



(CIN-L65923DL1985PLC195299)

Aug 13, 2024

The National Stock Exchange of India  
Limited  
Exchange Plaza, C-1, Block G Bandra-  
Kurla Complex  
Bandra (E), Mumbai - 400051 (Symbol-  
CAPTRUST)

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai -400001  
(Scrip Code-511505)

Dear Sir/Madam,

Sub: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 read with Part A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is informed that the board of directors of the company at its meeting held today i.e. August 13, 2024 has inter-alia considered, approved and took note of the following businesses:

To consider, approve the unaudited financial results for the quarter ended 30th June, 2024.

Further, the meeting commenced at 04:00 p.m. and concluded at 5:20 p.m.

We are hereby enclosing the financial results along with audit report for your information and record.

Thanking you,

Yours faithfully,  
For Capital Trust Limited

Tanya Sethi  
Company Secretary  
Emailid : cs@capitaltrust.in

# JKVS & CO.

## CHARTERED ACCOUNTANTS

### Independent Auditor's Report on Unaudited Financial Results for the quarter ended June 30, 2024 of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

To the Board of Directors of Capital Trust Limited

1. We have reviewed the accompanying statement of unaudited financial results of Capital Trust Limited ("the Company") for the quarter ended June 30, 2024 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's 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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results read with notes therein, prepared in all material respects in accordance with the applicable accounting standards and other recognized accounting practices and policies, 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.

Place: Noida (Delhi-NCR)  
Date: August 13, 2024



For JKVS & Co.  
Chartered Accountants  
Firm Registration No. 318086E  
VINEET  
KUMAR  
MAHIPAL  
Digitally signed by  
VINEET KUMAR  
MAHIPAL  
Date: 2024.08.13  
15:59:31 +05'30'  
Vineet Mahipal  
Partner  
Membership No. 508133  
UDIN: 24508133BKGQFC9463

# Capital Trust Limited

CIN No.: L65923DL1985PLC195299

Regd & Corp. Office: 205, Centrum Mall, Sultanpur, M G Road, New Delhi - 110030

## STATEMENT OF FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2024

(Rs. in Lakhs except EPS)

	For the Quarter ended		For the Year	
	30-Jun-24	31-Mar-24	30-Jun-23	31-Mar-24
	Unaudited	Audited (Refer Note - 4)	Unaudited	Audited
<b>Revenue from operations</b>				
Interest Income	1,461.93	1,307.16	402.55	3,377.51
Net gain on fair value changes	-	-	-	-
Fees and commission Income	760.01	670.18	602.89	2,434.98
Net gain on derecognition of financial instruments under amortised cost category	35.76	-	88.74	88.74
Other revenues	192.65	233.99	659.74	1,867.52
<b>Other income</b>	24.47	35.83	18.86	189.55
<b>Total Income</b>	<b>2,474.82</b>	<b>2,247.16</b>	<b>1,772.78</b>	<b>7,958.30</b>
<b>Expenses</b>				
Finance costs	409.80	372.36	198.82	1,022.09
Fees and commission expense	33.17	30.07	35.75	105.53
Impairment / write offs of financial instruments	15.21	8.80	-	9.31
Net loss on fair value changes	-	-	-	-
Employee benefits expense	1,078.86	969.72	879.06	3,671.77
Depreciation, amortization and impairment	7.93	11.01	10.18	42.28
Other expenses	831.35	773.90	584.51	2,819.21
<b>Total expenses</b>	<b>2,376.32</b>	<b>2,165.86</b>	<b>1,708.32</b>	<b>7,670.19</b>
<b>Profit / (Loss) before exceptional items and tax</b>	<b>98.50</b>	<b>81.30</b>	<b>64.46</b>	<b>288.11</b>
Exceptional items	-	-	-	-
<b>Profit / (Loss) before tax</b>	<b>98.50</b>	<b>81.30</b>	<b>64.46</b>	<b>288.11</b>
<b>Tax expense</b>				
Current tax	-	-	-	-
Deferred tax	(25.14)	(21.37)	(16.21)	(73.50)
<b>Profit / (loss) for the period (A)</b>	<b>73.36</b>	<b>59.93</b>	<b>48.25</b>	<b>214.61</b>
<b>Other comprehensive income (OCI)</b>				
Items that will not be reclassified to profit & loss				
Remeasurement of defined benefit liabilities/assets (net of tax)	-	1.53	-	1.53
<b>Total other comprehensive income for period (B)</b>	<b>-</b>	<b>1.53</b>	<b>-</b>	<b>1.53</b>
<b>Total comprehensive income (A+B)</b>	<b>73.36</b>	<b>61.46</b>	<b>48.25</b>	<b>216.14</b>
<b>Earnings per equity share (of Rs. 10 each)</b>				
- Basic & Diluted (not annualized) (Rs.)	0.45	0.37	0.30	1.32
<b>Paid-up Equity Share Capital</b> (Face Value of Rs. 10 per share)	1,621.75	1,621.75	1,621.75	1,621.75
<b>Reserves</b>				6,048.24

# Capital Trust Limited

CIN No.: L65923DL1985PLC195299

Regd & Corp. Office: 205, Centrum Mall, Sultanpur, M G Road, New Delhi - 110030

## Notes:

1. The business activity of the Company falls within a single segment viz 'financing activities' and hence there is no other reportable segment as per Ind AS 108.

2. Disclosure pursuant to RBI Notification dated September 24, 2021 on "Transfer of Loan Exposures" are given below:

(a) Details of loans transferred through direct assignment during the quarter ended June 30, 2024.

Particulars	
Total amount of loans transferred through direct assignment (Rs. in Lakhs)	348.71
Weighted average residual maturity (in months)	11
Weighted average holding period (in months)	5
Retention of beneficial economic interest	10%
Coverage of tangible security coverage	Nil
Rating wise distribution of rated loans	No Rating

(b) The Company has not acquired, any loans not in default during the quarter ended June 30, 2024.

(c) The Company has not transferred or acquired, any stressed loans during the quarter ended June 30, 2024.

3. On 29th June 2024, the Shareholders of the Company approved issuance of 648,287 equity shares of face value of 10 each (the "Equity Shares") at a price of 125.38 per Equity Share (including premium of 115.38 per Equity Share) on preferential basis. The Company has received share application money of Rs. 800.32 Lakhs upto 30th June, 2024 and balance Rs. 12.50 Lakhs on 7th August, 2024. These shares have been allotted to the respective allottees on 8th August, 2024. The Company is in process of listing of these shares.

4. Figures for the quarter ended March 31, 2024 are the balancing figures between audited figures for the full financial year and the published year to date figures upto the third quarter of the previous financial year.

5. The above results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th August, 2024. The Statutory Auditors have reviewed the above financial results for the quarter ended June 30, 2024.



Place: New Delhi  
Date: August 13, 2024

For and on Behalf of  
Capital Trust Limited

Yogen Khosla  
Chairman cum Managing Director



(CIN-L65923DL1985PLC195299)

**Declaration pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015**

I, Yogen Khosla, Managing Director of Capital Trust Limited, hereby declare that the Statutory Auditors of the Company, JKVS & Co., Chartered Accountants (Registration No: 318086E) have issued unmodified opinion on Standalone unaudited Financial Results of the Company for the quarter ended June 30, 2024

**For Capital Trust Limited**

A handwritten signature in blue ink, appearing to read "Yogen Khosla".

Yogen Khosla  
Managing Director  
DIN: 00203165

Date: 13-08-2024  
Place: New Delhi