

CAPITAL TRADE LINKS LIMITED

Balance Sheet as at 31st March 2024

Particulars	Note No.	As at 31st March 2024	As at 31st March 2023
I. ASSETS			
Financial Assets			
Cash and Cash Equivalents	4	946.17	1,005.04
Bank balances other than cash and cash equivalents	4A	1,182.48	115.18
Loans	5	19,417.02	14,287.38
Investments	6	897.47	342.15
Other Financial Assets	7	34.46	24.07
Non-Financial Assets			
Inventories	8	-	-
Current Tax Assets (Net)	9	269.27	129.30
Property, Plant and Equipment	10	37.48	39.63
Right of use Assets	11	7.30	8.29
Total Assets		22,791.64	15,951.03
II. EQUITY AND LIABILITIES			
1 Financial Liabilities			
Borrowings (other than Debt Securities)	12	16,542.86	11,528.09
Others Financial Liabilities	13	197.60	364.19
2 Non - Financial Liabilities			
Current Tax Liability (Net)	14	355.66	121.06
Provisions	15	187.72	80.10
Deferred Tax Liabilities	16	3.29	4.17
3 Equity			
(a) Equity Share Capital	17	609.80	609.80
(b) Other Equity	18	4,894.71	3,243.62
Total Equity and Liabilities		22,791.64	15,951.03

General Information

Summary of Significant Accounting Policies

M/s RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
F.R. NO. 000203N



Sandeep Gupta
(PARTNER)

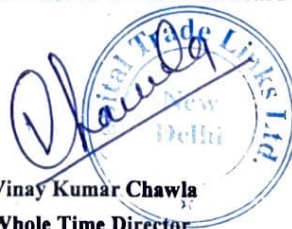
M.No 529774

06th May 2024

Place : Delhi

UDIN: 24529774BKAQAI9916

For and on behalf of the Board of Directors



Vinay Kumar Chawla
Whole Time Director

DIN: 02618168

CAPITAL TRADE LINKS LIMITED

CIN: L51909DL1984PLC019622

Registered Office: 102-103, Surya Kiran Building,

Website: www.capitaltrade.in, Info@capitaltrade.in, Ph. No. : 0120-3117949

Statement of Audited Financial Results for the Quarter and Financial Year Ended 31st March 2024

(₹ In Lakhs, unless otherwise stated)

Sr. No.	PARTICULARS	For the quarter ended			For the year ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		(Audited)	Unaudited	(Audited)	(Audited)	(Audited)
1	Income					
	(a) Revenue from Operations					
	Interest Income	697.92	850.96	528.04	3,041.59	1,400.97
	Sale of Shares	-	-	-	-	1.72
	Loan Processing Fee	49.67	16.89	17.77	87.29	267.82
	Profit on sale / redemption of Current Investment	17.39	320.55	(14.06)	426.14	9.72
	Total Revenue from operations	764.98	1,188.40	531.76	3,555.02	1,680.23
	(b) Other Income	152.47	640.74	0.73	837.14	3.76
	Total Income	917.45	1,829.14	532.50	4,392.16	1,683.99
2	Expenses					
	(a) Finance Costs	353.66	521.73	234.66	1,474.09	474.54
	(b) Impairment_on financial instruments	32.56	39.37	14.63	107.63	63.64
	(c) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	(1.84)	1.28	(0.71)	0.00	0.90
	(d) Employee Benefits Expenses	117.17	112.60	30.70	309.97	111.46
	(e) Depreciation, amortization and impairment	1.02	1.03	1.37	4.00	3.49
	(f) Other Expenses	187.81	437.32	189.24	1,170.20	656.40
	Total Expenses	690.37	1,113.34	469.89	3,065.88	1,310.42
	Profit / (loss) before exceptional items and tax	227.08	715.80	62.60	1,326.28	373.57
	Exceptional Items	-	-	-	-	-
3	Profit/(loss) before tax (1-2)	227.08	715.80	62.60	1,326.28	373.57
4	Tax Expenses					
	(a) Current Tax	85.08	154.46	9.02	356.12	121.06
	(b) Previous Year Tax	(0.39)	0.46	0.01	0.07	0.08
	(c) Deffered Tax	0.05	0.04	2.37	-	2.69
	Total Tax Expenses	84.74	154.97	11.39	356.19	123.83
	Profit / (loss) for the period from continuing operations	142.33	560.83	51.21	970.08	249.74
	Profit/(loss) from discontinued operations	-	-	-	-	-
	Tax Expense of discontinued operations	-	-	-	-	-
	Profit/(loss) from discontinued operations (After tax)	-	-	-	-	-
5	Profit/(loss) After Tax (3-4)	142.33	560.83	51.21	970.08	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)	142.33	560.83	51.21	970.08	249.74
8	Paid up Equity Share Capital (Face Value of Re. 1 per Equity Share)	609.80	609.80	609.80	609.80	609.80
	Other Equity				4,980.03	3,243.62
9	Earnings per equity share (Face Value of Re. 1 per Equity Share)					
	Basic (Amount in Rs.)	0.23	0.92	0.08	1.59	0.41
	Diluted (Amount in Rs.)	0.23	0.92	0.08	1.59	0.41

The accompanying Notes are forming part of these financial results

M/s RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
 F.R. NO. 000203N



Sandeep Gupta
(PARTNER)
 M.No 529774
 06th May 2024
 Place : Delhi

UDIN:24529774BKAQAI9916

For and on behalf of the Board of Directors

Vinay Kumar Chawla
Whole Time Director
 DIN: 02618168



CAPITAL TRADE LINKS LIMITED

Statement of Cash Flow for the year ended 31st March, 2024

(₹ in Lakh)

Particulars	For the year ended 31st March 2024	For the year ended 31st March 2023
A. Cash Flow from Operating Activities		
Profit before exceptional items and tax	1,326.98	373.56
<i>Adjustments for :-</i>		
<i>Net gain on Fair value changes (Financial Instruments)</i>	-	-
Depreciation	4.00	3.49
Impairment of Financial Instrument	107.63	63.64
Interest on Income Tax	-	2.19
Other Income	(837.14)	(3.76)
Operating Profit before operating capital changes (1)	601.46	439.12
<i>Adjustments for :-</i>		
Decrease / (Increase) in Other Financials Assets	(1,068.90)	(106.41)
Decrease/ (Increase) in Inventories	0.00	0.90
Decrease/ (Increase) in Other Non Financial Assets	(138.98)	(81.47)
Decrease/ (Increase) in Current Financial Assets Loans	(5,246.05)	(10,120.89)
(Decrease) / Increase in Other financial liability	(167.29)	326.05
(Decrease) / Increase in Short Term Provisions	107.62	63.64
Cash generated from operation (2)	(6,513.60)	(9,918.18)
Income Tax Paid (1+2)	(5,912.13)	(9,479.06)
	(121.59)	(68.13)
Total Cash generated from Operating Activities	(6,033.73)	(9,547.19)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment's & Other intangible assets	(1.86)	(3.35)
Interest Receivable	837.14	3.76
Purchase of Investments	(555.32)	(184.88)
Changes in Other Bank balances		
Net Cash used in Investing Activities	279.97	(184.47)
C. Cash Flow From Financing Activities		
Proceeds from Borrowings	5,013.89	9,942.54
Issues/ (Deletion) of Share Warrants	681.00	444.00
Issues of Equity Shares	-	-
Security Premium	-	-
	5,694.89	10,386.54
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(58.87)	654.87
Opening Cash & Cash Equivalents	1,005.05	350.18
Closing Cash & Cash Equivalents	946.17	1,005.05
Cash and Cash Equivalent Comprises of	2.66	0.03
Balances with banks:		
- In Current Account	943.51	979.18
- *In Fixed Deposit	-	0.91
- In Imprest Account	-	24.92
Cash and Cash Equivalents as per Balance Sheet	946.17	1,005.04

*Fixed Deposit of more than 90 days treat it as other non current assets in financials therefore it is adjusted in the operating activities instead of cash and cash equivalent.

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.

M/s RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
F.R. NO. 000203N

Sandeep Gupta
(PARTNER)
M.No 529774
06th May 2024
Place : Delhi
UDIN:24529774BKAQAI9916



For and on behalf of the Board of Directors

Vinay Kumar Chawla
Whole Time Director
DIN: 02618168



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Connaught Place, New Delhi, 110001

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Statement of Audited Financial Results for the Quarter and Financial Year Ended 31st March 2024

Notes:

1. The financial results have been prepared in accordance with applicable accounting standard prescribed under Section 133 of the Companies Act 2013 read with (Indian Accounting standard) Rules, 2015 (IndAS), as amended from time to time and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI ("Listing obligations and Disclosure Requirements") Regulations, 2015, as amended from time to time.
2. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on May 06, 2024.
3. The standalone financial results for the year ended March 31, 2024 have been audited by the Statutory Auditor.
4. The figures for the fourth quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full year and the published year to date figures up to the end of third quarter of the current and previous financial year which was subject to limited review by the statutory auditor.
5. The Company is primarily engaged in the business of financing and there are no separate reportable segments identified as per the Ind AS 108 – Operating segments.
6. The Earning per share has been computed in accordance with the Indian accounting standard (IndAS) 33 Earnings per Share.
7. Figures for the previous year/period have been regrouped and / or reclassified wherever considered necessary.

Chauhan



RAJ GUPTA & CO.

Chartered Accountants

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Chandigarh – 160036

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Near Gurudwara, Civil Lines
Ludhiana - 141001
Phone (0161)2430089,
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Independent Auditor's Report on the Quarterly and for the year ended March 31, 2024, Audited Financial Results of Capital Trade Links Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To The Board of Directors of
Capital Trade Links Limited**

Report on the Financial Results

Opinion

We have audited the accompanying Financial results of **Capital trade links limited**, ("the Company") for the year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulations, 2015, as amended (The "Listing regulation")

In our opinion and to the best of our information and according to the explanations given to us, the statements

- i. Is presented in accordance with the requirement of the listing Regulations in this regard; and
- ii. Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, other comprehensive income and other financial information of the company for the year ended March 31, 2024

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion..

Management's Responsibilities for the standalone financial Results.

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: -

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the Disclosures and whether the statement represents the underlying transactions and events in a manner that achieves fair presentation,

We communicate with those charged with governance regarding, among other matters the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that identify during our audit.

We also provide those charged with governance with the statement that we have complied with relevant ethical requirements regarding independence and to communicate with them all relationship and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-end figures up to third quarter of the current financial year, which were subjected to a limited review by the previous auditor A.C. Gupta & Associates, as required under the listing Regulation.

For Raj Gupta & Co.

Chartered Accountants

FRN: 000203N

CA Sandeep Gupta

(Partner)

Membership No: 529774

Place: Ludhiana

Date: 06.05.2024

UDIN: 24529774BKAQAI9916

