



RAJ GUPTA & CO.

Chartered Accountants

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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



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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