

# **ASSAM ENTRADE LIMITED**

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

CIN No. L20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

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**Date: February 13, 2024**

To,

The Manager Listing  
BSE Limited  
5<sup>th</sup> 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 Tuesday, 13<sup>th</sup> February, 2024 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 December 31, 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 ended 31<sup>st</sup> December, 2023 in the prescribed format is **enclosed** herewith.

The Meeting of Board of Directors commenced at 03:00 p.m. and concluded at 03:35 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**

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

*Phone: 0512-23500151 eMail: [assamentrade1985@gmail.com](mailto:assamentrade1985@gmail.com) website: [www.assamentrade.com](http://www.assamentrade.com)*

# MEHROTRA & CO.

Chartered Accountants

3A/130, Azad Nagar

Near Saraswati Gyan Mandir,

Kanpur (U.P.) -208002

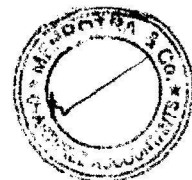
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Mobile : 9839261981

## Limited Review Report on Standalone Unaudited Financial Results for the quarter ended 31st December, 2023 and year to date from 1<sup>st</sup> April, 2023 to 31st December, 2023

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 31.12.2023 and year to date from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> December, 2023 ("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 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: 13/02/2024

Place: Kanpur

  
CA. R.K. Agrawal

Partner

M. No : 401863

UDIN : 24401863BKEMVQ6847



**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 NINE MONTHS ENDED DECEMBER 31ST, 2023												
Sr. No.	Particulars	Quarter Ended							NINE MONTHS ENDED		Year Ended	
		DECEMBER 31ST 2023	SEPTEMBER 30TH 2023	JUNE 30TH 2023	MARCH 31ST 2023	DECEMBER 31ST 2022	JUNE 30TH 2022	JUNE 30TH 2022	DECEMBER 31ST 2023	DECEMBER 31ST 2022	MARCH 31 2023	MARCH 31 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	<b>INCOME</b>											
I	Revenue from operations											
(i)	Interest income	103.90	103.63	101.77	104.96	92.90		86.55	309.30	270.26	375.21	320.509
(ii)	Dividend income	1.23	0.56	0.00	0.41	0.17		0.21	1.79	0.65	1.06	0.251
(iii)	Sales of Securities (Mutual Funds & Shares)	71.09	35.40	89.50	95.44	49.69		18.71	195.99	109.36	204.80	161.017
(iv)	Sales of Shares											100.710
I	<b>Total Revenue From Operations</b>	176.22	139.58	191.27	200.81	142.76	-	105.47	507.08	380.27	581.07	582.486
II	Other income	10.19	6.60	4.32	(2.06)	18.53		-	21.12	57.51	55.45	138.120
III	<b>Total Income (I+II)</b>	<b>186.42</b>	<b>146.19</b>	<b>195.59</b>	<b>198.75</b>	<b>161.29</b>	-	<b>105.47</b>	<b>528.19</b>	<b>437.77</b>	<b>636.52</b>	<b>720.606</b>
2	<b>Expenses</b>											
(a)	Purchases of stock-in-trade	74.74	60.13	64.56	87.14	62.36		38.53	199.42	153.09	240.24	221.603
(b)	Changes in inventories of stock-in-trade	(19.32)	(29.55)	9.55	(2.94)	(15.12)		(12.70)	(39.32)	(47.57)	(31.67)	(17.651)
(c)	Employee benefits expenses	11.70	11.34	11.55	12.02	11.55		11.70	34.59	34.95	46.96	50.130
(d)	Finance costs	4.36	4.28	4.15	0.21	0.05		0.07	12.79	0.20	0.41	0.385
(e)	Depreciation, depletion and amortisation expense	2.87	2.87	2.87	4.09	4.09		4.09	8.62	12.26	16.35	24.933
(f)	Net loss on fair value changes	-	-	-	0.02	25.14		3.30	-	53.03	53.05	(24.623)
(g)	Other expenses	49.22	44.91	47.51	58.37	40.90		49.68	141.64	134.06	192.43	169.968
IV	<b>Total expenses</b>	<b>123.58</b>	<b>93.97</b>	<b>140.19</b>	<b>158.91</b>	<b>128.97</b>	-	<b>94.67</b>	<b>357.74</b>	<b>340.03</b>	<b>517.77</b>	<b>424.745</b>
V	<b>Total Profit before Exceptional items and tax (III-IV)</b>	<b>62.84</b>	<b>52.22</b>	<b>55.40</b>	<b>39.84</b>	<b>32.32</b>	-	<b>10.80</b>	<b>170.45</b>	<b>97.74</b>	<b>118.75</b>	<b>295.861</b>
VI	Exceptional Items				-	-	-	-	-	-	-	-
VII	<b>Total Profit Before Tax (V-VI)</b>	<b>62.84</b>	<b>52.22</b>	<b>55.40</b>	<b>39.84</b>	<b>32.32</b>	-	<b>10.80</b>	<b>170.45</b>	<b>97.74</b>	<b>118.75</b>	<b>295.861</b>
VIII	<b>Tax Expenses</b>											
(a)	Current Tax	16.08	13.38	14.12	5.62	11.36		3.94	43.58	25.83	31.46	69.022
(b)	Deferred Tax	(0.72)	(0.20)	46.07	(48.13)	(5.17)		(1.11)	45.15	(12.89)	(61.02)	2.871
(C)	Provision Adjustment of Previous year	-	-	-	(0.39)	-		-	-	-	(0.39)	-
IX	<b>Total Tax Expenses (a+b)</b>	<b>15.36</b>	<b>13.19</b>	<b>60.19</b>	<b>(42.90)</b>	<b>6.19</b>	-	<b>2.83</b>	<b>88.73</b>	<b>12.94</b>	<b>(29.95)</b>	<b>71.893</b>
X	<b>Net Profit /(Loss) for the period from continuing operations (VII-IX)</b>	<b>47.48</b>	<b>39.03</b>	<b>(4.78)</b>	<b>82.74</b>	<b>26.13</b>	-	<b>7.97</b>	<b>81.72</b>	<b>84.80</b>	<b>148.70</b>	<b>223.968</b>
XI	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-	-	-	-	-	-	-
XIII	<b>Net profit (loss) from discontinued operations after tax (XI-XII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	<b>Total profit (loss) for the period (X+XIII+XIV)</b>	<b>47.48</b>	<b>39.03</b>	<b>(4.78)</b>	<b>82.74</b>	<b>26.13</b>	-	<b>7.97</b>	<b>81.72</b>	<b>84.80</b>	<b>148.70</b>	<b>223.968</b>
XV	Other Comprehensive Income Net of Tax				-	-	-	-	-	-	-	-
XVI	<b>Total Comprehensive Income for the period</b>	<b>47.48</b>	<b>39.03</b>	<b>(4.78)</b>	<b>82.74</b>	<b>26.13</b>	-	<b>7.97</b>	<b>81.72</b>	<b>84.80</b>	<b>148.70</b>	<b>223.968</b>
XVII	<b>Details of equity share capital</b>											
	Paid-up equity share capital	143.98	143.98	143.98	143.98	143.98	143.98	143.98	143.98	143.98	143.98	143.979
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10
	Reserves excluding revaluation reserve	-	-	-	-	-	-	-	5,716.57	5,544.59	5,633.74	5,486.094
	Networth	-	-	-	-	-	-	-	5,860.55	5,688.57	5,777.72	5,630.073
XVIII	<b>Earnings Per Share ( for continuing and discontinuing operations)</b>											
(a)	Basic earnings per share	3.30	2.71	(0.33)	5.75	1.81	-	0.55	5.68	5.89	10.33	15.556
(b)	Diluted earnings per share	3.30	2.71	(0.33)	5.75	1.81	-	0.55	5.68	5.89	10.33	15.556



**Notes:**

1	The Standalone Statements 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 13th February 2024
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). The segment reporting is annexed herewith.
5	Previous year's figures have been regrouped/ rearranged wherever necessary.
6	The results of the Company are available at Company's website <a href="http://www.assamentrade.com">www.assamentrade.com</a> .



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**CIN NO. L20219WB1985PLC096557**  
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SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED						
Standalone						
(Amt in Lakhs)						
SL. No.	Particulars	QUARTER ENDED			NINE YEAR ENDED	YEARLY
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.03.2023
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities	71.09	35.40	49.69	195.98	204.80
	Interest on Loans	103.90	103.63	92.75	309.30	375.21
	Township Project	-	-	-	-	-
	Others	11.42	7.16	18.85	22.91	56.51
	Total	186.42	146.19	161.29	528.18	636.52
2	SEGMENT RESULT					
	Trading in Shares & Securities	15.65	4.82	2.45	35.86	(56.83)
	Interest on Loans	103.90	103.63	92.75	309.30	375.21
	Township Project	-	-	-	-	-
	Others	11.42	7.16	18.85	22.90	56.51
	Less : Common Expenses	63.78	59.12	81.68	193.46	255.75
	Total	67.20	56.50	32.37	174.60	119.14
	Less : Finance Costs	4.36	4.28	0.05	12.79	0.41
	Less : Other unallocable Expenditure net off Unallocable income	-	-	-	-	-
	Total Profit before Tax	62.83	52.22	32.32	161.81	118.73
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities	1,502.49	1,483.12	1,204.89	1,502.49	1,463.11
	Loans	4,190.36	4,155.07	3,763.33	4,190.36	4,112.70
	Township Project	138.80	135.39	244.67	138.80	132.51
	Unallocable	296.66	296.18	596.34	296.66	349.21
	Sub-total	6,128.32	6,069.76	5,809.23	6,128.32	6,057.53
	SEGMENT LIABILITIES					
	Shares & Securities	-	-	-	-	-
	Loans	-	-	3.38	-	-
	Township Project	-	-	-	-	-
	Unallocable	267.77	256.75	91.14	267.77	279.81
	Sub-total	267.77	256.75	94.52	267.77	279.81
	CAPITAL EMPLOYED					
	Shares & Securities	1,502.49	1,483.12	1,204.89	1,502.49	1,463.11
	Loans	4,190.36	4,155.07	3,763.33	4,190.36	4,112.70
	Township Project	138.80	135.39	244.67	138.80	132.51
	Unallocable	296.66	296.18	596.34	296.66	349.21
	TOTAL	6,128.32	6,069.76	5,809.23	6,128.32	6,057.53



# MEHROTRA & CO.

Chartered Accountants

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Near Saraswati Gyan Mandir,

Kanpur (U.P.) - 208002

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Mobile : 9839261981

**Limited Review Report on the Quarterly and Nine month ended 31st December, 2023  
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 31st December, 2023 and year to date from 1<sup>st</sup> April, 2023 to 31st December, 2023 ("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:

✓ Sumeru Commo sales Pvt. Ltd

✓ Pacific Barter Pvt. Ltd.

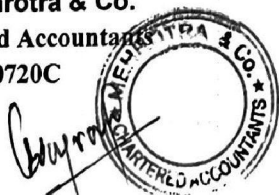
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of Companies 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 :-
  - ❖ 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. 12500/- and net gain before tax Rs. 12500/- for the quarter ended 31<sup>st</sup> December, 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



(CA R.K Agrawal)

Partner

M. No- 401863

UDIN: 24401863BKEMVR7301

Date: 13/02/2024

Place: Kanpur

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31ST, 2023						
Sr. No.	Particulars	Quarter Ended			NINE MONTHS ENDED	
		DECEMBER 31ST 2023	SEPTEMBER 30TH 2023	DECEMBER 31ST 2022	DECEMBER 31ST 2023	DECEMBER 31ST 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	<b>INCOME</b>					
I	Revenue from operations					
(i)	Interest income	103.90	103.63	92.97	309.30	270.45
(ii)	Dividend income	1.23	0.56	0.17	1.79	0.65
(iii)	Sales of Securities (Mutual Funds & Shares)	71.09	35.40	49.69	195.99	109.36
I	<b>Total Revenue From Operations</b>	<b>176.22</b>	<b>139.58</b>	<b>142.83</b>	<b>507.08</b>	<b>380.45</b>
II	Other income	10.32	6.73	18.62	21.50	57.90
III	<b>Total Income (I+II)</b>	<b>186.54</b>	<b>146.31</b>	<b>161.45</b>	<b>528.57</b>	<b>438.35</b>
2	<b>Expenses</b>					
(a)	Purchases of stock-in-trade	74.74	60.13	62.36	199.42	153.09
(b)	Changes in inventories of stock-in-trade	(19.32)	(29.55)	(15.12)	(39.32)	(47.57)
(c)	Employee benefits expenses	11.70	11.34	11.57	34.59	34.97
(d)	Finance costs	4.36	4.28	0.05	12.79	0.20
(e)	Depreciation, depletion and amortisation expense	2.87	2.87	4.09	8.62	12.26
(f)	Net loss on fair value changes	-	-	25.14	-	53.03
(g)	Other expenses	49.22	44.91	40.94	141.80	134.40
IV	<b>Total expenses</b>	<b>123.58</b>	<b>93.97</b>	<b>129.02</b>	<b>357.90</b>	<b>348.58</b>
V	<b>Total Profit before Exceptional items and tax (III-IV)</b>	<b>62.96</b>	<b>52.34</b>	<b>32.42</b>	<b>170.67</b>	<b>97.97</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Total Profit Before Tax (V-VI)</b>	<b>62.96</b>	<b>52.34</b>	<b>32.42</b>	<b>170.67</b>	<b>97.97</b>
VIII	<b>Tax Expenses</b>					
(a)	Current Tax	16.08	13.38	11.36	43.58	25.87
(b)	Deferred Tax	(0.72)	(0.20)	(5.17)	45.15	(12.89)
(C)	Provision Adjustment of Previous year	-	-	-	-	(0.39)
IX	<b>Total Tax Expenses (a+b)</b>	<b>15.36</b>	<b>13.19</b>	<b>6.19</b>	<b>88.73</b>	<b>12.98</b>
X	<b>Net Profit/(Loss) for the period from continuing operations (VII-IX)</b>	<b>47.60</b>	<b>39.15</b>	<b>26.23</b>	<b>81.94</b>	<b>85.00</b>
XI	Profit (loss) from discontinued operations before tax	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-
XIII	<b>Net profit (loss) from discontinued operations after tax (XI-XII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	Share of Profit/Loss of associates and Joint Ventures	-	-	-	-	-
XV	<b>Total Profit (Loss) for the Period (X+XIII+XIV)</b>	<b>47.60</b>	<b>39.15</b>	<b>26.23</b>	<b>81.94</b>	<b>85.00</b>
XVI	Other Comprehensive Income Net of Tax	-	-	-	-	-
XVII	<b>Total Comprehensive Income for the period</b>	<b>47.60</b>	<b>39.15</b>	<b>26.23</b>	<b>81.94</b>	<b>85.00</b>
XVIII	<b>Total profit or loss, attributable to -</b>					
	Profit (Loss) attributable to Owners of Parent	47.89	39.49	26.17	34.70	84.91
	Total Profit or Loss, attributable to Non-controlling Interest	(0.29)	(0.34)	0.06	(0.37)	0.09
	<b>Total Comprehensive income for the period, attributable to -</b>					
	Attributable to Owners of Parent	47.89	39.49	26.17	34.70	84.91
	Attributable to Non-controlling Interest	(0.29)	(0.34)	0.06	(0.37)	0.09
XVII	<b>Details of equity share capital</b>					
	Paid-up equity share capital	143.98	143.98	143.98	143.98	143.98
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00
	Reserves excluding revaluation reserve	-	-	-	6,025.40	5,155.78
	Networth	-	-	-	6,445.49	5,299.76
XVIII	<b>Earnings Per Share ( for continuing and discontinuing operations)</b>					
(a)	Basic earnings per share	3.33	2.74	1.82	2.41	5.90
(b)	Diluted earnings per share	3.33	2.74	1.82	2.41	5.90
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 14th August 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).  The segment reporting is annexed herewith					
5	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: 13-02-2024  
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**

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Consolidated)					
(Amt in Lakhs)					
SL. No.	Particulars	QUARTER ENDED			YEARLY
		31.12.2023	30.09.2023	31.12.2022	31.12.2023
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
<b>1</b>	<b>SEGMENT REVENUE</b>				
	Trading in Shares & Securities	71.09	35.40	49.69	260.25
	Interest on Loans	103.90	103.63	92.75	375.37
	Township Project	-	-	-	-
	Others	11.55	7.29	19.01	1.57
	<b>Total</b>	<b>186.54</b>	<b>146.31</b>	<b>161.45</b>	<b>637.19</b>
<b>2</b>	<b>SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS</b>				
	Trading in Shares & Securities	15.65	4.82	2.45	(1.38)
	Interest on Loans	103.90	103.63	92.75	375.37
	Township Project	-	-	-	-
	Others	11.55	7.29	19.00	1.57
	Less : Common Expenses	63.78	59.12	81.73	256.26
	<b>Total</b>	<b>67.32</b>	<b>56.62</b>	<b>32.47</b>	<b>119.30</b>
	Less : Finance Costs	4.36	4.28	0.05	0.41
	<b>Total Profit before Tax</b>	<b>62.96</b>	<b>52.34</b>	<b>32.42</b>	<b>118.89</b>
<b>3</b>	<b>CAPITAL EMPLOYED</b>				
	<b>SEGMENT ASSETS</b>				
	Shares & Securities	2,081.49	2,062.12	1,783.89	2,042.27
	Loans	4,190.36	4,155.07	3,763.33	4,112.70
	Township Project	138.80	135.39	244.67	132.51
	Unallocable	303.34	302.74	602.51	345.55
	<b>Sub-total</b>	<b>6,714.00</b>	<b>6,655.31</b>	<b>6,394.40</b>	<b>6,633.03</b>
	<b>SEGMENT LIABILITIES</b>				
	Shares & Securities	-	-	-	-
	Loans	-	-	3.38	184.57
	Township Project	-	-	-	-
	Unallocable	268.51	257.48	91.26	84.69
	<b>Sub-total</b>	<b>268.51</b>	<b>257.48</b>	<b>94.64</b>	<b>269.26</b>
	<b>CAPITAL EMPLOYED</b>				
	Shares & Securities	2,081.49	2,062.12	1,783.89	2,042.27
	Loans	4,190.36	4,155.07	3,763.33	4,112.70
	Township Project	138.80	135.39	244.67	132.51
	Unallocable	303.34	302.74	602.51	345.55
	<b>TOTAL</b>	<b>6,714.00</b>	<b>6,655.31</b>	<b>6,394.40</b>	<b>6,633.03</b>

