



**RAJ GUPTA & CO.**

**Chartered Accountants**

**E-mail: [carajguptaco@gmail.com](mailto:carajguptaco@gmail.com)**

**Web Site [www.carajguptaco.com](http://www.carajguptaco.com)**

**1839, SECTOR 22-B**

**Chandigarh-160022**

**Mob: 9815643637**

**Mob: 7889279571**

**Independent Auditor's Review Report on Unaudited Financial Results of Capital Trade Links Limited for the quarter ended December 31, 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 ended 31st December, 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

**Kolkata J&K Ludhiana New Delhi Mumbai Bangalore Chennai Hyderabad Amritsar**



**RAJ GUPTA & CO.**

**Chartered Accountants**

**E-mail: carajguptaco@gmail.com**

**Web Site www.carajguptaco.com**

**1839, SECTOR 22-B**

**Chandigarh-160022**

**Mob: 9815643637**

**Mob: 7889279571**

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.

**Raj Gupta & Co.**

**CHARTERED ACCOUNTANTS**

**FRN No.: 000203N**



**CA SANDEEP GUPTA**

**(Partner)**

**M. No.: 529774**

**DATE: 09/02/2024**

**Place: New Delhi**

**UDIN: 24529774BKAPPW4627**

**CAPITAL TRADE LINKS LIMITED**

CIN: L51909DL1984PLC019622

REGISTERED OFFICE: 102-103, First Floor, Surya Kiran Building, 19 K.G. Marg, Connaught Place, New 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 2023

(₹ In Lacs)

Sr. No.	PARTICULARS	Quarter Ended			Nine months ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	(Audited)
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations						
	Interest Income	850.96	793.20	417.33	2,343.67	872.93	1,400.97
	Profit on sale / redemption of Current Investment	320.55	88.20	5.54	408.75	23.78	9.72
	Loan Processing Fee	16.89	13.09	52.13	37.62	250.05	267.82
	Sale of Shares	-	-	1.72	-	1.72	1.72
	<b>Total Revenue from operations</b>	<b>1,188.40</b>	<b>894.50</b>	<b>476.72</b>	<b>2,790.04</b>	<b>1,148.47</b>	<b>1,680.23</b>
	(b) Other Income	640.74	43.47	2.42	684.67	3.03	3.76
	<b>Total Income</b>	<b>1,829.13</b>	<b>937.97</b>	<b>479.14</b>	<b>3,474.71</b>	<b>1,151.49</b>	<b>1,683.99</b>
<b>2</b>	<b>Expenses</b>						
	(a) Finance Costs	521.73	311.52	154.61	1,120.43	239.87	474.54
	(b) Impairment on financial instruments	39.37	15.12	13.54	75.07	49.00	63.64
	(c) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	1.28	1.29	2.24	1.84	1.61	0.90
	(d) Employee Benefits Expenses	112.60	43.89	25.48	192.80	80.77	111.46
	(e) Depreciation, amortization and impairment	1.03	1.22	0.71	2.98	2.12	3.49
	(f) Other Expenses	437.32	376.14	153.26	982.39	467.16	656.40
	<b>Total Expenses</b>	<b>1,113.34</b>	<b>749.18</b>	<b>349.83</b>	<b>2,375.50</b>	<b>840.53</b>	<b>1,310.42</b>
<b>3</b>	<b>Profit/(loss) before tax (1-2)</b>	<b>715.79</b>	<b>188.79</b>	<b>129.31</b>	<b>1,099.21</b>	<b>310.96</b>	<b>373.57</b>
<b>4</b>	<b>Tax Expenses</b>						
	(a) Current Tax	154.46	56.72	56.39	271.04	112.04	121.06
	(b) Previous Year Tax	0.46	-	0.07	0.46	0.07	0.08
	(c) Deferred Tax	0.04	(0.11)	0.14	(0.05)	0.32	2.69
	<b>Total Tax Expenses</b>	<b>154.97</b>	<b>56.61</b>	<b>56.60</b>	<b>271.45</b>	<b>112.44</b>	<b>123.84</b>
<b>5</b>	<b>Profit/(loss) After Tax (3-4)</b>	<b>560.83</b>	<b>132.17</b>	<b>72.71</b>	<b>827.76</b>	<b>198.52</b>	<b>249.74</b>
<b>6</b>	<b>Other Comprehensive Income</b>						
	(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)	-	-	-	-	-	-
	(B)(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)	-	-	-	-	-	-
	<b>Other Comprehensive Income (A + B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>7</b>	<b>Total Comprehensive Income for the period (5+6)</b>	<b>560.83</b>	<b>132.17</b>	<b>72.71</b>	<b>827.76</b>	<b>198.52</b>	<b>249.74</b>
<b>8</b>	<b>Paid up Equity Share Capital (Face Value of Re. 1 per Equity Share)</b>	<b>609.80</b>	<b>609.80</b>	<b>609.80</b>	<b>609.80</b>	<b>609.80</b>	<b>609.80</b>
<b>9</b>	<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,243.62</b>
<b>10</b>	<b>Earnings per equity share (Face Value of Re. 1 per Equity Share)</b>						
	Basic (Amount in Rs.)	0.92	0.22	0.12	1.36	0.33	0.41
	Diluted (Amount in Rs.)	0.92	0.22	0.12	1.36	0.33	0.41

The accompanying notes are forming part of these financial results

Notes:

- 1) The Standalone financial results for quarter and nine month ended December 31, 2023 have been subject to limited review by the Statutory Auditors.
- 2) The figures for the quarter ended December 31, 2023 are the balancing figures between unaudited figures for the nine months ended December 31, 2023 and unaudited figures for the half year ended September 30, 2023.
- 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 09, 2024. 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) All amounts disclosed in financial results have been rounded off to the nearest lakhs.
- 7) Figures pertaining to previous periods have been regrouped, recasted and rearranged, wherever necessary.

For and on behalf of the Board of Directors of  
Capital Trade Links Ltd.

  
Vinay Kumar Chawla  
Whole Time Director  
DIN 02618163  
Place: Delhi  
Dated : 09-02-2024

