

# **ASSAM ENTRADE LIMITED**

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

CIN No. L20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

Date: 13/11/2021

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 Saturday, 13<sup>th</sup> November, 2021

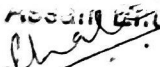
Pursuant to the provisions of Regulation 30 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Board of Directors at their meeting held today i.e. 13<sup>th</sup> November, 2021, has *inter-alia* considered and approved the following:

- a. Approved Standalone Unaudited Financial Statements for the quarter and half year ended 30<sup>th</sup> September, 2021. (Copy enclosed along with Limited Review Report).
- b. Approved Consolidated Unaudited Financial Statements for the quarter and half year ended 30<sup>th</sup> September, 2021. (Copy enclosed along with Limited Review Report)..

The Board Meeting commenced at 03:35 P.M and concluded at 04:30 P.M.

The above information shall also be made available on the website of the Company at [www.assamentrade.com](http://www.assamentrade.com).

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

Thanking you,  
For Assam Entrade Limited  
  
(Shalini Agarwal)  
Company Secretary  
M.No. A37978

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Corp. Office : 26/49, Birhana Road, Kanpur 208 001  
Phone: 2310300, 2317717 eMail: [assamentrade1985@gmail.com](mailto:assamentrade1985@gmail.com)

# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

REGD OFF: 16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073

Website : [www.assamentrade.com](http://www.assamentrade.com)

Tel No. : 033-22343520

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30th, 2021

(Rs in lacs)

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>INCOME</b>						
I	Revenue from operations						
(i)	Interest income	81.308	80.648	82.756	161.956	163.938	316.303
(ii)	Dividend income	0.005	0.027	0.173	0.032	0.173	0.391
(iii)	Sales of Securities (Mutual Funds)	25.251	-	19.087	25.251	19.087	74.334
(iv)	Sales of Shares	27.501	9.892	13.884	37.393	17.964	92.233
I	<b>Total Revenue From Operations</b>	134.065	90.567	115.899	224.632	201.161	483.261
II	Other income	4.219	5.652	5.462	9.871	35.621	80.953
III	<b>Total Income (I+II)</b>	<b>138.284</b>	<b>96.219</b>	<b>121.361</b>	<b>234.503</b>	<b>236.782</b>	<b>564.214</b>
<b>2</b>	<b>Expenses</b>						
(a)	Purchases of stock-in-trade	47.480	10.374	49.841	57.854	97.898	223.775
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.866	(51.123)	(18.785)	(48.257)	(70.386)	(44.433)
(c)	Employee benefits expenses	14.630	11.400	8.896	26.030	16.486	49.635
(d)	Finance costs	0.072	0.103	0.118	0.175	3.904	3.899
(e)	Depreciation, depletion and amortisation expense	3.433	0.008	0.010	3.441	0.020	0.040
(f)	Net loss on fair value changes	(7.378)	(32.233)	(25.405)	(39.611)	(36.619)	(65.502)
(g)	Other expenses	46.104	37.627	45.792	83.731	66.875	184.988
IV	<b>Total expenses</b>	<b>107.208</b>	<b>(23.843)</b>	<b>60.467</b>	<b>83.364</b>	<b>78.176</b>	<b>352.401</b>
V	<b>Total Profit before Exceptional items and tax (III-IV)</b>	<b>31.076</b>	<b>120.062</b>	<b>60.895</b>	<b>151.138</b>	<b>158.606</b>	<b>211.814</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Total Profit Before Tax (V-VI)</b>	<b>31.076</b>	<b>120.062</b>	<b>60.895</b>	<b>151.138</b>	<b>158.606</b>	<b>211.814</b>
VIII	Tax Expenses						

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

	(a) Current Tax	5.251	22.088	17.558	27.339	44.204	38.013
	(b) Deferred Tax	2.565	8.082	7.132	10.646	10.171	32.674
IX	<b>Total Tax Expenses (a+b)</b>	<b>7.815</b>	<b>30.170</b>	<b>24.689</b>	<b>37.985</b>	<b>54.375</b>	<b>70.687</b>
X	<b>Net Profit /(Loss) for the period from continuing operations (VII-IX)</b>	<b>23.261</b>	<b>89.892</b>	<b>36.205</b>	<b>113.153</b>	<b>104.230</b>	<b>141.127</b>
XI	<b>Profit (loss) from discontinued operations before tax</b>	-	-	-	-	-	-
XII	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
XIII	<b>Net profit (loss) from discontinued operations after tax (XI-XII)</b>	-	-	-	-	-	-
XIV	<b>Total profit (loss) for the period (X+XIII+XIV)</b>	<b>23.261</b>	<b>89.892</b>	<b>36.205</b>	<b>113.153</b>	<b>104.230</b>	<b>141.127</b>
XV	<b>Other Comprehensive Income Net of Tax</b>	-	-	-	-	-	-
XVI	<b>Total Comprehensive Income for the period</b>	<b>23.261</b>	<b>89.892</b>	<b>36.205</b>	<b>113.153</b>	<b>104.230</b>	<b>141.127</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 revaluaton reserve	-	-	-	5,375.105	5,225.056	5,261.952
XVIII	<b>Earnings Per Share ( for continuing and discontinuing operations)</b>						
	(a) Basic earnings per share	1.616	6.243	2.515	7.859	7.239	9.802
	(b) Diluted earnings per share	1.616	6.243	2.515	7.859	7.239	9.802

FOR ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

REGD OFF: 16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073

Website : [www.assamentrade.com](http://www.assamentrade.com)

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## Standalone Unaudited Statement of Cash Flow For the Half year ended 30th September, 2021 (Indirect Method)

		(Rupees in Lacs)	
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON		AMOUNT 30.09.2021	AMOUNT 30.09.2020
A.	<b>Cash flow from operating activities</b>		
	Profit before Tax	151.138	158.606
	Adjustments for :		
	Finance Cost	0.175	3.904
	Depreciation	3.441	0.020
	Gain on sales Of Investments	-	(3.437)
	Sale of DFI	-	(1.250)
	Dividend Income	(0.032)	(0.173)
	Interest on Income Tax Refund	-	-
	Fair value Changes	(39.660)	(36.619)
	<b>Operating Profit before changes in Operating Assets</b>	<b>115.063</b>	<b>121.049</b>
	Changes in:		
	<u>Changes in working capital:</u>		
	Adjustments for (increase) / decrease in operating assets:		
	Inventories	(48.257)	(70.386)
	Short-term loans and advances	(64.863)	(29.131)
	Other current assets	(27.122)	52.093
	Adjustments for increase / (decrease) in operating liabilities:		
	Sundry Creditors	(1.058)	0.086
	Other current liabilities	113.271	(74.266)
	<b>Cash generated from operations</b>	<b>87.034</b>	<b>(0.556)</b>
	Direct/Indirect Taxes Paid	(16.093)	(27.214)
	<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>70.941</b>	<b>(27.770)</b>
B.	<b>Cash flow from Investing Activities</b>		
	Purchase/(Sale) of DFI	0.049	-
	Purchase of Fixed Assets	(80.513)	-
	Sales of Investments	-	3.437
	Sales of Fixed Assets	-	-
	Purchase of Investments	-	-
	Dividend Received	0.032	0.173
	Interest Received On IT Refund	-	-
	<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(80.432)</b>	<b>3.611</b>
C.	<b>Cash flow from Financing Activities</b>		
	Finance Cost	(0.175)	(3.904)
	Short-term borrowings	(1.290)	(201.491)
	<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(1.465)</b>	<b>(205.395)</b>
	<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENT</b>	<b>(10.957)</b>	<b>(229.555)</b>
	<b>CASH &amp; CASH EQUIVALENT OPENING BALANCE</b>	<b>30.765</b>	<b>247.711</b>
	<b>CASH &amp; CASH EQUIVALENT CLOSING BALANCE</b>	<b>19.808</b>	<b>18.157</b>
	<b>NET INCREASE / (DECREASE)</b>	<b>(10.957)</b>	<b>(229.555)</b>

For ASSAM ENTRADE LIMITED

  
Managing Director



# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

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## Statement of Asset & Liabilities for the Half Year ended 30th September, 2021

		(Rupees in Lacs)	
Particulars		As at 30th Sep, 2021	As at 31st March, 2021
<b>ASSETS</b>			
<b>1 Financial Assets</b>			
(a) Cash and cash equivalents	19.808	30.765	
(b) Derivative financial Assets	0.037	0.194	
(c) Loans	3,304.112	3,239.249	
(d) Investments	1,372.869	1,333.209	
(e) Other Financial assets	60.247	31.679	
<b>2 Non-financial Assets</b>			
(a) Inventories	257.162	208.905	
(b) Current tax assets (Net)	-	1.508	
(c) Deferred tax Assets (Net)	-	-	
(d) Property, Plant and Equipment	261.881	184.809	
<b>2 Other non-financial assets</b>	403.798	403.737	
<b>Total Assets</b>	<b>5,679.914</b>	<b>5,434.054</b>	
<b>LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>1 Financial Liabilities</b>			
(a) Derivative financial Liabilities	-	0.107	
(b) Payables			
(I) Trade Payables			
(i) total outstanding dues of micro enterprises and small enterprises	-	1.058	
(II) Other Payables			
(i) total outstanding dues of creditors other than micro enterprises and small enterprises	52.721	13.669	
(c) Borrowings (Other than Debt Securities)	3.011	4.301	
(d) Other financial liabilities	-	-	
<b>2 Non-Financial Liabilities</b>			
(a) Current tax liabilities (Net)	11.246	-	
(b) Provisions	74.525	-	
(c) Deferred tax Liabilities (Net)	17.782	7.136	
(d) Other non-financial liabilities	1.544	1.851	
<b>3 EQUITY</b>			
(a) Equity Share capital	143.979	143.979	
(b) Other Equity	5,375.105	5,261.952	
<b>Total Liabilities and Equity</b>	<b>5,679.914</b>	<b>5,434.054</b>	

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

Notes:

1. 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 recognized accounting practices and policies to the extent applicable.
2. The Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2021.
3. The main Business of the Company is trading in shares and securities, providing loans and dealing in mutual funds. Further, the Company has two separate segments as per Indian Accounting Standards 108 (IndAS) as Operating Segment. The segment reporting is annexed herewith.
4. Previous year's figures have been regrouped/ rearranged wherever considered necessary.
5. The results of the Company are available at Company's website [www.assamentrade.com](http://www.assamentrade.com).

**Date: 13/11/2021**

**Place: Kanpur**

**For Assam Entrade Limited**  
For ASSAM ENTRADE LIMITED



**(Nishant Gupta)**  
**Managing Director**  
**DIN: 00326317**

# ASSAM ENTRADE LIMITED

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Website : www.assamentrade.com  
Tel No. : 033-22343520

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Standalone)					
SL. No.	Particulars	QUARTER ENDED			(RUPEES IN LAKHS)
		30.09.2021	30.06.2021	30.09.2020	YEAR ENDED
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	31.03.2021
1	SEGMENT REVENUE				(AUDITED)
	Trading in Shares & Securities				
	Interest on Loans	56.97115	15.54345		219.16
	Others	81.308	80.648		316.30
	Total	0.005	0.028		94.26
		138.28	96.22		629.72
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS				
	Trading in Shares & Securities *	6.62515	55.38845		
	Interest on Loans	81.308	80.648		21.02
	Others **	7.383	32.261		316.30
	Common Expenses	64.167	48.131		94.26
	Total	31.15	120.17		215.76
	Less : Finance Costs	0.072	0.103		215.82
	Total Profit before Tax	0.072	0.103		4.01
		31.08	120.06		211.81
3	CAPITAL EMPLOYED			Segment Reporting as not applicable last year	
	SEGMENT ASSETS				
	Shares & Securities				
	Loans	1679.951	1995.46		1,518.85
	Unallocable	3304.112	3304.88		3,239.25
	Sub-total	695.851	283.44		675.95
	SEGMENT LIABILITIES	5,679.91	5,583.78		5,434.05
	Shares & Securities				
	Loans	12.18	7.82		6.80
	Unallocable	-	-		-
	Sub-total	148.648	80.14		21.33
		160.83	87.96		28.13
	CAPITAL EMPLOYED				
	Shares & Securities	1,667.77	1,987.64		1,512.05
	Loans	3,304.11	3,304.88		3,239.25
	Unallocable	547.20	203.30	654.62	
	TOTAL	5,519.09	5,495.82		5,405.92

Notes:

- \* The trading in Share & securities for the quarter ended 30th June 2021 includes Rs. 51.12 lakhs due to fair value changes.  
\*\* The period ending 30.06.2021 and 30.09.2021 includes Rs. 32.233 Lakh and Rs. 7.378 Lakhs respectively due to fair value changes.

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

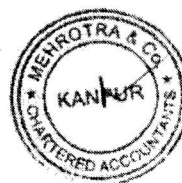
*Mehrotra & Co.*  
Chartered Accountants

3A/130, Azad Nagar  
Near Saraswati Gyan Mandir  
Kanpur - 208002.  
Email : camehrotra54@gmail.com

**Limited Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the regulation 33 and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 as Amended**

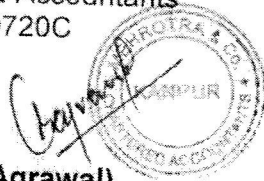
Review report to  
Board of Directors  
Assam Entrade Limited

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("The Statement") of Assam Entrade Limited ("The Company") for the quarter ended 30.09.2021 and year to date from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 ("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.



- 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 of 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



**(CA. R.K Agrawal)**

**Partner**

**M. No-401863**

**UDIN : 21401863AAAAEB5901**

**Date: 13/11/2021**

**Place: Kanpur**

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## STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30th, 2021

Sr. No.	Particulars	(Rs in lacs)					
		Quarter Ended			Half Year Ended		Year Ended
		SEPTEMBER 30 2021	JUNE 30 2021	SEPTEMBER 30 2020	SEPTEMBER 30 2021	SEPTEMBER 30 2020	MARCH 31 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>INCOME</b>						
I	Revenue from operations						
(i)	Interest income						
(ii)	Dividend income	81.451	80.791	82.831	162.242	164.147	316.604
(iii)	Fees & Commission Income	0.005	0.027	0.173	0.032	0.173	0.391
(iv)	Sales of Securities (Mutual Funds)	-	-	-	-	-	0.300
(v)	Sales of Shares	25.251	-	19.087	25.251	19.087	74.334
		27.501	9.892	13.884	37.393	17.964	92.233
I	<b>Total Revenue From Operations</b>	<b>134.208</b>	<b>90.710</b>	<b>115.974</b>	<b>224.918</b>	<b>201.370</b>	<b>483.862</b>
II	Other income	4.219	5.652	5.523	9.871	35.683	80.953
III	<b>Total Income (I+II)</b>	<b>138.427</b>	<b>96.362</b>	<b>121.497</b>	<b>234.789</b>	<b>237.053</b>	<b>564.814</b>
2	<b>Expenses</b>						
(a)	Purchases of stock-in-trade	47.480	10.374	49.841	57.854	97.898	223.775
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.866	(51.123)	(18.785)	(48.257)	(70.386)	(44.433)
(c)	Employee benefits expenses	14.630	11.400	8.896	26.030	16.486	49.695
(d)	Finance costs	0.072	0.103	0.118	0.175	3.904	3.907
(e)	Depreciation, depletion and amortisation expense	3.433	0.008	0.010	3.441	0.020	0.040
(f)	Net loss on fair value changes	(7.378)	(32.233)	(25.405)	(39.611)	(36.619)	(65.502)
(g)	Other expenses	46.132	37.647	45.821	83.779	66.916	185.406
IV	<b>Total expenses</b>	<b>107.236</b>	<b>(23.823)</b>	<b>60.495</b>	<b>83.412</b>	<b>78.218</b>	<b>352.888</b>
V	<b>Total Profit before Exceptional items and tax (III-IV)</b>	<b>31.191</b>	<b>120.185</b>	<b>61.002</b>	<b>151.377</b>	<b>158.835</b>	<b>211.927</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Total Profit Before Tax (V-VI)</b>	<b>31.191</b>	<b>120.185</b>	<b>61.002</b>	<b>151.377</b>	<b>158.835</b>	<b>211.927</b>
VIII	<b>Tax Expenses</b>						
(a)	Current Tax	5.280	22.119	17.585	27.399	44.264	38.039
(b)	Deferred Tax	2.565	8.082	7.132	10.646	10.171	32.674
IX	<b>Total Tax Expenses (a+b)</b>	<b>7.844</b>	<b>30.201</b>	<b>24.717</b>	<b>38.045</b>	<b>54.435</b>	<b>70.713</b>

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

X	Net Profit/(Loss) for the period from continuous operations (VII-IX)	23.347	89.984	36.285	113.331	104.400	141.214
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	Share of Profit/ Loss of associates and joint ventures	-	-	-	-	-	-
XV	Total profit (loss) for the period (X+XIII+XIV)	23.347	89.984	36.285	113.331	104.400	141.214
XVI	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period	23.347	89.984	36.285	113.331	104.400	141.214
XVIII	Total profit or loss, attributable to :-						
	Profit (loss) attributable to Owners of parent	23.308	89.942	36.249	113.250	104.322	141.174
	Total Profit or loss, attributable to Non- controlling interests	0.039	0.042	0.036	0.081	0.077	0.040
	Total Comprehensive income for the period attributable to :-						
	Comprehensive income for the period attributable to the owners of parent	23.308	89.942	36.249	113.250	104.322	141.174
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.039	0.042	0.036	0.081	0.077	0.040
XIX	Details of equity share capital						
	Paid -up equity share capital						
	Face value of equity share capital (In Rs.)	143.979	143.979	143.979	143.979	143.979	143.979
	Reserves excluding revaluation reserve	10.000	10.000	10.000	10.000	10.000	10.000
		-	-	-	5,959.959	5,809.815	5,846.629
XX	Earnings Per Share ( for continuing and discontinuing operations)						
	(a) Basic earnings per share	1.622	6.250	2.520	7.871	7.251	9.808
	(b) Diluted earnings per share	1.622	6.250	2.520	7.871	7.251	9.808

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557  
REGD OFF: 16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073  
Website : [www.assamentrade.com](http://www.assamentrade.com)  
Tel No. : 033-22343520

## Consolidated Unaudited Statement of Cash Flow for the Half year ended 30th September, 2021(Indirect Method)

		(Rupees in lacs)
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON	30.09.2021	30.09.2020
<b>A. Cash flow from operating activities</b>		
Profit before Tax		
Adjustments for :	151.377	158.836
Finance Cost	0.175	3.904
Depreciation	3.441	0.020
Gain on sales Of Investments	-	(3.437)
Sale Of DFI	-	(1.250)
Dividend Income	(0.032)	(0.173)
Fair value Changes	(39.660)	(36.619)
<b>Operating Profit before changes in Operating Assets</b>	<b>115.301</b>	<b>121.279</b>
Changes in:		
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(48.257)	(70.386)
Short-term loans and advances	(64.863)	(29.131)
Other current assets	(27.288)	52.093
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	(1.058)	0.086
Other current liabilities	112.918	(74.258)
<b>Cash generated from operations</b>	<b>86.754</b>	<b>(0.318)</b>
Direct/Indirect Taxes Paid	(16.093)	(27.214)
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>70.661</b>	<b>(27.532)</b>
<b>B. Cash flow from Investing Activities</b>		
Purchase of DFI	0.049	-
Purchase of Fixed Assets	(80.513)	-
Sales of Investments	-	3.437
Sales of Fixed Assets	-	-
Purchase of Investments	-	-
Dividend Received	0.032	0.173
Interest Received On IT Refund	-	-
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(80.432)</b>	<b>3.611</b>
<b>C. Cash flow from Financing Activities</b>		
Finance Cost	(0.175)	(3.904)
Short-term borrowings	(0.900)	(201.491)
<b>NET CASH FLOW FROM FINANCING ACTIVITIES</b>	<b>(1.075)</b>	<b>(205.395)</b>
<b>NET INCREASE / (DECREASE) IN CASH &amp; CASH EQUIVALENT</b>	<b>(10.847)</b>	<b>(229.317)</b>
<b>CASH &amp; CASH EQUIVALENT OPENING BALANCE</b>	<b>36.942</b>	<b>253.434</b>
<b>CASH &amp; CASH EQUIVALENT CLOSING BALANCE</b>	<b>26.096</b>	<b>24.117</b>
<b>NET INCREASE / (DECREASE)</b>	<b>(10.847)</b>	<b>(229.317)</b>

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director



# ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

REGD OFF: 16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073

Website : www.assamentrade.com

Tel No. : 033-22343520

## Consolidated Unaudited Statement of Asset and Liabilities as at 30th September, 2021

	Particulars	As at 30th, September, 2021	(Rupees in lacs)
			As at 31st March, 2021
	<b>ASSETS</b>		
	<b>1 Financial Assets</b>		
(a)	Cash and cash equivalents	20.641	31.488
(b)	Bank Balance other than (a) above	5.455	5.455
(c)	Derivative financial instruments	0.037	0.194
(d)	Loans	3,304.112	3,239.249
(e)	Investments	1,951.869	1,912.209
(f)	Other Financial assets	60.401	31.679
	<b>2 Non-financial Assets</b>		
(a)	Inventories	257.162	208.905
(b)	Current tax assets (Net)	-	1.478
(c)	Deferred tax Assets (Net)	-	-
(d)	Property, Plant and Equipment	261.881	184.809
(e)	Other non-financial assets	403.798	403.755
	<b>Total Assets</b>	<b>6,265.356</b>	<b>6,019.219</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
	<b>1 Financial Liabilities</b>		
(a)	Derivative financial instruments	-	0.107
(b)	Payables		
	(I) Trade Payables		
	(i) total outstanding dues of micro enterprises and small enterprises	-	1.058
	(II) Other Payables		
	(i) total outstanding dues of creditors other than micro enterprises and small	52.721	14.159
(c)	Borrowings (Other than Debt Securities)	3.401	4.301
(d)	Other financial liabilities	0.130	-
	<b>2 Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	11.306	-
(b)	Provisions	74.525	-
(c)	Deferred tax liabilities (Net)	17.782	7.136
(d)	Other non-financial liabilities	1.552	1.851
	<b>3 EQUITY</b>		
(a)	Equity Share capital	143.979	143.979
(b)	Other Equity	5,683.892	5,570.642
	<b>Equity attributable to owners of parent</b>		
(c)	Non Controlling Interests	276.068	275.987
	<b>Total Liabilities and Equity</b>	<b>6,265.356</b>	<b>6,019.219</b>

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

Notes:


1. 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 recognized accounting practices and policies to the extent applicable.
2. The Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 13th November, 2021.
3. The main Business of the Company is trading in shares and securities, providing loans and dealing in mutual funds. Further, the Company has two separate segments as per Indian Accounting Standards 108 (IndAS) as Operating Segment. The segment reporting is annexed herewith.
4. Previous year's figures have been regrouped/ rearranged wherever considered necessary.
5. The results of the Company are available at Company's website [www.assamentrade.com](http://www.assamentrade.com).

**Date: 13/11/2021**

**Place: Kanpur**

**For Assam Entrade Limited**

FOR ASSAM ENTRADE LIMITED

  
(Nishant Gupta)

**Managing Director**

**DIN: 00326317**

**ASSAM ENTRADE LIMITED**  
CIN NO. L20219WB1985PLC096557  
16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073  
Website : www.assamentrade.com  
Tel No. : 033-22343520

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Consolidated)				
SL. No.	Particulars	QUARTER ENDED		
		30.09.2021 (UNAUDITED)	30.06.2021 (UNAUDITED)	30.09.2020 (UNAUDITED)
				YEAR ENDED 31.03.2021 (AUDITED)
1	SEGMENT REVENUE			
	Trading in Shares & Securities	56.97115	15.54345	
	Interest on Loans	81.308	80.648	219.16
	Others	0.148	0.171	316.30
	Total	138.43	96.36	94.86
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS			630.32
	Trading in Shares & Securities	6.62515	55.38845	
	Interest on Loans	81.308	80.648	21.02
	Others	7.498	32.384	316.30
	Common Expenses	64.167	48.131	94.88
	Total	31.26	120.29	215.76
	Less : Finance Costs	0.072	0.103	216.44
	Total Profit before Tax	31.19	120.19	4.02
				212.43
3	CAPITAL EMPLOYED			
	SEGMENT ASSETS			
	Shares & Securities	1679.951	1995.46	
	Loans	3304.112	3304.88	2,117.67
	Unallocable	1301.109	888.57462	3,239.25
	Sub-total	6,285.17	6,188.91	682.12
	SEGMENT LIABILITIES			6,039.04
	Shares & Securities	12.18	7.82	
	Loans	-	-	6.80
	Unallocable	149.23549	80.688	-
	Sub-total	161.42	88.51	21.83
	CAPITAL EMPLOYED			28.63
	Shares & Securities	1,667.77	1,987.64	
	Loans	3,304.11	3,304.88	2,110.87
	Unallocable	1,151.87	807.89	3,239.25
	TOTAL	6,123.76	6,100.41	660.29
				6,010.41

Segment Reporting was not applicable last year

Notes:

- \* The trading in Share & securities for the quarter ended 30th June 2021 includes Rs. 51.12 lakhs due to fair value changes.  
\*\* The period ending 30.06.2021 and 30.09.2021 includes Rs. 32.233 Lakh and Rs. 7.378 Lakhs respectively due to fair value changes.

For ASSAM ENTRADE LIMITED

*[Signature]*  
Managing Director

*Mehrotra & Co.*  
**Chartered Accountants**

**3A/130, Azad Nagar**  
**Near Saraswati Gyan Mandir**  
**Kanpur – 208002.**  
**Email : camehrotra54@gmail.com**

**Limited Review Report on the Quarterly and Year to date 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**

**Review report 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, 2021 and year to date from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 (“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:

- ✓ Assam Entrade Ltd.



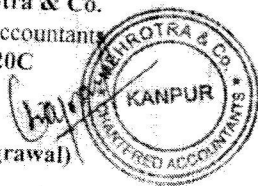
Subsidiaries:

- ✓ Sumeru Commosales 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.592.94 Lakhs as at 30<sup>th</sup> September, 2021, total revenue of Rs.14318/- and net profit after tax Rs.8619/- and total comprehensive income of Rs.8619/- for the quarter ended 30<sup>th</sup> September, 2021 and total revenues of Rs. 28636/- and net profit after tax 17837/- and total comprehensive income of Rs. 17837/- and net cash inflows of Rs.11000/- for the period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 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



(CA. R.K Agrawal)  
Partner

M. No.-401863

UDIN : 21401863AAAAEC1086

Date: 13/11/2021

Place: Kanpur