

Feb 13, 2024

The National Stock Exchange of India
Limited
Exchange Plaza, C-I, 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. February 13, 2024 has inter-alia considered, approved and took note of the following businesses:

1. Unaudited financial results for the quarter and nine months ended 31st December, 2023;
2. Resignation of Mr. Sanjiv Syal due to pre-occupancy and personal reasons.

Further, the meeting commenced at 03:45 p.m. and concluded at 05:30 p.m.

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

Thanking you,

Yours faithfully,
For Capital Trust Limited

TANYA SETHI

Digitally signed by TANYA
SETHI
Date: 2024.02.13 17:34:10
+05'30'

Tanya Sethi
Company Secretary
Emailid : cs@capitaltrust.in

JKVS & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Unaudited Financial Results for the quarter and nine months ended December 31, 2023 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 and nine months ended December 31, 2023 ("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: February 13, 2024



For JKVS & Co.
Chartered Accountants
Firm Registration No. 318086E

A handwritten signature in black ink, appearing to read "Sajal".

Sajal Goyal
Partner

Membership No. 523903
UDIN: 24523903BKDIAM8465

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 AND NINE MONTHS ENDED 31ST DECEMBER, 2023

(Rs. in Lakhs except EPS)

	For Quarter ended			For Nine Months ended		For Year ended
	31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations						
Interest Income	973.95	693.86	788.14	2,070.36	3,444.28	4,100.44
Net gain on fair value changes	-	-	-	-	-	-
Fees and commission Income	552.90	609.01	683.87	1,764.80	1,914.95	2,629.58
Net gain on derecognition of financial instruments under amortised cost category	-	-	34.77	88.74	34.77	34.77
Other revenues	375.68	598.11	447.73	1,633.53	1,243.36	1,836.24
Other income	78.44	56.43	25.50	153.73	55.25	90.39
Total Income	1,980.97	1,957.41	1,980.01	5,711.16	6,692.61	8,691.42
Expenses						
Finance costs	259.99	190.93	483.81	649.74	1,733.17	2,162.03
Fees and commission expense	17.48	22.23	214.12	75.46	330.26	506.83
Impairment / write offs of financial instruments	-	0.51	-	0.51	(937.51)	4,810.52
Net loss on fair value changes	-	-	-	-	56.44	56.44
Employee benefits expense	896.59	926.40	964.22	2,702.05	2,899.82	3,774.84
Depreciation, amortization and impairment	10.68	10.41	11.13	31.27	34.85	45.68
Other expenses	722.74	738.06	788.66	2,045.31	2,521.94	3,467.75
Total expenses	1,907.48	1,888.54	2,461.94	5,504.34	6,638.97	14,824.09
Profit / (Loss) before exceptional items and tax	73.49	68.87	(481.93)	206.82	53.64	(6,132.67)
Exceptional items	-	-	-	-	-	-
Profit / (Loss) before tax	73.49	68.87	(481.93)	206.82	53.64	(6,132.67)
Tax expense						
Current tax	-	-	-	-	-	-
Deferred tax	(18.22)	(17.70)	128.35	(52.13)	(13.52)	1,568.54
Profit / (loss) for the period (A)	55.27	51.17	(353.58)	154.69	40.12	(4,564.13)
Other comprehensive income (OCI)						
Items that will not be reclassified to profit & loss						
Remeasurement of defined benefit liabilities/assets (net of tax)	-	-	-	-	-	14.20
Total other comprehensive income for period (B)	-	-	-	-	-	14.20
Total comprehensive income (A+B)	55.27	51.17	(353.58)	154.69	40.12	(4,549.93)
Earnings per equity share (of Rs. 10 each)						
- Basic & Diluted (not annualized) (Rs.)	0.34	0.32	(2.18)	0.95	0.25	(28.14)
Paid-up Equity Share Capital (Face Value of Rs. 10 per share)	1,621.75	1,621.75	1,621.75	1,621.75	1,621.75	1,621.75
Reserves						5,832.10

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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) The Company has not transferred or acquired, any loans not in default during the quarter ended December 31, 2023.
 - (b) The Company has not transferred or acquired, any stressed loans during the quarter ended December 31, 2023.
3. 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 February, 2024. The Statutory Auditors have reviewed the above financial results for the quarter ended December 31, 2023.

Place: New Delhi
Date: February 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 December 31, 2023

For Capital Trust Limited

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

Yogen Khosla
Managing Director
DIN: 00203165

Date: 13-02-24
Place: New Delhi