09
(IX) Profit / (loss) for the period from continuing operations(VII- VIII)	46.36	26.18	33.46	72.54	73.56	94.61
(X) Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI) Tax Expense of discontinued operations	-	-	-	-	-	-
(XII) Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-	-	-
(XIII) Profit/(loss) for the period (IX+XII)	46.36	26.18	33.46	72.54	73.56	94.61

FOR CAPITAL TRADE LINKS LIMITED

(Signature)

Authorized Signatory

29/11/20

(XIV)	Other Comprehensive Income						
	(A)(i) Items that will not be reclassified to profit or loss (specify items and amounts)	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal(A)	0.00	0.00	0.00	0.00	0.00	0.00
	(A)(i) Items that will be reclassified to profit or loss (specify items and amounts)	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal(B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A + B)	0.00	0.00	0.00	0.00	0.00	0.00
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	46.36	26.18	33.46	72.54	73.56	94.61
(XVI)	Paid up Equity Share Capital (Face Value of Rs 1 Each)						
	Basic	539.00	539.00	509.80	539.00	509.80	539.00
	Diluted	609.80	609.80	509.80	609.80	509.80	609.80
(XVII)	Earnings per equity share (for continuing operations)						
	Basic(Rs.)	0.09	0.05	0.07	0.13	0.14	0.18
	Diluted(Rs.)	0.09	0.04	0.07	0.13	0.14	0.16
(XVIII)	Earnings per equity share (for discontinued operations)						
	Basic(Rs.)	-	-	-	-	-	-
	Diluted(Rs.)	-	-	-	-	-	-
(XIX)	Earnings per equity share (for continuing and discontinued operations)						
	Basic(Rs.)	0.09	0.05	0.07	0.13	0.14	0.18
	Diluted(Rs.)	0.09	0.04	0.07	0.13	0.14	0.16

For and on behalf of the Capital Trade Links Limited

For CAPITAL TRADE LINKS LIMITED

Krishan Kumar

Rajan Anand

Arya Jadon

Director

CFO

Company Secretary

DIN 00004181

M.No A61175

Date : November 09, 2020

Place : New Delhi

CAPITAL TRADE LINKS LIMITED
Balance Sheet as at 30th September 2020

Particulars	Note No.	As at 30th September 2020	As at 31st March 2020
I. ASSETS			
Financial Assets			
Cash and Cash Equivalents	4	79.88	11.20
Receivables	5	-	-
Loans	6	2,578.99	2,221.70
Investments	7	0.91	0.91
Other Financial Assets	8	88.37	89.04
Non-Financial Assets			
Inventories	9	25.12	15.33
Current Tax Assets (Net)	10	58.26	39.14
Property, Plant and Equipment	11	30.59	31.75
Deferred Tax Assets	16	10.79	-
		2,872.91	2,409.08
Total Assets		2,872.91	2,409.08
II. EQUITY AND LIABILITIES			
1 Financial Liabilities			
Borrowings (other than Debt Securities)	12	357.83	55.00
Others Financial Liabilities	13	16.31	9.50
2 Non - Financial Liabilities			
Current Tax Liability (Net)	14	79.16	39.14
Provisions	15	106.64	63.96
Deferred Tax Liabilities	16	-	1.03
3 Equity			
(a) Equity Share Capital	17	539.00	539.00
(b) Other Equity	18	1,773.98	1,701.44
Total Equity and Liabilities		2,872.91	2,409.08

General Information
Summary of Significant Accounting Policies

For and on behalf of the Capital Trade Links
Limited
For CAPITAL TRADE LINKS LIMITED


Krishan Kumar
Director
DIN 00004181


Rajan Ahluwalia
Authorized Signatory
CFO

Date : November 09, 2020
Place : New Delhi


Arya Jadon
Company Secretary
M.No A61175

CAPITAL TRADE LINKS LIMITED
Statement of Cash Flow for the year ended 30th September 2020

Particulars	Amount (₹ in Lakhs)		
	For the year ended 30th Sept 2020	For the year ended 31st March 2020	For the year ended 31st March 2019
A. Cash Flow from Operating Activities			
Profit before exceptional items and tax	100.97	143.70	215.40
<i>Adjustments for :-</i>			
<i>Net gain on fair value changes (Financial Instruments)</i>	-	53.42	46.86
Depreciation	1.16	2.90	2.90
Impairment on Financial Instruments	42.68	48.55	5.95
Interest on Income Tax	-	1.00	1.05
Interest Income	-	(3.66)	(1.24)
Operating Profit before operating capital changes	144.80	245.91	270.92
<i>Adjustments for :-</i>			
Decrease / (Increase) in Other current Assets	0.67	(86.35)	(101.92)
Decrease/ (Increase) in Inventories	(9.79)	8.61	56.14
Decrease/ (Increase) in Other Current Financial assets	(19.12)	2.59	(15.62)
Decrease/ (Increase) in Non current Financial Assets Loans	-	-	-
Decrease/ (Increase) in current Financial Assets Loans	(399.96)	119.98	(339.87)
(Decrease) / Increase in Other financial liability	6.81	(6.55)	7.06
(Decrease) / Increase in short Term Provisions	42.68	48.55	5.95
Cash generated from operation	(378.72)	86.84	(388.27)
Income Tax Paid	(233.92)	332.75	(117.35)
Total Cash generated from Operating Activities	(234.15)	268.75	(158.84)
B. Cash Flow From Investing Activities			
Purchase of Property, Plant and Equipment's & Other intangible assets	0.00	(0.73)	(1.89)
Interest Receivable	-	3.66	1.24
Sale of Investments	-	-	28.06
Changes in Other Bank balances	-	-	-
Net Cash used in Investing Activities	0.00	2.92	27.41
C. Cash Flow From Financing Activities			
Proceeds from Borrowings	302.83	(733.88)	65.28
Issues of Share Warrants	-	177.00	-
Issues of Equity Shares	-	29.20	-
Security Premium	-	262.80	-
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	68.67	6.79	(66.15)
Opening Cash & Cash Equivalents	11.20	4.41	70.56
Closing Cash & Cash Equivalents	79.88	11.20	4.41
Cash and Cash Equivalent Comprises of			
Balances with banks:	0.10	0.33	1.44
- In Current Account	78.33	10.88	2.52
In imprest Account	1.45	-	0.45
Cash and Cash Equivalents as per Balance Sheet	79.88	11.20	4.41
	(0.00)	(0.00)	(0.00)

Notes:-

1. The Cash Flow Statement has been prepared under the Indirect method as set out in Ind AS-7 on Cash Flow Statement issued by the Institute of Chartered Accountants of India.

For CAPITAL TRADE LINKS LIMITED
For and on behalf of the Capital Trade Links Limited

Krishan Kumar
Director
DIN 00004181

Director/Authorized Signatory
Rajun Anand
CFO

Apna Jadon
Company Secretary
M.No A61175

Date : November 09, 2020
Place : New Delhi