



**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
CAPITAL TRADE LINKS LIMITED**

We have audited the quarterly financial results of Capital Trade Links Limited for the quarter ended 30th Sept, 2018 and the financial results for the year ended 30th Sept, 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 for Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the quarter ended 30th Sept, 2018.

For A. C. Gupta & Associates

Chartered Accountants

FRN 008079N

  
A.C. Gupta

Partner

Membership No. 008565

New Delhi, 14<sup>th</sup> Nov, 2018





# CAPITAL TRADE LINKS LIMITED

Regd Office - A - 89, Madhu Vihar, Main Market, I.P. Extension, Delhi - 110092

CIN: L51909DL1984PLC019622

Website: www.capitaltrade.in; E-mail: info@capitaltrade.in

## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER 2018

| PARTICULARS<br>(Refer Notes Below)   | Quarter Ended |               |               | Half Year Ended |               | Part I (Rs. In lacs) |
|--|---------------|---------------|---------------|-----------------|---------------|----------------------|
|  | 30.09.2018    | 30.06.2018    | 30.09.2017    | 30.09.2018      | 30.09.2017    | Year Ended           |
|  | Un-Audited    | Un-Audited    | Un-Audited    | Un-Audited      | Un-Audited    | Audited              |
| <b>1 Income</b>  |               |               |               |                 |               |                      |
| (a) Revenue from operations  | 92.36         | 120.60        | 108.27        | 212.96          | 196.52        | 383.76               |
| (b) Other Income   | 0.32          | 0.00          | 0.01          | 0.32            | 0.05          | 31.66                |
| <b>Total Income</b>  | <b>92.68</b>  | <b>120.60</b> | <b>108.28</b> | <b>213.28</b>   | <b>196.57</b> | <b>415.42</b>        |
| <b>2 Expenses</b>  |               |               |               |                 |               |                      |
| (a) Purchase of stock in trade   | 0.00          | 0.00          | 75.57         | 0.00            | 177.25        | 194.79               |
| (b) (Increase)/Decrease in stock in trade  | 0.00          | 35.04         | -26.79        | 35.04           | -105.23       | -50.77               |
| (c) Employee Benefit Expenses  | 11.12         | 11.62         | 7.27          | 22.74           | 18.76         | 66.04                |
| (d) Finance Cost   | 2.97          | 0.45          | 4.05          | 3.42            | 16.74         | 35.83                |
| (e) Depreciation & amortisation Expense  | 0.73          | 0.70          | 0.40          | 1.43            | 0.80          | 2.00                 |
| (f) Other expenses   | 20.14         | 23.18         | 14.70         | 43.32           | 24.45         | 29.99                |
| <b>Total Expenses</b>  | <b>34.96</b>  | <b>70.99</b>  | <b>75.20</b>  | <b>105.95</b>   | <b>132.77</b> | <b>277.88</b>        |
| <b>3 Profit/Loss before Exceptional and extra- ordinary Items and tax (1-2)</b>                            | <b>57.72</b>  | <b>49.61</b>  | <b>33.08</b>  | <b>107.33</b>   | <b>63.80</b>  | <b>137.54</b>        |
| <b>4 Exceptional Items</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>          |
| <b>5 Profit before extra- ordinary Items and tax (3-4)</b>   | <b>57.72</b>  | <b>49.61</b>  | <b>33.08</b>  | <b>107.33</b>   | <b>63.80</b>  | <b>137.54</b>        |
| <b>6 Extra ordinary items</b>  | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>          |
| <b>7 Profit/Loss before Tax (5-6)</b>  | <b>57.72</b>  | <b>49.61</b>  | <b>33.08</b>  | <b>107.33</b>   | <b>63.80</b>  | <b>137.54</b>        |
| <b>8 Tax Expenses</b>  |               |               |               |                 |               |                      |
| 1) Current Tax   | 16.60         | 14.31         | 0.00          | 30.91           | 0.00          | 40.87                |
| 2) Deffered Tax  | 0.01          | 0.10          | 0.09          | 0.11            | 0.18          | 0.13                 |
| 3) Tax Adjustments   | 0.00          | 0.00          | 0.00          | 0.00            | 0.00          | 2.23                 |
| 4) Sub-total (a+b+c)   | 16.61         | 14.41         | 0.09          | 31.02           | 0.18          | 43.23                |
| <b>9 Net Profit/Loss after Tax (7-8)</b>   | <b>41.12</b>  | <b>35.20</b>  | <b>32.99</b>  | <b>76.31</b>    | <b>63.62</b>  | <b>94.31</b>         |
| <b>10 Minority Interest</b>  | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>          |
| <b>11 Net Profit/(Loss) after taxes, minority interest and share of profit/(loss) of associates (9-10)</b> | <b>41.12</b>  | <b>35.20</b>  | <b>32.99</b>  | <b>76.31</b>    | <b>63.62</b>  | <b>94.31</b>         |
| <b>12 Paid up Equity Share Capital (Face Value Re. 1 per share)</b>  | <b>509.80</b> | <b>509.80</b> | <b>509.80</b> | <b>509.80</b>   | <b>509.80</b> | <b>509.80</b>        |
| <b>13 Reserve excluding Revaluation reserves as per balance sheet of previous accounting year</b>          | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>   | <b>0.00</b>     | <b>0.00</b>   | <b>0.00</b>          |
| <b>14 Basic &amp; Diluted Earning Per Share (EPS)</b>  |               |               |               |                 |               |                      |
| before extraordinary items   | 0.08          | 0.07          | 0.06          | 0.15            | 0.12          | 0.18                 |
| after extraordinary items  | 0.08          | 0.07          | 0.06          | 0.15            | 0.12          | 0.18                 |
| See accompanying note to the Financial Results   |               |               |               |                 |               |                      |
| <b>15 Dividend Per Share (par value Rs. 1/-)</b>   |               |               |               |                 |               |                      |
| Final Dividend on Equity Shares  | 0.00          | 0.00          | 0.00          | 0.00            | 0.00          | 0.00                 |
| Dividend Distribution Tax  | 0.00          | 0.00          | 0.00          | 0.00            | 0.00          | 0.00                 |
| Total Dividend on Equity Shares  | 0.00          | 0.00          | 0.00          | 0.00            | 0.00          | 0.00                 |
| Total Equity Dividend Percentage   | 0.00          | 0.00          | 0.00          | 0.00            | 0.00          | 0.00                 |

Note:

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors in their Meeting held on 14.11.2018.
- 2 During the Quarter, the Company has not received any complaint, hence no complaint was pending as on 14.11.2018.
- 3 Figures pertaining to the previous quarter have been regrouped or rearrange wherever necessary to make them comparable with the current quarter.
- 4 A Limited Review of the above results has been carried out by the statutory auditors of the Company.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 6 The Un-audited Financial results and further details are available on the Stock Exchange website i.e. www.bseindia.com.

Place: New Delhi  
Date : 14.11.2018

For Capital Trade Links Limited

Vinay Kumar Chawla  
Whole Time Director  
DIN - 02618168





## Statement of Assets & Liabilities

Amount (in Lacs)

|     | Particulars                                      | As At 30.09.2018<br>(Un-Audited) | As At 31.03.2018<br>(Audited) |
|-----|--|----------------------------------|-------------------------------|
| I.  | <b>EQUITY AND LIABILITIES</b>                    |                                  |                               |
| 1   | <b>Shareholders' funds</b>                       |                                  |                               |
|     | (a) Share capital                                | 509.80                           | 509.80                        |
|     | (b) Reserves and surplus                         | 1179.55                          | 1098.55                       |
|     | (c) Money received against share warrant         | -                                | -                             |
|     | <b>Sub -total shareholder's funds</b>            | 1689.35                          | 1608.35                       |
| 2   | <b>Share application money pending allotment</b> | -                                | -                             |
| 3   | <b>Minority Interest*</b>                        | -                                | -                             |
| 4   | <b>Non-current liabilities</b>                   |                                  |                               |
|     | (a) Long Term Borrowings                         | -                                | -                             |
|     | (b) Deferred Tax Liabilities (Net)               | 1.10                             | 0.99                          |
|     | (c) Other Long term liabilities                  | -                                | -                             |
|     | (b) Long Term Provision                          | 0.00                             | 6.25                          |
|     | <b>Sub -total non -current liabilities</b>       | 1.10                             | 7.24                          |
| 5   | <b>Current liabilities</b>                       |                                  |                               |
|     | (a) Short-term borrowings                        | 877.82                           | 723.60                        |
|     | (b) Trade Payables                               | 0.00                             | -                             |
|     | (c) Other current liabilities                    | 49.95                            | 9.00                          |
|     | (d) Short-term provisions                        | 82.85                            | 44.22                         |
|     | <b>Sub -total current liabilities</b>            | 1010.62                          | 776.82                        |
|     | <b>Total- EQUITY AND LIABILITIES</b>             | <b>2701.06</b>                   | <b>2392.41</b>                |
| II. | <b>ASSETS</b>                                    |                                  |                               |
| 1   | <b>Non-current assets</b>                        |                                  |                               |
|     | (a) Fixed assets                                 | 35.09                            | 34.92                         |
|     | (b) Goodwill on Consolidation*                   | -                                | -                             |
|     | (c) Non- current investments                     | 28.97                            | 28.97                         |
|     | (d) Deferred tax assets (net)                    | -                                | -                             |
|     | (e) Long term loans and advances                 | -                                | -                             |
|     | (f) Other non current assets                     | -                                | -                             |
|     | <b>Sub- total non -current assets</b>            | 64.06                            | 63.89                         |
| 2   | <b>Current assets</b>                            |                                  |                               |
|     | (a) Investment                                   | -                                | -                             |
|     | (b) Inventories                                  | 43.80                            | 74.18                         |
|     | (c) Trade receivables                            | 0.29                             | 0.00                          |
|     | (d) Cash and cash equivalents                    | 12.75                            | 70.44                         |
|     | (e) Short-term loans and advances                | 2505.80                          | 2183.54                       |
|     | (f) Other Current Assets                         | 74.36                            | 0.35                          |
|     | <b>Sub- total current assets</b>                 | 2637.00                          | 2328.52                       |
|     | <b>Total -Assets</b>                             | <b>2701.06</b>                   | <b>2392.41</b>                |

\* Applicable in the case of consolidated statement of assets and liabilities

Place: New Delhi

Date : 14.11.2018

For Capital Trade Links Limited

*Vinay Kumar Chawla*  
 Vinay Kumar Chawla  
 Whole Time Director  
 DIN - 02618168

