

# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

Regd off: 16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073

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

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30th, 2022

(Rs in lacs)

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		SEPTEMBER 30 2022	JUNE 30 2022	SEPTEMBER 30 2021	SEPTEMBER 30 2022	SEPTEMBER 30 2021	MARCH 31 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>INCOME</b>						
I	Revenue from operations						
(i)	Interest income	90.809	86.550	81.308	177.359	161.956	320.509
(ii)	Dividend income	0.261	0.211	0.005	0.473	0.032	0.251
(iii)	Sales of Securities (Mutual Funds)	-	7.211	25.251	7.211	25.251	161.017
(iv)	Sales of Shares	40.959	11.501	27.501	52.459	37.393	100.710
I	<b>Total Revenue From Operations</b>	<b>132.029</b>	<b>105.473</b>	<b>134.065</b>	<b>237.503</b>	<b>224.632</b>	<b>582.486</b>
II	Other income	38.976	-	4.219	38.976	9.871	138.120
III	<b>Total Income (I+II)</b>	<b>171.005</b>	<b>105.473</b>	<b>138.284</b>	<b>276.478</b>	<b>234.503</b>	<b>720.606</b>
<b>2</b>	<b>Expenses</b>						
(a)	Purchases of stock-in-trade	52.200	38.533	47.480	90.733	57.854	221.603
(b)	Changes in inventories of stock-in-trade	(19.748)	(12.699)	2.866	(32.447)	(48.257)	(12.651)
(c)	Employee benefits expenses	11.700	11.700	14.630	23.400	26.030	50.130
(d)	Finance costs	0.075	0.072	0.072	0.146	0.175	0.385
(e)	Depreciation, depletion and amortisation expense	4.088	4.088	3.433	8.176	3.441	24.933
(f)	Net loss on fair value changes	24.587	3.303	(7.378)	27.890	(39.611)	(24.623)
(g)	Other expenses	43.481	49.678	46.104	93.159	83.731	169.968
IV	<b>Total expenses</b>	<b>116.383</b>	<b>94.675</b>	<b>107.208</b>	<b>211.058</b>	<b>83.364</b>	<b>424.745</b>
V	<b>Total Profit before Exceptional items and tax (III-IV)</b>	<b>54.622</b>	<b>10.799</b>	<b>31.076</b>	<b>65.421</b>	<b>151.138</b>	<b>295.861</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Total Profit Before Tax (V-VI)</b>	<b>54.622</b>	<b>10.799</b>	<b>31.076</b>	<b>65.421</b>	<b>151.138</b>	<b>295.861</b>
VIII	<b>Tax Expenses</b>						
(a)	Current Tax	10.533	3.939	5.251	14.472	27.339	69.022
(b)	Deferred Tax	(6.612)	(1.111)	2.565	(7.723)	10.646	2.871
IX	<b>Total Tax Expenses (a+b)</b>	<b>3.921</b>	<b>2.827</b>	<b>7.815</b>	<b>6.749</b>	<b>37.985</b>	<b>71.893</b>
X	<b>Net Profit/(Loss) for the period from continuing operations (VII-IX)</b>	<b>50.701</b>	<b>7.971</b>	<b>23.261</b>	<b>58.672</b>	<b>113.153</b>	<b>223.968</b>
XI	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-	-
XIII	Net profit (loss) from discontinued operations after tax (XI-XII)	-	-	-	-	-	-
XIV	<b>Total profit (loss) for the period (X+XIII+XIV)</b>	<b>50.701</b>	<b>7.971</b>	<b>23.261</b>	<b>58.672</b>	<b>113.153</b>	<b>223.968</b>
XV	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVI	<b>Total Comprehensive Income for the period</b>	<b>50.701</b>	<b>7.971</b>	<b>23.261</b>	<b>58.672</b>	<b>113.153</b>	<b>223.968</b>
XVII	<b>Details of equity share capital</b>						
	Paid-up equity share capital	143.979	143.979	143.979	143.979	143.979	143.979
	Face value of equity share capital (in Rs.)	10	10	10	10	10	10
	Reserves excluding revaluation reserve	-	-	-	5,544.591	5,375.105	5,485.918
	Networth	-	-	-	5,688.570	5,519.084	5,629.897
XVIII	<b>Earnings Per Share ( for continuing and discontinuing operations)</b>						
(a)	Basic earnings per share	3.521	0.554	1.616	4.075	7.859	15.556
(b)	Diluted earnings per share	3.521	0.554	1.616	4.075	7.859	15.556

By Assam Entrade Limited

*(Signature)*  
Director

**ASSAM ENTRADE LIMITED**

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		(Rupees in Lacs)	
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2022		AMOUNT 30.09.2022	AMOUNT 30.09.2021
<b>A.</b>	<b>Cash flow from operating activities</b>		
	Profit before Tax	65.421	151.138
	<b>Adjustments for :</b>		
	Finance Cost	0.146	0.175
	Depreciation	8.176	3.441
	Gain on sales Of Investments	(38.936)	-
	Sale of DFI	-	-
	Dividend Income	(0.473)	(0.032)
	Fair value Changes	27.890	(39.660)
	<b>Operating Profit before changes in Operating Assets</b>	<b>62.225</b>	<b>115.063</b>
	<b>Changes in:</b>		
	Changes in working capital:		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	(32.447)	(48.257)
	Short-term loans and advances	(243.182)	(64.863)
	Other current assets	20.211	(27.122)
	Adjustments for increase / (decrease) in operating liabilities:		
	Sundry Creditors	-	(1.058)
	Other current liabilities	78.004	113.271
	<b>Cash generated from operations</b>	<b>(115.190)</b>	<b>87.034</b>
	Direct/Indirect Taxes Paid	(17.774)	(16.093)
	<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(132.964)</b>	<b>70.941</b>
<b>B.</b>	<b>Cash flow from Investing Activities</b>		
	Purchase/(Sale) of DFI	-	0.049
	Purchase of Fixed Assets	-	(80.513)
	Sales of Investments	89.936	-
	Dividend Received	0.473	0.032
	<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>90.409</b>	<b>(80.432)</b>
<b>C.</b>	<b>Cash flow from Financing Activities</b>		
	Finance Cost	(0.146)	(0.175)
	Short-term borrowings	0.132	(1.290)
	<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(0.015)</b>	<b>(1.465)</b>
	<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENT</b>	<b>(42.570)</b>	<b>(10.957)</b>
	<b>CASH &amp; CASH EQUIVALENT OPENING BALANCE</b>	<b>162.293</b>	<b>30.765</b>
	<b>CASH &amp; CASH EQUIVALENT CLOSING BALANCE</b>	<b>119.723</b>	<b>19.808</b>
	<b>NET INCREASE / (DECREASE)</b>	<b>(42.570)</b>	<b>(10.957)</b>

For Assam Enttrade Limited

*(Signature)*  
Managing Director

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Statement of Asset & Liabilities for the Half Year ended 30th September, 2022			
(Rupees in Lacs)			
	Particulars	As at 30th Sep, 2022	As at 31st March, 2022
	<b>ASSETS</b>		
	<b>1 Financial Assets</b>		
(a)	Cash and cash equivalents	109.631	162.293
(b)	Bank Balance other than (a) above	10.092	-
(c)	Derivative financial Assets	0.157	0.415
(d)	Loans	3,680.076	3,436.893
(e)	Investments	1,263.872	1,342.503
(f)	Other Financial assets	14.590	32.885
	<b>2 Non-financial Assets</b>		
(a)	Inventories	259.004	226.557
(b)	Current tax assets (Net)	3.302	-
(c)	Deferred tax Assets (Net)	-	-
(d)	Property, Plant and Equipment	231.422	239.599
(e)	Capital work-in-progress	129.195	128.769
2	Other non-financial assets	115.473	117.815
	<b>Total Assets</b>	<b>5,816.814</b>	<b>5,687.730</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
	<b>1 Financial Liabilities</b>		
(a)	Derivative financial Liabilities	-	-
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(II) Other Payables		
	(i) total outstanding dues of creditors other than micro enterprises and small enterprises	1.937	11.121
(c)	Borrowings (Other than Debt Securities)	3.338	3.206
(d)	Other financial liabilities	92.543	1.858
	<b>2 Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	-	30.642
(b)	Provisions	-	-
(c)	Deferred tax Liabilities (Net)	2.284	10.007
(d)	Other non-financial liabilities	28.143	0.997
	<b>3 EQUITY</b>		
(a)	Equity Share capital	143.979	143.979
(b)	Other Equity	5,544.591	5,485.918
	<b>Total Liabilities and Equity</b>	<b>5,816.814</b>	<b>5,687.730</b>
	Summary Of Significant Accounting Policies		

*Abhinav Gupta*

**Notes:**

The Standalone Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of The Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

The Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2022.

The main Business of the Company is trading in shares and securities, providing inter-corporate loans and dealing in mutual funds. Further, the Company has three separate segments as per Indian Accounting Standards 108 (IndAS). The segment reporting is annexed herewith.

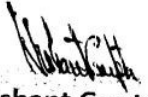
Previous year's figures have been regrouped/ rearranged wherever necessary.

The results of the Company are available at Company's website [www.assamentrade.com](http://www.assamentrade.com).

**Date: 14/11/2022**

**Place: Kanpur**

**For Assam Entrade Limited**



(Nishant Gupta)

**Managing Director**  
**(00326317)**

# ASSAM ENTRADE LIMITED

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SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Standalone)						
Sl. No.	Particulars	QUARTER ENDED			Half Year Ended	YEAR ENDED
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	31.03.2022
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities					
	Interest on Loans	40.96	18.71	56.97		
	Township Project	90.72	86.55	81.31	59.67	286.35
	Others	-	-	-	177.27	320.51
	Total	39.33	0.21	0.00	-	-
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS	171.01	105.47	138.28	39.54	113.74
	Trading in Shares & Securities				276.48	720.61
	Interest on Loans	8.51	(7.12)	6.63		
	Township Project	90.72	86.55	81.31	1.38	81.50
	Others	-	-	-	177.27	320.51
	Common Expenses	39.33	0.21	7.38	-	-
	Total	83.86	68.77	64.17	39.54	138.37
	Less : Finance Costs	54.70	10.87	31.15	152.63	244.13
	Total Profit before Tax	0.07	0.07	0.07	65.57	296.25
		54.62	10.80	31.08	0.15	0.38
3	CAPITAL EMPLOYED				65.42	295.86
	SEGMENT ASSETS					
	Shares & Securities					
	Loans	1,277.71	1,366.15	1,679.95		
	Township Project	3,680.08	3,600.43	3,304.11	1,277.71	1,569.06
	Unallocable	129.19	128.85	-	3,680.08	3,436.89
	Sub-total	729.83	610.31	695.85	129.19	128.77
	SEGMENT LIABILITIES	5,816.81	5,705.74	5,679.91	729.83	553.01
	Shares & Securities				5,816.81	5,687.73
	Loans	0.14	1.94	12.18		
	Township Project	-	-	-	0.14	7.46
	Unallocable	-	-	-	-	-
	Sub-total	128.11	65.93	148.65	-	-
	CAPITAL EMPLOYED	128.24	67.87	160.83	128.11	50.37
	Shares & Securities				128.24	57.83
	Loans	1,277.58	1,364.21	1,667.77		
	Township Project	3,680.08	3,600.43	3,304.11	1,277.58	1,561.60
	Unallocable	129.19	128.85	-	3,680.08	3,436.89
	Sub-total	601.72	544.38	547.20	129.19	128.77
	TOTAL	5,688.57	5,637.87	5,519.09	601.72	502.64
					5,688.57	5,529.90

*Handwritten Signature*

# MEHROTRA & CO.

Chartered Accountants

3A/130, Azad Nagar

Near Saraswati Gyan Mandir,  
Kanpur (U.P.) -208002

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## Limited Review Report on Standalone Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2022 and year to date from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022

To,  
Board of Directors  
Assam Entrade Limited

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("The Statement") of Assam Entrade Limited ("The Company") for the quarter and half year ended 30.09.2022 and year to date from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 ("The Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 ("The Regulations") as Amended (the "Listing Regulations").
- This statement which is the responsibility of the Company's Management and approved by the Board of Directors has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of primarily to making inquiries of company personnel for financial and account matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



# MEHROTRA & CO.

Chartered Accountants

3A/130, Azad Nagar

Near Saraswati Gyan Mandir,

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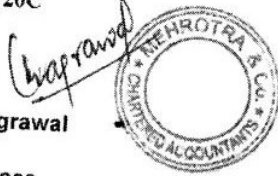
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of Companies Act, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mehrotra & Co.  
Chartered Accountants

FRN: 000720C

Date: 14/11/2022

Place: Kanpur



CA. R.K. Agrawal  
Partner

M. No.-401863

UDIN : 22401863BDAKHH6469

# ASSAM ENTRADE LIMITED

CIN No. L20219WB1985PLC096557

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## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30th, 2022

Sr. No.	Particulars	(Rs in lacs)					
		Quarter Ended			Half Year Ended		Year Ended
		SEPTEMBER 30 2022	JUNE 30 2022	SEPTEMBER 30 2021	SEPTEMBER 30 2022	SEPTEMBER 30 2021	MARCH 31 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>INCOME</b>						
	Revenue from operations						
(i)	Interest income						
(ii)	Dividend income	90.894	86.587	81.451	177.482	162.242	320.787
(iii)	Fees & Commission income	0.261	0.211	0.005	0.473	0.032	0.251
(iv)	Sales of Securities (Mutual Funds)	-	-	-	-	-	0.320
(v)	Sales of Shares	40.959	7.211	25.251	7.211	25.251	161.017
	<b>Total Revenue From Operations</b>	<b>132.114</b>	<b>105.511</b>	<b>134.208</b>	<b>237.625</b>	<b>224.918</b>	<b>103.710</b>
	Other income	39.197	0.085	4.219	39.282	9.871	138.120
	<b>Total Income (I+II)</b>	<b>171.311</b>	<b>105.596</b>	<b>138.427</b>	<b>276.907</b>	<b>234.789</b>	<b>721.208</b>
<b>2</b>	<b>Expenses</b>						
(a)	Purchases of stock in-trade	52.200	38.533	47.480	90.733	57.854	221.603
(b)	Changes in inventories of stock-in-trade	(19.748)	(12.699)	2.866	(32.447)	(48.257)	(17.651)
(c)	Employee benefits expenses	11.700	11.700	14.630	23.400	26.030	50.250
(d)	Finance costs	0.075	0.072	0.072	0.146	0.175	0.391
(e)	Depreciation, depletion and amortisation expense	4.088	4.088	3.433	8.176	3.441	24.933
(f)	Net loss on fair value changes	24.587	3.303	(7.378)	27.890	(39.611)	(24.623)
(g)	Other expenses	43.521	49.936	46.132	93.460	83.779	170.187
	<b>Total expenses</b>	<b>116.423</b>	<b>94.936</b>	<b>107.236</b>	<b>211.359</b>	<b>83.412</b>	<b>425.091</b>
	<b>Total Profit before Exceptional items and tax (III-IV)</b>	<b>54.888</b>	<b>10.660</b>	<b>31.191</b>	<b>65.548</b>	<b>151.377</b>	<b>296.113</b>
	Exceptional Items	-	-	-	-	-	-
	<b>Total Profit Before Tax (V-VI)</b>	<b>54.888</b>	<b>10.660</b>	<b>31.191</b>	<b>65.548</b>	<b>151.377</b>	<b>296.113</b>
	Tax Expenses						
(a)	Current Tax	10.557	3.947	5.280	14.504	27.399	69.077
(b)	Deferred Tax	(6.612)	(1.111)	2.565	(7.723)	10.646	2.871
	<b>Total Tax Expenses (a+b)</b>	<b>3.945</b>	<b>2.836</b>	<b>7.844</b>	<b>6.781</b>	<b>38.045</b>	<b>71.949</b>
	<b>Net Profit/(Loss) for the period from continuous operations (VII-IX)</b>	<b>50.944</b>	<b>7.824</b>	<b>23.347</b>	<b>58.768</b>	<b>113.331</b>	<b>224.164</b>
	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
	Tax expense of discontinued operations	-	-	-	-	-	-
	<b>Net profit (loss) from discontinued operations after tax (XI-XII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Share of Profit/ Loss of associates and joint ventures	-	-	-	-	-	-
	<b>Total profit (loss) for the period (X+XIII+XIV)</b>	<b>50.944</b>	<b>7.824</b>	<b>23.347</b>	<b>58.768</b>	<b>113.331</b>	<b>224.164</b>
	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
	<b>Total Comprehensive Income for the period</b>	<b>50.944</b>	<b>7.824</b>	<b>23.347</b>	<b>58.768</b>	<b>113.331</b>	<b>224.164</b>
	<b>Total profit or loss, attributable to :-</b>						
	Profit (loss) attributable to Owners of parent	50.836	7.889	23.308	58.725	113.250	224.075
	Total Profit or loss, attributable to Non- controlling interests	0.107	(0.065)	0.039	0.043	0.081	0.089
	<b>Total Comprehensive Income for the period attributable to :-</b>						
	Comprehensive income for the period attributable to the owners of parent	50.836	7.889	23.308	58.725	113.250	224.075
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.107	(0.065)	0.039	0.043	0.081	0.089
	Details of equity share capital						
	Paid-up equity share capital	143.979	143.979	143.979	143.979	143.979	143.979
	Face value of equity share capital (In Rs.)	10.000	10.000	10.000	10.000	10.000	10.000
	Reserves excluding revaluation reserve	-	-	-	6,129,560	5,959,959	6,370,787
	Networth	-	-	-	6,273,539	6,103,938	6,714,766
	<b>Earnings Per Share ( for continuing and discontinuing operations)</b>						
	(a) Basic earnings per share	3.531	0.548	1.622	4.079	7.871	15.563
	(b) Diluted earnings per share	3.531	0.548	1.622	4.079	7.871	15.563

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# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

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

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON	AMOUNT	(Rupees in lacs) AMOUNT
A. Cash flow from operating activities	30.09.2022	30.09.2021
Profit before Tax		
Adjustments for :	65.548	151.377
Finance Cost		
Depreciation	0.146	0.175
Gain on sales Of Investments	8.176	3.441
Sale Of DFI	(38.936)	-
Dividend Income	-	-
Fair value Changes	(0.473)	(0.032)
<b>Operating Profit before changes in Operating Assets</b>	<b>27.890</b>	<b>(39.660)</b>
Changes in:	<b>62.352</b>	<b>115.301</b>
<i>Changes in working capital:</i>		
Adjustments for (increase) / decrease in operating assets:		
Inventories		
Short-term loans and advances	(32.447)	(43.257)
Other current assets	(243.182)	(64.863)
	19.497	(27.288)
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors		
Other current liabilities	-	(1.058)
<b>Cash generated from operations</b>	<b>78.267</b>	<b>112.918</b>
Direct/Indirect Taxes Paid	<b>(115.513)</b>	<b>86.754</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>(17.774)</b>	<b>(16.093)</b>
	<b>(133.287)</b>	<b>70.661</b>
<b>B. Cash flow from Investing Activities</b>		
Purchase of DFI		0.049
Purchase of Fixed Assets		(80.513)
Sales of Investments		
Sales of Fixed Assets	89.936	-
Purchase of Investments		
Dividend Received		
Interest Received On IT Refund	0.473	0.032
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>-</b>
<b>C. Cash flow from Financing Activities</b>	<b>90.409</b>	<b>(80.432)</b>
Finance Cost		
Short-term borrowings	(0.146)	(0.175)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>0.132</b>	<b>(0.900)</b>
	<b>(0.015)</b>	<b>(1.075)</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENT</b>	<b>(42.893)</b>	<b>(10.847)</b>
<b>CASH &amp; CASH EQUIVALENT OPENING BALANCE</b>	<b>168.695</b>	<b>36.942</b>
<b>CASH &amp; CASH EQUIVALENT CLOSING BALANCE</b>	<b>125.802</b>	<b>26.096</b>
<b>NET INCREASE / (DECREASE)</b>	<b>(42.893)</b>	<b>(10.847)</b>

For and on behalf of the Company

  
 Director

# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

Regd Off: 16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073

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

Consolidated Statement of Asset & Liabilities for the Half year ended 30th September, 2022			
Particulars	(Rupees in lacs)		
	As at 30th, September, 2022	As at 31st March, 2022	
<b>ASSETS</b>			
<b>1 Financial Assets</b>			
(a) Cash and cash equivalents	115.710	162.962	
(b) Bank Balance other than (a) above	10.092	5.733	
(c) Derivative financial instruments	0.157	0.415	
(d) Loans	3,680.076	3,436.893	
(e) Investments	1,842.872	1,921.503	
(f) Other Financial assets	14.590	32.885	
<b>2 Non-financial Assets</b>			
(a) Inventories	259.004	226.557	
(b) Current tax assets (Net)	3.276	-	
(c) Deferred tax Assets (Net)	-	-	
(d) Property, Plant and Equipment	231.422	239.599	
(e) Capital work-in-progress	129.195	128.769	
(f) Other non-financial assets	116.187	117.815	
<b>Total Assets</b>	<b>6,402.580</b>	<b>6,273.132</b>	
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>1 Financial Liabilities</b>			
(a) Derivative financial instruments	-	-	
(b) Payables	-	-	
(I) Trade Payables	-	-	
(i) total outstanding dues of micro enterprises and small enterprises	-	-	
(II) Other Payables	-	-	
(i) total outstanding dues of creditors other than micro enterprises and small enterprises	1.937	11.611	
(c) Borrowings (Other than Debt Securities)	3.338	3.206	
(d) Other financial liabilities	93.340	1.858	
<b>2 Non-Financial Liabilities</b>			
(a) Current tax liabilities (Net)	-	30.685	
(b) Provisions	-	-	
(c) Deferred tax liabilities (Net)	2.284	10.007	
(d) Other non-financial liabilities	28.143	0.997	
<b>3 EQUITY</b>			
(a) Equity Share capital	143.979	143.979	
(b) Other Equity	5,853.441	5,794.711	
<b>Equity attributable to owners of parent</b>			
(c) Non Controlling Interests	276.119	276.076	
<b>Total Liabilities and Equity</b>	<b>6,402.580</b>	<b>6,273.132</b>	

*[Handwritten signature]*

**Notes:**

The Consolidated Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under Section 133 of The Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable

The Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2022.

The main Business of the Company is trading in shares and securities, providing inter-corporate loans and dealing in mutual funds. Further, the Company has three separate segments as per Indian Accounting Standards 108 (IndAS). The segment reporting is annexed herewith.

Previous year's figures have been regrouped/ rearranged wherever necessary.

The results of the Company are available at Company's website [www.assamentrade.com](http://www.assamentrade.com)

**Date: 14/11/2022**

**Place: Kanpur**

**For Assam Entrade Limited**



**(Nishant Gupta)**

**Managing Director**

**(00326317)**

# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

Regd off: 16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073

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

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Consolidated)						
Sl. No.	Particulars	QUARTER ENDED			Half Year Ended	YEAR ENDED
		30.09.2022 (UNAUDITED)	30.06.2022 (UNAUDITED)	30.09.2021 (UNAUDITED)	30.09.2022 (UNAUDITED)	31.03.2022 (AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities					
	Interest on Loans	40.96	18.71	56.97	59.67	286.36
	Township Project	90.72	86.59	81.31	177.30	320.79
	Others	-	-	-	-	-
	Total	39.64	0.30	0.15	39.93	114.05
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS	171.31	105.60	138.43	276.91	721.20
	Trading in Shares & Securities					
	Interest on Loans	8.51	(7.12)	6.63	1.39	81.50
	Township Project	90.72	86.59	81.31	177.30	320.79
	Others	-	-	-	-	-
	Common Expenses	39.64	0.30	7.50	39.93	138.69
	Total	83.90	69.03	64.17	152.93	244.47
	Less : Finance Costs	54.96	10.73	31.26	65.69	296.50
	Total Profit before Tax	0.08	0.07	0.07	0.15	0.39
		54.89	10.66	31.19	65.55	296.11
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities					
	Loans	1,856.71	1,366.15	1,679.95	1,856.71	2,148.06
	Township Project	3,680.08	3,600.43	3,304.11	3,680.08	3,436.89
	Unallocable	129.19	128.85	-	129.19	128.77
	Sub-total	736.60	1,215.24	1,301.11	736.60	559.41
	SEGMENT LIABILITIES	6,402.58	6,310.67	6,285.17	6,402.58	6,273.13
	Shares & Securities					
	Loans	0.14	1.94	12.18	0.14	7.46
	Township Project	-	-	-	-	-
	Unallocable	-	-	-	-	-
	Sub-total	128.90	66.32	149.24	128.90	50.90
	CAPITAL EMPLOYED	129.04	68.26	161.42	129.04	58.37
	Shares & Securities					
	Loans	1,856.58	1,364.21	1,667.77	1,856.58	2,140.60
	Township Project	3,680.08	3,600.43	3,304.11	3,680.08	3,436.89
	Unallocable	129.19	128.85	-	129.19	128.77
	TOTAL	607.69	1,148.92	1,151.87	607.69	508.51
		6,273.54	6,242.41	6,123.76	6,273.54	6,214.77

*(Signature)*

# MEHROTRA & CO.

Chartered Accountants

3A/130, Azad Nagar

Near Saraswati Gyan Mandir,

Kanpur (U.P.) -208002

Email : [camehrotra54@gmail.com](mailto:camehrotra54@gmail.com)

Mobile : 9839261981

- Limited Review Report on the Quarterly and Half Year ended 30th September, 2022 Unaudited Consolidated Financial Results of the Company Pursuant to the regulation 33 and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 as Amended.

To  
Board of Directors  
Assam Entrade Limited

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("The Statement") of Assam Entrade Limited ("the Parent Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter ended 30<sup>th</sup> September, 2022 and year to date from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 ("The Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 ('The Regulations') as Amended (the "Listing Regulations").
- This statement which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors has been prepared in accordance with the recognition and measurement principle laid down in Indian Accounting Standard 34 (Ind AS 34), "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
- We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of primarily to making inquiries of company personnel for financial and account matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- This Statement includes the results of following entities:-

Parent Company:



# MEHROTRA & CO.

Chartered Accountants

3A/130, Azad Nagar

Near Saraswati Gyan Mandir,

Kanpur (U.P.) -208002

Email : [camehrotra54@gmail.com](mailto:camehrotra54@gmail.com)

Mobile : 9839261981

✓ Assam Entrade Ltd.

Subsidiaries:

- ✓ Sumera Commo sales Pvt. Ltd
- ✓ Pacific Barter Pvt. Ltd.

▪ Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of Companies Act, as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the 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.

▪ The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of :-

- ❖ two subsidiaries included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total assets of Rs.585.77 Lakhs. as at 30<sup>th</sup> September, 2022, total revenue of Rs.8500/- and net profit after tax Rs.24259/- and total comprehensive income of Rs.24259/- for the quarter ended 30<sup>th</sup> September, 2022 and total revenues of Rs. 20735/- and net profit after tax 9529/- and total comprehensive income of Rs. 9529/- and net cash inflows of Rs.5.41 Lakhs/- for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 as considered in the statement whose interim financial results and other financial information have not been reviewed by the auditor.
- ❖ These unaudited financial results and other financial information have been approved and furnished to us by the management and our conclusion to the statement, in as so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other financial information. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of above matters.

**For Mehrotra & Co.**

Chartered Accountants

FRN: 000720C

Date: 14/11/2022

Place: Kanpur

(CA R.K Agrawal)

Partner

M. No- 401863

UDIN: 22401863BDALEM9034

