

ASSAM ENTRADE LIMITED

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

CIN No. L20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

Date: May 30, 2025

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 ('Listing Regulation')

Dear Sir/Madam,

In continuation to our letter dated May 26th, 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 Friday, May 30th, 2025 has, *inter-alia* considered, approved and taken on record the Audited Financial Results (Standalone and Consolidated) of the Company as reviewed and recommended by the Audit Committee for the quarter and financial year ended on March 31st, 2025.

Copy of the Audited financial results (Standalone and Consolidated) along with the Auditor's reports and Declaration of Unmodified Opinion, issued by Statutory Auditor on the Standalone and Consolidated Financial Result for the quarter and financial year ended March 31st, 2025 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 Digitally signed by
ARPITA SHARMA
SHARMA Date: 2025.05.30
15:43:40 +05'30'
(Arpita Sharma)

Company Secretary & Compliance Officer
M. No.: 74392

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

Phone: 0512-3500151 eMail: assamentrade1985@gmail.com website: www.assamentrade.com

Independent Auditors' Report on Standalone Annual Financial Results of Assam Entrade Limited pursuant to Regulation 33 and Regulation 52(4) read with Regulation 63 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
**The Board of Directors of
Assam Entrade Limited**

Opinion and Conclusion

We have audited the accompanying Standalone Financial Results of Assam Entrade Limited ("the Company"), for the quarter ended March 31, 2025 and year to date results for the period from 01st April, 2024 to March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulations 33 and Regulation 52(4) read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these Standalone financial Results: -

(i) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and

(ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards, RBI guidelines and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the company for the quarter and year to date results ending on March 31, 2025.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial Results under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following matters of the financial Results:

- The Company has classified investments in equity instruments of other body corporates at amortized cost rather than at fair value on the basis that recent information to measure its fair value is not available.
- The Company has not made impairment allowance using Expected Credit Loss (ECL) approach, as required by IND AS 109 in respect of loans – Financial Assets which constitute 86.97% respectively of the total assets and still continuing on incurred loss provisioning method.

Our opinion and conclusion is not modified in respect of this matter.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of standalone financial statements. The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility includes the preparation and presentation of Financial Results for the quarter and year ended March 31, 2025. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial Results, Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we



conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial Results of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other matters

The statements include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

For Mehrotra & Co.

Chartered Accountants

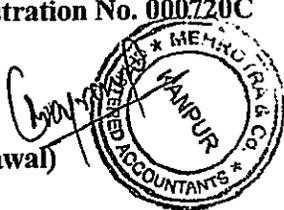
Firm Registration No. 000720C

(R.K. Agrawal)

Partner

Membership No. 401863

UDIN: 25401863BMJMUVS981



Place: Kanpur

Date: 30.05.2025

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) 22343

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31ST, 2025						
(Amt in Lakhs)						
Sr. No.	Particulars	Quarter Ended			Year Ended	
		MARCH 31ST 2025	DECEMBER 31ST 2024	MARCH 31ST 2024	MARCH 31ST 2025	MARCH 31ST 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
I	Revenue from operations					
(i)	Interest income	164.35	83.30	147.96	428.01	457.26
(ii)	Dividend Income	0.78	5.12	0.33	8.46	2.11
(iii)	Sales of Securities (Mutual Funds & Shares)	34.72	145.92	71.24	418.28	267.24
I	Total Revenue From Operations	199.86	234.33	219.53	854.75	726.61
II	Other income	(2.89)	0.18	(4.03)	426.45	17.08
III	Total Income (I+II)	196.97	234.52	215.49	1,281.20	743.69
2	Expenses					
(a)	Purchases of stock-in-trade	(2.34)	189.74	111.56	633.90	310.98
(b)	Changes in inventories of stock-in-trade	(155.91)	(29.17)	(37.13)	(182.05)	(76.45)
(c)	Employee benefits expenses	12.57	11.90	11.68	48.07	46.26
(d)	Finance costs	5.82	5.74	8.20	19.35	20.99
(e)	Depreciation, depletion and amortisation expense	3.48	2.02	2.88	9.54	11.49
(f)	Net loss on fair value changes	-	-	(0.03)	-	(0.03)
(g)	Other expenses	135.81	119.81	48.74	345.38	190.38
IV	Total expenses	(0.57)	300.04	145.88	874.19	503.62
V	Total Profit before Exceptional items and tax (III-IV)	197.54	(65.52)	69.61	407.01	240.07
VI	Exceptional Items					
VII	Total Profit Before Tax (V-VI)	197.54	(65.52)	69.61	407.01	240.07
VIII	Tax Expenses					
(a)	Current Tax	39.17	-	17.01	103.17	60.59
(b)	Deferred Tax	(11.66)	0.08	0.39	(0.54)	45.54
(C)	Provision Adjustment of Previous year	1.89	-	-	1.89	-
IX	Total Tax Expenses (a+b)	29.40	0.08	17.40	104.52	106.13
X	Net Profit /(Loss) for the period from continuing operations (VII-IX)	168.14	(65.60)	52.21	302.49	133.94
XI	Profit (loss) from discontinued operations before tax					
XII	Tax expense of discontinued operations					

For Assam Entrade Limited

Managing Director



	Net profit (loss) from discontinued operations after tax (XI-XII)		-	-	-	-
	Total profit (loss) for the period (X+XIII+XIV)	168.14	(65.60)	52.21	302.49	133.94
XIV	Other Comprehensive Income Net of Tax			-	-	-
XV	Total Comprehensive Income for the period	168.14	(65.60)	52.21	302.49	133.94
XVII	Details of equity share capital					
	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 revaluatuon reserve				6,072.32	5,769.82
	Networth				6,216.29	5,913.80
XVIII	Earnings Per Share (for continuing and discontinuing operations)					
	(a) Basic earnings per share	11.68	(4.56)	3.63	21.01	9.30
	(b) Diluted earnings per share	11.68	(4.56)	3.63	21.01	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
- 3 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 30th May, 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).
- 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: 30.05.2025
Place: Kanpur



For Assam Entrade
For Assam Entrade Limited

(Nishant Gupta)
Managing Director
DIN: 00326317

ASSAM ENTRADE LTD.

CIN NO. L20219WB1985PLC096557

Regd Office: 18, Tara Chand Datta Street, Kolkata - 700073

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

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

Standalone Statement of Asset & Liabilities for the Year ended 31st March, 2025

(Rupees in Lacs)

	Particulars	As at 31st March, 2025	As at 31st March, 2024
ASSETS			
1	Financial Assets		
(a)	Cash and cash equivalents	19.34	39.07
(b)	Bank Balance other than (a) above	36.02	10.99
(c)	Derivative financial Assets	-	-
(d)	Loans	3,350.07	4,047.61
(e)	Investments	1,204.89	1,204.89
(f)	Other Financial assets	569.47	15.22
2	Non-financial Assets		
(a)	Inventories	516.72	334.67
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	6.01	5.47
(d)	Property, Plant and Equipment	202.22	211.75
(e)	Capital work-in-progress	562.93	133.46
2	Other non-financial assets	17.33	3.60
	Total Assets	6,484.99	6,006.74
LIABILITIES AND EQUITY			
LIABILITIES			
1	Financial Liabilities		
(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	4.18	3.39
(c)	Borrowings (Other than Debt Securities)	-	-
(d)	Other financial liabilities	224.83	72.75
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	38.32	15.00
(b)	Provisions	-	-
(c)	Deferred tax Liabilities (Net)	-	-
(d)	Other non-financial liabilities	1.37	1.80
3	EQUITY		
(a)	Equity Share capital	143.98	143.98
(b)	Other Equity	6,072.32	5,769.82
	Total Liabilities and Equity	6,484.99	6,006.74

Summary Of Significant Accounting Policies

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

Place: Kanpur
Date : 30.05.2025

(Signature)
NISHANT CHAKRABORTY
Managing Director
(00326317)



M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC098557
Standalone Cash Flow Statement as of 31st March, 2025

(In Lakhs)

Disclosures under Indian Accounting Standards

CASH FLOW STATEMENT FOR THE YEAR ENDED ON	AMOUNT	
	31.03.2025	31.03.2024
A. Cash flow from operating activities	407.01	240.07
Profit before Tax		11.49
Adjustments for:	9.54	-
Depreciation	-	(3.24)
Gain on sales Of Investments	(1.31)	-
Interest on FD & Gold Bond	-	(2.11)
Provision Written Back	(8.46)	-
Dividend Income	406.78	246.21
Operating Profit before changes in Operating Assets		
Changes in:		
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:	(182.05)	(76.45)
Inventories	697.55	65.09
Short-term loans and advances	(997.46)	20.98
Other current assets		
Adjustments for increase / (decrease) in operating liabilities:	0.79	0.64
Sundry Creditors	174.97	(7.48)
Other current liabilities	100.58	248.98
Cash generated from operations	(105.06)	(45.59)
Direct/Indirect Taxes Paid	(4.47)	203.39
NET CASH FLOW FROM OPERATING ACTIVITIES		
Cash flow from Investing Activities		
Purchase/(Sale) of DFI	-	-
Purchase of Fixed Assets	-	-
Sales of Investments	8.46	2.11
Dividend Received	1.31	3.24
Interest on FD and Gold Bond	9.77	5.35
NET CASH FLOW FROM INVESTING ACTIVITIES		
Cash flow from Financing Activities		(184.57)
Short-term borrowings	-	(184.57)
NET CASH FLOW FROM FINANCING ACTIVITIES		
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	5.30	24.18
CASH & CASH EQUIVALENT OPENING BALANCE	50.06	25.89
CASH & CASH EQUIVALENT CLOSING BALANCE	55.36	50.06
NET INCREASE / (DECREASE)	5.30	24.18

For and on behalf of
Assam Entrade Limited

For Assam Entrade Limited

NISHANT GUPTA
Managing Director
(00326317)

Place: Kanpur
Date : 30.05.2025



ASSAM ENTRADE LIMITED
CIN NO. L20219WB1905PLC096557
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

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Standalone

(Amt in Lakhs)

Particulars	QUARTER ENDED			YEARLY	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1 SEGMENT REVENUE					
Trading In Shares & Securities	34.71	145.92	71.24	418.28	267.24
Interest on Loans	164.36	83.30	147.96	428.01	457.26
Township Project	-	-	-	-	-
Others	-2.11	5.30	(3.71)	434.91	19.19
Total	196.97	234.52	215.49	1,281.20	743.69
2 SEGMENT RESULT					
Trading In Shares & Securities	192.96	(14.65)	(3.18)	(33.57)	32.71
Interest on Loans	164.36	83.30	147.96	428.01	457.26
Township Project	-	-	-	-	-
Others	-2.11	5.30	(3.71)	434.91	19.19
Less : Common Expenses	151.86	133.73	63.26	402.99	248.11
Total	203.36	(59.78)	77.81	-26.36	261.05
Less : Finance Costs	5.82	5.74	8.23	19.35	21.02
Less : Other unallocable Expenditure net off Unallocable Income	-	-	-	-	-
Total Profit before Tax	197.54	(65.52)	69.58	407.01	240.03
CAPITAL EMPLOYED					
SEGMENT ASSETS					
Shares & Securities	1,721.61	1,575.65	1,539.47	1,721.61	1,539.57
Loans	3,350.07	3,001.96	4,047.61	3,350.07	4,047.61
Township Project	562.93	1,393.60	133.46	562.93	133.46
Unallocable	850.39	462.93	286.10	850.39	286.10
Sub-total	6,484.99	6,434.13	6,006.64	6,484.99	6,006.74
SEGMENT LIABILITIES					
Shares & Securities	-	-	-	-	-
Loans	-	212.16	-	-	-
Township Project	-	-	-	-	-
Unallocable	268.70	83.98	92.94	268.70	92.94
Sub-total	268.70	296.14	92.94	268.70	92.94
CAPITAL EMPLOYED					
Shares & Securities	1,721.61	1,575.65	1,539.47	1,721.61	1,539.57
Loans	3,350.07	3,001.96	4,047.61	3,350.07	4,047.61
Township Project	562.93	1,393.60	133.46	562.93	133.46
Unallocable	850.39	462.93	286.10	850.39	286.10
TOTAL	6,484.99	6,434.13	6,006.64	6,484.99	6,006.74

For Assam Entrade Limited

(Signature)
 Managing Director



Independent Auditors' Report on Consolidated Annual Financial Result of Assam Entrade Limited pursuant to the Regulation 33 and Regulation 52(4) read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of Assam Entrade Limited
Report on the audit of the Consolidated Financial Results

Opinion and Conclusion

We have audited the accompanying consolidated annual financial Results of Assam Entrade Limited ("the Holding Company"), and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year to date ended March 31, 2025 ("The Statement"), being submitted by the Holding Company pursuant to the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("The Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statement/ financial results/ financial information of the subsidiaries, the aforesaid consolidated financial results: -

(i) include the financial results of the following entities:

Holding Company:

a) Assam Entrade Limited

Subsidiaries

b) Sumeru Commosales Private Limited

c) Pacific Barter Private Limited

(ii) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards RBI guidelines and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Group for the quarter and year to date ended March 31, 2025.

Basis for opinion

We conducted our audit of the consolidated financial Results in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated



financial Results under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to the following matters of the consolidated financial Results:

The Holding Company has classified investments in equity instrument of other body corporates at amortized cost rather than at fair value on the basis that recent information to measure its fair value is not available.

Our opinion and Conclusion is not modified in respect of this matter.

The Holding Company has not made impairment allowance using Expected Credit Loss (ECL) approach, as required by IND AS 109 in respect of loans – Financial Assets which constitute 61.40% respectively of the total assets and still continuing on incurred loss provisioning method.

Our opinion and conclusion is not modified in respect of this matter

Board of Director's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the consolidated financial position, consolidated financial performance including other comprehensive income, consolidated changes in equity and consolidated cash flows of the Group in accordance with IND AS prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations, read with relevant rules issued thereunder. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated Results, the respective Board of Directors of the Companies included in the Group are responsible for assessing the ability of Group to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Boards of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether consolidated financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.



As part of an audit in accordance with SAs we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Companies to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial Results, including the disclosures, and whether the consolidated financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated financial Results of such entities included in the consolidated financial Results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors are responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are independent auditors among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

The accompanying Statement includes the audited financial results/statements and other financial information, in respect of:

The financial information of 02 subsidiaries included in the Consolidated Financial Results reflects total assets of Rs 604.98 lakhs as at March 31, 2025, total Revenue of Rs. 0.60 Lakhs and Rs. 0.305 Lakhs, total net profit after tax of Rs. (0.0458) Lakhs and (0.0508) Lakhs, total comprehensive income of Rs. (0.0458) Lakhs and (0.0508) Lakhs for the quarter ended 31 March, 2025 and for period from April 1, 2024 to March 31, 2025 respectively and net cash outflow of Rs. 0.04229 Lakhs for the year ended march 31,2025, as consider in consolidated financial results. The financial information of these subsidiaries have been audited by the other auditors whose reports have been furnished to us by the Holding Company's management and other auditors and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosure's included in respect of these subsidiaries is based on the reports of the other auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated financial statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results/financial information certified by the Board of Directors.

The financial statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the end of the third quarter of current financial year which were subject to a limited review by us, as required under the Listing Regulations.

For Mehrotra & Co.

Chartered Accountants

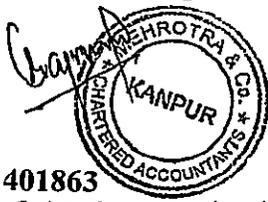
Firm Registration No. 000720C

(R.K. Agrawal)

Partner

Membership No. 401863

UDIN: 25401863BMJMUX9479



Place: Kanpur

Date: 30.05.2025

ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557

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

mail id: assamentrade1985@gmail.com Website: www.assamentrade.com Contact No. - Tel. No.: +91 (033) 2234352

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31ST, 2025

Sr. No.	Particulars	Quarter Ended			YEAR ENDED	
		MARCH 31st 2025	DECEMBER 31st 2024	MARCH 31st 2024	MARCH 31 2025	MARCH 31 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
I	Revenue from operations					
(i)	Interest income					
(ii)	Dividend income	164.51	83.38	148.27	428.31	457.56
(iii)	Sales of Securities (Mutual Funds & Shares)	0.78	5.12	0.33	8.46	2.11
I	Total Revenue From Operations	34.72	145.91	71.24	418.28	267.24
II	Other income	200.01	234.41	219.84	855.05	726.91
III	Total Income (I+II)	(2.72)	0.30	(3.93)	427.05	17.56
		197.29	234.71	215.90	1,282.10	744.48
2	Expenses					
(a)	Purchases of stock-in-trade	(2.33)	189.73	111.56	633.90	310.98
(b)	Changes in inventories of stock-in-trade	(155.91)	(29.17)	(37.13)	(182.05)	(76.45)
(c)	Employee benefits expenses	12.72	11.90	11.81	48.22	46.39
(d)	Finance costs	5.82	5.74	8.20	19.35	20.99
(e)	Depreciation, depletion and amortisation expense	3.48	2.02	2.88	9.54	11.49
(f)	Net loss on fair value changes	-	-	(0.03)	-	(0.03)
(g)	Other expenses					
IV	Total expenses	136.52	119.81	49.23	346.21	191.04
		0.30	300.03	146.51	875.17	504.41
V	Total Profit before Exceptional items and tax (III-IV)	196.99	(65.32)	69.40	406.93	240.07
VI	Exceptional Items					
VII	Total Profit Before Tax (V-VI)	196.99	(65.32)	69.40	406.93	240.07
VIII	Tax Expenses					
(a)	Current Tax	39.19	-	17.05	103.19	60.63
(b)	Deferred Tax	(11.67)	0.08	0.39	(0.54)	45.54
(C)	Provision Adjustment of Previous year				1.89	
IX	Total Tax Expenses (a+b)	27.52	0.08	17.44	104.53	106.17
X	Net Profit/(Loss) for the period from continuing operations (VII-IX)	169.47	(65.40)	51.96	302.40	133.90
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	-	-	-	-	-

FGT Assam Entrade Limited



Managing Director

V	Total Profit (Loss) for the Period (X+XII+XIV)	169.47	(65.40)	51.96	302.40	133.90
VI	Other Comprehensive Income Net of Tax			-		-
VII	Total Comprehensive Income for the period	169.47	(65.40)	51.96	302.40	133.90
VIII	Total profit or loss, attributable to - Profit (Loss) attributable to Owners of Parent	169.70	(65.48)	51.32	302.44	148.86
	Total Profit or Loss, attributable to Non-controlling Interest	(0.22)	0.09	0.64	(0.04)	(0.02)
	Total Comprehensive income for the period, attributable to - Attributable to Owners of Parent Attributable to Non-controlling Interest	169.70 (0.22)	(65.48) 0.09	51.32 0.64	302.44 (0.04)	148.86 (0.02)
XVII	Details of equity share capital					
	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 Networth			- -	6,381.01 6,800.98	6,078.57 6,498.58
XVIII	Earnings Per Share (for continuing and discontinuing operations)					
	(a) Basic earnings per share	11.79	(4.55)	3.56	21.01	9.30
	(b) Diluted earnings per share	11.79	(4.55)	3.56	21.01	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
- 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
- 3 before the Board of Directors of the company
- 4 The results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May 2025
- 5 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)
- 6 The segment reporting is annexed herewith
- 7 Previous year's figures have been regrouped/ rearranged wherever necessary.
- 8 The results of the Company are available at Company's website www.assamentrade.com.

Date: 30.05.2025
Place: Kanpur

For Assam Entrade Limited

For Assam Entrade Limited
(Nishant Gupta)
Managing Director
DIN: 00326317
Managing Director



ASSAM ENTRADE LTD.

CIN NO. 120219WB1985PLC096557

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

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

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

Consolidated Statement of Asset & Liabilities for the Nine months ended 31st March, 2025

		(Rupees in Lacs)	
Particulars		As at 31th March, 2025	As at 31th March, 2024
ASSETS			
1 Financial Assets			
(a)	Cash and cash equivalents		
(b)	Bank Balance other than (a) above	20.15	39.92
(c)	Derivative financial Assets	41.07	16.04
(d)	Loans	-	-
(e)	Investments	3,350.07	4,047.61
(f)	Other Financial assets	1,783.89	1,783.89
2 Non-financial Assets		569.49	15.23
(a)	Inventories		
(b)	Current tax assets (Net)	516.72	334.67
(c)	Deferred tax Assets (Net)	-	-
(d)	Property, Plant and Equipment	6.01	5.47
(e)	Capital work-in-progress	202.22	211.75
2 Other non-financial assets		562.93	133.46
		17.61	4.02
Total Assets		7,070.15	6,592.09
LIABILITIES AND EQUITY			
LIABILITIES			
1 Financial Liabilities			
(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	-	-
(c)	Borrowings (Other than Debt Securities)	4.28	3.49
(d)	Other financial liabilities	0.36	0.18
2 Non-Financial Liabilities		224.83	72.99
(a)	Current tax liabilities (Net)		
(b)	Provisions	38.33	15.04
(c)	Deferred tax Liabilities (Net)	-	-
(d)	Other non-financial liabilities	-	-
3 EQUITY		1.37	1.80
(a)	Equity Share capital	143.98	143.98
(b)	Other Equity	6,381.01	6,078.57
(c)	Non Controlling Interest	275.99	276.04
Total Liabilities and Equity		7,070.15	6,592.09
Summary Of Significant Accounting Policies			

Date: 30.05.2025
Place: Kanpur

For Assam Entrade Limited

For Assam Entrade Limited

Nishant Gupta
Managing Director
(00326317)



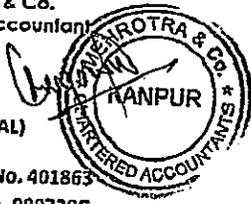
M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557

Notes to and forming integral part of the financial statements as at 31st March, 2025

Disclosures under Indian Accounting Standards

CASH FLOW STATEMENT FOR THE YEAR ENDED ON	AMOUNT	AMOUNT
	31.03.2025	31.03.2024
A. Cash flow from operating activities		
Profit before Tax		
Adjustments for :	406.98	240.09
Depreciation	-	-
Gain on sales Of Investments	9.54	11.49
Interest on FD and Gold Bond	-	-
Dividend Income	(1.61)	(3.55)
Provision Written Back	(8.46)	(2.11)
Minority Interest	-	-
Fair value Changes	(0.04)	(0.02)
Operating Profit before changes in Operating Assets	-	-
Changes In:	406.40	245.90
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Short-term loans and advances	(182.05)	(76.45)
Other current assets	697.55	65.09
	(997.31)	20.74
Adjustments for increase / (decrease) In operating liabilities:		
Sundry Creditors	-	-
Other current liabilities	0.79	0.64
Cash generated from operations	174.70	(7.23)
Direct/Indirect Taxes Paid	100.08	248.69
NET CASH FLOW FROM OPERATING ACTIVITIES	(105.07)	(45.59)
	(4.99)	203.10
B. Cash flow from Investing Activities		
Purchase/(Sale) of DFI	-	-
Purchase of Fixed Assets	-	-
Sales of Investments	-	-
Sales of Fixed Assets	-	-
Purchase of Investments	-	-
Dividend Received	-	-
Interest on FD and Gold Bond	8.46	2.11
NET CASH FLOW FROM INVESTING ACTIVITIES	1.61	3.55
C. Cash flow from Financing Activities	10.07	5.66
Short-term borrowings	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES	0.18	(184.39)
	0.18	(184.39)
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	5.26	24.37
CASH & CASH EQUIVALENT OPENING BALANCE	55.96	31.59
CASH & CASH EQUIVALENT CLOSING BALANCE	61.22	55.96
NET INCREASE / (DECREASE)	5.26	24.37

For Mehrotra & Co.
Chartered Accountant



(R. K. AGRAWAL)
Partner
Membership No. 401863
Firm's Reg. No. 000720C

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

(Nishant Gupta)
MANAGING DIRECTOR
DIN: 00326317

Place: Kanpur
Date: 30.05.2025

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			YEARLY	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities					
	Interest on Loans	34.72	145.91	73.37	418.28	269.35
	Township Project	164.50	83.38	148.27	428.31	457.56
	Others	-	-	-	-	-
	Total	-1.94	5.42	(5.72)	435.51	17.56
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS	197.29	234.71	215.92	1,282.10	744.48
	Trading in Shares & Securities					
	Interest on Loans	192.95	(14.65)	(1.03)	(33.57)	34.82
	Township Project	164.50	83.38	148.27	428.31	457.56
	Others	-	-	-	-	-
	Less : Common Expenses	-1.94	5.42	(5.72)	435.51	17.56
	Total	152.72	133.73	55.29	403.97	248.89
	Less : Finance Costs	202.79	(59.58)	86.23	426.28	261.06
	Total Profit before Tax	5.82	5.74	8.20	19.35	20.99
		196.97	(65.32)	78.03	406.93	240.07
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities					
	Loans	2,300.61	2,154.65	2,118.57	2,300.61	2,118.57
	Township Project	3,350.07	3,001.96	4,047.61	3,350.07	4,047.61
	Unallocable	562.93	1,393.60	133.46	562.93	133.46
	Sub-total	856.55	469.93	292.45	856.55	292.45
	SEGMENT LIABILITIES	7,070.15	7,020.13	6,592.09	7,070.15	6,592.09
	Shares & Securities					
	Loans					
	Township Project					
	Unallocable					
	Sub-total	269.17	275.74	93.83	269.17	93.83
	CAPITAL EMPLOYED	269.17	275.74	93.83	269.17	93.83
	Shares & Securities					
	Loans	2,300.61	2,154.65	2,118.57	2,300.61	2,118.57
	Township Project	3,350.07	3,001.96	4,047.61	3,350.07	4,047.61
	Unallocable	562.93	1,393.60	133.46	562.93	133.46
	TOTAL	7,070.14	7,020.13	6,592.09	7,070.15	6,592.09

For Assam Entrade Limited

(Signature)
 Managing Director



ASSAM ENTRADE LIMITED

Regd Office: 16 Tara Chand Dutta Street (2nd Floor), Kolkata 700073
CIN No L20219WB1985PLC096557 GSTIN 09AAECA3423G1ZZ PAN NO. AAECA3423G

Annexure-B

To,

The Manager Listing
BSE Limited
5th Floor, P.J. Towers,
Dalal Street,
Mumbai-400 001

Scrip Code: 542911

SUB: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016- w.r.t Audit Report with Unmodified Opinion

Dear Sir/Ma'am,

We, the undersigned, in our respective capacities as Chairman & Managing Director (MD) and Chief Financial Officer (CFO) of Assam Entrade Limited (CIN: L20219WB1985PLC096557) having its Registered Office at 16, Tara Chand Dutta Street, 2nd Floor, Kolkata-700073, hereby declare that, the Statutory Auditors of the Company, M/s Mehrotra & Co., Chartered Accountants (Firm Registration No. 000720C) have issued Audit Report(s) with Unmodified Opinion in respect of the Annual Financial Results of the Company (Standalone & Consolidated) for the financial year ended 31st March, 2025.

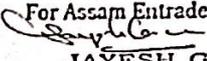
This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Request you to Kindly take this declaration on your records.

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

For Assam Entrade Limited


Managing Director
(Nishant Gupta)
Chairman & Managing Director

For Assam Entrade Limited

JAYESH GUPTA
Chief Financial Officer
(Jayesh Gupta)
Chief Financial Officer

Place: Kanpur
Date: 30-05-2025