

CIN:L51909DL1984PLC019622

Ref: D/CTL/SE/2024-25/51

February 07, 2025

To, BSE Limited P J Towers, Dalal Street, Fort, Mumbai -400001

Scrip Code: 538476 ISIN: INE172D01021 Scrip ID: CTL

SUB: OUTCOME OF BOARD MEETING FOR SUBMISSION OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE-MONTHS ENDED ON DECEMBER 31, 2024.

## REF: REGULATION 30 READ WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015

Sir/Madam,

In continuation of our intimation letter dated February 04, 2025, we wish to inform you that the Board of Directors of the company, at its meeting held today, dated February 07, 2025, has interalia considered and approved the Unaudited Standalone Financial Results for the quarter and nine-months ended on December 31, 2024 along with the Limited Review Report thereon.

Further, we would like to state that M/s Raj Gupta & Co., Statutory Auditors of the company have issued Limited Review Report with unmodified opinion on the Financial Results.

The Financial Results will be published in the Newspaper as required under the Listing Regulation. The said unaudited financial results are also being uploaded on the Company's website (www.capitaltrade.in) as required under Regulation 46 of the Listing Regulations.

The Board Meeting commenced at 4:00 P.M. and concluded at 6:10 P.M.

Thanking you.
Yours Sincerely,

For Capital Trade Links Limited

Kunika Agarwal (Company Secretary & Compliance Officer)

## **Encl:**

- Limited Review Report with unmodified opinion on the aforesaid Unaudited Standalone Financial Results.
- Unaudited Standalone Financial Results for the quarter and nine-months ended on December 31, 2024

**Regd. Office:** 102-103, 1st Floor, Surya Kiran Building, 19, K.G. Marg, C.P., New Delhi - 110001 **Ph. No.:** +91 7042353322, **E-mail:** info@capitaltrade.in, **Website:** www.capitaltrade.in



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Independent Auditor's Review Report on Standalone Unaudited Financial Results of Capital Trade Links Limited for the quarter ended December 31, 2024, pursuant to (Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015.

To, The Board of Directors M/s Capital Trade Links Limited

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 December 2024, ("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.

This 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 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 on 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 RAJ GUPTA & CO. (CHARTERED ACCOUNTANTS)

> > **PARTNER** M.NO.529774

**PLACE: New Delhi** 

DATE: 07.02.2025

UDIN: 25529774BMIUUQ2447

Kolkata Ludhiana New Delhi J&K Mumbai **Bangalore** 

## **CAPITAL TRADE LINKS LIMITED**

## CIN: L51909DL1984PLC019622

REGISTERED OFFICE: 102-103, FIRST FLOOR SURYA KIRAN BUILDING, 19 K.G.MARG, CONNAUGHT PLACE, DELHI, 110001 Website: www.capitaltrade.in, Info@capitaltrade.in, Ph. No. : 0120-4354409
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2024

(₹ In Lacs)

| Sr.<br>No. | PARTICULARS                                       | Quarter Ended |                   |                    | Nine months ended  |            | Year Ended  |
|------------|---|---------------|-------------------|--------------------|--------------------|------------|---|
|            |   | 31.12.2024    | 30.09.2024        | 31.12.2023         | 31.12.2024         | 31.12.2023 | 31.03.202   |
|            |   | Unaudited     | Unaudited         | Unaudited          | Unaudited          | Unaudited  | (Audited  |
| 1          | Income  |               |                   |                    |                    |            |   |
|            | (a) Revenue from Operations                       |               |                   | ١٠                 |                    |            |   |
|            | Interest Income                                   | 632.29        | 515.66            | 850.96             | 1,809.13           | 2,343.67   | 3,041.59  |
|            | Dividend Income                                   | 1.13          | 0.69              |                    | 1.98               |            |   |
|            | Fees and Commission Income                        | 5.93          | 9.03              | 16.89              | 28.26              | 37.62      | 87.29   |
|            | Profit on sale / redemption of Current Investment | 4.03          | 29.73             | 320.55             | 7.05               | 408.75     | 426.14  |
|            | Total Revenue from operations                     | 643.38        | FFF 12            | 1 100 40           | 1 046 42           | 2,790.04   | 3,555.02  |
|            | (b) Other Income                                  | 3.64          | 555.12<br>52.20   | 1,188.40<br>640.74 | 1,846.42<br>321.12 | 684.67     | 837.14  |
|            | Total Income                                      | 647.03        | 607.32            | 1,829.13           | 2,167.55           | 3,474.71   | 4,392.16  |
|            |   |               |                   | 3,020.00           | 7,20,110           |            | •   |
| 2          | Expenses  |               |                   |                    |                    |            |   |
|            | (a) Finance Costs                                 | 206.51        | 319.97            | 521.73             | 814.39             | 1,120.43   | 1,474.09  |
|            | (c) Impairment on financial instruments           | 42.31         | 31.73             | 39.37              | 110.75             | 75.07      | 107.63  |
|            | (d) Employee Benefits Expenses                    | 59.29         | 105.41            | 112.60             | 286.25             | 192.80     | 309.97  |
|            | (e) Depreciation, amortization and                |               |                   |                    |                    | 58005553   |   |
|            | impairment  | 1.46          | 1.40              | 1.03               | 4.16               | 2.98       | 4.00  |
|            | (f) Other Expenses                                | 44.38         | 106.19            | 438.60             | 227.69             | 984.23     | 1,170.20  |
|            | Total Expenses                                    | 353.95        | 564.70            | 1,113.34           | 1,443.24           | 2,375.50   | 3,065.89  |
|            |   |               | he <sub>k</sub> * |                    |                    |            | AND THE RESERVE OF THE PERSON |
| 3          | Profit/(loss) before tax (1-2)                    | 293.08        | 42.62             | 715.79             | 724.31             | 1,099.21   | 1,326.27  |
|            | Tax Expenses                                      |               | 9.5               | 1                  |                    |            |   |
|            | (a) Current Tax                                   | 73.76         | 29.88             | 154.46             | 220.84             | 271.04     | 121.06  |
|            | (b) Previous Year Tax                             | -             | -                 | 0.46               |                    | 0.46       | 0.08  |
|            | (c) Defferred Tax                                 | (2.80)        | 0.43              | 0.04               | (1.51)             | (0.05)     | 2.69  |
|            | Total Tax Expenses                                | 70.96         | 30.31             | 154.97             | 219.33             | 271.45     | 123.84  |
| 5          | Profit/(loss) After Tax (3-4)                     | 222.12        | 12.30             | 560.82             | 504.98             | 827.75     | 1,202.44  |
| 6          | Other Comprehensive Income                        | 1             | (C.E.)            |                    |                    |            |   |
|            | (A)(i) Items that will not be reclassified to     |               | -39               |                    |                    |            |   |
|            | profit or loss (specify items and amounts)        |               | - to              |                    |                    | -          | -   |
|            | (ii) Income tax relating to items that will not   |               | 3 -11             |                    | 1                  |            |   |
|            | be reclassified to profit or loss                 | -             | -                 | -                  | -                  | -          | -   |
|            | Subtotal (A)                                      | _             |                   | _                  | _                  |            | ×   |
|            | (B)(i) Items that will be reclassified to profit  |               | - 38              |                    |                    | -          | -   |
| 7          | or loss (specify items and amounts)               | -             |                   | -                  | -                  | -          | <del>-</del> 1  |
|            | (ii) Income tax relating to items that will be    | -             | -                 | -                  | -                  | -          | -   |
|            | reclassified to profit or loss                    |               |                   |                    |                    |            |   |
|            |   | -             | ÷                 | -                  | -                  |            | •   |
|            | Other Comprehensive Income (A + B)                | -             | ***               | -                  | -                  | -          |   |
|            | Total Comprehensive Income for the period         |               |                   |                    |                    |            |   |
|            | (5+6)   | 222.12        | 12.30             | 560.82             | 504.98             | 827.75     | 1,202.44  |
|            |   |               | - 0               |                    | -                  |            |   |
| 8          | Paid up Equity Share Capital (Face Value of       | 643.80        | 643.80            | 609.80             | 643.80             | 609.80     | 609.80  |
|            | Re. 1 per Equity Share)                           | 0.000         | 043.00            |                    | 043.00             | 003.00     | 009.80  |
| 9          | Other Equity                                      |               | 17                |                    |                    |            | 3,243.62  |
| 10         | Earnings per equity share (Face Value of Re.      |               | 1.7               | 1                  |                    |            |   |
|            | 1 per Equity Share)                               |               | 1                 |                    |                    |            |   |
|            | Basic (Amount in Rs.)                             | 0.35          | 0.02              | 0.92               | 0.78               | 1.36       | 1.97  |
|            | Diluted (Amount in Rs.)                           | 0.35          | 0.02              | 0.92               | 0.78               | 1.36       | 1.97  |

The accompanying notes are forming part of these financial results

- 1) The Standalone financial results for quarter and Nine month ended December 31, 2024 have been reviewed by the Statutory Auditors.
- 2) The figures for the quarter ended December 31, 2024 are the balancing figures between unaudited figures for the nine months ended December 31, 2024 and unaudited figures for the half year ended September 30, 2024.
- 3) The quarter and nine month ended financial results have been reviewed by the audit committee and approved by the Board of Directors of the Company at the meeting held on February 07,2025. The statutory auditors have expressed an unmodified opinion on these results.
- 4) The Financial results of the Company have been prepared in accordance with Indian Accounting Standard(Ind AS) as per Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) and notified under Section 133 of the Companies Act, 2013.
- 5) As the company is engaged in a single segment i.e., Financial Activities/Services, hence there is no separate reportable segment as per Ind AS 108.
- 6) There were no investor complaints known to the Company outstanding at the beginning and at the end of the quarter ended on December 31,2024.
- 7) Figures pertaining to previous periods have been regrouped, recasted and rearranged, wherever necessary.

For and on behalf of the Board of Capital Trade Links Limited

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Krishan Kumar New Director Delhi

Director DIN 00004181 Place: Delhi

Dated : 07-02-2025