



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 31st Dec, 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

Pankaj Mahajan
(Partner)

M.No.: 091876



Place: New Delhi

Date: 13th Jan 2021

UDIN - 21091876AAAAAA9257

Statement of Un- Audited financial results for the Quarter ended 31 Dec 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 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 January 13, 2021., 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 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

Company Secretary

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2020

Amount In Lakhs

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2020						
PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
Revenue from Operations						
(i) Interest Income	135.05	85.54	83.02	315.84	267.03	389.12
(ii) Sale of Shares	0.00	0.92		0.92		
(iii) Fees and commission Income	20.05	13.30	10.65	34.72	25.75	36.47
(iv) Net gain on fair value changes	0.00	0.00	0.00	0.00		53.42
(I) Total Revenue from operations	155.11	99.76	93.67	351.48	292.78	479.02
(II) Other Income	0.24	0.78	0.00	1.15		3.66
(III) Total Income (I+II)	155.35	100.54	93.67	352.63	292.78	482.68
Expenses						
(i) Finance Costs	16.95	2.76	3.99	22.04	21.81	31.05
(ii) Fees and commission expense	35.46	7.65	0.34	47.07	8.63	9.52
(iii) Impairment on financial instruments	-15.28	8.69	0.00	27.39		48.55
(iv) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-11.88	-5.81	-1.44	-21.67	10.06	8.61
(v) Employee Benefits Expenses	13.66	11.70	22.37	45.39	63.87	86.03
(vi) Depreciation, amortization and impairment	0.41	0.59	0.78	1.57	2.32	2.90
Other expenses						
(vii) Financial Instruments (loans) Written Off	0.00	0.00	0.00	0.00	0.00	112.44
(viii) Other Expenses	24.97	10.41	11.49	38.81	40.55	39.87
(IV) Total Expenses (IV)	64.28	35.99	37.53	160.60	147.24	338.98
(V) Profit / (loss) before exceptional items and tax (III-IV)	91.07	64.55	56.14	192.03	145.54	143.70
(VI) Exceptional Items						

For CAPITAL TRADE LINKS LIMITED

Authorized Signatory

For CAPITAL TRADE LINKS LIMITED

Company Secretary

(VII)	Profit/(loss) before tax (V -VI)	91.07	64.55	56.14	192.03	145.54	143.70
(VIII)	Tax Expenses						
	a)Current Tax	21.38	20.38	15.66	61.40	43.59	39.14
	b)Deferred Tax	4.29	(2.43)	-0.39	-7.53	-0.88	(0.03)
	c)Tax Adjustment	0.00	0.23	0.00	0.23	0.00	9.98
	sub total (a+b)	25.67	18.18	15.27	54.10	42.71	49.09
(IX)	Profit / (loss) for the period from continuing operations(VII- VIII)	65.40	46.37	40.87	137.94	102.83	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)	65.40	46.37	40.87	137.94	102.83	94.61
(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)	65.40	46.37	40.87	137.94	102.83	94.61

For CAPITAL TRADE LINKS LIMITED

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Authorized Signatory

For CAPITAL TRADE LINKS LIMITED

[Signature]
13-11-2024

Company Secretary

(XVI)	Paid up Equity Share Capital (Face Value of Rs 1 Each)	0.00	0.00	0.00	0.00	0.00	0.00
	Basic	539.00	539.00	539.00	539.00	539.00	539.00
	Diluted	609.80	609.80	609.80	609.80	609.80	609.80
(XVII)	Earnings per equity share (for continuing operations)						
	Basic(Rs.)	0.12	0.09	0.08	0.26	0.19	0.18
	Diluted(Rs.)	0.11	0.09	0.07	0.23	0.17	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.)	0.12	0.09	0.08	0.26	0.19	0.18
	Diluted(Rs.)	0.11	0.09	0.07	0.23	0.17	0.16

For Capital Trade Links Limited
For CAPITAL TRADE LINKS LIMITED


13/1/2024
Krishan Kumar Authorized Signatory
Director

For CAPITAL TRADE LINKS LIMITED


13/01/2024
Arya Jadon Company Secretary
Company Secretary