

**Ref: D/CTL/SE/2024-25/41****October 25, 2024**

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 22, 2024, we wish to inform you that the Board of Directors of the company, at its meeting held today, has inter-alia considered and approved the following business:

Considered and Approved the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024 along with the Limited Review Report thereon.

Further, we would like to state that M/s Raj Gupta & Co., 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 said unaudited financial results are also being uploaded on the Company's website (www.capitaltrade.in) as required under Regulation 46 of the Listing Regulations.

The Board Meeting commenced at 4:00 P.M. and concluded at 5:15 P.M.

We request you to take the same on your records.

Thanking You,

For Capital Trade Links Limited**Anupriya Ojha
(Company Secretary & Compliance Officer)****Encl:**

- Limited Review Report with unmodified opinion on the aforesaid Unaudited Standalone Financial Results.
- Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024



RAJ GUPTA & CO.
Chartered Accountants
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Website: www.carajgupta.com

1839, SECTOR 22-B
Chandigarh-160022
Mob: 9815643637
Mob: 7889279571

Independent Auditor's Review Report on Standalone Unaudited Financial Results of Capital Trade Links Limited for the quarter and half year ended September 30th 2024, pursuant to (Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors

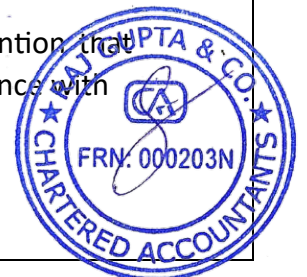
M/s Capital Trade Links Limited

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 2024, ("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 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





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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

UDIN : **24529774BKAQJG6261**

DATE: 25.10.2024

Place: New Delhi

CAPITAL TRADE LINKS LIMITED

CIN: L51909DL1984PLC019622

REGISTERED OFFICE: 102-103, FIRST FLOOR SURYA KIRAN BUILDING, 19 K.G.MARG, CONNAUGHT PLACE, CENTRAL DELHI 110001


Website: www.capitaltrade.in, Info@capitaltrade.in, Ph. No. : 7042353322

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ In Lacs)

Sr. No.	Particulars	As at 30.09.2024 (Unaudited)	As at 30.09.2023 (Unaudited)	As at 31.03.2024 (Audited)
I.	ASSETS			
1	Financial Assets			
(a)	Cash and Cash Equivalents	29.19	1,045.62	2,128.65
(b)	Loans	14,565.05	16,804.53	19,417.02
(c)	Investments	3,456.06	1,610.84	897.47
(d)	Other Financial Assets	42.06	135.18	34.45
	Sub-Total Financial Assets	18,092.37	19,596.17	22,477.59
2	Non-Financial Assets			
(a)	Inventories	-	-	-
(b)	Current Tax Assets (Net)	322.34	278.03	269.27
(c)	Property, Plant and Equipment	37.52	38.18	37.48
(d)	Right-of-use assets	11.63	7.79	7.30
	Sub-Total Non-Financial Assets	371.49	324.00	314.05
	Total Assets	18,463.85	19,920.16	22,791.64
II.	EQUITY AND LIABILITIES			
1	Financial Liabilities			
(a)	Borrowings (other than Debt Securities)	10,267.34	14,556.48	16,542.86
(b)	Others Financial Liabilities	369.80	204.82	197.60
	Sub-Total Financial Liabilities	10,637.14	14,761.30	16,740.46
2	Non - Financial Liabilities			
(a)	Current Tax Liability (Net)	472.86	237.64	355.66
(b)	Provisions	286.05	115.79	187.72
(c)	Deferred Tax Liabilities	4.58	4.08	3.29
	Sub-Total Non-Financial Liabilities	763.49	357.51	546.67
3	Equity			
(a)	Equity Share Capital	643.80	609.80	609.80
(b)	Other Equity	6,419.42	4,191.55	4,894.71
	Sub-Total Equity	7,063.22	4,801.35	5,504.51
	Total Equity and Liabilities	18,463.85	19,920.16	22,791.64

For Capital Trade Links Limited


Vinay Kumar Chawla
Whole Time Director
DIN 02618168

Place: Delhi

Dated : 25th October 2024

CAPITAL TRADE LINKS LIMITED

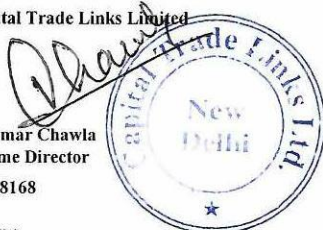
STATEMENT OF CASH FLOW FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2024

Particulars	For the Half year ended 30th Sep 2024	For the Half year ended 30th Sep 2023
A. Cash Flow from Operating Activities		
Profit before exceptional items and tax	426.73	383.41
<i>Adjustments for :-</i>		
<i>Net gain on Fair value changes (Financial Instruments)</i>		
Depreciation	2.70	1.95
Impairment of Financial Instrument	68.44	35.70
Profit on sale of Investment	(3.02)	-
Interest Income/ Dividend Income		(4.36)
Operating Profit before operating capital changes	494.86	416.70
<i>Adjustments for :-</i>		
Decrease / (Increase) in Other Financials Assets	(7.61)	(8.78)
Decrease/ (Increase) in Inventories	-	(0.18)
Decrease/ (Increase) in Other Non Financial Assets	(53.07)	(148.73)
Decrease/ (Increase) in Current Financial Assets Loans	4,783.53	(2,539.99)
(Decrease) / Increase in Other financial liability	172.20	(159.37)
(Decrease) / Increase in Short Term Provisions	68.44	35.70
	(2)	(2,821.35)
Cash generated from operation	5,458.35	(2,404.65)
Income Tax Paid		-
Total Cash generated from Operating Activities (A)	5,458.30	(2,404.67)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment's & Other intangible assets	(1.67)	-
Profit on sale of Investment	3.02	4.36
Purchase of Investments	(2,558.59)	(1,268.51)
Changes in Other Bank balances		
Net Cash used in Investing Activities (B)	(2,557.24)	(1,264.15)
C. Cash Flow From Financing Activities		
Proceeds from Borrowings	(6,275.52)	3,028.40
Issues of Equity WARRANT	-	681.00
Issues of Equity Shares	34.00	-
Security Premium	1,241.00	-
Total (C)	(5,000.52)	3,709.40
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	(2,099.46)	40.58
Opening Cash & Cash Equivalents	2,128.65	1,005.04
Closing Cash & Cash Equivalents	29.19	1,045.62
Cash and Cash Equivalent Comprises of	0.16	0.02
Balances with banks:		
- In Current Account	10.40	1,041.57
- In Share India Demat Account	17.23	0.91
- In Imprest Account	1.40	3.11
Cash and Cash Equivalents as per Balance Sheet	29.19	1,045.62

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



Vinay Kumar Chawla
Whole Time Director
DIN 02618168

Place: Delhi
Dated: 25th October 2024

CAPITAL TRADE LINKS LIMITED

CIN: L51909DL1984PLC019622

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Website: www.capitaltrade.in, Info@capitaltrade.in, Ph. No. : 7042353322

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2024

(₹ In Lacs)

Sr. No.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 (Audited)
1	Income						
	(a) Revenue from Operations						
	Interest Income	515.66	661.18	793.20	1,176.84	1,492.72	2,826.26
	Dividend Income	0.69	0.16		0.85		0.80
	Fees and commission Income	9.03	13.30	13.09	22.33	20.72	87.29
	Profit on sale/redemption of current investments	29.73	(26.71)	88.20	3.02	88.20	426.14
	Total Revenue from operations	555.12	647.92	894.50	1,203.04	1,601.64	3,340.49
	(b) Other Income	52.20	265.28	43.47	317.48	43.93	1,051.67
	Total Income (a+b)	607.32	913.20	937.97	1,520.52	1,645.57	4,392.16
2	Expenses						
	(a) Finance Costs	319.97	287.91	311.52	607.88	598.70	1,474.09
	(b) Fees and commission expense	-	4.50	-	4.50		
	(c) Impairment on financial instruments	31.73	36.71	15.12	68.44	35.70	107.63
	(d) Employee Benefits Expenses	105.41	121.55	43.89	226.96	80.20	309.97
	(e) Depreciation, amortization and impairment	1.40	1.30	1.22	2.70	1.95	4.00
	(f) Other expenses	106.19	77.12	376.14	183.31	545.06	1,170.20
	Total Expenses (a to f)	564.70	529.09	749.18	1,093.79	1,262.16	3,065.88
3	Profit/(loss) before tax (1-2)	42.62	384.11	188.79	426.73	383.41	1,326.28
4	Tax Expenses						
	a)Current Tax	29.88	117.20	56.72	117.20	116.57	356.12
	b)Previous Year Tax	-	-	-	-	-	0.07
	c)Deferred Tax	0.43	0.86	-0.11	0.86	-0.09	-
	Total Tax Expenses (a to c)	30.31	118.06	56.61	118.06	116.48	356.20
5	Profit/(loss) After Tax (3-4)	12.31	266.05	132.17	308.67	266.93	970.08
7	Total Comprehensive Income for the period (5+6)	12.31	266.05	132.17	308.67	266.93	970.08
8	Paid up Equity Share Capital (Face Value of Re 1 Each)	643.80	609.80	609.80	643.80	609.80	609.80
10	Earnings per equity share (for continuing and discontinued operations) (Face Value of Re 1 Each)						
	Basic(Rs.)	0.02	0.44	0.22	0.48	0.44	1.59
	Diluted(Rs.)	0.02	0.44	0.22	0.48	0.44	1.59

The accompanying notes are forming part of these financial results

Notes:

- 1) The Standalone financial results for quarter and half-year ended September 30, 2024 have been reviewed by the Statutory Auditors.
- 2) The figures for the quarter ended September 30, 2024 are the balancing figures between unaudited figures for the six months ended September 30, 2024 and unaudited figures for the quarter ended June 30, 2024.
- 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 October 25, 2024. The financial results are limited reviewed by statutory auditors of the company.
- 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, 2024.
- 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 : 25th Oct 2024

