

ASSAM ENTRADE LIMITED

Regd. Office: 16 Tara Chand Dutta Street (2nd Floor), Kolkata 700073

CIN No. L20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

Date: November 11, 2023

To,

The Manager Listing
BSE Limited
5th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

Scrip Code: 542911

Subject: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 33 and Regulation 30 read with Para A of Part A of schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors in its meeting held on Saturday, 11th November, 2023 has, *inter-alia* considered, approved and taken on record the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended on September 30, 2023.

Copy of the Un-audited financial results (Standalone and Consolidated) along with the limited review reports (Standalone and Consolidated) of the Auditors' for the quarter and half year ended 30th September, 2023 in the prescribed format is **enclosed** herewith.

The Meeting of Board of Directors commenced at 03:30 p.m. and concluded at 03:50 p.m.

You are requested to take this information on your records.

Thanking you.

Yours faithfully,

For Assam Entrade Limited

Ayushi Bajaj
Company Secretary
M. No. : A71268

Corp. Office : 26/49, Birhana Road, Kanpur 208001

Phone: 0512-23500151

eMail: assamentrade1985@gmail.com website: www.assamentrade.com

Limited Review Report on Standalone Unaudited Financial Results for the quarter ended 30th September, 2023

To,
Board of Directors
Assam Entrade Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Assam Entrade Limited ("the Company") for the quarter ended 30th September 2023 and year to date results for the period from 1st April, 2023 to 30th September, 2023 ("The Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 as amended ("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 of unaudited Financial Results 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: 000720



CA. R.K Agrawal
Partner

M. No. 401863

UDIN : 23401863B4QCEI2417

Date: 11.11.2023

Place: Kanpur

ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073
Email id: assamentrade1985@gmail.com Website: www.assamentrade.com Contact No. - Tel. No.: +91 (033) 22343520

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2023

Sr. No.	Particulars	Quarter Ended			SIX MONTH ENDED		(Amt in Lakhs)
		SEPTEMBER 30TH 2023	JUNE 30TH 2023	SEPTEMBER 30TH 2022	SEPTEMBER 30TH 2023	SEPTEMBER 30TH 2022	Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	MARCH 31 2023
1	INCOME						
I	Revenue from operations						
(i)	Interest income						
(ii)	Dividend income	103.626	101.770	90.809			
(iii)	Sales of Securities (Mutual Funds & Shares)	0.559	0.002	0.261	205.395	177.359	375.210
I	Total Revenue From Operations	35.397	89.500	40.959	0.561	0.473	1.060
II	Other income	139.582	191.272	132.029	124.897	59.670	204.800
III	Total Income (I+II)	6.603	4.320	38.976	330.854	237.502	581.070
		146.195	195.592	171.005	341.777	276.478	55.450
2	Expenses						
(a)	Purchases of stock-in-trade	60.126	64.560	52.200			
(b)	Changes in inventories of stock-in-trade	(29.552)	9.550	(19.748)	124.686	90.733	240.240
(c)	Employee benefits expenses	11.335	11.550	11.700	(20.002)	(32.447)	(31.670)
(d)	Finance costs	4.280	4.150	0.075	22.685	23.400	46.960
(e)	Depreciation, depletion and amortisation expense	2.873	2.870	4.088	8.430	0.146	0.410
(f)	Net loss on fair value changes	-	-	24.587	5.743	8.176	16.350
(g)	Other expenses	44.908	47.510	43.481	-	27.890	53.050
IV	Total expenses	93.970	140.190	116.389	92.418	93.159	192.430
V	Total Profit before Exceptional items and tax (III-IV)	52.215	55.402	54.622	234.160	211.057	517.770
VI	Exceptional items	-	-	-	-	-	-
VII	Total Profit Before Tax (V-VI)	52.215	55.402	54.622	107.617	65.421	118.750
VIII	Tax Expenses	-	-	-	-	-	-
(a)	Current Tax	13.384	14.117	10.533	27.500	14.472	31.460
(b)	Deferred Tax	(0.196)	46.070	(6.612)	45.874	(7.723)	(61.020)
(c)	Provision Adjustment of Previous year	-	-	-	-	-	(0.389)



IX	Total Tax Expenses (a+b)	13.138	60.187	3.921	73.375	6.749	(29.949)
X	Net Profit/(Loss) for the period from continuing operations (VII-IX)	39.027	(4.785)	50.701	34.243	58.672	148.699
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	Total profit (loss) for the period (X+XIII+XIV)	39.027	(4.785)	50.701	34.243	58.672	148.699
XV	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVI	Total Comprehensive Income for the period	39.027	(4.785)	50.701	34.243	58.672	148.699
XVII	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	10.000	10.000	10.000	10.000	10.000	10.000
	Reserves excluding revaluation reserve	-	-	-	5,669.030	5,544.591	5,633.741
	Networth	-	-	-	5,813.009	5,688.570	5,777.720
XVIII	Earnings Per Share (for continuing and discontinuing operations)						
	(a) Basic earnings per share	2.711	(0.332)	3.521	2.378	4.075	10.328
	(b) Diluted earnings per share	2.711	(0.332)	3.521	2.378	4.075	10.328

- The Standalone Statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (IndAS) prescribed under Section 133 of The Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The certificate of chairman and managing director (CMD) and CFO in terms of regulation 33 of securities and exchange board of India (Listing obligation and disclosure requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors of the company
- The Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November 2023



- 4 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 segment as per Indian Accounting Standards 108 (IndAS).
- 5 The segment reporting is annexed herewith.
- 6 Previous year's figures have been regrouped/ rearranged wherever necessary.
- 6 The results of the Company are available at Company's website www.assamentrade.com.

Date: 11-11-2023

Place: Kanpur

For Assam Entrade Limited

For Assam Entrade Limited

Managing Director

Nishant Gupta
Managing Director
(00326317)



ASSAM ENTRADE LTD.

CIN NO. L20219WB1985PLC096557

Regd Office: 16, Tara Chand Datta Street, Kolkata - 700073

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Contact No. - Tel.No.: +91 (033) 22343520

Standalone Statement of Asset & Liabilities for the Year ended 30th September, 2023

(Rupees in Lacs)

	Particulars	As at 30th September, 2023	As at 31st March, 2023
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	20.314	15.504
(b)	Bank Balance other than (a) above	10.683	10.383
(c)	Derivative financial Assets	-	0.157
(d)	Loans	4,155.070	4,112.703
(e)	Investments	1,204.892	1,204.892
(f)	Other Financial assets	22.484	17.079
2	Non-financial Assets		
(a)	Inventories	278.223	258.222
(b)	Current tax assets (Net)	-	20.921
(c)	Deferred tax Assets (Net)	5.142	51.013
(d)	Property, Plant and Equipment	217.500	223.246
(e)	Capital work-in-progress	135.392	132.510
2	Other non-financial assets	20.053	1.490
	Total Assets	6,069.755	6,048.118
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial Liabilities	0.183	0.183
(b)	Payables		
	(I) Trade Payables		-
	(i) total outstanding dues of micro enterprises and small enterprises		-
	(II) Other Payables	2.816	-
	(i) total outstanding dues of creditors other than micro enterprises and small enterprises		2.753
(c)	Borrowings (Other than Debt Securities)	192.143	184.572
(d)	Other financial liabilities	54.599	80.876
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	7.004	-
(b)	Provisions	-	-
(c)	Deferred tax Liabilities (Net)	-	-
(d)	Other non-financial liabilities	-	0.963
3	EQUITY		
(a)	Equity Share capital	143.979	143.979
(b)	Other Equity	5,669.030	5,634.791
	Total Liabilities and Equity	6,069.755	6,048.118
	Summary Of Significant Accounting Policies		

Date: 11-11-2023

Place: Kanpur

For Assam Entrade Limited

For Assam Entrade Limited



Nishant Gupta
Managing Director
(00326317)

M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
Standalone Cash Flow Statement as at 30th September, 2023

Disclosures under Indian Accounting Standards

(In Lakhs)

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2023	AMOUNT 30.09.2023	AMOUNT 30.09.2022
A. Cash flow from operating activities		
Profit before Tax	107.62	65.42
Adjustments for :		
Depreciation	5.74	8.18
Gain on sales Of Investments	-	(38.94)
Dividend Income	(0.56)	(0.47)
Fair value Changes	-	27.89
Operating Profit before changes in Operating Assets	112.80	62.08
Changes in:		
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(20.00)	(32.45)
Short-term loans and advances	(42.37)	(243.18)
Other current assets	(7.24)	20.21
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	(2.75)	-
Other current liabilities	(16.46)	78.00
Cash generated from operations	23.98	(115.34)
Direct/Indirect Taxes Paid	(27.50)	(17.77)
NET CASH FLOW FROM OPERATING ACTIVITIES	(3.52)	(133.11)
Cash flow from Investing Activities		
Sales of Investments	-	89.94
Dividend Received	1.06	0.47
NET CASH FLOW FROM INVESTING ACTIVITIES	1.06	90.41
Cash flow from Financing Activities		
Short-term borrowings	7.57	0.13
NET CASH FLOW FROM FINANCING ACTIVITIES	7.57	0.13
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	5.11	(42.57)
CASH & CASH EQUIVALENT OPENING BALANCE	25.89	162.29
CASH & CASH EQUIVALENT CLOSING BALANCE	31.00	119.72
NET INCREASE / (DECREASE)	5.11	(42.57)

For and on behalf of
Assam Entrade Limited

For Assam Entrade Limited

Nishant Gupta Managing Director
(00326317)

Place: Kanpur
Date : 11.11.2023



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SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED					
Standalone					
Sl. No.	Particulars	QUARTER ENDED			(Amt in Lakhs)
					YEARLY
		30.09.2023	30.06.2023	30.09.2022	31.03.2023
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE				
	Trading in Shares & Securities	35.40	89.49	40.96	204.80
	Interest on Loans	103.63	101.77	90.72	375.21
	Township Project				
	Others	7.16	4.32	39.33	56.51
	Total	146.19	195.58	171.01	636.52
2	SEGMENT RESULT				
	Trading in Shares & Securities	4.82	15.38	8.51	(55.83)
	Interest on Loans	103.63	101.77	90.72	375.21
	Township Project				
	Others	7.16	4.32	39.33	56.51
	Less : Common Expenses	59.12	70.56	83.86	255.75
	Total	56.50	50.91	54.70	119.14
	Less : Finance Costs	4.28	4.15	0.07	8.43
	Less : Other unallocable Expenditure net off Unallocable income				
	Total Profit before Tax	52.22	46.76	54.62	118.73
3	CAPITAL EMPLOYED				
	SEGMENT ASSETS				
	Shares & Securities	1,483.12	1,453.56	1,277.71	1,463.11
	Loans	4,155.07	4,119.16	3,680.08	4,112.70
	Township Project	135.39	132.51	129.19	132.51
	Unallocable	296.18	308.88	729.83	349.21
	Sub-total	6,069.76	6,014.11	5,816.81	6,057.53
	SEGMENT LIABILITIES				
	Shares & Securities			0.14	
	Loans				
	Township Project				
	Unallocable	256.75	240.13	128.11	279.81
	Sub-total	256.75	240.13	128.24	279.81
	CAPITAL EMPLOYED				
	Shares & Securities	1,483.12	1,453.56	1,277.58	1,463.11
	Loans	4,155.07	4,119.16	3,680.08	4,112.70
	Township Project	135.39	132.51	129.19	132.51
	Unallocable	296.18	308.88	601.72	349.21
	TOTAL	6,069.76	6,014.11	5,688.57	6,057.53

For Assam Entrade Limited

Managing Director



Limited Review Report on Consolidated Unaudited Financial Results for the quarter ended 30th September, 2023

To,
Board of Directors
Assam Entrade Limited

- We have reviewed the accompanying statement of unaudited consolidated financial results of Assam Entrade Limited ("the Parent" or "the Company") and its subsidiaries, (the parent and its subsidiaries, collectively referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30th September 2023 and year to date results for the period from 1st April, 2023 to 30th September, 2023 ("The Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 as amended ("Listing Regulations").
- This statement which is the responsibility of the Parent's Management and approved by the Parent'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 of unaudited Financial Results 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.



- We have not conducted review of two subsidiaries included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total revenue of Rs. 12,500/- and net gain after tax of Rs. 12,500/- for the quarter ended 30th September 2023 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: 11.11.2023

Place: Kanpur

CA. R.K Agrawal

Partner

M. No. 401863

UDIN: 23401863BGRCEJ6910

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2023

Sr. No.	Particulars	Quarter Ended			HALF YEAR ENDED		(Amt in Lakhs)
		SEPTEMBER 30TH 2023	JUNE 30TH 2023	SEPTEMBER 30TH 2022	SEPTEMBER 30TH 2023	SEPTEMBER 30TH 2022	Year Ended MARCH 31 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
I	Revenue from operations						
(i)	Interest income						
(ii)	Dividend income	103.626	101.770	90.894	205.396	177.482	375.374
(iii)	Sales of Securities (Mutual Funds & Shares)	0.559	0.002	0.261	0.561	0.473	1.060
	Total Revenue From Operations	35.397	89.500	40.959	124.897	59.670	204.800
II	Other income	139.582	191.272	132.114	330.854	237.625	581.334
III	Total Income (I+II)	6.728	4.450	39.197	11.178	39.282	55.970
2	Expenses						
(a)	Purchases of stock-in-trade	60.126	64.560	52.200	124.686	90.733	240.240
(b)	Changes in inventories of stock-in-trade	(29.552)	9.550	(19.748)	(20.002)	(32.447)	(31.670)
(c)	Employee benefits expenses	11.335	11.550	11.700	22.885	23.400	47.080
(d)	Finance costs	4.280	4.150	0.075	8.430	0.146	0.410
(e)	Depreciation, depletion and amortisation expense	2.873	2.870	4.088	5.743	8.176	16.350
(f)	Net loss on fair value changes			24.587		27.890	53.050
(g)	Other expenses	44.908	47.670	43.521	92.578	93.460	192.830
IV	Total expenses	93.970	140.350	116.423	234.320	211.358	518.290
V	Total Profit before Exceptional items and tax (III-IV)	52.340	55.372	54.888	107.712	65.549	118.914
VI	Exceptional items						
VII	Total Profit Before Tax (V-VI)	52.340	55.372	54.888	107.712	65.549	118.914
VIII	Tax Expenses						
(a)	Current Tax	13.384	14.117	10.557	27.500	14.504	31.480
(b)	Deferred Tax	(0.196)	46.070	(6.612)	45.874	(7.723)	(61.020)
(C)	Provision Adjustment of Previous year						(0.389)



IX	Total Tax Expenses (a+b)	13.188	60.187	3.945	73.375	6.781	(29.929)
X	Net Profit/(Loss) for the period from continuing operations (VII-IX)	39.152	(4.815)	50.943	34.338	58.768	148.843
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+XII+XIV)	39.152	(4.815)	50.943	34.338	58.768	148.843
XVI	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period	39.152	(4.815)	50.943	34.338	58.768	148.843
XVIII	Total profit or loss, attributable to -						
	Profit (Loss) attributable to Owners of Parent	39.494	(4.790)	50.836	34.704	58.725	148.860
	Total Profit or Loss, attributable to Non-controlling Interest	(0.342)	(0.030)	0.107	(0.372)	0.043	(0.020)
	Total Comprehensive Income for the period, attributable to -						
	Attributable to Owners of Parent	39.494	(4.790)	50.836	34.704	58.725	148.860
	Attributable to Non-controlling Interest	(0.342)	(0.030)	0.107	(0.372)	0.043	(0.020)
XVII	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	10.000	10.000	10.000	10.000	10.000	10.000
	Reserves excluding revaluation reserve	-	-	-	5,977.755	6,129.560	5,633.741
	Networth	-	-	-	6,397.830	6,273.539	5,777.720
XVIII	Earnings Per Share (for continuing and discontinuing operations)						
	(a) Basic earnings per share	2.743	(0.333)	3.531	2.410	4.079	10.338
	(b) Diluted earnings per share	2.743	(0.333)	3.531	2.410	4.079	10.338

1

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



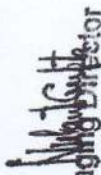
- 2 The certificate of chairman and managing director (CMD) and CFO in terms of regulation 33 of securities and exchange board of India (Listing obligation and disclosure requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors of the company
- 3 The Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 10/11/2023
- 4 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 segment as per Indian Accounting Standards 108 (IndAS).
- 5 The segment reporting is annexed herewith
- 6 Previous year's figures have been regrouped/ rearranged wherever necessary.
- 6 The results of the Company are available at Company's website www.assamentrade.com.

Date: 11-11-2023

Place: Kanpur

For Assam Entrade Limited

For Assam Entrade Limited


Managing Director

Nishant Gupta
Managing Director
(00326317)



Consolidated Statement of Asset & Liabilities for the Half Year ended 30th September, 2023

		(Rupees in Lacs)	
	Particulars	As at 30th September, 2023	As at 31st March, 2023
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	21.176	16.210
(b)	Bank Balance other than (a) above	15.683	15.380
(c)	Derivative financial Assets	-	0.160
(d)	Loans	4,155.070	4,112.700
(e)	Investments	1,783.892	1,783.892
(f)	Other Financial assets	22.611	16.750
2	Non-financial Assets		
(a)	Inventories	278.223	258.220
(b)	Current tax assets (Net)	-	20.890
(c)	Deferred tax Assets (Net)	5.142	51.010
(d)	Property, Plant and Equipment	217.500	223.250
(e)	Capital work-in-progress	135.392	132.510
2	Other non-financial assets	20.624	2.060
	Total Assets	6,655.315	6,633.032
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Derivative financial Liabilities	0.183	0.183
(b)	Payables	-	-
	(I) Trade Payables	-	-
	(i) total outstanding dues of micro enterprises and small enterprises	-	-
	(II) Other Payables	3.530	-
	(i) total outstanding dues of creditors other than micro enterprises and small enterprises	-	2.850
(c)	Borrowings (Other than Debt Securities)	192.143	184.570
(d)	Other financial liabilities	54.599	80.880
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	7.004	-
(b)	Provisions	0.025	-
(c)	Deferred tax liabilities (Net)	-	-
(d)	Other non-financial liabilities	-	0.960
3	EQUITY		
(a)	Equity Share capital	143.979	143.979
(b)	Other Equity	5,977.795	5,943.560
(c)	Non Controlling Interest	276.056	276.050
	Total Liabilities and Equity	6,655.315	6,633.032
	Summary Of Significant Accounting Policies		

Date: 11-11-2023
Place: Kanpur



For Assam Entrade Limited

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M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
Standalone Cash Flow Statement as at 30th September, 2023

Disclosures under Indian Accounting Standards

(In Lakhs)

CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30.09.2023	AMOUNT 30.09.2023	AMOUNT 30.09.2022
A. Cash flow from operating activities		
Profit before Tax	107.71	65.55
Adjustments for :		
Depreciation	5.74	8.18
Gain on sales Of Investments	-	(38.94)
Interest on FD and Gold Bond	-	-
Provision Written Back	-	-
Dividend Income	(0.56)	(0.47)
Fair value Changes	-	27.89
Operating Profit before changes in Operating Assets	112.89	62.21
Changes in:		
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(20.00)	(32.45)
Short-term loans and advances	(42.37)	(243.18)
Other current assets	(6.56)	19.50
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	0.68	-
Other current liabilities	(20.81)	78.27
Cash generated from operations	23.83	(115.66)
Direct/Indirect Taxes Paid	(27.50)	(17.77)
NET CASH FLOW FROM OPERATING ACTIVITIES	(3.67)	(133.43)
Cash flow from Investing Activities		
Purchase/(Sale) of DFI	-	-
Purchase of Fixed Assets	-	-
Sales of Investments	-	89.94
Dividend Received	1.06	0.47
Interest on FD and Gold Bond	-	-
NET CASH FLOW FROM INVESTING ACTIVITIES	1.06	90.41
Cash flow from Financing Activities		
Short-term borrowings	7.57	0.13
NET CASH FLOW FROM FINANCING ACTIVITIES	7.57	0.13
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	4.97	(42.89)
CASH & CASH EQUIVALENT OPENING BALANCE	16.21	168.70
CASH & CASH EQUIVALENT CLOSING BALANCE	21.18	125.80
NET INCREASE / (DECREASE)	4.97	(42.89)



Place: Kanpur
Date : 11.11.2023

For and on behalf of
Assam Entrade Limited
For Assam Entrade Limited

Nishant Gupta Managing Director
Managing Director

(00326317)

ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
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			(Amt in Lakhs)
					YEARLY
		30.09.2023	30.06.2023	30.09.2022	31.03.2023
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE				
	Trading in Shares & Securities				
	Interest on Loans	35.40	89.49	40.96	260.25
	Township Project	103.63	101.77	90.72	375.37
	Others	-	-	-	-
	Total	7.29	4.45	39.64	1.57
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS	146.31	195.71	171.32	637.19
	Trading in Shares & Securities				
	Interest on Loans	4.82	15.38	8.51	(1.38)
	Township Project	103.63	101.77	90.72	375.37
	Others	-	-	-	-
	Less : Common Expenses	7.29	4.45	39.64	1.57
	Total	59.12	70.71	83.90	256.26
	Less : Finance Costs	56.62	50.89	54.97	119.30
	Total Profit before Tax	4.28	4.15	0.08	0.41
		52.34	46.74	54.89	118.89
3	CAPITAL EMPLOYED				
	SEGMENT ASSETS				
	Shares & Securities				
	Loans	2,062.12	2,032.56	1,856.71	2,042.27
	Township Project	4,155.07	4,119.16	3,680.08	4,112.70
	Unallocable	135.39	132.51	129.19	132.51
	Sub-total	302.74	141.13	736.60	345.55
	SEGMENT LIABILITIES	6,655.31	6,425.36	6,402.58	6,633.03
	Shares & Securities				
	Loans	-	-	0.14	-
	Township Project	-	-	-	184.57
	Unallocable	257.48	240.78	128.90	-
	Sub-total	257.48	240.78	129.04	84.69
	CAPITAL EMPLOYED	257.48	240.78	129.04	269.26
	Shares & Securities				
	Loans	2,062.12	2,032.56	1,856.58	2,042.27
	Township Project	4,155.07	4,119.16	3,680.08	4,112.70
	Unallocable	135.39	132.51	129.19	132.51
	Sub-total	302.74	141.13	607.69	345.55
	TOTAL	6,655.31	6,425.36	6,273.54	6,633.03



For Assam Entrade Limited

Managing Director