



CASTLE TRADERS LIMITED

CIN: L51909TN1983PLC045632 GSTIN : 33AABCC8853F1ZR
Regd. Office: "Bharat Kumar Bhavan", No. 617, ANNA SALAI, Chennai - 600 006.
Phone : 044 4226 9610 website : www.castletraders.co.in E-mail : cs@khivrajmail.com

22nd May, 2025

To,

Listing & Compliance,
The Metropolitan Stock Exchange of India Limited,
Vibgoyor Towers, 4th Floor,
Plot No.C62, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400098.

Dear Sir,

Ref: Symbol: CASTLE; Series: BE; ISIN: INE262V01014

Sub: Outcome of Board Meeting held on 22nd May, 2025

This is to intimate that the Board of Directors at their meeting held on 22nd May 2025 have inter alia;

- 1) Considered and approved the Audited Standalone and Consolidated Financial Results of the company along with Auditor's Report, Balance sheet and Cash flow statement for the for the quarter and year ended on 31st March, 2025.
- 2) Independent Auditor's report for the quarter and year ended 31st March, 2025 (copy enclosed).
- 3) Enclosed a declaration regarding unmodified opinion of Statutory Auditors pursuant to Regulation 33(3)(d) of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015.
- 4) Enclosed a Statement of Non- applicability of deviation(s) or variation(s) under Regulation 32 SEBI (LODR) Regulations, 2015 for the quarter ended 31st March, 2025.
- 5) Enclosed a Statement of Non- applicability of related party transactions under Regulation 23(9) of SEBI (LODR) Regulations, 2015 for the year ended 31st March, 2025
- 6) The Board has considered and approved the appointment of Mr. Shreyans Parakh Co., Chartered Accountants as Internal Auditors of the company for the FY 2025-26.

This is an intimation under regulation 30, 33, 47 and other applicable regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 including amendments thereof.

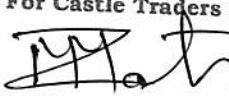
The said result is being uploaded on the Company's website and BSE Ltd and extract thereof would be published in the format of newspaper publication

The meeting commenced at 3.30 P.M. and concluded at 6.30 P.M

We request you to kindly take the above on your record.

Thanking You,

Yours Faithfully,
For Castle Traders Limited


R. Manoranjan
Company Secretary





M/s CASTLE TRADERS LIMITED

(CIN: L51909TN1983PLC045632)

Regd. Office: Bharat Kumar Bhavan, No. 617, Anna Salai, Chennai - 600006 Website:castletraders.co.in


STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED MARCH 31ST, 2025

	Quarter ended			Year ended	
	31.03.2025 (Audited)	31.12.2024 (UnAudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
I Income	Amount in Rs.				
Revenue from operations	342,87,404	315,01,029	537,82,656	1744,57,908	1738,77,402
Finance Income	-	-	-	-	-
Other income	5,91,629	7,09,197	10,44,387	13,89,381	10,67,852
Total Income	348,79,033	322,10,226	548,27,043	1758,47,289	1749,45,254
II Expenses					
Purchase of traded goods	308,17,511	333,31,764	514,52,769	1676,56,160	1686,53,484
(Increase)/decrease in stock in trade and work in progress	22,95,900	(24,85,900)	(34,005)	(27,185)	(44,55,915)
Finance cost	-	-	(20,77,206)	-	-
Employees cost	2,94,000	3,03,000	33,32,903	12,60,360	33,32,903
Depreciation & amortisation expenses	42,723	(5,237)	21,115	62,760	84,461
Other Expenditure	13,18,059	18,55,667	21,57,195	45,07,336	52,38,966
Total Expenses	347,68,193	329,99,294	548,52,771	1734,59,431	1728,53,899
III Profit before exceptional and extraordinary items and tax	1,10,839	(7,89,068)	(25,729)	23,87,857	20,91,354
Exceptional items	-	-	-	-	-
Profit before extraordinary items and tax	1,10,839	(7,89,068)	(25,729)	23,87,857	20,91,354
Extraordinary Items	-	-	-	-	-
Profit before tax	1,10,839	(7,89,068)	(25,729)	23,87,857	20,82,354
IV Tax expense					
a. Current Tax	26,405	(1,99,911)	(3,241)	6,01,906	5,39,289
MAT credit	-	-	-	-	-
Deferred Tax	(36,516)	1,318	(3,234)	(19,815)	(12,937)
Total Tax Expense	(10,111)	(1,98,593)	(6,475)	5,82,091	5,26,352
V Profit (loss) for the period	1,20,950	(5,90,475)	(19,254)	18,05,766	15,65,002
Other Comprehensive Income (OCI)					
A(1) Items that will not be reclassified to Profit or Loss	257,53,749	-	-	257,53,749	63,68,305
A(2) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B(1) Items that will be reclassified to Profit or Loss	-	-	-	-	-
B(2) Income Tax relating to items that will be reclassified to profit or loss.	-	-	-	-	-
VI Total Comprehensive Income & other comprehensive income for the period	258,74,699	(5,90,475)	(19,254)	275,59,515	79,33,307
VII Paid up equity share capital (Face value of Rs.10 each)	24,50,000	24,50,000	24,50,000	24,50,000	24,50,000
VIII Earning per equity share:					
(1) Basic and Diluted	0.49	(2.41)	(0.08)	7.37	6.39

Notes

- The above audited standalone financial results which are published in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 22nd May, 2025.
- The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder.
- The standalone financial results have been audited by the Statutory Auditors of the Company.
- Figures of the previous periods have been regrouped/rearranged, wherever necessary.

For M/s Castle Traders Limited


Bharat Kumar Chordia
Wholtime Director [DIN:00049455]

Place: Chennai
Date: 22nd May, 2025



INDEPENDENT AUDITOR'S REPORT

The Board of Directors
M/s Castle Traders Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial result of M/s Castle Traders Limited ('the Company'), for the quarter and year ended March 31, 2025 (hereinafter referred to as the 'the standalone financial results'), attached herewith, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred to as 'the Listing Regulation'). The standalone financial result have been initialed by us for the purpose of identification.

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial result;

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind As) and other accounting principles generally accepted in India, of net profit for the year ended March 31, 2025 and other comprehensive income and other financial information of the Company for the year ended on that date.

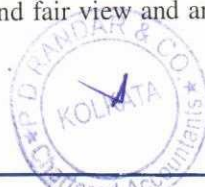
Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (hereinafter referred to as 'SAs') notified under section 143(10) of the Companies Act, 2013 as amended from time to time (hereinafter referred to as 'the Act'). Our responsibilities under those SAs are further described in the "Auditors' 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 (hereinafter referred to as 'the ICAI') together with the ethical requirements that are relevant to our audit of the standalone financial results 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 on the standalone financial results.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit for the year ended March 31, 2025 and other comprehensive income and other financial information of the Company in accordance with recognition and measurement principles laid down in Ind AS notified 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 records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 standalone financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparation the standalone financial results, the Board of Directors are responsible for assessing the ability of the Company 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 responsible for overseeing the financial reporting process of the Company.

Auditors, Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 based on these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, 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 an opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone 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 Management and 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 ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the standalone 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 auditors' 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 standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company 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 Matters

- a) These standalone financial results include the figures for the quarter ended 31st March, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter ended 31st December of the relevant financial year, which were subject to limited review by the statutory auditors as required under the Listing Regulations.

Our opinion is not modified in respect of above matters.

For P D RANDAR AND CO
Chartered Accountants

Shakti Ancharia



Shakti Ancharia
Partner




Membership No 301692

FRN 319295E

UDIN:- 25301692BMFXAY1909

Place:- Kolkata

Date:- 22.05.2025

CASTLE TRADERS LIMITED						
(CIN: L51909TN1983PLC045632)						
Regd. Office: Bharat Kumar Bhavan, No. 617, Anna Salai, Chennai - 600006 Website: castletraders.co.in						
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/ YEAR ENDED MARCH 31ST, 2025						
		Quarter ended			Year ended	
		31.03.2025 (Audited)	31.12.2024 (Un-Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
		Amount in Rs.				
I	Income					
	Revenue from operations	342,87,404	315,01,029	537,82,656	1744,57,908	1738,77,402
	Finance Income	-	-	-	-	-
	Other income	5,91,629	7,09,197	10,44,387	13,89,381	10,67,852
	Total Income	348,79,033	322,10,226	548,27,043	1758,47,289	1749,45,254
II	Expenses					
	Purchase of traded goods	308,17,511	333,31,764	514,52,769	1676,56,160	1686,53,484
	Increase/decrease in stock in trade and work in progress	22,95,900	(24,85,900)	(34,005)	(27,185)	(44,55,915)
	Finance cost	-	-	-	-	-
	Employees cost	2,94,000	3,03,000	12,55,697	12,60,360	33,32,903
	Depreciation & amortisation expenses	42,723	(5,237)	21,115	62,760	84,461
	Other Expenditure	13,18,059	18,55,667	21,57,195	45,07,336	52,38,966
	Total Expenses	347,68,193	329,99,294	548,52,771	1734,59,431	1728,53,899
III	Profit before exceptional and extraordinary items and tax	1,10,839	(7,89,068)	(25,728)	23,87,857	20,91,354
	Exceptional items	-	-	-	-	-
	Profit before extraordinary items and tax	1,10,839	(7,89,068)	(25,728)	23,87,857	20,91,354
	Extraordinary Items	-	-	-	-	-
	Profit before tax	1,10,839	(7,89,068)	(25,728)	23,87,857	20,91,354
IV	Tax expense					
	a. Current Tax	26,405	(1,99,938)	(3,241)	6,01,906	5,39,289
	MAT Credit	-	-	-	-	-
	b. Deferred Tax	(36,516)	1,345	(3,234)	-19,815	(12,937)
	Total Tax Expense	(10,111)	(1,98,594)	(6,475)	5,82,091	5,26,352
V	Profit (loss) for the period	1,20,950	(5,90,474)	(19,253)	18,05,766	15,65,002
	Shares of Associate for the Year profit / (Loss)	(198,20,498)	128,44,070	235,90,188	197,76,634	372,55,088
	Profit/(Loss) for the year after share from Associate	(196,99,548)	122,53,596	235,70,934	215,82,400	388,20,090
	Other Comprehensive Income (OCI)	-	-	-	-	-
	A(1) Items that will not be reclassified to Profit or Loss	255,98,715	-	7,92,061	255,98,715	71,60,366
	A(2) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B(1) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	B(2) Income Tax relating to items that will be reclassified to profit or loss.	-	-	-	-	-
VI	Total Comprehensive Income & other comprehensive income for the period	58,99,168	122,53,595	243,62,995	471,81,115	459,80,456
VII	Paid up equity share capital (Face value of Rs.10 each)	24,50,000.00	24,50,000.00	24,50,000.00	24,50,000.00	24,50,000.00
VIII	Earning per equity share:					
	(1) Basic and Diluted	(80.41)	50.01	96.21	88.09	158.45
Notes:						
1	The above audited consolidated financial results which are published in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 22nd May, 2025					
2	The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder.					
3	The consolidated financial results have been audited by the Statutory Auditors of the Company.					
4	Figures of the previous periods have been regrouped/rearranged, wherever necessary.					
For M/s Castle Traders Limited						
 						
Bharat Kumar Chordia Wholetime Director [DIN:00049455]						
Place: Chennai						
Date: 22nd May, 2025						
						

Independent Auditor's Report on Consolidated Audited Quarterly and Year to date Financial results of M/s Castle Traders Limited Pursuant to the Requirements of Regulation 33 and 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 as amended

The Board of Directors
M/s Castle Traders Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement containing Consolidated financial result of M/s Castle Traders Limited (hereinafter referred to as "the holding") and its subsidiaries and controlled entity (the Holding Company, its subsidiaries and controlled entity together referred to as "the Group"), its joint ventures and Associates for the quarter and and year ended 31st March 2025), attached herewith ,being submitted by the Holding Company pursuant to Regulation 33 and Regulation 52 of SEBI (Listing Obligation and Disclosure Requirements) Regulations , 2015,as amended from time to time (hereinafter referred to as 'the Listing Regulation'). The Consolidated financial result have been initialed by us for the purpose of identification .

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on audited standalone/consolidated financial statements and other financial information of subsidiaries and joint ventures referred to other matters pharagraph below the aforesaid statement ;

- a) Includes the Quarterly and year to date financial results of the following entities:-
 - i) Castle Traders Limited
 - ii) Navaratan Properties Holding Private Limited – Associates
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) give true and fair view in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind As) and other accounting principles generally accepted in India, of net profit for the year ended March 31, 2025 and other comprehensive income and other financial information of the Company for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (hereinafter referred to as 'SAs') notified under section 143(10) of the Companies Act, 2013 as amended from time to time (hereinafter referred to as 'the Act'). Our responsibilities under those SAs are further described in the "Auditors' Responsibilities for the Audit of the consolidated Financial Results" section of our report. We are independent of the Group, its joint ventures and associates in accordance with the code of Ethics issued by the Institute of Chartered Accountants of India (hereinafter referred to as 'the ICAI') together with the ethical requirements that are relevant to our audit of the Consolidated financial results 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 and other auditors in terms of their report referred to in "other matter" pharagraph below , is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the Consolidated financial statements for the year ended 31st March 2025. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Consolidated financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit for the year ended and other comprehensive Income and other financial information of the group including its joint ventures and Associates in accordance with recognition and measurement principles laid down in Ind AS notified 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 respective Board of Directors of the companies included in the Group including joint Ventures and Associates are responsible for maintenance of adequate records in accordance with the provisions of the Act for safeguarding the assets of the its Group and its Joint Ventures and Associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and 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 Consolidated financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of consolidated financial results by the director of Holding Company, as aforesaid .

In preparing the Consolidated financial results, the respective Board of Directors of the companies included in Group are responsible for assessing the ability of the Company 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 respective Board of Directors of the companies included in the group are responsible for overseeing the financial reporting process of the its group including its joint Ventures and Associates.

Auditors, Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 based on these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, 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 an opinion on whether the holding Company has adequate internal financial control with reference to financial statement 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 Management and 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 ability of the Group including its joint ventures and Associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the

related disclosures in the Consolidated 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 auditors' report. However, future events or conditions may cause the Group including its Joint Ventures and Associates to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the group including its joint ventures and Associates to express an opinion on the statement. We are responsible for the direction supervision and performance of the audit of financial information of such entities included in the Consolidated financial Results of which we are the independent auditors. For the other entities included in consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company 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 Matters

The statement includes the associate Company's share of net profit (does not include other comprehensive Income of Rs. (1,98,20,498/-) Rupees One Crore Ninety Eight Lakhs Twenty Thousand Four Hundred Ninety Eight Only and of Rs. 1,97,76,634/- Rupees One Crore Ninety Seven Lakhs Seventy Six Thousand Six Hundred Thirty Four Only for the quarter ended 31st March 2025 and for the period from 1st April 2024 to 31st March 2025 respectively, as considered in the statement, in respect of an associates, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by the other auditor whose report have been furnished to us by Management and our report on the statement, in so far as it related to the amounts and disclosures included in respect of the associate, is based solely on the report of other auditor and the procedure performed by us as stated above.

Based on our review conducted and procedure performed as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For P D RANDAR AND CO
Chartered Accountants



Shakti Ancharia
Partner
Membership No 301692
FRN 319295E

UDIN:- 25301692BMKXAZ1072

Place:- Kolkata

Date:- 22.05.2025



**CASTLE TRADERS LIMITED**

(CIN:L51909TN1983PLC045632)

Regd. Office: Bharat Kumar Bhavan, No. 617, Anna Salai, Chennai - 600006 Website:castletraders.co.in

Statement of Assets and Liabilities

Particulars	Amount in Rs.			
	Standalone Results- as at		Consolidated Results- as at	
	31/03/2025 (Audited)	31/03/2024 (Audited)	31/03/2025 (Audited)	31/03/2024 (Audited)
ASSETS				
Non -Current Assets				
Property, Plant and Equipment	1,29,027	1,42,631	1,29,027	1,42,631
Capital Work -in-progress	-	-	-	-
Intangible assets	-	-	-	-
Intangible assets under development	-	-	-	-
Financial Assets	-	-	-	-
Investments	776,25,682	451,08,322	3077,25,235	2555,86,275
Trade receivables	-	-	-	-
Other financial assets	-	-	-	-
Total Non Current Assets	777,54,709	452,50,953	3078,54,262	2557,28,906
Current Assets				
Inventories	44,83,100	44,55,915	44,83,100	44,55,915
Financial Assets	-	-	-	-
Investments	-	-	-	-
Trade Receivables	-	-	-	-
Cash & Cash equivalents	8,08,123	16,811	8,08,123	16,811
Other bank balances	-	-	-	-
Other financial assets	120,00,000	110,00,000	120,00,000	110,00,000
Other Current Assets	17,70,905	1,93,333	17,70,905	1,93,333
Total Current Assets	190,62,128	156,66,059	190,62,128	156,66,059
Total Assets	968,16,837	609,17,012	3269,16,390	2713,94,965
EQUITY & LIABILITIES				
Equity				
Equity Share capital	24,50,000	24,50,000	24,50,000	24,50,000
Other Equity	736,77,839	461,18,323	3037,77,392	2565,96,277
Total Equity	761,27,839	485,68,323	3062,27,392	2590,46,277
Liabilities				
Non -Current Liabilities				
Deferred Tax Liabilities (net)	155,59,124	88,15,328	155,59,124	88,15,328
Financial Liabilities	-	-	-	-
Borrowings	-	-	-	-
Other Financial liabilities	-	-	-	-
Total Non -Current Liabilities	155,59,124	88,15,328	155,59,124	88,15,328
Current Liabilities				
Financial Liabilities	-	-	-	-
Borrowings	-	-	-	-
Trade Payables	26,05,796	12,15,244	26,05,796	12,15,244
Other Financial liabilities	-	-	-	-
Other Current Liabilities	25,24,077	23,18,116	25,24,077	23,18,116
Provisions	-	-	-	-
Total Current Liabilities	51,29,873	35,33,360	51,29,873	35,33,360
Total Liabilities	206,88,998	123,48,688	206,88,998	123,48,688
Total Equity and Liabilities	968,16,836	609,17,012	3269,16,390	2713,94,965

For and on behalf of Board of Directors
Castle Traders LimitedBharat Kumar Chordia
Wholetime Director [DIN:00049455]Place: Chennai
Date: 22nd May, 2025

**CASTLE TRADERS LIMITED**

(CIN:L51909TN1983PLC045632)

Regd. Off: Bharat Kumar Bhavan, No. 617, Anna Salai, Chennai -600006 Website:castletraders.co.in

Cash Flow Statement for the Year Ended March 31, 2025

Amount in Rs.

Particulars	Standalone Results - as at		Consolidated Results - as at	
	31/03/2025 (Audited)	31/03/2024 (Audited)	31/03/2025 (Audited)	31/03/2024 (Audited)
A. Cash flow from Operating Activities				
Profit before tax	23,87,857	20,91,354	23,87,857	20,91,354
Depreciation, amortisation and impairment	62,760	84,461	62,760	84,461
Profit in sale of Fixed Asset	(16,047)	-	(16,047)	-
Finance costs	-	-	-	-
Dividend Income	-	-	-	-
Interest Income	(10,78,066)	(10,49,884)	(10,71,069)	(10,49,884)
Operating profit before working capital changes	13,56,505	11,25,931	13,63,502	11,25,931
Movements in Working Capital:				
(Increase)/Decrease in investments	-	-	-	-
Decrease/(increase) in receivables	-	-	-	-
Decrease/(increase) in other financial assets	-	-	-	-
Decrease/(increase) in other Inventories	(27,185)	(44,55,915)	(27,185)	(44,55,915)
Decrease/(increase) in other current assets	(17,45,209)	3,35,366	(15,51,876)	3,35,366
Decrease/(increase) in payables	13,90,552	9,40,244	13,90,552	9,40,244
Decrease/(increase) in other current liabilities	2,05,961	15,12,980	2,05,961	15,12,980
Decrease/(increase) in other provision	-	-	-	-
Cash generated from operations	11,80,624	(5,41,393)	13,80,954	(5,41,394)
Direct taxes paid (net of refunds)	(4,27,272)	(6,07,497)	(3,24,779)	(6,07,497)
Net cash flows from/(used in) operating activities (A)	7,53,352	(11,48,890)	10,56,175	(11,48,890)
B. Cash flow from Investing activities:				
Purchase of Fixed Assets	(1,36,009)	-	(1,36,009)	-
Dividend Received	-	-	-	-
Proceeds from Sale of Fixed asset	1,02,900	-	1,02,900	-
Interest Income	10,71,069	10,49,884	10,71,069	10,49,884
Net cash flows from/(used in) investing activities (B)	10,37,960	10,49,884	10,37,960	10,49,884
C. Cash flow from Financing activities:				
Interest paid	-	-	-	-
Loans	(10,00,000)	(10,00,000)	(10,00,000)	(10,00,000)
Net cash flows from financing activities (C)	(10,00,000)	(10,00,000)	(10,00,000)	(10,00,000)
Net increase in cash and cash equivalents (A+B+C)	7,91,312	(10,99,006)	10,94,135	(10,99,006)
Cash and cash equivalents at the beginning of the period	16,811	11,15,818	16,811	11,15,818
Cash and cash equivalents at the end of the period	8,08,123	16,811	8,08,123	16,811
Net cash provided by (used in) operating activities includes				
Interest received	-	-	-	-
Interest paid	-	-	-	-
Dividend received	-	-	-	-
Components of cash and cash equivalents				
Cash and cash equivalents at the end of the period				
i) Cash on hand	-	-	-	-
ii) Cheques on hand	-	-	-	-
iii) Balances with banks (of the nature of cash and cash equivalents)	8,08,123	16,811	8,08,123	16,811
iv) Bank deposit with original maturity less than three months	0	0	0	0
Total	8,08,123	16,811	8,08,123	16,811

For and on behalf of Board of Directors
Castle Traders LimitedBharat Kumar Chordia
Wholetime Director [DIN:00049455]
Place: Chennai
Date: 22nd May, 2025



CASTLE TRADERS LIMITED

CIN: L51909TN1983PLC045632 GSTIN : 33AABCC8853F1ZR

Regd.Office: "Bharat Kumar Bhavan", No. 617, ANNA SALAI, Chennai - 600 006.

Phone : 044 4226 9610 website : www.castletraders.co.in E-mail : cs@khivrajmail.com

22nd May, 2025

To,

Listing & Compliance,
The Metropolitan Stock Exchange of India Limited,
Vibgoyor Towers, 4th Floor,
Plot No.C62, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai – 400098.

Dear Sir,

Ref: Symbol: CASTLE; Series: BE; ISIN: INE262V01014

Sub: Declaration pursuant to Regulation 33(3)(d) of securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations, 2015.

In compliance with the provisions of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended, we hereby declare that M/s. P. D. Randar & Co., Chartered Accountants, (Firm Registration No: 319295E) Statutory Auditors of the Company have issued an Audit report with unmodified opinion on the Standalone and consolidated Audited Financial Results of the Company for the Year ended 31st March, 2025.

We request you to kindly take the same on record.

Thanking You,

**Yours faithfully,
For Castle Traders Limited**


R. Manoranjan
Company Secretary





CASTLE TRADERS LIMITED

CIN: L51909TN1983PLC045632 GSTIN : 33AABCC8853F1ZR
Regd.Office: "Bharat Kumar Bhavan", No. 617, ANNA SALAI, Chennai - 600 006.
Phone : 044 4226 9610 website : www.castletraders.co.in E-mail : cs@khivrajmail.com

22nd May, 2025

To,

Listing & Compliance,
The Metropolitan Stock Exchange of India Limited,
Vibgoyor Towers, 4th Floor,
Plot No.C62, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400098.

Dear Sir,

Ref: Symbol: CASTLE; Series: BE; ISIN: INE262V01014

Sub: Non-applicability of Statement of deviation(s) or variation(s) under Regulation 32 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended 31st March, 2025.

Pursuant to the Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, the company hereby confirms that there has been no deviation(s) or variation(s) in the use of the public issue proceeds raised from the Initial Public Offer (IPO).

We further submit and state that the IPO proceeds has been utilized for the purpose(s) as stated in the prospectus. Hence, the statement of deviation(s) or variation(s) is not applicable to the company for the quarter ended 31st March, 2025.

kindly take note of this information on your record.

Thanking You,

Yours Faithfully,
For Castle Traders Limited


R. Manoranjan
Company Secretary





CASTLE TRADERS LIMITED

CIN: L51909TN1983PLC045632 GSTIN : 33AABCC8853F1ZR
Regd. Office: "Bharat Kumar Bhavan", No. 617, ANNA SALAI, Chennai - 600 006.
Phone : 044 4226 9610 website : www.castletraders.co.in E-mail : cs@khivrajmail.com

22nd May, 2025

To,

Listing & Compliance,
The Metropolitan Stock Exchange of India Limited,
Vibgyor Towers, 4th Floor,
Plot No.C62, Opp. Trident Hotel,
Bandra Kurla Complex,
Bandra (E), Mumbai - 400098.

Dear Sir,

Ref: Symbol: CASTLE; Series: BE; ISIN: INE262V01014

Sub: Non-applicability of Regulation 23(9) of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 for the year ended 31st March, 2025.

We would like to inform you that pursuant to Regulation 15(2) of security and Exchange Board of india (Listing Obligation and Disclosure Requirements) Regulation, 2015, the compliance with Corporate Governance provisions as specified in Regulation 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26,26A 27 and clauses (b) to (i) and (t) of sub-regulation (2) of Regulation 46 and para C, D and E of schedule V shall not apply, in respect of -

- a) The listed entity having paid up equity share capital not exceeding Rupees Ten Crores and net worth not exceeding Rupees Twenty Five Crores, as on last day of the previous financial year;
- b) The listed entity which has listed its specified securities on the SME Exchange;

We fall in category "(a)" as the company's paid up equity share capital does not exceed rupees ten crores and its networth does not exceed rupees twenty five crores therefore, the provisions of Regulation 23(9) is not applicable to our company.

Hence, our company is not required to submit related party transactions disclosures as required under Regulation 23(9) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

We request you to kindly take the above on your record.

Thanking You,

Yours Faithfully,
For Castle Traders Limited



R. Manoranjan
Company Secretary

