

# **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: May 29, 2025**

To,  
The Manager Listing  
**BSE Limited**  
5<sup>th</sup> Floor, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

**Scrip Code: 542911**

**Sub: Annual Secretarial Compliance Report for the year ended 31st March, 2025**

Dear Sir/Madam,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Annual Secretarial Compliance Report of the Company for the Financial Year ended 31st March, 2025 issued by M/s. Varuna Mittal & Associates, Company Secretaries.

This is for your information and records.

For and on behalf of

**Assam Entrade Limited**

ARPITA  
SHARMA

Digitally signed by  
ARPITA SHARMA  
Date: 2025.05.29  
17:07:31 +05'30'

**Arpita Sharma**

**Company Secretary and Compliance Officer**

**Encl.: a/a**

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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)*

# VARUNA MITTAL & ASSOCIATES

## COMPANY SECRETARIES

### SECRETARIAL COMPLIANCE REPORT OF ASSAM ENTRADE LIMITED FOR THE FINANCIAL YEAR ENDED MARCH 31, 2025

(Pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,  
The Board of Directors  
**ASSAM ENTRADE LIMITED**  
16 Tara Chand Dutta Street  
2nd Floor Kolkata West Bengal  
India 700073

We have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Assam Entrade Limited** (hereinafter referred as 'the **listed entity**'), having its Registered Office at 16 Tara Chand Dutta Street 2nd Floor Kolkata West Bengal India 700073. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2025, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We Varuna Mittal & Associates, Company Secretaries, have examined:

- (a) all the documents and records made available to us and explanation provided by **Assam Entrade Limited** ("the listed entity"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the financial year ended March 31, 2025 ("**Review Period**") in respect of compliance with the provisions of: -

- (a) the Securities and Exchange Board of India Act, 1992 ("**SEBI Act**") and the Regulations, circulars, guidelines issued thereunder; and





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- (b) the Securities Contracts (Regulation) Act, 1956 ("**SCRA**"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("**SEBI**");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; ("**SEBI LODR Regulations, 2015**").
  - (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
  - (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **Not Applicable during the review period.**
  - (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not Applicable during the review period.**
  - (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not Applicable during the review period.**
  - (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
  - (h) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Regulation 74 and 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 to the extent applicable;
  - (i) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued;
- and circulars/ guidelines issued thereunder;

and based on the above examination, we hereby report that, during the Review Period:

- (a) The listed entity has generally complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matter(s) specified below:



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Sr. No.	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
1	As per Regulation 23(9) of SEBI (LODR) Regulations, 2015 listed entity shall submit to the stock exchanges disclosures of related party transactions in the format as specified by the Board and listed entity shall make such disclosures every six months on the date of publication of its standalone and consolidated financial results	Regulation 23(9) of SEBI (LODR) Regulations, 2015	The company did not submit the disclosures of related party transactions on the date of publication of its standalone and consolidated financial results, i.e., May 29, 2024. Instead, the disclosures were made on May 30, 2024, resulting in a one-day delay in compliance with the prescribed timeline.	BSE	Fine	As per Regulation 23(9) of SEBI (LODR) Regulations, 2015 listed entity shall submit to the stock exchanges disclosures of related party transactions in the format as specified by the Board and listed entity shall make such disclosures every six months on the date of publication of its standalone and consolidated financial results	Rs. 5,900 including GST	The company did not submit the disclosures of related party transactions on the date of publication of its standalone and consolidated financial results, i.e., May 29, 2024. Instead, the disclosures were made on May 30, 2024, resulting in a one-day delay in	Fine paid to BSE	None





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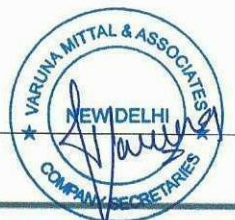
								compliance with the prescribed timeline.		
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(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No.	Observations / Remarks Of the Practicing Company Secretary in the previous reports) (PCS)	Observations made in the secretarial compliance report for the year ended	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation / deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
Not Applicable during the period under review						

We hereby report that, during the review period the compliance status of the listed entity with the following requirements:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations / Remarks by PCS*
1	<b>Secretarial Standards:</b>  The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by Central Government under Section 118(10) of Companies Act, 2013 and mandatorily applicable.	Yes	



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2	<b>Adoption and timely updating of the Policies:</b>  i. All applicable policies under SEBI regulations are adopted with the approval of board of directors of the listed entities  ii. All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI.	Yes	
3	<b>Maintenance and disclosures on Website:</b>  i. The Listed entity is maintaining a functional website.  ii. Timely dissemination of the documents/ information under a separate section on the website.  iii. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website.	Yes	
4	<b>Disqualification of Director:</b>  None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	
5	<b>Details related to Subsidiaries of listed entities have been examined w.r.t:</b>  (a) Identification of material subsidiary companies.  (b) Disclosure requirement of material as well as* other subsidiaries  • <b>The Company does not have any material subsidiary.</b>	NA	The Management had identified that during the review period, there were no material subsidiary company  The company has Two subsidiary companies
6	<b>Preservation of Documents:</b>	Yes	





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	The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.		
7	<b>Performance Evaluation:</b>  The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	
8	<b>Related Party Transactions:</b>  (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or	Yes	
	(b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the audit committee	Not Applicable	During the review period, all the related party transactions occurred with the prior approval of the Audit Committee of the Company.
9	<b>Disclosure of events or information:</b>  The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	
10	<b>Prohibition of Insider Trading:</b>  The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	
11	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b>	Yes	A. BSE, imposed a fine of Rs. 5,000 on Assam Entrade Limited. The total amount of the fines imposed is Rs.

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	The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges		5,900 including GST.  The above mentioned fine has been imposed for non-submission of disclosures of related party transactions on the date of publication of its standalone and consolidated financial results, i.e., May 29, 2024. Instead, the disclosures were made on May 30, 2024, resulting in a one-day delay in compliance with the prescribed timeline.
12	<b>Resignation of statutory auditors from the listed entity or its material subsidiaries:</b>  In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by listed entities.	Not Applicable	There was no resignation of statutory auditor from the listed entity during the period under review.  Further, the Company does not have any material subsidiary.
13	<b>Additional non-compliances, if any:</b>  No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	Yes	No additional Non-Compliance observed for any SEBI regulation/circular/guidance note etc.

### Assumptions and Limitation of scope and review: -

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.





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4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.
5. This Report is limited to the Statutory Compliances on laws/ regulations / guidelines listed in our report which have been complied by the Company up to the date of March 31, 2025 pertaining to financial year 2024-2025. The compliance of the provisions of laws, regulations and standards applicable on the Company is the responsibility of the management.

For Varuna Mittal & Associates

Company Secretaries

Firm Registration No. S2020DE762400

Peer Review Certification No.: 6087/2024

Varuna Mittal

M. No. 57727

COP No. 23575

UDIN: A057727G000480017



Date: 29.05.2025

Place: New Delhi