CAPITAL TRADE LINKS LTD.
CIN :L51909DL1984PLC019622

Ref: D/CTL/SE/2025-26/07 **May 22, 2025**

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 AND 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENT) REGULATIONS, 2015 ('LISTING REGULATION')

Dear Sir/ Madam,

In continuation of our intimation letter dated May 13, 2025 and May 19, 2025, we wish to inform you that the Board of Directors of the company, at their meeting held today i.e. on Thursday, May 22, 2025, has inter-alia considered and approved the following business:

1. Considered and Approved the Audited Standalone Financial Results for the quarter and Financial Year ended March 31, 2025.

   The Board of Directors of the company have considered, approved and taken on record the Audited Standalone Financial Results for the quarter and Financial Year ended March 31, 2025 as recommended by the Audit Committee and prepared pursuant to Regulation 33 of the Listing Regulations and Indian Accounting Standard (Ind AS).

   Pursuant to Regulation 33(3)(d) of the Listing Regulations, company's statutory auditors have issued auditors' reports with an unmodified opinion with respect to the audited financial results (standalone) of the Company for the financial year ended March 31, 2025.

   Declaration in respect of Audit Report with unmodified opinion for the Financial Year ended March 31, 2025 pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, 2015 is annexed as Annexure A.

   The Financial Results will be published in the Newspapers as required under Regulation 47 of the Listing Regulation and shall be simultaneously made available on the website of the company https://www.capitaltrade.in.

The Board Meeting commenced at 05.00 P.M. and concluded at 7:00 P.M.

Request you to kindly take the above on record.

Thanking You

Your Sincerely,
For **Capital Trade Links Limited**

VINAY KUMAR CHAWLA

Digitally signed by VINAY KUMAR CHAWLA
Date: 2025.05.22 19:15:12 +05'30'

Vinay Kumar Chawla
(Whole Time Director)
DIN: 02618168

Encl:

- Audited standalone financial results of the company for the quarter and financial year ended on March 31, 2025 and the report of the Statutory Auditor issued thereon.
- Declaration in respect of Audit Report with unmodified opinion for the Financial Year ended March 31, 2025.

RAJ GUPTA & CO.
Chartered Accountants
Head Off: 1839, SECTOR 22-
Chandigarh – 160036
E-mail: carajguptaco@gmail.com

Admin off: 271, Maya Nagar
Near Gurudwara, Civil Lines
Ludhiana - 141001
Phone (0161)2430089,
9815643637

Independent Auditor's Report on the Quarterly and Year to date Audited Financial Results of Capital Trade Links Limited for the period ended 31st March, 2025, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors

Capital Trade Links Limited

Report on the Financial Results

Opinion

We have audited the accompanying standalone financial results of **Capital trade links limited,** ("the Company") for the year ended March 31, 2025 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligation and disclosure requirements) Regulations, 2015, as amended (The "Listing regulation")

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

i. Is presented in accordance with the requirement of the listing Regulations in this regard; and
ii. Gives a true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the companies Act, 2013 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, 2025 and also the standalone Statement of Assets and Liabilities as at March 31, 2025 and the standalone Statement of cash Flows for the year ended on that date.

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.

Emphasis of Matter Paragraph

We draw attention to Note 7 to the Statement which states that the Balance Sheet for the year ended 31st March, 2024 & 31st March, 2023 and Statement of Profit and Loss for the year ended 31st March, 2024 & Quarter ended 31st March, 2024, 31st December, 2024 have been restated due to implementation of IND AS 116-Leases in full, including the recognition of lease liabilities and corresponding right-of-use assets with effect from 1st April 2023 in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors. Further the Statement of profit and loss for the quarter ended 31st December, 2024 have been restated on account of allocation of Net loss on Fair Value changes through

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profit and loss (FVTPL). The previously published financial results for period ended 31st March, 2024 were reviewed & audited by us and for the period ended 31st March, 2023 were reviewed & audited by the predecessor auditor and have now been restated by the management.

Our opinion is not modified in respect of this matter.

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 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 Standalone Financial Results.

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

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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 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 identify during our audit.

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

We also performed procedures in accordance with the circular issued by the SEBI under regulation 33(8) of the listing Regulations, as amended, to the extent applicable.

For Raj Gupta & Co.
Chartered Accountants
FRN: 000203N

CA Sandeep Gupta
(Partner)
Membership No: 529774

Place: Ludhiana
Date: 22nd May, 2025
UDIN: 25529774BMIVBH1917

CAPITAL TRADE LINKS LIMITED

Balance Sheet as at 31st March 2025

Rs in Lakhs

Particulars		Note No.	As at 31st March 2025	Restated As at 31st March 2024	Restated As at 1st April 2023
I.	**ASSETS**				
	Financial Assets				
	Cash and Cash Equivalents	3	104.61	946.17	1,005.04
	Bank balances other than cash and cash equivalents	4	-	1,182.48	115.18
	Loans	5	17,784.32	19,417.02	14,287.38
	Investments	6	2,698.63	897.47	342.15
	Other Financial Assets	7	56.84	34.45	24.07
	Non-Financial Assets				
	Current Tax Assets (Net)	8	-	-	8.24
	Property, Plant and Equipment	9	35.38	37.48	39.63
	Right-of-use assets	10	363.38	404.62	376.42
	Deferred Tax Assets	10A	13.91	6.07	-
	Total Assets		**21,057.07**	**22,925.76**	**16,198.10**
II.	**EQUITY AND LIABILITIES**				
1	**Financial Liabilities**				
	Borrowings (other than Debt Securities)	11	12,997.38	16,542.86	11,528.09
	Others Financial Liabilities	12	588.64	626.25	744.94
2	**Non - Financial Liabilities**				
	Current Tax Liability (Net)	13	168.86	86.39	-
	Provisions	14	318.68	187.72	80.10
	Deferred Tax Liabilities	15	-	-	0.40
3	**Equity**				
	(a) Equity Share Capital	16	643.80	609.80	609.80
	(b) Other Equity	17	6,339.70	4,872.74	3,234.77
	Total Equity and Liabilities		**21,057.07**	**22,925.76**	**16,198.10**

General Information

Summary of Significant Accounting Policies

M/s RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
F.R. NO. 000203N

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Sandeep Gupta
(PARTNER)
M.No 529774
22nd May 2025
Place : Delhi

For and on behalf of the Board of Directors

Capital Trade Links Ltd. New Delhi

Vinay Kumar Chawla
Whole Time Director
DIN: 02618168

CAPITAL TRADE LINKS LIMITED

CIN: L51909DL1984PLC019622

Registered Office: 102-103, Surya Kiran Building, Connaught Place New Delhi 110001

Website: www.capitaltrade.in, Info@capitaltrade.in, Ph. No. : 0120-3117949

Statement of Audited Financial Results for the Quarter and Financial Year Ended 31st March 2025

(₹ In Lakhs, unless otherwise stated)

Sr. No.	PARTICULARS	For the quarter ended			For the year ended	
		31-03-2025	31-12-2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	Unaudited	(Audited)	(Audited)	(Audited)
			Restated	Restated		Restated
1	**Income**					
	(a) Revenue from Operations					
	Interest Income	670.86	632.29	697.92	2,479.99	3,041.59
	Dividend Income	0.01	1.13	-	1.99	
	Fees and Commission Income	9.19	5.93	49.67	37.45	87.29
	Profit on sale / redemption of Current Investment	(6.57)	4.03	17.39	0.48	426.14
	Total Revenue from operations	**673.49**	**643.38**	**764.98**	**2,519.91**	**3,555.02**
	(b) Other Income	-	**3.64**	**152.47**	**299.50**	**837.14**
	Total Income	**673.49**	**647.03**	**917.45**	2,819.42	**4,392.16**
2	**Expenses**					
	(a) Finance Costs	245.87	214.56	366.60	1,083.84	1,517.52
	(b) Fees and commission expense	-	-	-		
	(c) Impairment_on financial instruments	20.21	42.31	32.56	130.96	107.63
	(d) Net loss on fair value changes	123.38	123.38	-	493.53	
	(e) Employee Benefit Expense	44.02	59.29	117.17	330.27	309.97
	(f) Depreciation, amortization and impairment	25.08	28.09	18.73	98.39	54.85
	(g) Other Expenses	51.91	22.39	166.08	207.33	1,094.63
	Total Expenses	**510.47**	**490.02**	**701.14**	2,344.32	**3,084.59**
	Profit / (loss) before exceptional items and tax	**163.03**	**157.01**	**216.31**	**475.10**	**1,307.56**
	Exceptional Items	-	-	-	-	-
3	**Profit/(loss) before tax (1-2)**	**163.03**	**157.01**	**216.31**	475.10	**1,307.56**
4	**Tax Expenses**					
	(a) Current Tax	36.13	73.76	84.89	256.97	356.12
	(b) Previous Year Tax	-	-	(0.39)	-	0.07
	(c) Defferred Tax	(6.32)	(2.80)	0.05	(7.83)	(5.59)
	Total Tax Expenses	**29.80**	**70.96**	**84.55**	249.13	**350.60**
	Profit / (loss) for the period from continuing operations	133.22	86.05	131.76	225.96	956.96
	Profit/(loss) from discontinued operations	-	-	-	-	-
	Tax Expense of discontinued operations	-	-	-	-	-
	Profit/(loss) from discontinued operations (After tax)	-	-	-	-	-
5	**Profit/(loss) After Tax (3-4)**	**133.22**	**86.05**	**131.76**	**225.96**	**956.96**
6	**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)	0.00	-	-	0.00	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Subtotal (B)	0.00	-	-	0.00	-

	Other Comprehensive Income (A + B)	0.00	-	-	0.00	-
7	Total Comprehensive Income for the period (5+6)	**133.22**	**86.05**	**131.76**	**225.97**	**956.96**
8	Paid up Equity Share Capital (Face Value of Re. 1 per Equity Share)	**643.80**	**643.80**	**643.80**	**643.80**	**609.80**
	Other Equity				6,339.70	4,872.74
9	Earnings per equity share (Face Value of Re. 1 per Equity Share)					
	Basic (Amount in Rs.)	0.21	0.13	0.20	0.35	1.57
	Diluted (Amount in Rs.)	0.21	0.13	0.20	0.35	1.57

The accompanying Notes are forming part of these financial results

M/s RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
F.R. NO. 000203N

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Sandeep Gupta
(PARTNER)
M.No 529774
22nd May 2025
Place : Delhi

UDIN: 25529774BMIVRH1917

For and on behalf of the Board of Directors

Vital Trade Links Ltd. New Delhi

Vinay Kumar Chawla
Whole Time Director
DIN: 02618168

CAPITAL TRADE LINKS LIMITED

Statement of Profit and Loss for the year ended 31st March, 2025

Rs in Lakhs

Particulars		Note No.	For the year ended 31st March 2025	Restated For the year ended 31st March 2024
I.	**Revenue from operations**	**18**		
	Interest Income		2,479.99	3,041.59
	Profit on sale/redemption of current investments		0.48	426.14
	Loan Processing Fee		39.45	87.29
	Sale of shares			-
	Total Revenue from operations		**2,519.91**	**3,555.02**
II	Other Income	**19**	299.50	837.14
III	**Total Income (I+II)**		**2,819.42**	**4,392.16**
	Expenses			
	Finance Cost	**20**	1,083.84	1,517.52
	Impairment on Financial Instruments	**21**	130.96	107.63
	Net loss on fair value changes	**22**	493.53	-
	Employee benefit expense	**23**	330.27	309.97
	Depreciation and amortization expense	**24**	98.39	54.85
	Other Expenses	**25**	207.33	1,094.63
IV	**Total Expenses (IV)**		**2,344.32**	**3,084.59**
V	**Profit before exceptional items and tax (III - IV)**		475.10	1,307.57
VI	Exceptional Items		-	-
VII	**Profit before tax (V - VI)**		475.10	1,307.57
VIII	Tax expense:			
	(1) Current Tax	**26**	256.97	356.12
	(2) Previous year tax		-	0.07
	(3) Deferred tax	**26**	(7.83)	(5.59)
IX	**Profit/(Loss) for the period from continuing operations (VII-VIII)**		**225.96**	**956.97**
X	Profit/(Loss) from discontinued operations			
XI	Tax expense of discontinued operations			
XII	Profit/(Loss) from discontinued operations (X - XI)			
XIII	**Profit/(Loss) for the period (IX + XII)**		**225.96**	**956.97**
XIV	**Other Comprehensive Income**			
	A. (i) Items that will be reclassified to Profit or Loss		0.00	-
	(ii) Income Tax relating to Items that will be reclassified to Profit or Loss			-
	B. (i) Items that will not be reclassified to Profit or Loss			-
	(ii) Income Tax relating to Items that will not be reclassified to Profit or Loss			-
XV	**Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period**		**225.97**	956.97
XVI	**Earning per equity share:**			
	(For Continuing Operation)			
	(1) Basic (Rs.)	**27**	0.35	1.57
	(2) Diluted (Rs.)	**27**	0.35	1.57
XVII	**Earnings Per Equity Share:**			
	(For Discontinuing Operation)			
	(1) Basic (Rs.)		-	-
	(2) Diluted (Rs.)		-	-
XVIII	**Earnings Per Equity Share:**			
	(For Continuing and Discontinued Operation)			
	(1) Basic (Rs.)	**27**	0.35	1.57
	(2) Diluted (Rs.)	**27**	0.35	1.57

THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.

M/s RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
F.R. NO. 000203N

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Sandeep Gupta
(PARTNER)
M.No 529774
22nd May 2025
Place : Delhi

For and on behalf of the Board of Directors

Capital Trade Links Ltd. New Delhi

Vinay Kumar Chawla
Whole Time Director
DIN: 02618168

CAPITAL TRADE LINKS LIMITED

Statement of Cash Flow for the year ended 31st March, 2025

(₹ in Lakh)

Particulars		For the year ended 31st March 2025	For the year ended 31st March 2024
A. Cash Flow from Operating Activities			
Profit before exceptional items and tax		**495.31**	**1,326.28**
Adjustments for :-			
Net gain on Fair value changes (Finacial Instuments)		-	-
Depreciation		**98.39**	4.00
Impairment of Financial Instrument		**110.75**	107.63
Fair value change		**493.53**	-
Other Income		**(299.50)**	(837.14)
Operating Profit before operating capital changes	**(1)**	**898.48**	**600.77**
Adjustments for :-			
Decrease / (Increase) in Other Financials Assets		(22.39)	(1,068.90)
Decrease/ (Increase) in ROU Assets		(356.08)	-
Decrease/ (Increase) in Other Non Financial Assets		(191.69)	**(138.98)**
Decrease/ (Increase) in Current Financial Assets Loans		1,745.22	(5,246.05)
(Decrease) / Increase in Other financial liability		(389.53)	(167.29)
(Decrease) / Increase in Short Term Provisions		110.75	**107.62**
	(2)	896.28	(6,513.60)
Cash generated from operation	**(1+2)**	**1,794.76**	**(5,912.83)**
Income Tax Paid		**(1.51)**	(121.59)
Total Cash generated from Operating Activities		**1,793.25**	**(6,034.42)**
B. Cash Flow From Investing Activities			
Purchase of Property, Plant and Equipment's & Other intangible assets		**100.49**	(1.86)
Interest Receivable		**299.50**	837.14
Purchase of Investments		**(2,294.68)**	(555.33)
Changes in Other Bank balances		1,182.48	
Net Cash used in Investing Activities		(712.21)	279.96
C. Cash Flow From Financing Activities			-
Proceeds from Borrowings		**(3,545.48)**	**5,013.89**
Issues/ (Deletion) of Share Warrants			**681.00**
Issues of Equity Shares		**34.00**	-
Payment of Lease Rental		**(77.13)**	
Security Premium		**1,666.00**	-
		(1,922.61)	5,694.89
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		(841.56)	(58.87)
Opening Cash & Cash Equivalents		946.17	1,005.04
Closing Cash & Cash Equivalents		**104.61**	**946.16**
Cash and Cash Equivalent Comprises of		11.75	**2.66**
Balances with banks:			
– In Current Account		62.33	943.51
– In Fixed Deposit		-	
– In Demat Account		30.54	-
Cash and Cash Equivalents as per Balance Sheet		**104.61**	**946.17**

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.

M/s RAJ GUPTA & CO.
CHARTERED ACCOUNTANTS
F.R. NO. 000203N

Sandeep Gupta
(PARTNER)
M.No 529774
22nd May 2025
Place : Delhi

For and on behalf of the Board of Directors

Vinay Kumar Chawla
Whole Time Director
DIN: 02618168

Capital Trade Links Limited

CIN: L51909DL1984PLC019622
Registered Office: 102-103,First Floor, Surya Kiran Building, 19 K.G.Marg,
Connaught Place, New Delhi, 110001
Website: www.capitaltrade.in, Info@capitaltrade.in, Ph. No.: 0120-3117949
Statement of Audited Financial Results for the Quarter and Financial Year Ended 31st March 2025

Notes:

1. The financial results have been prepared in accordance with applicable accounting standard prescribed under Section 133 of the Companies Act 2013 read with (Indian Accounting standard) Rules, 2015 (IndAS), as amended from time to time and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEB| ("Listing obligations and Disclosure Requirements") Regulations, 2015, as amended from time to time.

2. The above results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on May 22, 2025.

3. The standalone financial results for the year ended March 31, 2025 have been audited by the Statutory Auditor.

4. The figures for the fourth quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full year (Restated) up to the end of third quarter of the current and previous financial year which was subject to limited review by the statutory auditor.

5. The Company is primarily engaged in the business of financing and there are no separate reportable segments identified as per the Ind AS 108 – Operating segments.

6. The Earning per share has been computed in accordance with the Indian accounting standard (IndAS) 33 Earnings per Share.

7. Figures for the previous year/period have been regrouped and / or reclassified or Restated wherever considered necessary. Balance Sheet for the year ended 31st March, 2024 & 31st March, 2023 and Statement of Profit and Loss for the year ended 31st March, 2024 & Quarter ended 31st March, 2024, 31st December, 2024 have been restated due to implementation of IND AS 116-Leases in full, including the recognition of lease liabilities and corresponding right-of-use assets with effect from 1st April 2023 in accordance with Ind AS 8 – Accounting Policies, Changes in Accounting Estimates and Errors. Further the Statement of profit and loss for the quarter ended 31st December, 2024 have been restated on account of allocation of Net loss on Fair Value changes through profit and loss (FVTPL).

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Capital Trade Links Ltd. New Delhi

CAPITAL TRADE LINKS LTD.
CIN :L51909DL1984PLC019622

To,
BSE Limited
P J Towers, Dalal Street,
Fort, Mumbai -400001

May 22, 2025

Scrip Code: 538476 ISIN: INE172D01021 Scrip ID: CTL

Sub.: DECLARATION IN TERMS OF REGULATION 33(3)(D) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS) REGULATIONS. 2015

Dear Sir/ Madam,

In terms of the second proviso to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations. 2015, we declare that M/s Raj Gupta & Co., Statutory Auditors of the Company, have submitted the Audit Report with unmodified opinion(s) for Annual Audited Financial Results (Standalone) of the Company, for the Financial year ended 31st March, 2025.

Request you to kindly take the above on record.

Thanking You

Your Sincerely,
For **Capital Trade Links Limited**

Capital Trade Links Ltd. New Delhi

Sunil Gupta
(Chief Financial Officer)