

Limited Review Report on Unaudited Standalone Financial Results for the quarter ended 30th September, 2025

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 30th September 2025 and year to date from 1st April, 2025 to 30th September, 2025 ("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 of unaudited Financial Results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of Companies Act, as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mehrotra & Co.
Chartered Accountants
FRN: 000720C

Date: 12.11.2025
Place: Kanpur

CA. R.K Agrawal
Partner

M. No.-401863

UDIN: 25401863BJNAJ5813



STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2025

(Amt in Lakhs)

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		SEPTEMBER 30TH 2025	JUNE 30TH 2025	SEPTEMBER 30TH 2024	SEPTEMBER 30TH 2025	SEPTEMBER 30TH 2024	MARCH 31 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
I	Revenue from operations						
(i)	Interest income	105.81	106.41	90.06	212.22	180.35	428.01
(ii)	Dividend income	2.02	0.43	1.56	2.45	2.56	8.46
(iii)	Sales of Securities (Mutual Funds & Shares)	91.77	55.35	147.18	147.12	237.65	418.28
I	Total Revenue From Operations	199.61	162.19	238.80	361.80	420.56	854.75
II	Other income	0.25	26.25	425.60	26.50	429.16	426.45
III	Total Income (I+II)	199.86	188.44	664.40	388.30	849.72	1,281.20
2	Expenses						
(a)	Purchases of stock-in-trade	107.51	60.74	344.93	168.25	446.50	633.90
(b)	Changes in inventories of stock-in-trade	(16.92)	(44.20)	23.23	(61.12)	3.03	(182.05)
(c)	Employee benefits expenses	12.41	12.43	11.90	24.84	23.60	48.07
(d)	Finance costs	5.66	4.52	7.78	10.18	7.79	19.35
(e)	Depreciation, depletion and amortisation expense	1.55	1.54	2.02	3.09	4.04	9.54
(f)	Net loss on fair value changes	-	-	-	-	-	-
(g)	Other expenses	90.16	90.78	44.68	180.94	89.76	345.38
IV	Total expenses	200.37	125.82	434.54	326.19	574.72	874.19
V	Total Profit before Exceptional items and tax (III-IV)	(0.51)	62.62	229.86	62.11	274.99	407.01
VI	Exceptional Items						
VII	Total Profit Before Tax (V-VI)	(0.51)	62.62	229.86	62.11	274.99	407.01
VIII	Tax Expenses						
(a)	Current Tax	-	14.21	57.91	14.21	64.00	103.17
(b)	Deferred Tax	(0.01)	0.01	0.06	0.00	11.05	(0.54)
(C)	Provision Adjustment of Previous year	-	-	-	-	-	1.89
IX	Total Tax Expenses (a+b)	(0.01)	14.22	57.97	14.21	75.04	104.52
X	Net Profit/(Loss) for the period from continuing operations (VII-IX)	(0.50)	48.40	171.89	47.90	199.95	302.49
XI	Profit (loss) from discontinued operations before tax						
XII	Tax expense of discontinued operations						
XIII	Net profit (loss) from discontinued operations after tax (XI-XII)						
XIV	Total profit (loss) for the period (X+XIII+XIV)	(0.50)	48.40	171.89	47.90	199.95	302.49
XV	Other Comprehensive Income Net of Tax						
XVI	Total Comprehensive Income for the period	(0.50)	48.40	171.89	47.90	199.95	302.49
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	-	-	-	6,120.22	5,969.77	6,072.32
	Networth	-	-	-	6,264.20	6,113.75	6,216.29
XVIII	Earnings Per Share (for continuing and discontinuing operations)						
(a)	Basic earnings per share	(0.03)	3.36	11.94	3.33	13.89	21.01
(b)	Diluted earnings per share	(0.03)	3.36	11.94	3.33	13.89	21.01

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 32 of securities and exchange board of India (Listing obligation and disclosures) 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 12th November 2025

The main Business of the Company is trading in shares and securities, providing investment corporate loans and dealing in mutual funds. Further, the company has also engaged in separate segment as per

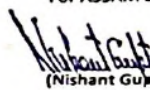


- 4 Indian Accounting Standards 108 (IndAS).
The segment reporting is annexed herewith
5 Previous year's figures have been regrouped/ rearranged wherever necessary.
6 The results of the Company are available at Company's website www.assamentrade.com.

Date: 12-11-2025

Place: Kanpur



For ASSAM ENTRADE LIMITED

(Nishant Gupta)
Managing Director
DIN: 00326317



ASSAM ENTRADE LTD.

CIN NO. L20219WB1985PLC096557

Regd Office: 16, Tara Chand Dutt 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 Half Year ended 30th September, 2025

(Rupees in Lacs)

	Particulars	As at 30th September, 2025	As at 31st March, 2025
	ASSETS		
1	Financial Assets		
(a)	Cash and cash equivalents	20.27	19.34
(b)	Bank Balance other than (a) above	36.99	36.02
(c)	Derivative financial Assets	-	-
(d)	Loans	3,405.15	3,350.07
(e)	Investments	1,204.89	1,204.89
(f)	Other Financial assets	659.08	569.47
2	Non-financial Assets		
(a)	Inventories	577.84	516.72
(b)	Current tax assets (Net)	7.23	-
(c)	Deferred tax Assets (Net)	6.01	6.01
(d)	Property, Plant and Equipment	199.12	202.22
(e)	Capital work-in-progress	578.12	562.93
2	Other non-financial assets	-	17.33
	Total Assets	6,694.69	6,484.99
	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
(c)	Borrowings (Other than Debt Securities)	209.16	-
(d)	Other financial liabilities	182.03	224.83
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	-	38.32
(b)	Provisions	-	-
(c)	Deferred tax Liabilities (Net)	-	-
(d)	Other non-financial liabilities	39.31	1.37
3	EQUITY		
(a)	Equity Share capital	143.98	143.98
(b)	Other Equity	6,120.22	6,072.32
	Total Liabilities and Equity	6,694.69	6,484.99
	Summary Of Significant Accounting Policies		

Place: Kanpur
Date : 12/11/2025

For and on behalf of
Assam Entrade Limited

NISHANT GUPTA
Managing Director
(00326317)



M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557

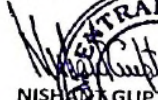
Standalone Cash Flow Statement as at 30th September, 2025

Disclosures under Indian Accounting Standards

(In Lakhs)

CASH FLOW STATEMENT FOR THE YEAR ENDED ON	AMOUNT 30.09.2025	AMOUNT 30.09.2024
A. Cash flow from operating activities		
Profit before Tax	62.11	274.99
Adjustments for :		
Depreciation	3.10	5.74
Gain on sales Of Investments	-	-
Interest on Income	-	(4.00)
Provision Written Back	-	-
Dividend Income	(2.45)	(2.56)
Fair value Changes	-	-
Operating Profit before changes in Operating Assets	62.75	274.17
Changes in:		
<i>Changes in working capital:</i>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(61.12)	3.03
Short-term loans and advances	(89.61)	(7.61)
Other current assets	(61.14)	(505.82)
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	(4.18)	-
Other current liabilities	(43.18)	15.41
Cash generated from operations	(196.48)	(220.80)
Direct/Indirect Taxes Paid	(14.20)	(14.49)
NET CASH FLOW FROM OPERATING ACTIVITIES	(210.68)	(235.29)
Cash flow from Investing Activities		
Purchase of Fixed Assets	-	-
Sales of Investments	-	-
Dividend Received	2.45	2.56
Interest on FD and Gold Bond	-	4.00
NET CASH FLOW FROM INVESTING ACTIVITIES	2.45	6.56
Cash flow from Financing Activities		
Short-term borrowings	209.16	207.00
NET CASH FLOW FROM FINANCING ACTIVITIES	209.16	207.00
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	0.93	(21.73)
CASH & CASH EQUIVALENT OPENING BALANCE	19.34	39.07
CASH & CASH EQUIVALENT CLOSING BALANCE	20.27	17.34
NET INCREASE / (DECREASE)	0.93	(21.73)

For and on behalf of
Assam Entrade Limited


NISHANT GUPTA
Managing Director
(00326317)



Place: Kanpur
Date : 12.11.2025

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) 22343520

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Standalone

(Amt in Lakhs)

SL. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED	YEARLY
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	31.03.2025
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities	91.77	55.35	147.18	147.12	418.28
	Interest on Loans	105.81	106.41	90.06	212.22	428.01
	Township Project	-	-	-	-	-
	Others	2.27	26.68	427.16	28.95	434.91
	Total	199.86	188.43	664.40	388.29	1,281.20
2	SEGMENT RESULT					
	Trading in Shares & Securities	1.18	38.81	(220.98)	39.99	(33.57)
	Interest on Loans	105.81	106.41	90.06	212.22	428.01
	Township Project	-	-	-	-	-
	Others	2.27	26.68	427.16	28.95	434.91
	Less : Common Expenses	104.11	104.76	58.60	208.87	402.99
	Total	5.15	67.14	237.64	72.29	426.36
	Less : Finance Costs	5.66	4.52	7.78	10.18	19.35
	Less : Other unallocable Expenditure net off Unallocable income	-	-	-	-	-
	Total Profit before Tax	(0.51)	62.62	229.86	62.11	407.01
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities	1,782.73	1,765.82	1,536.54	1,782.73	1,721.61
	Loans	3,405.15	3,333.76	3,052.32	3,405.15	3,350.07
	Township Project	578.12	575.56	1,366.13	578.12	562.93
	Unallocable	928.70	934.99	483.20	928.70	850.39
	Sub total	6,694.69	6,610.13	6,438.19	6,694.69	6,484.99
	SEGMENT LIABILITIES					
	Shares & Securities	-	-	-	-	-
	Loans	-	-	-	-	-
	Township Project	-	-	-	-	-
	Unallocable	430.50	345.43	324.44	430.50	268.70
	Sub-total	430.50	345.43	324.44	430.50	268.70
	CAPITAL EMPLOYED					
	Shares & Securities	1,782.73	1,765.82	1,536.54	1,782.73	1,721.61
	Loans	3,405.15	3,333.76	3,052.32	3,405.15	3,350.07
	Township Project	578.12	575.56	1,366.13	578.12	562.93
	Unallocable	928.70	934.99	483.20	928.70	850.39
	TOTAL	6,694.69	6,610.13	6,438.19	6,694.69	6,484.99



Transactions with Related Parties

Key Management Personnel (KMP)
 Nishant Gupta
 Jayesh Gupta
 Rati Gupta
 Nature of Relationship
 Managing Director
 Chief Financial Officer
 Director

Relatives of Key Managerial Personnel
 Siddharth Gupta

Subsidiaries
 Sumeru Commosales Pvt. Ltd.
 Pacific Barter Pvt. Ltd.

PROMOTER / PROMOTER GROUP
 Mantora Oil Products Private Limited
 Suresh Chand Gupta
 Jagdish Prasad Gupta

The following transactions were carried out with related parties in the ordinary course of business:

- 1 Rent Paid**
 Nishant Gupta 17,700.00
 Siddharth Gupta 17,700.00
 Suresh Chand Gupta 30,000.00
 Jagdish Prasad Gupta 70,800.00
- 2 Directors Remuneration**
 Nishant Gupta 900,000.00
 Jayesh Gupta 900,000.00
 Rati Gupta 300,000.00
- 3 Interest paid**
 Rati Gupta 1,017,856.00
- 4 Interest received**
 Mantora Oil Products Pvt. Ltd. 18,231,049.00

5	Loan Taken	Name of Related parties	Relation	Opening Balance	Transaction	Interest Charged	TDS on Interest	Deduction	Closing Amount
a.		Rati Gupta	Director	-	20,000,000.00	1,017,856.00	101,786.00	-	20,916,070.00

6	Loan Given	Name of Related parties	Relation	Opening Balance	Transaction	Interest Charged	TDS on Interest	Deduction	Closing Amount
a.		Mantora Oil Products Pvt Ltd	PROMOTER GROUP	335,006,598.65	24,000,000.00	18,231,049.00	1,823,105.00	34,900,000.00	340,514,542.65



Limited Review Report on Consolidated Unaudited Financial Results for the quarter ended 30th September, 2025

To,
Board of Directors
Assam Entrade Limited

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("The Statement") of Assam Entrade Limited ("The Parent") and its Subsidiaries, (the Parent and its Subsidiaries, collectively referred as "the Group") for the quarter ended 30th September 2025 and year to date from 1st April, 2025 to 30th September, 2025 ("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. 25,625/- and net Loss of Rs. 2553.38/- for the quarter ended 30th September 2025 as considered in the statement whose interim financial results and other financial information have been reviewed by the other auditor. These unaudited financial results and other financial information have been approved and furnished to us by the management and our conclusion to the statement, in as so far as it relates to the affairs of these subsidiaries is based solely on such unaudited financial results and other financial information. According to the information and explanations given to us by the management, these interim financial results are not material to the group.

Our conclusion on the statement is not modified in respect of above matters

For Mehrotra & Co.

Chartered Accountants

FRN: 000720C



Date: 12.11.2025

Place: Kanpur

CA. R.K Agrawal

Partner

M. No.-401863

UDIN: 25401863BMJNAK3734

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30TH, 2025

(Amt in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30TH 2025	JUNE 30TH 2025	September 30TH 2024	September 30TH 2025	September 30TH 2024	MARCH 31 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
I	Revenue from operations						
(i)	Interest income	105.89	106.44	90.13	212.33	180.43	428.31
(ii)	Dividend income	2.02	0.43	1.56	2.45	2.56	8.46
(iii)	Sales of Securities (Mutual Funds & Shares)	91.77	55.35	147.18	147.12	237.65	418.28
I	Total Revenue From Operations	199.69	162.22	238.88	361.91	420.63	855.05
II	Other income	0.43	26.42	425.72	26.85	429.48	427.05
III	Total Income (I+II)	200.12	188.64	664.60	388.76	850.11	1,282.10
2	Expenses						
(a)	Purchases of stock-in-trade	107.51	60.74	344.93	168.25	446.50	633.90
(b)	Changes in inventories of stock-in-trade	(16.92)	(44.20)	23.23	(61.12)	3.03	(182.05)
(c)	Employee benefits expenses	12.44	12.47	11.90	24.91	23.60	48.22
(d)	Finance costs	5.66	4.53	7.78	10.19	7.79	19.35
(e)	Depreciation, depletion and amortisation expense	1.55	1.55	2.02	3.10	4.04	9.54
(f)	Net loss on fair value changes	-	-	-	-	-	-
(g)	Other expenses	90.40	91.04	44.68	181.45	89.88	346.21
IV	Total expenses	200.65	126.13	434.54	326.78	574.84	875.17
V	Total Profit before Exceptional items and tax (III-IV)	(0.53)	62.51	230.06	61.98	275.27	406.93
VI	Exceptional Items	-	-	-	-	-	-
VII	Total Profit Before Tax (V-VI)	(0.53)	62.51	230.06	61.98	275.27	406.93
VIII	Tax Expenses						
(a)	Current Tax	-	14.21	57.91	14.21	64.00	103.19
(b)	Deferred Tax	(0.01)	0.01	0.06	0.00	11.05	(0.54)
(C)	Provision Adjustment of Previous year	-	-	-	-	-	1.89
IX	Total Tax Expenses (a+b)	(0.01)	14.22	57.97	14.21	75.04	104.53
X	Net Profit /(Loss) for the period from continuing operations (VII-IX)	(0.52)	48.29	172.09	47.76	200.23	302.40
XI	Profit (loss) from discontinued operations before tax	-	-	-	-	-	-
XII	Tax expense of discontinued operations	-	-	-	-	-	-
XIII	Net profit (loss) from discontinued operations after tax (XI-XII)	-	-	-	-	-	-
XIV	Share of Profit/Loss of associates and Joint Ventures	-	-	-	-	-	-
XV	Total Profit (Loss) for the Period (X+XII+XIV)	(0.52)	48.29	172.09	48.67	200.23	302.40
XVI	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period	(0.52)	48.29	172.09	48.67	200.23	302.40
XVIII	Total profit or loss, attributable to -						
	Profit (Loss) attributable to Owners of Parent	(0.53)	48.39	172.03	47.86	200.14	302.44
	Total Profit or Loss, attributable to Non-controlling Interest	0.00	(0.10)	0.06	(0.10)	0.08	(0.04)
	Total Comprehensive income for the period, attributable to -						
	Attributable to Owners of Parent	(0.53)	48.39	172.03	47.86	200.14	302.44
	Attributable to Non-controlling Interest	0.00	(0.10)	0.06	(0.10)	0.08	(0.04)
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	-	-	-	6,400.06	6,268.63	6,381.01
	Networth	-	-	-	6,544.04	6,412.61	6,800.98
XVIII	Earnings Per Share (for continuing and discontinuing operations)						
(a)	Basic earnings per share	(0.04)	3.36	11.95	3.32	13.90	21.01
(b)	Diluted earnings per share	(0.04)	3.36	11.95	3.32	13.90	21.01



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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 12th November 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

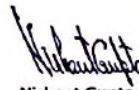
5 Previous year's figures have been regrouped/ rearranged wherever necessary.

6 The results of the Company are available at Company's website www.assamentrade.com.

Date: 12-11-2025

Place: Kanpur

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 & Liabilities for the Half Year ended 30th September, 2025

		(Rupees in Lacs)	
Particulars	As at 30th September, 2025	As at 31st March, 2025	
ASSETS			
1 Financial Assets			
(a) Cash and cash equivalents	21.31	20.15	
(b) Bank Balance other than (a) above	41.99	41.07	
(c) Derivative financial Assets	-	-	
(d) Loans	3,405.15	3,350.07	
(e) Investments	1,783.89	1,783.89	
(f) Other Financial assets	659.10	569.49	
2 Non-financial Assets			
(a) Inventories	577.84	516.72	
(b) Current tax assets (Net)	7.23	-	
(c) Deferred tax Assets (Net)	6.01	6.01	
(d) Property, Plant and Equipment	199.12	202.22	
(e) Capital work-in-progress	578.12	562.93	
2 Other non-financial assets	0.21	17.61	
Total Assets	7,279.97	7,070.15	
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	0.09	-	
(i) total outstanding dues of creditors other than micro enterprises and small enterprises	-	4.28	
(c) Borrowings (Other than Debt Securities)	209.52	0.36	
(d) Other financial liabilities	182.29	224.83	
2 Non-Financial Liabilities			
(a) Current tax liabilities (Net)	-	38.33	
(b) Provisions	-	-	
(c) Deferred tax Liabilities (Net)	-	-	
(d) Other non-financial liabilities	39.31	1.37	
3 EQUITY			
(a) Equity Share capital	143.98	143.98	
(b) Other Equity	6,400.06	6,381.01	
(C) Non Controlling interest	304.71	275.99	
Total Liabilities and Equity	7,279.97	7,070.15	
Summary Of Significant Accounting Policies			



Place: Kanpur
Date : 12.11.2025

For and on behalf of
Assam Entrade Limited

(Signature)
NISHANT GUPTA
Managing Director
(00326317)



M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
Standalone Cash Flow Statement as at 31st March, 2023

Disclosures under Indian Accounting Standards

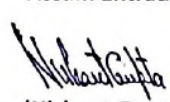
(In Lakhs)

	AMOUNT	AMOUNT
CASH FLOW STATEMENT FOR THE YEAR ENDED ON	30.09.2025	30.09.2024
A. Cash flow from operating activities		
Profit before Tax	61.98	275.27
Adjustments for :		
Depreciation	3.10	4.04
Gain on sales Of Investments	-	-
Interest on FD and Gold Bond	-	(4.00)
Provision Written Back	-	-
Dividend Income	(2.56)	(2.56)
Fair value Changes	-	-
Operating Profit before changes in Operating Assets	62.51	272.75
Changes in:		
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	(61.12)	3.03
Short-term loans and advances	(89.61)	(7.61)
Other current assets	(60.09)	(477.65)
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	(4.19)	-
Other current liabilities	(42.92)	13.79
Cash generated from operations	(195.43)	(195.68)
Direct/Indirect Taxes Paid	(14.21)	(14.49)
NET CASH FLOW FROM OPERATING ACTIVITIES	(209.64)	(210.17)
Cash flow from Investing Activities		
Purchase/(Sale) of DFI	-	-
Purchase of Fixed Assets	-	-
Sales of Investments	-	-
Dividend Received	2.56	2.56
Interest on FD and Gold Bond	-	4.00
NET CASH FLOW FROM INVESTING ACTIVITIES	2.56	6.56
Cash flow from Financing Activities		
Short-term borrowings	209.16	207.00
NET CASH FLOW FROM FINANCING ACTIVITIES	209.16	207.00
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	2.08	3.39
CASH & CASH EQUIVALENT OPENING BALANCE	61.22	55.96
CASH & CASH EQUIVALENT CLOSING BALANCE	63.30	59.35
NET INCREASE / (DECREASE)	2.08	3.39

For and on behalf of
Assam Entrade Limited



Place: Kanpur
Date : 12.11.2025


(Nishant Gupta)
Managing Director
DIN: (00326317)



ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
16 TARA CHAND DUTTA STREET, 2ND FLOOR, KOLKATA-700073
Email id: assamentrade1985@gmail.com Website : www.assamentrade.com

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Consolidated)					
(Amt in Lakhs)					
SL. No.	Particulars	QUARTER ENDED			YEARLY
		30.09.2025	30.06.2025	30.09.2024	30.09.2025
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE				
	Trading in Shares & Securities	91.77	55.35	147.18	418.28
	Interest on Loans	105.89	106.44	90.13	428.31
	Township Project	-	-	-	-
	Others	2.45	26.85	427.28	435.51
	Total	200.12	188.64	664.60	1,282.10
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS				
	Trading in Shares & Securities	1.18	38.81	(220.97)	(33.57)
	Interest on Loans	105.89	106.44	90.13	428.31
	Township Project	-	-	-	-
	Others	2.45	26.86	427.28	435.51
	Less : Common Expenses	104.39	105.07	58.60	403.97
	Total	5.13	67.04	237.84	426.28
	Less : Finance Costs	5.66	4.53	7.78	19.35
	Total Profit before Tax	(0.53)	62.51	230.06	406.93
3	CAPITAL EMPLOYED				
	SEGMENT ASSETS				
	Shares & Securities	2,361.73	2,344.82	2,115.54	2,300.61
	Loans	3,405.15	3,333.76	3,052.33	3,350.07
	Township Project	578.12	575.56	1,366.13	562.93
	Unallocable	934.69	941.23	490.33	856.55
	Sub-total	7,279.69	7,195.37	7,024.33	7,070.15
	SEGMENT LIABILITIES				
	Shares & Securities	-	-	-	-
	Loans	-	-	-	-
	Township Project	-	-	-	-
	Unallocable	430.04	346.10	352.52	269.17
	Sub-total	430.04	346.10	352.52	269.17
	CAPITAL EMPLOYED				
	Shares & Securities	2,361.73	2,344.82	2,115.54	2,300.61
	Loans	3,405.15	3,333.76	3,052.33	3,350.07
	Township Project	578.12	575.56	1,366.13	562.93
	Unallocable	934.69	941.23	490.33	856.55
	TOTAL	7,279.69	7,195.37	7,024.33	7,070.15

