Regd. Office: 16 Tara Chand Dutta Street (2nd Floor), Kolkata 700 073

CIN No. L 20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

Date: 30/05/2022

To, Asst. General Manager Dept of Corp. Services, BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai: 400001.

Scrip Code: 542911

Dear Sir,

Sub: Outcome of Board Meeting held on Monday, 30th May, 2022

Pursuant to the provisions of Regulation 30 and other applicable provisions of the Securities and Exchange Board of India(Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors at their meeting held today i.e. 30th May, 2022, has *inter-alia* considered and approved the following:

- a. Approved Standalone Financial Statements for the fourth quarter and year ended 31st March, 2022. (Copy enclosed along with Audit Report and declaration on unmodified opinion on Auditor's Report).
- b. Approved Consolidated Financial Statements for the fourth quarter and year ended 31st March, 2022. (Copy enclosed along with Audit Report and declaration on unmodified opinion on Auditor's Report).

The Board Meeting commenced at 06:00 P.M and concluded at 06:30 P.M.

The above information shall also be made available on the website of the Company at www.assamentrade.com.

You are requested to kindly take the above information in your records.

Thanking you, For Assam Entrade Limited For Assam Entrade Limited Shalini Agarwal

Company Secretary M.No. A37978

> Corp. Office : 26/49, Birhana Road, Kanpur 208 001 Phone: 2310300, 2317717 eMail: assamentrade1985@gmail.com

Regd. Office: 16 Tara Chand Dutta Street (2nd Floor), Kolkata 700 073

CIN No. L20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

Date: 30.05.2022

To, Asst. General Manager Dept of Corp. Services, BSE Limited P.J. Towers, Dalal Street, Fort, Mumbai: 400001

Scrip Code: 542911

Sub: Declaration in terms of Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

In terms of the second proviso to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we declare that M/S. Mehrotra & Co., Chartered Accountants, Statutory Auditors of the Company have provided that Audit Reports with unmodified opinion for the Audited Financial Results (Standalone and Consolidated) of the Company for the Financial Year ended 31st March, 2022.

You are requested to kindly take the above information in your records.

Thanking you,

Yours faithfully,

For Assam Entrade Limited

(Jayesh Gupta) Chief Financial Officer

CIN NO. L20219WB1985PLC096557

Reg Office: 16, Tara Chand Dutta Street, 2nd Floor, Kolkata - 700073

Email id: assamentrade1985@gmail.com Website : www.assamentrade.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 315T, 2022

			Quarter Ended	(Rupees in Lacs Year Ended		
Sr. No.	Particulars	MARCH 31 2022	DECEMBER 31 2021	MARCH 31 2021	MARCH 31 2022	
		(Audited)	(Unaudited)	(Audited)	a sector construction of the sector of the s	MARCH 31 2023
1	INCOME		(*/////////////////////////////////////	(nounce)	(Audited)	(Audited)
1	Revenue from operations	÷				
(i)	Interest income	80.806	77,747	75.591	320.509	316.30
(ii) (iii)	Dividend income	0.090	0.129	0.105	0.251	0.39
(iv)	Sales of Securities (Mutual Funds) Sales of Shares	88.216	47.550	55.247	161.017	74.33
1	Total Revenue From Operations	30.639	32.677	43.584	100.710	92.23
8	Other income	199.751	158.103	174.627	582.486	483.26
11	Total Income (I+II)	128.249 328.000	158.103	29.522	138.120	80.95
		528.000	139.103	204.148	770.606	564.21/
2	Expenses					
(a)	Purchases of stock-in-trade	65,646	97.103	95.756	221.603	223.775
(b)	Changes in inventories of finished goods, work-in-progress	48.865	(10.000)			220.11.
	and stock-in-trade	40.000	(18.260)	27.920	(17.651)	(44.433
(c)	Employee benefits expenses	13.000	11.200	17.719	50.130	49.635
(d) (c)	Finance costs	0.095	0.113	(0.005)	0.385	3.899
(1)	Depreciation, depletion and amortisation expense Net loss on fair value changes	9.961	11.531	0.010	24.933	0.040
(8)	Other expenses	14.467 45.106	0.521	(8.046)	(24.623)	(65.502
		43,108	41.132	74.007	169.968	184.988
IV	Total expenses	198.142	143.239	207,361	424.745	352.401
v	Total Profit before Exceptional items and tax (III-IV)	129.859	14.864	(3.213)	295.861	211.814
vi	Exceptional Items					CILIO14
VII	Total Profit Before Tax (V-VI)	129.859	14.864	(3.213)		
			211001	(3.2.3)	295.861	211.814
VIII	Tax Expenses					
	(a) Current Tax	35.592	6.090	(16.096)	69.022	38.013
1	(b) Deferred Tax	(5.495)	(2.281)	16.709	2.871	32.674
IX .	Total Tax Expenses (a+b)	30.097	3.810	0.613	71.893	70.687
	Net Profit /(Loss) for the period from continuing operations					/0.00/
	VII-IX)	99.761	11.054	(3.826)	223.968	141.127
XI I	Profit (loss) from discontinued operations before tax		10.	-		
XII 1	Tax expense of discontinued operations					
	Net profit (loss) from discontinued operations after tax (XI-					
×	II)					
uv s	hare of Profit/ Loss of associates and joint ventures	•		•		-
CV T	otal profit (loss) for the period (X+XIII+XIV)	99.761	11.054	(3.826)	223.968	141.127
	Ather Comprehensive Income Net of Tax	-	•	•	-	4
и т	otal Comprehensive Income for the period	99.761	11.054	(3.826)	223.968	141.127
	etails of equity share capital					
	ald -up equity share capital	143.979	143.979	143.979	143.979	102.020
	ace value of equity share capital (in Rs.)	10	10	10	143.979	143.979
	eserves excluding revaluation reserve	-	-	10	5,485.918	10 5,261.952
1.83	letworth				5,629.897	5,405.931
	arnings Per Share (for continuing and discontinuing					5,405.351
op	erations)					
) Basic earnings per share	6.929	0.768	(0.266)	15.556	9.802
10) Diluted earnings per share	6.929	0.768	(0.266)	15.556	9.802



For Assam Entrade Limited

Managing Direc

CIN NO. L20219WB1985PLC096557

Regd Office: 16, Tara Chand Dutta Streef, 2nd Floor, Kolkata - 700073 Email id: assamentrade1985@gmail.com Website : www.assamentrade.com

			(Rupees in lacs)
	Particulars	As at 31st March, 2022	As at 31st March, 2021
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	162.29	30.70
(b)	Derivative financial instruments	0.42	0.1
(c)	Loans	3,436.89	3,239.2
(d)	Investments	1,342.50	1,333.2
(e)	Other Financial assets	32.89	31.68
2	Non-financial Assets		
(a)	Inventories	226.56	208.91
(b)	Current tax assets (Net)	-	1.51
	Deferred tax Assets (Net)		
	Property, Plant and Equipment	239.60	184.81
and the owner where the party is not	Capital work-in-progress	128.77	104.0.
	Other non-financial assets	117.82	403.74
1	Total Assets	5,687.73	a strengt the second strength
	LIABILITIES AND EQUITY	5,007.75	5,434.05
	LIABILITIES		
_	Financial Liabilities		
the state of the s	Derivative financial instruments		0.11
The local division in which the local division in which the local division in the local	Payables		0.11
-	I)Trade Payables		
(i) total outstanding dues of micro enterprises and mall enterprises	•	1.06
_	II) Other Payables		
c	 total outstanding dues of creditors other than micro interprises and small enterprises 	11.12	11.81
	Borrowings (Other than Debt Securities)	3.21	4.30
d) (Other financial liabilities	1.86	1.86
2	Non-Financial Liabilities		
	Current tax liabilities (Net)	30.64	-
	Deferred tax liabilities (Net)	10.01	7.14
c) (C	Other non-financial liabilities	1.00	1.85
3 E	QUITY		
a) E	quity Share capital	143.98	143.98
	Other Equity	5,485.92	5,261.95
-	Total Liabilities and Equity	5,687.73	5,434.05



Managing Directo

CIN NO. L20217WB1785PLC076557 Regd Office: 16, Toro Chand Dutta Street, Kolkata - 700073 Email id: assamentrade1985@gmail.com Website : www.assamentrade.com

			(Rupees in lacs)
5 No.	Particulars	As at 31st March, 2022 (Audited)	As at 31st March, 2021 (Audited)
1	Cash flow from Operating activities :-		
	Net Profit before Tax	295.861	211.814
	Non-Cash/Seperately Considered income/expenses	(11.925)	-69.291
	Other Adjustments	(99.152)	-160.887
	Net Cash generated from/(used in) operating activities (A)	184.783	-18.364
2	Net Cash (used in) Investing activities (B)	-52,159	3.915
3	Net Cash (used in) generated from Financing activities (C)	(1.095)	-202.497
4	Net increase in Cash and Cash Equivalents (A+B+C)	131.528	-216.946
5	Cash and Cash Equivalents as at the Beginning of the Year	30.765	247.711
6	Cash and Cash Equivalents as at the end of the Year	162.293	30.765

For Assam Entrade Limited Managing Direc



Note:-

The Results have been Reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th, May 2022

and the water way

The Results for the year ended 31st March, 2022 were Audited by Statutory Auditors of the Company. 2

- The main Business of the Company is trading in shares and securities, providing inter-corporate loans and dealing in mutual fund units. Further, as per Indian Accounting Standards 108 (IndAS) the Company has three separate segments . The segment reporting is annexed herewith. 3
- The Figures of the Quarter ended 31st March, 2022 are the balancing figures between the audited figures in respect of the full Financial year 2021-22 to the figures up to the third quarter of the relevent financial year duly adjusted to comply with the Ind AS . Figures for the previous period have been regrouped, wherever necessary. -
- Other Income in Fiancial Results includes maturity value of Employer Insurance Policies amounting to Rs. 113.48 Lakhs. ŝ
- The Face value of equity share capital is Rs. 10/- as mentioned in Standalone audited financial results attached. 9

Date: 30/05/2022 Place: Kanpur



For Assam Entrade Limited Managing Director Managing Director For Assem Entrade Limited DIN: 00326317 (Nishant Gupta) 12

ASSAM ENTRADE LIMITED CIN NO. L20219WB1985PLC096557

16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073 Email id:assamentrade1985@gmail.com Website : www.assamentrade.com

	and the second se	(For the Financial Year 2	D CAPITAL EMPLOYED (St 021-22)			Rs in lacs)	
			YEAR ENDED				
SL. No.	Particulars	31.03.2022 31.12.2021		31.03.2021	31.03.2022		
		(AUDITED)	(UNAUDITED)	(AUDITED)	(AUDITED)	31.03.2021 (AUDITED)	
	SEGMENT REVENUE				problicor	(AUDITED)	
	Trading in Shares & Securities	133.61	80.23	103.43	286.35		
	Interest on Loans	80.81	77.75	75.69	320.51	219.	
	Township Project	0.00	0.00	0.00	0.00	316.	
	Others	113.58	0.13	25.03	113.74	0,1	
	Total	328.00	158.10	204.15	720.61	94 :	
2	SEGMENT PROFIT REFORE TAX AND FINANCE COSTS			2.04.15	720.01	629.3	
	Trading in Shares & Securities	18.10	1.38	-27.48	81.50		
	Interest on Loans	80.81	77.75	75.69	320.51	21.0	
	Township Project	0.00	0.00	0.00	0.00	316.3	
	Others	113.58	0.13	33.08	138.37	0.0	
_	Common Expenses	82.53	64.28	84.50	244.13	94.2	
	lotal	129.95	14.98	-3.21	296.25	215.7	
-	ess : Finance Costs	0.10	0.11	0.01	0.38	215.8	
- 1	otal Profit before Tax	129.86	14.86	-3.21	295.86	4.0	
3 0	APITAL EMPLOYED				-		
S	EGMENT ASSETS						
S	hares & Securities	1569.06	1642.18	4849.00			
L	oans	3435.89	3289.13	1518.85	1569.06	1518.8	
T	ownship Project	128.77	0.00	3239.25	3436.89	3239.2	
U	Inallocable	553.01	725.35	0.00	128.77	0.0	
S	ub-total	5687.73	5656.65	675.95	553.01	675.9	
S	FGMENT HARIHITIES	0001115	3638.00	\$434.05	5687.73	5434.0	
5	hares & Securities	7.46	19.20	6.00			
	Dans	0.00	0.00	6.80	7.46	6.80	
T	ownship Project	0.00	0.00	0.00	0.00	0.00	
U	nallocable	50.37	107.33		0.00	0.00	
	ub-total	57.83	126.53	21.33	50.37	21.3	
	APITAL EMPLOYED		120.33	28.13	57.83	28.13	
S	nares & Securities	1551.60	1522.98	1512.00			
Lo	ans	3436.89	3289.13	1512.05	1561.60	1512.05	
To	ownship Project	128.77		3239.25	3436.89	3239.25	
	nallocable	502.64	618.02	0.00	128.77	0.00	
TC	DTAL	5629.90	5530.14	654.62 5405.92	502.64 5629.90	654.62	



Managing or

MEHROTRA & CO. **Chartered Accountants**

3A/130, Azad Nagar Near Saraswati Gyan Mandir Kanpur (U.P.)- 208002 Email : camehrotra54@gmail.com Mobile : 9839261981

Independent Auditors' Report on Standalone Annual Financial Results of Assam Entrade Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To. The Board of Directors of Assam Entrade Limited

Report on the audit of Standalone Financial Results

Opinion and Conclusion

We have audited the accompanying Standalone Financial Results of Assam Entrade Limited ("the Company"), for the quarter ended March 31, 2022 and year to date results for the period from 01st April, 2021 to March 31, 2022, attached herewith, being submitted by the Company pursuant to the requirements of Regulations 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, these Standalone financial Results:-

(i) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations .2015, as amended, and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year to date results ending on March 31, 2022.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013. 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 Resultsunder the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following matters of the financial Results:

The Company has classified investments in equity instruments of other body corporates at amortized cost rather than at fair value on the basis that recent information to measure its fair value is not available.

Our opinion and conclusion is not modified in respect of this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of



standalone financial statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified ander 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 includes the preparation and presentation of Financial Results for the quarter and year ended March 31, 2022. 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 design, implementation and maintenance of adequate internal financial controls, that were and completeness operating effectively for ensuring the accuracy of the accounting records. relevanttothepreparationandpresentationofthefinancialstatementthatgiveatrueand fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial Results, Board of Directors are 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 doso.

The Boardof Directors are alsoresponsibleforoverseeingtheCompany'sfinancialreporting process.

Auditor's 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 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 fraudor 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 these 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 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 over ride 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 but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair



presentation.

We communicate with those charged with governance regarding, 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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial Results of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other matters

The statements includes the results for the quarter ended March 31,2022 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

For Mehrotra& Co. **Chartered Accountants** Firm Registration No. 000720C KANPUR (R.K. Agrawal) Partner 224018634JXFHF 4075 MembershipNo. 401863 UDIN:

Place: Kanpur Date: 30/05/2022

ASSAM ENTRADE LIMITED CIN NO. L20219WB1985PLC096557 16 TARA CHAND DUTTA STREET,2ND FLOOR, KOLKATA-700073 Email id: assamentrade1985@gmail.com Website : www.assamentrade.com

(i) Interest inc (ii) Dividend in (iii) Fees & Con (iv) Sales of Sac (i) Total Rever (ii) Total Rever (iii) Total Incom 2 Expenses (iii) Purchasolo o (i) Purchasolo o (i) Purchasolo o (ii) Purchasolo o (iii) Charges in i (iii) Depreciation (i) Net loss on f (iii) Total Profit I VI Total Profit I VI Total Profit I VI Total Profit I VII Total Profit I VIII Total Profit I VIII Total Profit I VIII Total Profit I VIII Total Profit I XII Profit (loss) f XII Total Profit (loss) f XII Profit (loss) f XII Total Profit I XII Profit (loss) f XII Total Profit I <td< th=""><th>Particulars</th><th>MARCH 31 2022</th><th></th><th>MARCH 31</th><th></th><th></th></td<>	Particulars	MARCH 31 2022		MARCH 31		
1 Revenue fr 01 Interest incom 020 Dividend in 031 Fres & Corr 041 Sales of Sec 1 Total Rever 11 Total Rever 12 Expenses 13 Total Rever 14 Other incom 15 Purchases o 160 progress and 17 Total Rever 18 Other incom 19 Purchases o 10 Purchases o 11 Total Rever 12 Expenses 14 Changes in 14 Enclose 15 Purchases o 161 Profice Cost 17 Net Ioss on fi 18 Other expendit 19 Total Profit I 101 Total Profit I 111 Total Profit I (loss) fi 111 Tax Expense t 111 Tax Expense t 111 Tax Expense t 111 Tax Expense t 112 Total profit (loss) fi 113 Tatal profit (loss) fi 114 Tatal profit (loss) fi 115 Total profit (loss) <			DECEMBER 31 2021	2021	MARCH 31 2022	MARCH 31 202
1 Revenue fr 01 Interest incom 020 Dividend in 031 Fres & Corr 041 Sales of Sec 1 Total Rever 11 Total Rever 12 Expenses 13 Total Rever 14 Other incom 15 Purchases o 160 progress and 17 Total Rever 18 Other incom 19 Purchases o 10 Purchases o 11 Total Rever 12 Expenses 14 Changes in 14 Enclose 15 Purchases o 161 Profice Cost 17 Net Ioss on fi 18 Other expendit 19 Total Profit I 101 Total Profit I 111 Total Profit I (loss) fi 111 Tax Expense t 111 Tax Expense t 111 Tax Expense t 111 Tax Expense t 112 Total profit (loss) fi 113 Tatal profit (loss) fi 114 Tatal profit (loss) fi 115 Total profit (loss) <		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
(i) Interest inc (ii) Dividend in (iii) Fees & Con (iv) Sales of Sac (i) Total Rever (ii) Total Rever (iii) Total Incom 2 Expenses (iii) Purchasolo o (i) Purchasolo o (i) Purchasolo o (ii) Purchasolo o (iii) Charges in i (iii) Depreciation (i) Net loss on f (iii) Total Profit I VI Total Profit I VI Total Profit I VI Total Profit I VII Total Profit I VIII Total Profit I VIII Total Profit I VIII Total Profit I VIII Total Profit I XII Profit (loss) f XII Total Profit (loss) f XII Profit (loss) f XII Total Profit I XII Profit (loss) f XII Total Profit I <td< td=""><td>E from operations</td><td></td><td></td><td></td><td></td><td></td></td<>	E from operations					
(i) Dividend in Frees & Com (ii) Sales of Sizes of Sizes (iv) 1 Total Rever II 2 Expenses (a) Parchases (a) Parchases (a) Parchases (a) Parchases (a) Changes in progress and (a) (a) Employee Le Finance cost (a) Depreciation (b) Net loss on finance cost (c) Depreciation (v) Total expenner (v) Total Profit I (b) Deferred (c) Urrent T; (b) Deferred I (x) Total Tax Expenses (x) Profit (loss) finance cost (x) Total profit (loss) finance (x) Total profit (loss) finance </td <td></td> <td>80.729</td> <td>77.815</td> <td>75.705</td> <td>200 100</td> <td></td>		80.729	77.815	75.705	200 100	
(iv) Salas of Sec (iv) Salas of Sec 1 Total Rever 11 Total Rever (iv) Purchasos (iv) Compoyee Us (iv) Total Profix I (iv) Total expense (iv) Total Profit I (iv) Total Tax Expenses I (iv) Total Profit (Ioss) fi (iv) Share of Profit (iv) Share of Profit (iv) Total profit (Ioss) (iv) Total Profit (iv) Total Pr		0.090	0.129	0.105	320.787 0.251	316.6
IV Sales of Shi I Total Rever III Total Rever III Other incor III Total Incor IV Expenses IV Finance cosis IV Total Profit I VI Total Profit I X Profit (loss) fr XI Profit (loss) fr XI Shere of Profit XI Total profit (loss) fr XI Total profit (loss) fr <td>Commission Income</td> <td>0.320</td> <td></td> <td>0.300</td> <td>0.320</td> <td>0.</td>	Commission Income	0.320		0.300	0.320	0.
I Total Rever II Other incon III Total Incor III Total Incor III Purchases o (b) Progress and (c) Expenses (a) Changes in in (a) Depreciation (c) Net loss on i (d) Total expension (v) Total expension (v) Total Profit I VII Excaptional I VII Excaptional I VII Total Profit I VII Total Profit I VII Excaptional I VII Excaptional I VII Total Profit I III Tax expense I III Total profit I VI Share of Profit VI Total profit I VI Total profit	Securities (Mutual Funds)	88.21634	47.550	55.247	151.01667	74.3
II Other incom Total Incom 2 Expenses (a) Functhaseo of Changes in i progress and (a) (a) Functhaseo of Changes in i progress and (a) (a) Employee to (b) (a) Employee to (b) (a) Employee to (c) (a) Functoaseo (c) (b) Net loss on f (c) Total expeny (c) VI Total Profit I VI Total Profit I VII Total Profit I VIII Total Profit I XII Profit (loss) f XII Profit (loss) f XIII Total profit (loss) f	Shares	30.63933	32.677	43.584	100.70965	92.2
III Total Incorr 2 Expenses 19 Purchases of progress and tal Employee In (4) Finance cost (4) 11 Employee In (4) Finance cost (4) 12 Employee In (4) Finance cost (4) 13 Entropyoee In (4) Finance cost (4) 14 Encorton Encorton 14 Depreciation Encorton 14 Deferred tal Encorton 14 Total expensition Encorton 14 Total Profit I Encorton 14 Total Profit I Encorton 15 Deferred tal Encorton 16 Deferred tal Encorton 17 Total Profit (Ioss) fa Encorton 18 Net profit (Ioss) fa Encorton 18 Total profit (Ioss) fa Encorton 18 Total profit (Ioss) Total profit (Ioss) 19 Total profit (Ioss) Total Profit (Ioss) 10 Total profit (Ioss) Total Prulit con 10 <td< td=""><td>evenue From Operations</td><td>199.995</td><td>158.172</td><td>174.942</td><td>585.084</td><td>185.0</td></td<>	evenue From Operations	199.995	158.172	174.942	585.084	185.0
2 Expenses (a) Purchases o (b) Purchases o (c) Employee In (c) Employee In (c) Depreciation (f) Net loss on f (c) Depreciation (f) Net loss on f (c) Depreciation (f) Net loss on f (c) Total expense (f) Total expense (c) Total Profit f VI Total Profit f VII Total Profit f VIII Total Profit f VIII Total Profit f VIII Total Tax Expense i (c) Current Tr (b) Defered Star (Si) XII Profit (loss) fr XII <		128.174	0.075	29.399	136.120	483.8
(*) Purchases of Changes in I progress and Employee In (d) (*) Depreciation Employee In (*) (*) Depreciation Changes in I (*) (*) Depreciation Changes in I (*) (*) Depreciation Changes in I (*) (*) Total expansi (*) Total Profit I (*) Total Profit (Ioss) fri (*) (*) Profit (Ioss) fri Eax (*) (*) Total profit (Ioss) fri Eax (*) (*) Share of Profit Eax (*) (*) Total profit (Ioss) fri Comprete (*) Total profit (Ioss) fri Eax (*) (*) Total profit (Ioss) fri Comprete (*)	come (I+II)	328.169	155,246	204.340	721.204	564.8
(*) Purchases of Changes in I progress and Employee In (d) (*) Depreciation Employee In (*) (*) Depreciation Changes in I (*) (*) Depreciation Changes in I (*) (*) Depreciation Changes in I (*) (*) Total expansi (*) Total Profit I (*) Total Profit (Ioss) fri (*) (*) Profit (Ioss) fri Eax (*) (*) Total profit (Ioss) fri Eax (*) (*) Share of Profit Eax (*) (*) Total profit (Ioss) fri Comprete (*) Total profit (Ioss) fri Eax (*) (*) Total profit (Ioss) fri Comprete (*)						
(b) Changes in i progress and progress and progress and (d) Employee to Finance cosi (d) Finance cosi (d) Depreciation (f) Net loss on f (d) Total expension (f) Total Profit f (f) Total Profit f (f) Total Profit f (f) Total Tax Expension (a) Current Ti (b) Deferred f (g) Total Tax Expension (a) Current Ti (b) Deferred f (g) Profit (loss) fr (g) Profit (loss) fr (g) Profit (loss) fr (g) Share of Profit (g) Total profit (loss) (g) Total p	ns of stock-in-trade	66.646	97.103			
Ital progress and Employee In Ital Employee In Ital Employee In Ital Depreciation IV Total expension IV Total Profit I VII Total Profit I VIII Total Tax Expenses I XII Profit (loss) fr XII Share of Profit XII Other Compresent XII Total profit (loss) XII Total Comprehent <td>in inventories of finished goods, work-in-</td> <td></td> <td>in a second s</td> <td>95.756</td> <td>221.603</td> <td>223.7</td>	in inventories of finished goods, work-in-		in a second s	95.756	221.603	223.7
(4) Finance cost (4) Depreciation (5) Depreciation (1) Net loss on f (1) Total explan (1) Total explan (1) Total explan (1) Total explan (2) Total explan (2) Total explan (2) Total explan (2) Total Profit E (2) Total Profit I (2) Current Tr (b) Deferred (2) Total Tax Expense ((3) Total Tax expense ((4) Net Profit (loss) fr (3) Net profit (loss) fr (4) Share of Profit (4) Share of Profit (loss) fr (4) Total profit (loss) fr (5) Total profit (loss) fr (4) Total profit (loss) fr (5) Total profit (loss) fr (4) Total profit (loss) fr (5) Total	and stock-in-trade	48.865	(18.260)	27.920	{17.651}	(44.4)
(e) Deprecision (f) Net loss on f (f) Total expension (f) Total Profit f (f) Total Tax Expense f (f) Tax expense f (f) Tax expense f (f) Total profit (loss) f (f) Total Compreh (f) Total Compreh attributable to f <td>e benefits expenses</td> <td>13.120</td> <td>11.100</td> <td>17.779</td> <td>50.250</td> <td>49.6</td>	e benefits expenses	13.120	11.100	17.779	50.250	49.6
(I) Net loss on f (II) Other expen IV Total expension IV Total Profit I VI Exceptional I VII Total Profit I VIII Total Profit I (I) Total Profit I (I) Total Profit I (I) Total Tax Expenses I (II) Tax expense I III Net profit (loss) fi III Profit (loss) fi IV Share of Profit VI Total profit (loss) Total Comprefi Total Comprefi Total Comprefit (loss) Total Comprefit (loss) Total Comprefit attributable to Total Comprefit (loss) Total Comprefit (loss) Total Comprefit attributable to Comprefit (loss) Total Comprefit (loss)		0.103	0.113	0.003	0.391	3.9
Isi Other expension IV Total expension IV Total Profit I VI Exceptional I VII Total Profit I VII Total Profit I VII Total Profit I VIII Total Profit I (b) Deferred IX Net Profit (loss) fr IX Net profit (loss) fr IX III Net sprofit (loss) fr IX Profit (loss) fr IV Share of Profit IV Share of Profit VV Total profit (loss) VV Total profit (loss) VI Total profit (loss) Total Profit (loss) Total Profit (loss) Total Comprehentic Total Comprehentic Total Comprehentic Total Comprehentic Total Comprehentic Total Comprehentic Total Comprehentic Total C	tion, depletion and amortisation expense	9.951	11.531	0.010	24.933	0.0
IV Total expension V Total Profit I VII Exceptional I VIII Total Profit I (b) Deferred I IX Net Profit (loss) fr XI Profit (loss) fr XI Share of Profit XV Total profit (loss) XV Total Compretence I XIII Total Compretence I XIIII Total Compretence I XIIII Total Compretence I XIIII Total Compretence I XIIII <td< td=""><td>on fair value changes</td><td>14,467</td><td>0.521</td><td>(8.046)</td><td>(24.623)</td><td>(65.50</td></td<>	on fair value changes	14,467	0.521	(8.046)	(24.623)	(65.50
V Total Profit I VI Excaptional I VII Total Profit I VIII Total Profit I VIII Total Profit I VIII Tax Expenses ((b) Deferred T IX Net Profit (Ioss) fr XI Profit (Ioss) fr XI Profit (Ioss) fr XI Profit (Ioss) fr XI Profit (Ioss) fr III Rax (XI-XII) IV Share of Profit VI Total profit (Ios) VI Total profit (Ios) VI Total Profit (Ios) Total Compret Total Profit (Ios) Total Compret Total Compret	penses:-	45.241	41.158	74.307	170.187	185.40
V Total Profit I VI Excaptional I VII Total Profit I VIII Total Profit I VIII Total Profit I VIII Tax Expenses ((b) Deferred T IX Net Profit (Ioss) fr XI Profit (Ioss) fr XI Profit (Ioss) fr XI Profit (Ioss) fr XI Profit (Ioss) fr III Rax (XI-XII) IV Share of Profit VI Total profit (Ios) VI Total profit (Ios) VI Total Profit (Ios) Total Compret Total Profit (Ios) Total Compret Total Compret						
VI Exceptional I VII Total Profit E VIII Tax Expenses (a) Current T, (b) Deferred (c) Current T, (c) Deferred (c) Deferre	Junses	. 198.403	143.275	207.729	425.091	352.81
VI Exceptional I VII Total Profit E VIII Tax Expenses (a) Current T, (b) Deferred (c) Current T, (c) Deferred (c) Deferre	fit before Exceptional items and tax (III-IV)					
VII Total Profit E VIII Tax Expenses (a) Current T VIII Tax Expenses (b) Deferred T IX Total Tax Exp operations (M XI Profit (loss) fr XI Share of Profit VI Total profit (loss) VI Total profit or VI Total profit or VI Total profit loss) VII Total profit loss) VIII Total profit loss) VIII Total compreher attributable to Total compreher Total compreher attributable to Total compreher Total compreher	It before Exceptional items and tax (til-IV)	129.765	14.971	(3.389)	296.113	211.92
VII Total Profit E VIII Tax Expenses (a) Current T VIII Tax Expenses (b) Deferred T IX Total Tax Exp operations (M XI Profit (loss) fr XI Share of Profit VI Total profit (loss) VI Total profit or VI Total profit or VI Total profit loss) VII Total profit loss) VIII Total profit loss) VIII Total compreher attributable to Total compreher Total compreher attributable to Total compreher Total compreher						
VIII Tax Expenses (a) Current Tr. (b) Deferred: (c) Deferred: Current Tr. (c) Tax expense i Current Tr. (c) Tax expens	lai items		- 1			
(2) Current Tr (b) Deferred T (c) Deferred T	fit Before Tax (V-VI)	129.765	14.971	(3.389)	296.113	211.92
(2) Current Tr (b) Deferred T (c) Deferred T				(0.000)	450.415	241.92
(b) Deferred (X) Total Tax Paping X Net Profit / Li operations (M) Profit (loss) fr XI Profit (loss) fr XI Profit (loss) fr XI Tax expense in III Net profit (loss) IV Share of Profit VV Total profit (loss) VV Total profit (loss) VI Total compretent Total Compretent Total Compretent Total Compretent Total Compretent Total Compretent Total Compretent attributable to Total Compretent Total Compretent attributable to Total Compretent Total Compretent attributable to Total Compretent Total Compretent						
IX Total Tax Exp Net Profit / LL operations (M III Profit (loss) fr III Tax expense i III Total profit (loss) III Total profit compret III Total profit icon III Total profit icon III Total profit icon III Total compret III Total compret attributable to i Total compret attributable to i Total compret		35.579	6.099	(16.142)	69.077	38.03
x Net Profit /[L operations [M XII Profit (loss) fr III Tax expense i III Net profit (loss) IV Shnre of Profit IV Shnre of Profit IV Total profit (lo VI Other Compresent III Total profit (loss) Total Profit controlling inte attributable to Comprehe attributable to Total compresent III Total Compresent	NO FOR	(5.495)	(2.281)	16,709	2.871	32.67
operations (M profit (loss) fi Tax expense i III Tax expense i III Net profit (loss) tax (XI-XII) V Share of Profit V Total profit (los V Total profit (los V Total profit (los V Total profit (los) Total profit (los) Total profit (los) Total profit comprete Total Comprete attributable to i Total com attributable	Expenses (a+b)	30.084	3.819	0.567	71.949	70.71
operations (M profit (loss) fi Tax expense i III Tax expense i III Net profit (loss) tax (XI-XII) V Share of Profit V Total profit (los V Total profit (los V Total profit (los V Total profit (los) Total profit (los) Total profit (los) Total profit comprete Total Comprete attributable to i Total com attributable						
XI Profit (loss) fi III Tax expense i III Net profit (los tax (Xi-Xii)) IV Shnre of Profi IV Total profit (i Other Compresent III Total Compresent III Total Profit Controlling inte attributable to Comprehent Total Comprehent III Total Comprehent III	t/(Loss) for the period from continuous	99.681	11.152	(3.956)	224.164	141.21
KII Tax expense i III Net profit (los IV Share of Profit IV Total profit (los VI Total profit (los VII Total profit (los Total profit (loss) Total Profit (loss) Total Comprehentic Total Profit (loss) attributable to Total Comprehentic Total Comprehentic		and and the set				
KII Tax expense i III Net profit (los IV Share of Profit IV Total profit (los VI Total profit (los VII Total profit (los Total profit (loss) Total Profit (loss) Total Comprehentic Total Profit (loss) attributable to Total Comprehentic Total Comprehentic	A from Becaution of soundary between	-				
III Net profit (los tax (XI-XII)) IV Share of Profit IV Total profit (los VI VI Total profit (los VI VII Total profit or Profit (los Total profit (los Total Profit controlling iste Total Comprehe attributable to Total comprehe attributable	a) from discontinued operations before tax				•	
III Net profit (los tax (XI-XII)) IV Share of Profit IV Total profit (los VI VI Total profit (los VI VII Total profit or Profit (los Total profit (los Total Profit controlling iste Total Comprehe attributable to Total comprehe attributable	and all some states and some st					
III Eax (XI-XII) IV Share of Profit IV Total profit (Ic VI Other Compre VII Total profit Compre VII Total profit (Ioss) Total Profit Controlling inte attributable to Comprehe attributable to Total competen attributable	se of discontinued operations		-	-		1
III Eax (XI-XII) IV Share of Profit IV Total profit (Ic VI Other Compre VII Total profit Compre VII Total profit (Ioss) Total Profit Controlling inte attributable to Comprehe attributable to Total competen attributable	(loss) from discontinued operations after				1	
V Total profit (le Vi Other Compre Vil Total Compret Vil Total profit or Profit (last) Total Profit controlling iste Total Compreh attributable to Compreh attributable to Total compatible of Total compreh		•	-		•	
V Total profit (le Vi Other Compre Vil Total Compret Vil Total profit or Profit (last) Total Profit controlling iste Total Compreh attributable to Compreh attributable to Total compatible of Total compreh						
vi Other Compre //I Total Compre! III Total profit or Profit (loss) Total Profit controlling inte Attributable to Comprehe attributable to Total comprehe attributable to Total comprehe attributable to	rofit/ Loss of associates and joint ventures					
vi Other Compre //I Total Compre! III Total profit or Profit (loss) Total Profit controlling inte Attributable to Comprehe attributable to Total comprehe attributable to Total comprehe attributable to						
/II Total Comprei Total profit or Profit (loss) Total Profit controlling iste Total Compreh attributable to Total com attributable	t (loss) for the period (X+XIII+XIV)	99.681	11.152	(3.956)	224.164	141.214
/II Total Comprei Total profit or Profit (loss) Total Profit controlling iste Total Compreh attributable to Total com attributable		Proceeding	An other			
TB Total profit or Profit (liss) Total Profit controlling iste Total Compreh attributable to Comprehe attributable to Total con strributable	prehensive Income Net of Tax	-		-	-	
TB Total profit or Profit (liss) Total Profit controlling iste Total Compreh attributable to Comprehe attributable to Total con strributable	-					
Profit (loss) Total Profit controlling iste Attributable to Comprehe attributable to Total co- stributable to Total co-	prehensive income for the period	99.681	11.152	(3.956)	224.164	141.214
Profit (loss) Total Profit controlling iste Attributable to Comprehe attributable to Total co- stributable to Total co-	H					
Total Profit controlling inte Total Compreh attributable to Comprehe attributable to Total co attributable	t or loss, attributable to :-			1		
Total Profit controlling inte Total Compreh attributable to Comprehe attributable to Total co attributable	oss) attributable to Owners of parent	99.717	11.108	(3.897)	224.075	141.174
controlling inte Total Comprehe attributable to Comprehe attributable to t Total co attributable				5.0011	224.075	141.1/4
Total Compreh attributable to Comprehe attributable to t Total co attributable	ofit or loss, attributable to Non-	(0.036)	0.045	(0.059)	0.089	0.040
attributable to Comprehe attributable to t Total co attributable	-					
Comprehe attributable to t Total con attributable	rehensive income for the period					
attributable to t Total co attributable	ehensive income for the period					
attributable	to the owneys of parent	99.717	11.108	[3.897]	224.075	141.174
	comprehensive income for the period *					
	ble to owners of parent non-controlling	(0.035)	0.045	(0.059)	0.059	0.040
	interests					
f Dotolle of a side	auto chara control					
35 CLAUSED DUY, DV 2011	quity share capital uity share capital	143.979	143.979	143.979	143.979	143.979
	of equity share capital (In rs.)	10	10	143.575	10	143.979
	duding revaluation reserve	9.			6,070.787	5,845.629
Net Worth					6,214.766	5,990.608
	Share (for continuing and discontinuing					1.40
operations)			0.775	(0.275)	15.563	9.808
(a) Basic earning (b) Difuted earn		6.926			13-305 1	9,608

For Assam Entrade Limited in Managing Director



CIN NO. L20219WB1985PLC096557

Regd Office: 16, Tara Chand Dutta Street 2nd Floor, Kolkata - 700073 Email id: assamentrade1985@gmail.com Website : www.assamentrade.com

		bilities as at 31st March, 2022 (Rupees in lacs)			
-	Particulars	Note No.	As at 31st March, 2022	As at 31st March, 2021	
	ASSETS				
-	1 Financial Assets				
a)	Cash and cash equivalents	2A	162.962	31.488	
b)	Bank Balance other than (a) above	2B	5.733	5.455	
c)	Derivative financial instruments	3	0.415	0.194	
d)	Loans	4	3,436.893	3,239.249	
e)	Investments	5	1,921.503	1,912.209	
f)	Other Financial assets	6	32.885	31.679	
	2 Non-financial Assets				
(a)	Inventories	7	226.557	208.905	
(b)	Current tax assets (Net)	8A		1.478	
(c)	Deferred tax Assets (Net)	15A		· · · · · · · · · · · · · · · · · · ·	
(d)	Property, Plant and Equipment	9	239.599	184.809	
(g)	Capital work-in-progress		128.769		
(e)	Other non-financial assets	10	117.815	403.755	
(0)	Total Assets		6,273.132	6,019.219	
	LIABILITIES AND EQUITY				
4, ¹	LIABILITIES				
	1 Financial Liabilities				
	Derivative financial instruments	3		0.107	
(a)	and the second				
(b)	Payables				
	(I)Trade Payables (i) total outstanding dues of micro enterprises and			1.058	
		11			
	small enterprises				
	(II) Other Payables		11.511	14,159	
	(i) total outstanding dues of creditors other than	12			
	micro enterprises and small enterprises	13	3.206	4.301	
(c)	Borrowings (Other than Debt Securities)		1.858		
(d)	Other financial liabilities	.14	1.000		
	2 Non-Financial Liabilities		20 505		
(a)	Current tax liabilities (Net)	8B	30.685	7.136	
(b)	Deferred tax liabilities (Net)	15B	10.007		
(c)	Other non-financial liabilities	16	0.997	1.851	
	BEQUITY			112.070	
(a)	Equity Share capital	17	143.979	143.979	
(b)	Other Equity	18	5,794.711	5,570.642	
ACC.	Equity attributable to owners of parent				
			276.076	275.987	
(c)	Non Controlling Interests			6,019.219	
	Total Liabilities and Equity		6,273.132	0,019.219	
-	Summary Of Significant Accounting Policies	1			



No. Managing

CIN NO. L20219WB1985PLC096557

Regd Office: 16, Tara Chand Dutta Street 2ND Floor, Kolkata - 700073 Email id: assamentrade1985@gmail.com Website : www.assamentrade.com

	Cash Flow Statement for the year	ended 31st March, 2022	
S No.	Particulars	As at 31st March, 2022 (Audited)	(Rupees in lacs) As at 31st March, 2021 (Audited)
	1 Cash flow from Operating activities :-	(round)	
	Net Profit before Tax	296.113	211.92
	Non-Cash/Seperately Considered income/expenses	-11.925	-69.29
	Other Adjustments	-99.177	-160.54
	Net Cash generated from/(used in) operating activities (A)	185.011	-17.909
α	2 Net Cash (used in) investing activities (B)	-52.159	3.915
•	3 Net Cash (used in) generated from Financing activities (C)	-1.095	-202.497
	4 Net Increase in Cash and Cash Equivalents (A+B+C)	131.753	
	5 Cash and Cash Equivalents as at the Beginning of the Year	36.942	-216.491
	6 Cash and Cash Equivalents as at the end of the Year	168.695	- 253.434 36.942

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Note:-

The Results have been Reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th, May 2022

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- 2 The Results for the year ended 31st March, 2022 were Audited by Statutory Auditors of the Company.
- Accounting Standards 108 (IndAS) there are three separate segments as per Indian Accounting Standards 108 (IndAS) in the Company. The segment reporting is annexed The main Business of the Company is trading in shares and securities, providing inter-corporate loans and dealing in mutual fund units. Further, as per Indian m
- The Figures of the Quarter ended 31st March, 2022 are the balancing figures between the audited figures in respect of the full Financial year 2021-22 to the figures up to the third quarter of the relevent financial year duly adjusted to comply with the Ind AS. Figures for the previous period have been regrouped, wherever necessary.
 - Other Income in Flancial Results includes maturity value of Employer Insurance Policies amounting to Rs. 113.48 Lakhs. s
- 6 The Face value of equity share capital is Rs. 10/- as mentioned in Consolidated audited financial results attached.

Date: 30/05/2022 Place: Kanpur

For Assam Entrate Limited



ASSAM ENTRADE LIMITED CIN NO. L20219WB1985PLC096557 16 TARA CHAND DUTTA STREET,2ND FLOOR, KOLKATA-700073 Email id:assamentrade1985@gmail.com Website : www.assamentrade.com

		(For the Financial Yea	CAPITAL EMPLOYED (Co r 2021-22)	and the second sec			
	Particulars	QUARTER ENDED			YEAR EN	Rs in lacs)	
SL. No.		31.03.2022	31.12.2021	31.03.2021	31.03.2022	and the second se	
		(AUDITED)	(UNAUDITED)	(AUDITED)		31.03.2021	
1	SEGMENT REVENUE		((AUDITED)	(AUDITED)	(AUDITED)	
	Trading in Shares & Securities	133.61	80.23	100.10			
	Interest on Loans	80.73	77.82	. 103.43	286.36	219.	
	Township project	0.00	0.00	75.69	320.79	316.	
	Others	113.83	0.20	0.00	0.00	0.	
	Total	328,17	158.25	25.22	114.06	94.	
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS		130.63	204.34	721.20	630.	
	Trading in Shares & Securities	18.10	1.20				
	Interest on Loans	80.73	1.38	-27.48	81.50	21.0	
	Township Project	0.00	77.82	75.69	320.79	316.3	
	Others	99.36	and the second se	0.00	0.00	0.0	
	Common Expenses	68.32	0.20	33.63	138.69	94.1	
1	fotal	129.87		84.50	244.47	215.3	
1	ess : Finance Costs	0.10	15.08	-2.65	296.50	216.4	
1	Intal Profit before Tax	129.77	0.11	0.01	0,39	4.0	
		440.77	14.97	-2.67	296.11	212.4	
3 0	APITAL EMPLOYED						
5	EGMENT ASSETS						
5	hares & Securities	2148.06	1010 40	1		10,110	
L	oans	3436.89	1642.18	2117.67	2148.06	2117.6	
T	ownship Project	128.77	3289.13	3239.25	3436.89	3239.2	
U	nallocable	559.41	0.00	0.00	128.77	0.0	
S	ub-total		1330,63	682.12	559.41	. 682.1	
S	EGMENT LIABILITIES	62/3.15	6261.94	6039.04	6273.13	6039.04	
	hares & Securities					230.5	
	bans	7.45	19.20	6.80	7.46	6.80	
Te	ownship Project	0.00	0.00	0.00	0.00	0.00	
	nallocable	0.00	0.00	0.00	0.00	0.00	
_	ib-total	50.90	107.84	21.83	50.90	21.83	
_	APITAL EMPLOYED	58.37	127.04	28.63	58.37	28.63	
	ares & Securities	2440.00					
	ans	2140.60	1622.98	2110.87	2140.50	2110.87	
	wnship Project	3436.89	3289.13	3239.25	3436.89	3239.25	
the second second	allocable	128.77	0.00	0.00	128.77	0.00	
	TAL	508.51	1222.79	660.29	508.51	660.29	
-		6214.77	6134.91	6010.41	6214.77	6010.41	

For Assam Entrade Limited

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MEHROTRA & CO. **Chartered Accountants**

3A/130, Azad Nagar Near Saraswati Gyan Mandir Kanpur (U.P.)- 208002 Email : camehrotra54@gmail.com Mobile : 9839261981

Independent Auditors' Report on Consolidated Annual Financial Result of Assam Entrade Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure **Requirements)** Regulations, 2015

To

The Board of Directors of Assam Entrade Limited Report on the audit of the Consolidated Financial Results

Opinion and Conclusion

We have audited the accompanying consolidated annual financial Results of Assam Entrade Limited ("the Holding Company"), and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year to date ended March 31,2022 ("The Statement"), being submitted by the Holding Company pursuant to the requirements of Regulations 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 and based on the consideration of reports of other auditors on separate audited financial statement/ financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results :-

include the financial results of the following entities: (i)

Holding Company:

a) Assam Entrade Limited

Subsidiaries

b) Sumeru Commosales Private Limited

- c) Pacific Barter Private Limited
- are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations (ii) and Disclosure Requirements) Regulations ,2015, as amended, and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net (iii) profit and total comprehensive income and other financial information of the Group for the quarter and year to date ended March 31, 2022.

Basis for opinion

We conducted our audit of the consolidated financial Results in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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



consolidated financial Results under the provisions of the Companies Ac, 2013 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 reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following matters of the consolidated financial Results:

The Company has classified investments in equity instrument of other body corporates at amortized cost rather than at fair value on the basis that recent information to measure its fair value is not available. Our opinion and Conclusion is not modified in respect of this matter.

Board of Director's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results for the quarter and year ended March 31, 2022 that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with IND AS prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, read with relevant rules issued thereunder. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group 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 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 statement 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 the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated Results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of Group to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether consolidated financial Results as a whole are 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 these consolidated 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 consolidated 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's 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 consolidated 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 Companies to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial Results, including the disclosures, and whether the consolidated 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 to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial Results of such entities included in the consolidated financial Results. For the other entities included in the consolidated financial Results of which we are the independent auditors. For the other entities included in the consolidated financial Results, which have been audited by other auditors, such other auditors are responsible for the 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 and such other entities included in the consolidated financial results of which we are independent auditors 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.

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.

Other Matters

The accompanying Statement includes the audited Financial results/statements and other financial information, in respect of:



Two Subsidiaries, whose financial results include total assets of Rs. 605.222 lakhs as at March 31, 2022, total Revenue of Rs.16835/- and Rs.59789/-, total net profit after tax of Rs.(8009)/- and Rs.19657/-, Total comprehensive income of Rs.(8009) /- and Rs. 19657 /- for the quarter ended March 31, 2022 and for the period from April 1, 2021 to March 31, 2022 respectively and net cash outflow of Rs. 4999/- for the year ended March 31, 2022, as considered in the consolidated Financial Results, which have been audited by their respective independent auditors.

The independent auditors Report on financial statements which have been furnished to us by the Management, and our opinion on the statement in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such Auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated financial statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Board of Directors.

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

For Mehrotra & Co.

Chartered Accountants Firm Registration No. 000720C

KANPUR (R.K. Agrawal)

Partner Membership No. 401863 UDIN: 224010347XFYL 8674

Place: Kanpur Date: 30/05/2022