

**Ref: CTL/SE/2023-24/90****November 07, 2023**

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

Scrip Code: 538476**ISIN : INE172D01021****Scrip ID : CTL****SUB: OUTCOME OF THE BOARD MEETING****REF: REGULATION 30 READ WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015**

Dear Sir/Madam,

In continuation of our intimation letter dated October 31, 2023, we wish to inform you that the Board of Directors of the company, at its meeting held today i.e. on Tuesday, November 7, 2023, has inter-alia considered and approved the following businesses:

1. Considered and Approved the Unaudited Standalone Financial Results for the quarter and half year ended September 30,2023 along with the Limited Review Report thereon.

Further, we would like to state that M/s AC Gupta & Associates, 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 disclosure of Related Party Transactions for the half-year ended September 30, 2023 pursuant to the provisions of Regulation 23(9) of the Listing Regulations is being filed separately through XBRL mode.

2. A preliminary discussion was done by the Board members of the Company in which they explored various fundraising methods and assessed their respective merits. A more comprehensive discussion is proposed to be conducted in upcoming meetings of the board of company.

The Board Meeting commenced at 9:00 pm and concluded at 11:15

pm. We request you to take the same on your records.

Thanking You,

For Capital Trade Links Limited

Anupriya



Anupriya Ojha
(Company Secretary & Compliance Officer)

Encl :

- Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2023
- Limited Review Report with unmodified opinion on the aforesaid Unaudited Standalone Financial Results.



Independent Auditor’s Review Report on Unaudited Financial Results of Capital Trade Links Limited for the quarter and half year ended September 30, 2023 pursuant to (Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015.

**To
The Board of Directors of
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 and half year ended 30th September, 2023, (“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 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

A C Gupta
(Partner)
M. No.: 008565

UDIN: 23008565BGYACI7731

Place: Delhi
Date: 7th November, 2023

CAPITAL TRADE LINKS LIMITED

CIN: L51909DL1984PLC019622

REGISTERED OFFICE: 102-103, FIRST FLOOR SURYA KIRAN BUILDING, 19 K.G.MARG, Connaught Place, Central Delhi, New Delhi, Delhi, India, 110001

Website: www.capitaltrade.in, Info@capitaltrade.in, Ph. No. : 0120-4354409

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2023

(₹ In Lacs)

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 (Audited)
1	Income						
	(a) Revenue from Operations						
	Interest Income	793.20	699.51	243.41	1,492.72	455.60	1,400.97
	Profit on sale/redemption of current investments	88.20	-	25.98	88.20	18.24	9.72
	Loan Processing Fee	13.09	7.63	103.08	20.72	197.91	267.82
	Sale of Shares	-	-	-	-	-	1.72
	Total Revenue from operations	894.50	707.15	372.48	1,601.65	671.75	1,680.23
	(b) Other Income	43.47	0.46	0.34	43.93	0.61	3.76
	Total Income (a+b)	937.97	707.61	372.82	1,645.58	672.36	1,683.99
2	Expenses						
	(a) Finance Costs	311.52	287.18	55.53	598.70	85.26	474.54
	(b) Impairment on financial instruments	15.12	20.57	18.16	35.70	35.47	63.64
	(c) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	1.29	(0.73)	0.05	0.56	(0.63)	0.90
	(d) Employee Benefits Expenses	43.89	36.31	30.95	80.20	55.29	111.46
	(e) Depreciation, amortization and impairment	1.22	0.73	0.71	1.95	1.41	3.49
	(f) Other expenses	376.14	168.92	151.47	545.06	313.91	656.40
	Total Expenses (a to f)	749.18	512.98	256.88	1,262.16	490.70	1,310.42
3	Profit/(loss) before tax (1-2)	188.79	194.63	115.95	383.41	181.65	373.57
4	Tax Expenses						
	a)Current Tax	56.72	59.85	32.63	116.57	55.66	121.06
	b)Previous Year Tax	-	-	-	-	-	0.08
	c)Deferred Tax	-0.11	0.02	0.12	-0.09	0.18	2.69
	Total Tax Expenses (a to c)	56.61	59.87	32.74	116.48	55.84	123.84
5	Profit/(loss) After Tax (3-4)	132.17	134.76	83.20	266.93	125.82	249.74
6	Other Comprehensive Income						
	(A)(i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal(A)	-	-	-	-	-	-
	(A)(i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal(B)	-	-	-	-	-	-
	Other Comprehensive Income (A + B)	-	-	-	-	-	-
7	Total Comprehensive Income for the period (5+6)	132.17	134.76	83.20	266.93	125.82	249.74
8	Paid up Equity Share Capital (Face Value of Re 1 Each)*	609.80	609.80	609.80	609.80	609.80	609.80



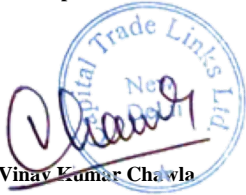
9	Other Equity				3,243.62	2,675.71	3,243.62
10	Earnings per equity share (for continuing and discontinued operations) (Face Value of Re 1 Each)						
	Basic(Rs.)	0.22	0.22	0.14	0.44	0.21	0.41
	Diluted(Rs.)	0.22	0.22	0.14	0.44	0.21	0.41

The accompanying notes are forming part of these financial results

Notes:

- 1) The Standalone financial results for quarter and half-year ended September 30, 2023 have been reviewed by the Statutory Auditors.
- 2) The figures for the quarter ended September 30, 2023 are the balancing figures between unaudited figures for the six months ended September 30, 2023 and unaudited figures for the quarter ended June 30, 2023.
- 3) The quarter and half year 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 November 07,2023. 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 half year ended on September 30,2023.
- 7) Figures pertaining to previous periods have been regrouped, recasted and rearranged,wherever necessary.

For Capital Trade Links Limited



Vinay Kumar Chawla
Whole Time Director
DIN 02618168

Place: Delhi

Dated : 7th November 2023

CAPITAL TRADE LINKS LIMITED

CIN: L51909DL1984PLC019622

REGISTERED OFFICE: 102-103, FIRST FLOOR SURYA KIRAN BUILDING, 19 K.G.MARG, Connaught Place, Central Delhi, New Delhi, Delhi, India, 110001


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Statement of unaudited standalone financial results for the Quarter and Half year ended 30th September 2023

(₹ In Lacs)

Sr. No.	Particulars	As at 30.09.2023 (Unaudited)	As at 30.09.2022 (Unaudited)	As at 31.03.2023 (Audited)
I. ASSETS				
1	Financial Assets			
	(a) Cash and Cash Equivalents	1,045.62	132.92	1,005.04
	(b) Loans	16,804.53	7,597.22	14,300.23
	(c) Investments	1,608.22	190.10	339.71
	(d) Other Financial Assets	135.18	20.00	126.40
	Sub-Total Financial Assets	19,593.55	7,940.23	15,771.38
2	Non-Financial Assets			
	(a) Inventories	2.62	3.96	2.44
	(b) Current Tax Assets (Net)	278.03	89.52	129.30
	(c) Property, Plant and Equipment	38.18	40.08	39.62
	(d) Right-of-use assets	7.79	-	8.29
	Sub-Total Non-Financial Assets	326.61	133.57	179.65
	Total Assets	19,920.16	8,073.80	15,951.03
II. EQUITY AND LIABILITIES				
1	Financial Liabilities			
	(a) Borrowings (other than Debt Securities)	14,556.48	4,579.49	11,528.09
	(b) Others Financial Liabilities	204.82	33.70	364.19
	Sub-Total Financial Liabilities	14,761.30	4,613.19	11,892.28
2	Non - Financial Liabilities			
	(a) Current Tax Liability (Net)	237.64	121.52	121.06
	(b) Provisions	115.79	51.93	80.10
	(c) Deferred Tax Liabilities	4.08	1.66	4.17
	Sub-Total Non-Financial Liabilities	357.51	175.10	205.33
3	Equity			
	(a) Equity Share Capital	609.80	609.80	609.80
	(b) Other Equity	4,191.55	2,675.71	3,243.62
	Sub-Total Equity	4,801.35	3,285.51	3,853.42
	Total Equity and Liabilities	19,920.16	8,073.80	15,951.03

For Capital Trade Links Limited



Vinay Kumar Chawla

Whole Time Director

DIN 02618168

Place: Delhi

Dated : 7th November 2023

CAPITAL TRADE LINKS LIMITED

STATEMENT OF CASH FLOW FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2023

Particulars	For the Half year ended 30th Sep 2023	For the Half year ended 30th Sep 2022
A. Cash Flow from Operating Activities		
Profit before exceptional items and tax	383.41	181.65
Adjustments for :-		
<i>Net gain on Fair value changes (Financial Instruments)</i>	-	-
Depreciation	1.95	1.41
Impairment of Financial Instrument	35.70	35.47
Interest on Income Tax	-	-
Interest Income/ Dividend Income	(4.36)	-
Operating Profit before operating capital changes	(1) 416.69	218.53
Adjustments for :-		
Decrease / (Increase) in Other Financials Assets	(8.78)	(0.01)
Decrease/ (Increase) in Inventories	(0.18)	(0.63)
Decrease/ (Increase) in Other Non Financial Assets	(148.73)	(33.41)
Decrease/ (Increase) in Current Financial Assets Loans	(2,539.99)	(3,389.70)
(Decrease) / Increase in Other financial liability	(159.37)	(4.44)
(Decrease) / Increase in Short Term Provisions	35.70	35.47
	(2) (2,821.36)	(3,392.73)
Cash generated from operation	(1+2) (2,404.67)	(3,174.20)
Income Tax Paid	-	-
Total Cash generated from Operating Activities	(2,404.67)	(3,174.20)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment's & Other intangible assets	-0.00	-1.73
Interest Receivable	4.36	-
Purchase of Investments	(1,268.51)	(35.27)
Changes in Other Bank balances		
Net Cash used in Investing Activities	(1,264.15)	(37.00)
C. Cash Flow From Financing Activities		
Proceeds from Borrowings	3,028.40	2,993.95
Issues/ (Deletion) of Share Warrants	681.00	-
Issues of Equity Shares	-	-
Security Premium	-	-
	3,709.40	2,993.95
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	40.58	(217.26)
Opening Cash & Cash Equivalents	1,005.04	350.18
Closing Cash & Cash Equivalents	1,045.62	132.92
Cash and Cash Equivalent Comprises of	0.02	0.57
Balances with banks:		
– In Current Account	1,041.57	121.11
– In Fixed Deposit	0.91	
– In Imprest Account	3.11	11.23
Cash and Cash Equivalents as per Balance Sheet	1,045.62	132.92

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

Vina K. Chawle
Whole Time Director

DIN 02618168

Place: Delhi

Dated : 7th November 2023