

CAPITAL TRADE LINKS LIMITED

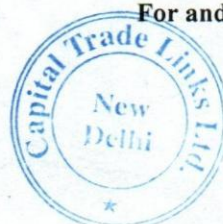
Statement of Assets & Liabilities as at 31st March 2022

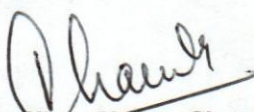
Amount in Lakhs

Amount in Lakhs

Particulars	Note No.	As at 31st March 2022	As at 31st March 2021
I. ASSETS			
Financial Assets			
Cash and Cash Equivalents	4	350.18	27.76
Receivables	5	-	-
(i) Trade Receivables			
Loans	6	4,242.98	3,933.07
Investments	7	154.83	20.00
Other Financial Assets	8	19.98	91.47
Non-Financial Assets			
Inventories	9	3.33	27.51
Current Tax Assets (Net)	10	56.12	70.34
Property, Plant and Equipment	11	39.76	42.27
		4,867.17	4,212.42
Total Assets		4,867.17	4,212.42
II. EQUITY AND LIABILITIES			
1 Financial Liabilities			
Borrowings (other than Debt Securities)	12	1,584.54	1,638.98
Others Financial Liabilities	13	39.14	32.01
2 Non - Financial Liabilities			
Current Tax Liability (Net)	14	65.86	65.52
Provisions	15	16.46	93.20
Deferred Tax Liabilities	16	1.48	1.08
3 Equity			
(a) Equity Share Capital	17	609.80	539.00
(b) Other Equity	18	2,549.89	1,842.64
Total Equity and Liabilities		4,867.17	4,212.42

For and on behalf of the Board Directors




 Vinay Kumar Chawla
 Whole Time Director
 DIN: 02618168

Date : 30th May, 2022

Place : Ghaziabad

CAPITAL TRADE LINKS LIMITED

Statement of Cash Flow for the year ended 31st March, 2022

Amount In Lakhs

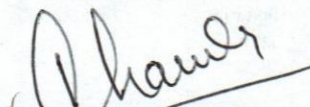
Particulars	For the year ended 31st March 2022	For the year ended 31st March 2021
A. Cash Flow from Operating Activities		
Profit before exceptional items and tax	313.51	207.02
<i>Adjustments for :-</i>		
<i>Net gain on Fair value changes (Financial Instruments)</i>	-	-
Depreciation	2.61	2.44
Impairment of Financial Instrument	(76.74)	29.24
Interest on Income Tax	1.41	
Interest Income	(4.56)	(1.47)
Operating Profit before operating capital changes (1)	236.23	237.23
<i>Adjustments for :-</i>		
Decrease / (Increase) in Other current Assets	71.49	(2.44)
Decrease/ (Increase) in Inventories	24.18	(12.18)
Decrease/ (Increase) in Other Current Financial assets	14.22	(31.19)
Decrease/ (Increase) in Non current Financial Assets Loans	-	-
Decrease/ (Increase) in current Financial Assets Loans	(233.16)	(1,740.61)
(Decrease) / Increase in Other financial liability	7.14	22.51
(Decrease) / Increase in short Term Provisions	(76.74)	29.24
Cash generated from operation (2)	(192.88)	(1,734.67)
Income Tax Paid (1+2)	43.34	(1,497.45)
Total Cash generated from Operating Activities	(67.12)	(39.40)
	(23.78)	(1,536.85)
B. Cash Flow From Investing Activities		
Purchase of Property, Plant and Equipment's & Other intangible assets	(0.09)	(12.96)
Interest Receivable	4.56	1.47
Purchase of Investments	(134.83)	(19.09)
Changes in Other Bank balances		
Net Cash used in Investing Activities	(130.36)	(30.58)
C. Cash Flow From Financing Activities		
Proceeds from Borrowings	(54.44)	1,583.98
Issues/ (Deletion) of Share Warrants	(177.00)	-
Issues of Equity Shares	70.80	-
Security Premium	637.20	-
	476.56	1,583.98
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	322.43	16.55
Opening Cash & Cash Equivalents	27.76	11.20
Closing Cash & Cash Equivalents	350.18	27.76
Cash and Cash Equivalent Comprises of	0.03	0.07
Balances with banks:		
- In Current Account	343.54	26.23
In imprest Account	6.61	1.45
Cash and Cash Equivalents as per Balance Sheet	350.18	27.76

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 and on behalf of the Board Directors




 Vinay Kumar Chawla
 Whole Time Director
 DIN: 02618168

Date : 30th May, 2022
Place : Ghaziabad

Capital Trade Links Limited

CIN: L51909DL1984PLC019622

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

Website: www.capitaltrade.in, Email: cs@capitaltrade.in

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2022

Amount
(in Lakhs)

PARTICULARS	Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(Refer Notes Below)					
Revenue from Operations					
(i) Interest Income	251.47	169.02	158.19	782.81	474.03
Sale of Shares	37.42	0.00		37.42	0.00
(iv) Fees and commission Income	57.13	44.35	16.81	149.60	51.53
(v) Net gain on fair value changes	-		-		-
(I) Total Revenue from operations	346.01	213.37	175.00	969.83	525.56
(II) Other Income	2.06	0.16	0.33	5.65	2.40
(III) Total Income (I+II)	348.07	213.52	175.33	975.48	527.96
Expenses					
i Finance Costs	72.28	16.54	30.46	158.53	52.50
ii Fees and commission expense	18.18	3.39	26.07	139.45	73.14
iii Impairment_on financial instruments	-103.88	(2.72)	1.85	(76.74)	29.24
iv Changes in Inventories of finished goods, stock-in-trade and work-in-progress	22.40	1.52	9.49	24.18	(12.18)
v Employee Benefits Expenses	32.15	28.75	21.56	115.14	66.95
vi Depreciation, amortization and impairment	0.72	0.62	0.87	2.61	2.44
Other expenses (to be specified)	-				
vii Financial Instruments (loans) Written Off	-	-	-		-
viii Other Expenses	68.16	148.44	70.04	298.81	108.85
(IV) Total Expenses (IV)	110.01	196.55	160.34	661.97	320.94
(V) Profit / (loss) before exceptional items and tax (III-IV)	238.06	16.97	14.99	313.51	207.02
(VI) Exceptional Items	-	-	-		-
(VII) Profit/(loss) before tax (V -VI)	238.06	16.97	14.99	313.51	207.02
(VIII) Tax Expenses					
a)Current Tax	37.54	3.91	4.12	65.86	65.52
b)Deferred Tax	0.06	0.15	7.58	0.40	0.05
c)Tax Adjustment	0.19	-	0.03	0.19	0.26
sub total(a+b)	37.80	4.06	11.73	66.46	65.83
(IX) Profit / (loss) for the period from continuing operations(VII- VIII)	200.27	12.91	3.25	247.06	141.19
(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)	200.27	12.91	3.25	247.06	141.19



Chander

		-				
(XIV)	Other Comprehensive Income	-				
	(A)(i) Items that will not be reclassified to profit or loss (specify items and amounts)	-	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0.00	0.00	0.00	0.00
	Subtotal(A)	-	0.00	0.00	0.00	0.00
	(A)(i) Items that will be reclassified to profit or loss (specify items and amounts)	-	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	0.00	0.00	0.00	0.00
	Subtotal(B)	-	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A + B)	-	0.00	0.00	0.00	0.00
(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	200.27	12.91	3.25	247.06	141.19
(XVI)	Paid up Equity Share Capital (Face Value of Rs 1 Each)	-				
	Basic	609.80	609.80	539.00	609.80	539.00
	Diluted	609.80	609.80	609.80	609.80	609.80
(XVII)	Earnings per equity share (for continuing operations)	-				
	Basic(Rs.)	0.33	0.02	0.01	0.41	0.26
	Diluted(Rs.)	0.33	0.02	0.01	0.41	0.26
(XVIII)	Earnings per equity share (for discontinued operations)	-				
	Basic(Rs.)	-	0	0	0	0
	Diluted(Rs.)	-	0	0	0	0
(XIX)	Earnings per equity share (for continuing and discontinued operations)	-				
	Basic(Rs.)	0.33	0.02	0.01	0.41	0.26
	Diluted(Rs.)	0.33	0.02	0.01	0.41	0.26

Notes:

- The above result has been approved by the Audit Committee and by the Board of Directors of the Company on May 30, 2022.
- The above is an extract of the detailed format of Financial Results for the quarter and year ended March 31, 2022 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the quarter and year ended are available on the website of BSE at www.bseindia.com and on Company's website at www.capitaltrade.in

Place: Ghaziabad
Dated: 30/05/2022



On Behalf of Board of Directors
For CAPITAL TRADE LINKS LIMITED

Vinay Kumar Chawla

Vinay Kumar Chawla
(Director)

DIN: 02618168



A. C. Gupta & Associates
Chartered Accountants

**808, Padma Tower- I, Rajendra Place,
New Delhi – 110008, Ph.: 011-43094645**

Independent Auditor's Report on the Quarterly and Year to Date 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 audit of the Financial Results

Opinion

We have audited the accompanying statement of financial results of Capital Trade Links Limited (the "Company") for the year ended March 31, 2022 ("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").

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

- i. is presented in accordance with the requirements 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, 2022.

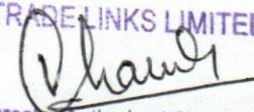
Basis for Opinion

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

For CAPITAL TRADE LINKS LIMITED


Director/Authorized Signatory

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.

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.

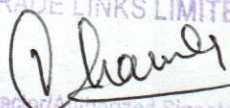
Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

For CAPITAL TRADE LINKS LIMITED


Director/Authorized Signator

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 we identify during our audit.

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

Other Matter

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

ABNASH
CHANDAR GUPTA

Digitally signed by ABNASH
CHANDAR GUPTA
Date: 2022.05.30 17:02:04
+05'30'

A C Gupta
Partner
M.No. 008565

UDIN – 22008565AJXFYN8663

Date: 30-05-2022
Place : New Delhi

For CAPITAL TRADE LINKS LIMITED

Director/Authorized Signatory