



**CAPITAL TRADE**

**LINKS LTD.**

**CIN :L51909DL1984PLC019622**

**Ref: D/BSE/2021-22/48**

**Date: 13.11.2021**

**To,**

**The Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai-400001**

**SUBJECT:- OUTCOME OF BOARD MEETING**

**SCRIP CODE: 538476, ISIN-INE172D01021**

**Dear Sir/Madam,**

Pursuant to the Regulation 30, 33 and other provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its Fourth meeting of the Financial Year 2021-22 held today i.e. 13<sup>th</sup> November, 2021 has inter alia approved the following businesses:-

Un-Audited Standalone Financial Results of the Company for the Quarter and Half Year Ended as on September 30, 2021 along with Limited Review Report. The said results were duly reviewed by the Audit committee and thereafter approved by the Board of Directors of the Company. During the quarter, the Company has posted a Net Profit/Loss of Rs. (10.69 Lacs.) The copy of results is enclosed for your reference.

The Meeting of the Board commenced at 03:00 P.M and concluded at 08:00 p.m.

This is for your information and record please.  
Thanking You

**For Capital Trade Links Limited**

**Vinay Kumar Chawla  
(Whole Time Director)  
DIN:- 02618168**

**Regd. Office:** B - 4, LGF, Ashoka Niketan, Delhi -110092, Ph.:011-22144472

**Corporate Office:** Office No. 1, 3rd Floor, Mahalaxmi Metro Tower, C-1, C-2, Sector-4 Vaishali, Ghaziabad-201010  
**Phone No:** 0120 4354409, **Mobile No:** +91 7042353322, **E-Mail:** info@capitaltrade.in, **Website:** www.capitaltrade.in





**Limited Review Report on Unaudited Financial Results of Capital Trade Links Limited for the quarter and half year ended September 30, 2021 pursuant to (Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To  
**The Board of Directors of**  
**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 30<sup>th</sup> September, 2021, ("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.

The 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 an 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 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.

**For A C Gupta & Associates**  
*Chartered Accountants*  
FRN: 008079N

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CHANDAR GUPTA  
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CHANDAR GUPTA  
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**A C Gupta**  
(Partner)  
M. No.: 008565

**UDIN: 21008565AAAABB4388**

Place: New Delhi  
Date: 13<sup>th</sup> November, 2021



**CAPITAL TRADE****LINKS LTD.**

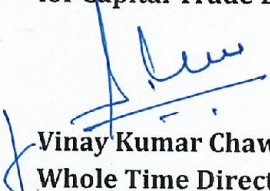
CIN :L51909DL1984PLC019622

**Capital Trade Links Limited****Statement of Un- Audited financial results for the Quarter ended 30 Sept 2021**

Notes:

1. The financial results of the Capital Trade Links limited ('Company') have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under Section 133 of the Companies Act 2013 ('the Act') read with relevant rules issued there under and the other accounting principles generally accepted in India. Any application guidance/clarification/directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued/applicable.
2. The above is an extract of the detailed format of quarterly/annual financial results filed with the Stock Exchanges under Regulation 33 of the Listing Regulations. The full format of the quarterly/annual financial results are available on the websites of the BSE limited ([www.bseindia.com](http://www.bseindia.com)) and Capital Trade Links Limited ([www.capitaltrade.in](http://www.capitaltrade.in)).
3. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 13.11.2021, pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
4. The Company is a non-deposit accepting non-banking finance company or NBFC-ND-SI registered with Reserve Bank of India (RBI) and hence in terms of Listing Regulations is exempted from the requirement of disclosure of certain line of items as mentioned in Regulation 52(4).
5. The company is engaged primarily in the business of financing and accordingly, there are no separate reportable segments as per Ind AS 108- Operating Segment.
6. Figures for the previous periods have been regrouped, wherever necessary, to make them comparable with the current period.

**By order of Board of Directors  
for Capital Trade Links Limited**

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

**Regd. Office:** B - 4, LGF, Ashoka Niketan, Delhi -110092, Ph.:011-22144472

**Corporate Office:** Office No. 1, 3rd Floor, Mahalaxmi Metro Tower, C-1, C-2, Sector-4 Vaishali, Ghaziabad-201010  
Phone No: 0120 4354409, Mobile No: +91 7042353322, E-Mail: [info@capitaltrade.in](mailto:info@capitaltrade.in), Website: [www.capitaltrade.in](http://www.capitaltrade.in)



# Capital Trade Links Limited

CIN: L51909DL1984PLC019622

Reg. Off. - Capital House, B-4, LGF, Ashoka Niketan, Delhi - 110092

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2021						
PARTICULARS (Refer Notes Below)	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021 Unaudited	30.06.2021 Unaudited	30.09.2020 Unaudited	30.09.2021 Unaudited	30.09.2020 Unaudited	31.03.2021 (Audited) Amount (' in Lakh)
(I) Revenue from Operations						
(i) Interest Income	193.67	168.65	85.54	362.32	180.78	474.03
(ii) Profit on sale/redemption of current investments	-	-	0.92	-	0.92	0.92
(iii) Loan Processing Fee	36.64	11.49	13.30	48.13	14.66	51.53
(iv) FMV Adjustment Interest Income	-	-	-	-	-	-
(v) Net gain on fair value changes	-	-	-	-	-	-
Total Revenue from operations	230.31	180.14	99.75	410.45	196.36	526.49
(II) Other Income (to be specified)	3.43	0.00	0.78	3.43	0.91	1.47
(III) Total Income (I+II)	233.74	180.14	100.53	413.88	197.27	527.96
Expenses						
(i) Finance Costs	43.56	26.14	2.76	69.70	5.07	52.50
(ii) Fees and commission expense	82.00	35.88	7.65	117.88	11.61	-
(v) Impairment_on financial instruments	20.66	9.19	8.69	29.85	42.68	29.24
(viii) Changes in Inventories of finished goods, stock-in-trade and work-in-progress	6.06	-5.81	-5.81	0.25	-9.79	-12.18
(ix) Employee Benefits Expenses	27.04	27.20	11.70	54.24	31.73	66.95
(x) Depreciation, amortization and impairment	0.62	0.64	0.59	1.27	1.16	2.44
(xii) Other expenses (to be specified)	-	-	-	0.00	0.00	-
Financial Instruments (loans) Written Off	0.00	0.00	0.00	0.00	0.00	-
Other Expenses	60.91	21.30	10.41	82.21	13.84	181.99
(IV) Total Expenses (IV)	240.86	114.55	35.99	355.41	96.30	320.93
(V) Profit / (loss) before exceptional items and tax (III-IV)	-7.12	65.59	64.54	58.47	100.97	207.02
(VI) Exceptional Items	-	-	-	-	-	-
(VII) Profit/(loss) before tax (V -VI )	-7.12	65.59	64.53	58.47	100.96	207.02
(VIII) Tax Expenses						
a)Current Tax	3.38	21.02	20.38	24.40	40.02	65.52
b)Previous Year Tax	-	-	-	-	-	0.26
c)Deferred Tax	0.20	0.00	-2.43	0.20	-11.82	0.05
d)Tax Adjustment	-	-	0.23	-	0.23	-
sub total(a+b)	3.57	21.02	18.18	24.59	28.43	65.83
(IX) Profit / (loss) for the period from continuing operations(VII- VIII)	-10.69	44.57	46.35	33.88	72.54	141.18
(X) Profit/(loss) from discontinued operations	-	-	-	-	-	-
(XI) Tax Expense of discontinued operations	-	-	-	-	-	-
(XII) Profit/(loss) from discontinued operations(After tax) (X-XI)	-	-	-	-	-	-
(XIII) Profit/(loss) for the period (IX+XII)	-10.69	44.57	46.35	33.88	72.54	141.18



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(XIV)	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)	-	-	-	-	-	-
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	-10.69	44.57	46.35	33.88	72.54	141.18
(XVI)	Paid up Equity Share Capital (Face Value of Rs 1 Each)						
	Basic	609.80	609.80	539.00	609.80	539.00	539.00
	Diluted	609.80	609.80	609.80	609.80	609.80	609.80
(XVII)	Earnings per equity share (for continuing operations)						
	Basic(Rs.)	-0.02	0.07	0.09	0.06	0.13	0.26
	Diluted(Rs.)	-0.02	0.07	0.09	0.06	0.13	0.26
(XVIII)	Earnings per equity share (for discontinued operations)						
	Basic(Rs.)	-	-	-	-	-	-
	Diluted(Rs.)	-	-	-	-	-	-
(XIX)	Earnings per equity share (for continuing and discontinued operations)						
	Basic(Rs.)	(0.02)	0.07	0.09	0.06	0.13	0.26
	Diluted(Rs.)	(0.02)	0.07	0.09	0.06	0.13	0.26


General Information  
Summary of Significant Accounting Policies

Place:- Ghaziabad  
Date:- 13.11.2021



For and on behalf of the Board Directors

  
 Krishan Kumar  
 Director  
 DIN 00004181

  
 Vinay Kumar Chawla  
 Whole Time Director  
 DIN 02618168



**CAPITAL TRADE LINKS LIMITED**  
Balance Sheet as at 30th September 2021

Particulars		Note No.	As at 30th September 2021	As at 31st March 2021
<b>I. ASSETS</b>				
Financial Assets		1	81.22	27.76
Cash and Cash Equivalents		2	-	-
Receivables		3	3,187.99	3,933.07
Loans		4	20.00	20.00
Investments		5	98.77	91.47
Other Financial Assets				
Non-Financial Assets		6	27.26	27.51
Inventories		7	82.23	70.34
Current Tax Assets (Net)		8	41.10	42.27
Property, Plant and Equipment				
			<b>3,538.57</b>	<b>4,212.42</b>
			<b>3,538.57</b>	<b>4,212.42</b>
<b>Total Assets</b>				
<b>II. EQUITY AND LIABILITIES</b>				
<b>1 Financial Liabilities</b>		9	343.46	1,638.98
Borrowings (other than Debt Securities)		10	34.36	32.01
Others Financial Liabilities				
<b>2 Non - Financial Liabilities</b>		11	90.11	65.52
Current Tax Liability (Net)		12	123.06	93.20
Provisions		13	1.08	1.08
Deferred Tax Liabilities				
<b>3 Equity</b>		14	609.80	539.00
(a) Equity Share Capital		15	2,336.72	1,842.64
(b) Other Equity				
			<b>3,538.57</b>	<b>4,212.42</b>
<b>Total Equity and Liabilities</b>				

Profit

General Information

Summary of Significant Accounting Policies

Place:- Ghaziabad

Date:- 13.11.2021

For and on behalf of the Board Directors



Krishan Kumar  
Director  
DIN 00004181

Vinay Kumar Chawla  
Whole Time Director  
DIN 02618168

**CAPITAL TRADE LINKS LIMITED**

**Statement of Cash Flow for the Half Year ended 30th September, 2021**

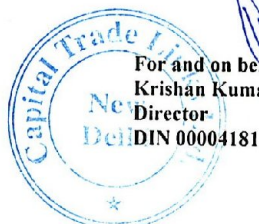
Particulars	Amount (₹ in Lakhs)	
	For Half Year ended 30th September, 2021	For the year ended 31st March 2021
<b>A. Cash Flow from Operating Activities</b>		
Profit before exceptional items and tax	58.47	207.02
<b>Adjustments for :-</b>		
Net gain on fair value changes (Financial Instruments)		
Depreciation	1.27	2.44
Impairment on Financial Instruments	29.85	29.24
Interest on Income Tax	-	-
Interest Income	-	(1.47)
<b>Operating Profit before operating capital changes</b>	<b>(1) 89.59</b>	<b>237.23</b>
<b>Adjustments for :-</b>		
Decrease / (Increase) in Other current Assets	(7.31)	(2.44)
Decrease/ (Increase) in Inventories	0.25	(12.18)
Decrease/ (Increase) in Other Current Financial assets	(11.89)	(31.20)
Decrease/ (Increase) in Non current Financial Assets Loans	-	-
Decrease/ (Increase) in current Financial Assets Loans	715.23	(1,740.61)
(Decrease) / Increase in Other financial liability	2.35	22.51
(Decrease) / Increase in short Term Provisions	29.85	29.24
	<b>(2) 728.50</b>	<b>(1,734.68)</b>
<b>Cash generated from operation</b>	<b>(1+2) 818.09</b>	<b>(1,497.45)</b>
Income Tax Paid	-	(39.40)
<b>Total Cash generated from Operating Activities</b>	<b>818.09</b>	<b>(1,536.85)</b>
<b>B. Cash Flow From Investing Activities</b>		
Purchase of Property, Plant and Equipment's & Other intangible assets	(0.10)	(12.95)
Interest Receivable	-	1.47
Sale of Investments	-	(19.09)
Changes in Other Bank balances		
<b>Net Cash used in Investing Activities</b>	<b>(0.10)</b>	<b>(30.58)</b>
<b>C. Cash Flow From Financing Activities</b>		
Proceeds from Borrowings	(1,295.52)	1,583.98
Issues of Share Warrants		-
Issues of Equity Shares	70.80	-
Security Premium	637.20	-
Conversion of Share Warrant	(177.00)	
	<b>(764.52)</b>	<b>1,583.98</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>53.47</b>	<b>16.55</b>
Opening Cash & Cash Equivalents	27.76	11.20
<b>Closing Cash &amp; Cash Equivalents</b>	<b>81.22</b>	<b>27.76</b>
<b>Cash and Cash Equivalent Comprises of</b>		
Balances with banks:	0.03	0.07
- In Current Account	76.43	26.23
In imprest Account	4.76	1.46
<b>Cash and Cash Equivalents as per Balance Sheet</b>	<b>81.22</b>	<b>27.76</b>

**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.

Place:- Ghaziabad

Date:- 13.11.2021



For and on behalf of the Board Directors

Krishan Kumar

Director

DIN 00004181

Vinay Kumar Chawla

Whole Time Director

DIN 02618168