

# **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, 2025**

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 ('Listing Regulation')**

Dear Sir/Madam,

In continuation to our letter dated February 3<sup>rd</sup>, 2025 and Pursuant to 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 ('Listing Regulation'), we hereby inform that the Board of Directors in its meeting held today i.e. on Thursday, February 13<sup>th</sup>, 2025 has, *inter-alia* considered, approved and taken on record the Un-audited Financial Results (Standalone and Consolidated) of the Company as reviewed and recommended by the Audit Committee for the quarter and nine months ended on December 31<sup>st</sup>, 2024.

Copy of the Un-audited financial results (Standalone and Consolidated) along with the limited review reports issued by Statutory Auditor on the Standalone and Consolidated Financial Result for the quarter and nine months ended December 31<sup>st</sup>, 2024 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**

(Arpita Sharma)  
Company Secretary & Compliance Officer  
M. No.: 74392

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

Phone: 0512-3500151 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

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

Mobile : 9839261981

## Limited Review Report on Standalone Unaudited Financial Results for the quarter ended 31st December, 2024 and year to date from 1<sup>st</sup> April, 2024 to 31st December, 2024

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<sup>st</sup> December 2024 and year to date from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 ("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: 13/02/2025**  
**Place: Kanpur**

**CA. R.K Agrawal**  
Partner

M. No : 401863  
UDIN : 25401863 BMJMTS 8977

**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31ST, 2024**

| (Amt in Lakhs) |  |                       |                        |                       |                       |                       |               |
|----------------|--|-----------------------|------------------------|-----------------------|-----------------------|-----------------------|---------------|
| Sr. No.        | Particulars  | Quarter Ended         |                        |                       | NINE Months Ended     |                       | Year Ended    |
|                |  | DECEMBER 31ST<br>2024 | SEPTEMBER 30TH<br>2024 | DECEMBER 31TH<br>2023 | DECEMBER 31TH<br>2024 | DECEMBER 31TH<br>2023 | MARCH 31 2024 |
|                |  |                       | (Unaudited)            | (Unaudited)           | (Unaudited)           | (Unaudited)           | (Audited)     |
| <b>1</b>       | <b>INCOME</b>  |                       |                        |                       |                       |                       |               |
| I              | Revenue from operations  |                       |                        |                       |                       |                       |               |
| (i)            | Interest income  | 83.30                 | 90.06                  | 103.90                | 263.65                | 309.30                | 457.26        |
| (ii)           | Dividend income  | 5.12                  | 1.56                   | 1.23                  | 7.68                  | 1.79                  | 2.11          |
| (iii)          | Sales of Securities (Mutual Funds & Shares)                                  | 145.92                | 147.18                 | 71.09                 | 383.56                | 195.99                | 267.24        |
| I              | <b>Total Revenue From Operations</b>   | <b>234.33</b>         | <b>238.80</b>          | <b>176.22</b>         | <b>654.89</b>         | <b>507.08</b>         | <b>726.61</b> |
| II             | Other income   | 0.18                  | 425.60                 | 10.19                 | 429.34                | 21.12                 | 17.08         |
| III            | <b>Total income (I+II)</b>   | <b>234.52</b>         | <b>664.40</b>          | <b>186.42</b>         | <b>1,084.23</b>       | <b>528.19</b>         | <b>743.69</b> |
| <b>2</b>       | <b>Expenses</b>  |                       |                        |                       |                       |                       |               |
| (a)            | Purchases of stock-in-trade  | 189.74                | 344.93                 | 74.74                 | 636.23                | 199.42                | 310.98        |
| (b)            | Changes in inventories of stock-in-trade                                     | (29.17)               | 23.23                  | (19.32)               | (26.14)               | (39.32)               | (76.45)       |
| (c)            | Employee benefits expenses   | 11.90                 | 11.90                  | 11.70                 | 35.50                 | 34.59                 | 46.26         |
| (d)            | Finance costs  | 5.74                  | 7.78                   | 4.36                  | 13.53                 | 12.79                 | 20.99         |
| (e)            | Depreciation, depletion and amortisation expense                             | 2.02                  | 2.02                   | 2.87                  | 6.06                  | 8.62                  | 11.49         |
| (f)            | Net loss on fair value changes   | -                     | -                      | -                     | -                     | -                     | (0.03)        |
| (g)            | Other expenses   | 119.81                | 44.68                  | 49.22                 | 209.57                | 141.64                | 190.38        |
| IV             | <b>Total expenses</b>  | <b>300.04</b>         | <b>434.54</b>          | <b>123.58</b>         | <b>874.76</b>         | <b>357.74</b>         | <b>503.62</b> |
| V              | <b>Total Profit before Exceptional items and tax (III-IV)</b>                | <b>(65.52)</b>        | <b>229.86</b>          | <b>62.84</b>          | <b>209.48</b>         | <b>170.45</b>         | <b>240.07</b> |
| VI             | Exceptional Items  | -                     | -                      | -                     | -                     | -                     | -             |
| VII            | <b>Total Profit Before Tax (V-VI)</b>  | <b>(65.52)</b>        | <b>229.86</b>          | <b>62.84</b>          | <b>209.48</b>         | <b>170.45</b>         | <b>240.07</b> |
| VIII           | Tax Expenses   |                       |                        |                       |                       |                       |               |
| (a)            | Current Tax  | -                     | 57.91                  | 16.08                 | 64.00                 | 43.58                 | 60.59         |
| (b)            | Deferred Tax   | 0.08                  | 0.06                   | (0.72)                | 11.12                 | 45.15                 | 45.54         |
| (c)            | Provision Adjustment of Previous year  | -                     | -                      | -                     | -                     | -                     | -             |
| IX             | <b>Total Tax Expenses (a+b)</b>  | <b>0.08</b>           | <b>57.97</b>           | <b>15.36</b>          | <b>75.12</b>          | <b>88.73</b>          | <b>106.13</b> |
| X              | <b>Net Profit /(Loss) for the period from continuing operations (VII-IX)</b> | <b>(65.60)</b>        | <b>171.89</b>          | <b>47.48</b>          | <b>134.36</b>         | <b>81.72</b>          | <b>133.94</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>      |
| XIV            | <b>Total profit (loss) for the period (X+XIII+XIV)</b>                       | <b>(65.60)</b>        | <b>171.89</b>          | <b>47.48</b>          | <b>134.36</b>         | <b>81.72</b>          | <b>133.94</b> |
| XV             | Other Comprehensive Income Net of Tax  | -                     | -                      | -                     | -                     | -                     | -             |
| XVI            | <b>Total Comprehensive Income for the period</b>                             | <b>(65.60)</b>        | <b>171.89</b>          | <b>47.48</b>          | <b>134.36</b>         | <b>81.72</b>          | <b>133.94</b> |
| XVII           | Details of equity share capital  |                       |                        |                       |                       |                       |               |
|                | Paid-up equity share capital   | 143.98                | 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                 | 10.00         |
|                | Reserves excluding revaluation reserve                                       | -                     | -                      | -                     | 5,994.01              | 5,716.57              | 5,769.82      |
|                | Network  | -                     | -                      | -                     | 6,137.99              | 5,860.55              | 5,913.80      |
| XVIII          | Earnings Per Share ( for continuing and discontinuing operations)            |                       |                        |                       |                       |                       |               |
| (a)            | Basic earnings per share   | (4.56)                | 11.94                  | 3.30                  | 9.33                  | 5.68                  | 9.30          |
| (b)            | Diluted earnings per share   | (4.56)                | 11.94                  | 3.30                  | 9.33                  | 5.68                  | 9.30          |

- 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 13th February 2025.



For Assam Entrade Limited

Managing Director

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

Date: 13-02-2025

Place: Kanpur



For Assam Entrads Limited

Managing Director

**Standalone Statement of Asset & Liabilities for the Quarter and Nine Months ended 31st December, 2024**

(Rupees in Lacs)

|     | Particulars  | As at 31st December, 2024 | As at 31st March, 2024 |
|-----|--|---------------------------|------------------------|
|     | <b>ASSETS</b>  |                           |                        |
|     | <b>1 Financial Assets</b>  |                           |                        |
| (a) | Cash and cash equivalents  | 29.08                     | 39.07                  |
| (b) | Bank Balance other than (a) above  | 35.47                     | 10.99                  |
| (c) | Derivative financial Assets  | -                         | -                      |
| (d) | Loans  | 3,001.96                  | 4,047.61               |
| (e) | Investments  | 1,204.89                  | 1,204.89               |
| (f) | Other Financial assets   | 79.08                     | 15.22                  |
|     | <b>2 Non-financial Assets</b>  |                           |                        |
| (a) | Inventories  | 370.76                    | 334.67                 |
| (b) | Current tax assets (Net)   | -                         | -                      |
| (c) | Deferred tax Assets (Net)  | -                         | 5.47                   |
| (d) | Property, Plant and Equipment  | 205.70                    | 211.75                 |
| (e) | Capital work-in-progress   | 1,393.60                  | 133.46                 |
| 2   | Other non-financial assets   | 113.60                    | 3.60                   |
|     | <b>Total Assets</b>  | <b>6,434.13</b>           | <b>6,006.74</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 | -                         | 3.39                   |
| (c) | Borrowings (Other than Debt Securities)  | 212.16                    | -                      |
| (d) | Other financial liabilities  | 62.63                     | 72.75                  |
|     | <b>2 Non-Financial Liabilities</b>   |                           |                        |
| (a) | Current tax liabilities (Net)  | 15.70                     | 15.00                  |
| (b) | Provisions   | -                         | -                      |
| (c) | Deferred tax Liabilities (Net)   | 5.65                      | -                      |
| (d) | Other non-financial liabilities  | -                         | 1.80                   |
|     | <b>3 EQUITY</b>  |                           |                        |
| (a) | Equity Share capital   | 143.98                    | 143.98                 |
| (b) | Other Equity   | 5,994.01                  | 5,769.82               |
|     | <b>Total Liabilities and Equity</b>  | <b>6,434.13</b>           | <b>6,006.74</b>        |

Summary Of Significant Accounting Policies



Place: Kanpur  
Date : 13.02.2025

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

**NISHANT GUPTA**  
Managing Director  
(00326317)

**SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED**  
**Standalone**

(Amt in Lakhs)

| SL. No.  | Particulars   | QUARTER ENDED   |                 |                 | NINE MONTH ENDED | YEARLY          |
|----------|---|-----------------|-----------------|-----------------|------------------|-----------------|
|          |   | 31.12.2024      | 30.09.2024      | 31.12.2023      | 31.12.2024       | 31.03.2024      |
|          |   | (UNAUDITED)     | (UNAUDITED)     | (UNAUDITED)     | (UNAUDITED)      | (AUDITED)       |
| <b>1</b> | <b>SEGMENT REVENUE</b>  |                 |                 |                 |                  |                 |
|          | Trading in Shares & Securities                                  | 145.92          | 147.18          | 71.09           | 383.57           | 267.24          |
|          | Interest on Loans   | 83.30           | 90.06           | 103.90          | 263.65           | 457.26          |
|          | Township Project  | -               | -               | -               | -                | -               |
|          | Others  | 5.30            | 427.16          | 11.42           | 437.02           | 19.19           |
|          | <b>Total</b>  | <b>234.52</b>   | <b>664.40</b>   | <b>186.42</b>   | <b>1,084.23</b>  | <b>743.68</b>   |
| <b>2</b> | <b>SEGMENT RESULT</b>   |                 |                 |                 |                  |                 |
|          | Trading in Shares & Securities                                  | (14.65)         | (220.98)        | 15.65           | (226.53)         | 32.71           |
|          | Interest on Loans   | 83.30           | 90.06           | 103.90          | 263.65           | 457.26          |
|          | Township Project  | -               | -               | -               | -                | -               |
|          | Others  | 5.30            | 427.16          | 11.42           | 437.02           | 19.19           |
|          | Less : Common Expenses  | 133.73          | 58.60           | 63.78           | 251.13           | 248.11          |
|          | <b>Total</b>  | <b>(59.78)</b>  | <b>237.64</b>   | <b>67.20</b>    | <b>223.00</b>    | <b>261.05</b>   |
|          | Less : Finance Costs  | 5.74            | 7.78            | 4.36            | 13.53            | 21.02           |
|          | Less : Other unallocable Expenditure net off Unallocable income | -               | -               | -               | -                | -               |
|          | <b>Total Profit before Tax</b>                                  | <b>(65.52)</b>  | <b>229.86</b>   | <b>62.83</b>    | <b>209.47</b>    | <b>240.03</b>   |
| <b>3</b> | <b>CAPITAL EMPLOYED</b>   |                 |                 |                 |                  |                 |
|          | <b>SEGMENT ASSETS</b>   |                 |                 |                 |                  |                 |
|          | Shares & Securities   | 1,575.65        | 1,536.54        | 1,502.49        | 1,575.65         | 1,539.57        |
|          | Loans   | 3,001.96        | 3,052.32        | 4,190.36        | 3,001.96         | 4,047.61        |
|          | Township Project  | 1,393.60        | 1,366.13        | 138.80          | 1,393.60         | 133.46          |
|          | Unallocable   | 462.93          | 483.20          | 296.66          | 462.93           | 286.10          |
|          | <b>Sub-total</b>  | <b>6,434.13</b> | <b>6,438.19</b> | <b>6,128.32</b> | <b>6,434.14</b>  | <b>6,006.74</b> |
|          | <b>SEGMENT LIABILITIES</b>                                      |                 |                 |                 |                  |                 |
|          | Shares & Securities   | -               | -               | -               | -                | -               |
|          | Loans   | 212.16          | -               | -               | 212.16           | -               |
|          | Township Project  | -               | -               | -               | -                | -               |
|          | Unallocable   | 83.98           | 324.44          | 267.77          | 83.98            | 92.94           |
|          | <b>Sub-total</b>  | <b>296.14</b>   | <b>324.44</b>   | <b>267.77</b>   | <b>296.14</b>    | <b>92.94</b>    |
|          | <b>CAPITAL EMPLOYED</b>   |                 |                 |                 |                  |                 |
|          | Shares & Securities   | 1,575.65        | 1,536.54        | 1,502.49        | 1,575.65         | 1,539.57        |
|          | Loans   | 3,001.96        | 3,052.32        | 4,190.36        | 3,001.96         | 4,047.61        |
|          | Township Project  | 1,393.60        | 1,366.13        | 138.80          | 1,393.60         | 133.46          |
|          | Unallocable   | 462.93          | 483.20          | 296.66          | 462.93           | 286.10          |
|          | <b>TOTAL</b>  | <b>6,434.13</b> | <b>6,438.19</b> | <b>6,128.32</b> | <b>6,434.14</b>  | <b>6,006.74</b> |



For Assam Entrade Limited

*(Signature)*  
 Managing Director

**Limited Review Report on the Quarterly and Nine month ended 31st December, 2024 Unaudited Consolidated Financial Results of the Company Pursuant to the regulation 33 and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015**

To,  
Board of Directors  
Assam Entrade Limited

- We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("The Statement") of Assam Entrade Limited ("The Parent") and its Subsidiaries, (the Parent and its Subsidiaries, collectively referred as "the Group") for the quarter ended 31<sup>st</sup> December 2024 and year to date from 1<sup>st</sup> April, 2024 to 31<sup>th</sup> December, 2024 ("The Statement") attached herewith, being submitted by the Parent 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 Parent'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.
- 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. 19,626/- and net gain before tax of Rs. 19,224/- for the quarter ended 31<sup>st</sup> December 2024 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: 000720G

**Date: 13.02.2025**  
**Place: Kanpur**

  
**CA. R.K Agrawal**  
Partner

M. No.-401863

UDIN: 25401863 BMJMTT7667

**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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31ST, 2024**

| (Amt in Lakhs) |   |                    |                     |                    |                    |                    |               |
|----------------|---|--------------------|---------------------|--------------------|--------------------|--------------------|---------------|
| Sr. No.        | Particulars   | Quarter Ended      |                     |                    | Nine Months Ended  |                    | Year Ended    |
|                |   | December 31st 2024 | September 30TH 2024 | December 31st 2023 | December 31st 2024 | December 31st 2023 | MARCH 31 2024 |
|                |   | (Unaudited)        | (Unaudited)         | (Unaudited)        | (Unaudited)        | (Unaudited)        | (Audited)     |
| <b>1</b>       | <b>INCOME</b>   |                    |                     |                    |                    |                    |               |
| I              | Revenue from operations   |                    |                     |                    |                    |                    |               |
| (i)            | Interest income   | 83.38              | 90.13               | 103.90             | 263.80             | 309.30             | 457.56        |
| (ii)           | Dividend income   | 5.12               | 1.56                | 1.23               | 7.68               | 1.79               | 2.11          |
| (iii)          | Sales of Securities (Mutual Funds & Shares)                                 | 145.91             | 147.18              | 71.09              | 383.56             | 195.99             | 267.24        |
| I              | <b>Total Revenue From Operations</b>  | <b>234.41</b>      | <b>238.88</b>       | <b>176.22</b>      | <b>655.04</b>      | <b>507.08</b>      | <b>726.91</b> |
| II             | Other income  | 0.30               | 425.72              | 10.32              | 429.78             | 21.50              | 17.56         |
| III            | <b>Total Income (I+II)</b>  | <b>234.71</b>      | <b>664.60</b>       | <b>186.54</b>      | <b>1,084.82</b>    | <b>528.58</b>      | <b>744.48</b> |
| <b>2</b>       | <b>Expenses</b>   |                    |                     |                    |                    |                    |               |
| (a)            | Purchases of stock-in-trade   | 189.73             | 344.93              | 74.74              | 636.23             | 199.42             | 310.98        |
| (b)            | Changes in inventories of stock-in-trade                                    | (29.17)            | 23.23               | (19.32)            | (26.14)            | (39.32)            | (76.45)       |
| (c)            | Employee benefits expenses  | 11.90              | 11.90               | 11.70              | 35.50              | 34.59              | 46.39         |
| (d)            | Finance costs   | 5.74               | 7.78                | 4.36               | 13.53              | 12.79              | 20.99         |
| (e)            | Depreciation, depletion and amortisation expense                            | 2.02               | 2.02                | 2.87               | 6.06               | 8.62               | 11.49         |
| (f)            | Net loss on fair value changes  | -                  | -                   | -                  | -                  | -                  | (0.03)        |
| (g)            | Other expenses  | 119.81             | 44.68               | 49.22              | 209.69             | 141.80             | 191.04        |
| IV             | <b>Total expenses</b>   | <b>300.03</b>      | <b>434.54</b>       | <b>123.57</b>      | <b>874.87</b>      | <b>357.90</b>      | <b>504.41</b> |
| V              | <b>Total Profit before Exceptional items and tax (III-IV)</b>               | <b>(65.32)</b>     | <b>230.06</b>       | <b>62.96</b>       | <b>209.95</b>      | <b>170.68</b>      | <b>240.07</b> |
| VI             | Exceptional Items   | -                  | -                   | -                  | -                  | -                  | -             |
| VII            | <b>Total Profit Before Tax (V-VI)</b>                                       | <b>(65.32)</b>     | <b>230.06</b>       | <b>62.96</b>       | <b>209.95</b>      | <b>170.68</b>      | <b>240.07</b> |
| VIII           | <b>Tax Expenses</b>   |                    |                     |                    |                    |                    |               |
| (a)            | Current Tax   | -                  | 57.91               | 16.08              | 64.00              | 43.58              | 60.63         |
| (b)            | Deferred Tax  | 0.08               | 0.06                | (0.72)             | 11.12              | 45.15              | 45.54         |
| (C)            | Provision Adjustment of Previous year                                       | -                  | -                   | -                  | -                  | -                  | -             |
| IX             | <b>Total Tax Expenses (a+b)</b>   | <b>0.08</b>        | <b>57.97</b>        | <b>15.36</b>       | <b>75.12</b>       | <b>88.73</b>       | <b>106.17</b> |
| X              | <b>Net Profit/(Loss) for the period from continuing operations (VII-IX)</b> | <b>(65.40)</b>     | <b>172.09</b>       | <b>47.60</b>       | <b>134.83</b>      | <b>81.94</b>       | <b>133.90</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>      |
| XIV            | Share of Profit/Loss of associates and Joint Ventures                       | -                  | -                   | -                  | -                  | -                  | -             |
| XV             | <b>Total Profit (Loss) for the Period (X+XII+XIV)</b>                       | <b>(65.40)</b>     | <b>172.09</b>       | <b>47.60</b>       | <b>134.83</b>      | <b>81.94</b>       | <b>133.90</b> |
| XVI            | Other Comprehensive Income Net of Tax                                       | -                  | -                   | -                  | -                  | -                  | -             |
| XVII           | <b>Total Comprehensive Income for the period</b>                            | <b>(65.40)</b>     | <b>172.09</b>       | <b>47.60</b>       | <b>134.83</b>      | <b>81.94</b>       | <b>133.90</b> |
| XVIII          | <b>Total profit or loss, attributable to -</b>                              |                    |                     |                    |                    |                    |               |
|                | Profit (Loss) attributable to Owners of Parent                              | (65.48)            | 172.03              | 47.89              | 134.66             | 82.51              | 133.92        |
|                | Total Profit or Loss, attributable to Non-controlling Interest              | 0.09               | 0.06                | (0.29)             | 0.17               | (0.57)             | (0.02)        |
|                | <b>Total Comprehensive income for the period, attributable to -</b>         |                    |                     |                    |                    |                    |               |
|                | Attributable to Owners of Parent  | (65.48)            | 172.03              | 47.89              | 134.66             | 82.51              | 133.92        |
|                | Attributable to Non-controlling Interest                                    | 0.09               | 0.06                | (0.29)             | 0.17               | (0.57)             | (0.02)        |
| 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        |
|                | Face value of equity share capital  | 10.00              | 10.00               | 10.00              | 10.00              | 10.00              | 10.00         |
|                | Reserves excluding revaluation reserve                                      | -                  | -                   | -                  | 6,315.45           | 6,025.40           | 6,078.57      |
|                | Networth  | -                  | -                   | -                  | #REF!              | 6,445.49           | 6,498.58      |
| XVIII          | <b>Earnings Per Share ( for continuing and discontinuing operations)</b>    |                    |                     |                    |                    |                    |               |
| (a)            | Basic earnings per share  | (4.55)             | 11.95               | 3.33               | 9.35               | 5.73               | 9.30          |
| (b)            | Diluted earnings per share  | (4.55)             | 11.95               | 3.33               | 9.35               | 5.73               | 9.30          |



For Assam Entrade Limited

Managing Director

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 13th February 2025.

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

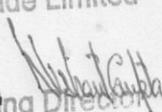
Date: 13-02-2025

Place: Kanpur



For Assam Entrade Limited

For Assam Entrade Limited

  
Nishant Gupta  
Managing Director  
(00326317)

## ASSAM ENTRADE LTD.

CIN NO. L20219WB1985PLC096557

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

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

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

## Consolidated Statement of Asset &amp; Liabilities for the Quarter and Nine month ended 31st December, 2024

(Rupees in Lacs)

| Particulars                         |  | As at 31st December, 2024 | As at 31st March, 2024 |
|-------------------------------------|--|---------------------------|------------------------|
| <b>ASSETS</b>                       |  |                           |                        |
| <b>1 Financial Assets</b>           |  |                           |                        |
| (a)                                 | Cash and cash equivalents  | 30.63                     | 39.92                  |
| (b)                                 | Bank Balance other than (a) above  | 40.47                     | 16.04                  |
| (c)                                 | Derivative financial Assets  | -                         | -                      |
| (d)                                 | Loans  | 3,001.96                  | 4,047.61               |
| (e)                                 | Investments  | 1,783.89                  | 1,783.89               |
| (f)                                 | Other Financial assets   | 79.10                     | 15.23                  |
| <b>2 Non-financial Assets</b>       |  |                           |                        |
| (a)                                 | Inventories  | 370.76                    | 334.67                 |
| (b)                                 | Current tax assets (Net)   | -                         | -                      |
| (c)                                 | Deferred tax Assets (Net)  | -                         | 5.47                   |
| (d)                                 | Property, Plant and Equipment  | 205.70                    | 211.75                 |
| (e)                                 | Capital work-in-progress   | 1,393.60                  | 133.46                 |
| 2                                   | Other non-financial assets   | 114.03                    | 4.02                   |
| <b>Total Assets</b>                 |  | <b>7,020.13</b>           | <b>6,592.09</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 | 0.77                      | 3.49                   |
| (c)                                 | Borrowings (Other than Debt Securities)  | 212.34                    | 0.18                   |
| (d)                                 | Other financial liabilities  | 62.63                     | 72.99                  |
| <b>2 Non-Financial Liabilities</b>  |  |                           |                        |
| (a)                                 | Current tax liabilities (Net)  | 15.70                     | 15.04                  |
| (b)                                 | Provisions   | -                         | -                      |
| (c)                                 | Deferred tax Liabilities (Net)   | 5.65                      | -                      |
| (d)                                 | Other non-financial liabilities  | -                         | 1.80                   |
| <b>3 EQUITY</b>                     |  |                           |                        |
| (a)                                 | Equity Share capital   | 143.98                    | 143.98                 |
| (b)                                 | Other Equity   | 6,315.45                  | 6,078.57               |
| (C)                                 | Non Controlling interest   | 263.61                    | 276.04                 |
| <b>Total Liabilities and Equity</b> |  | <b>7,020.13</b>           | <b>6,592.09</b>        |

Summary Of Significant Accounting Policies



Place: Kanpur  
Date : 13.02.2025

For and on behalf of

Assam Entrade Limited

For Assam Entrade Limited

NISHANT GUPTA

Managing Director

(00326317)