

Limited Review Report on Standalone Unaudited Financial Results for the quarter ended 30th September, 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 30th September 2024 and year to date from 1st April, 2024 to 30th September, 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 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: 13.11.2024

Place: Kanpur

CA. R.K Agrawal

Partner

M. No.-401863

UDIN: 244018638KENON8677



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.: 0512-3500151

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30TH, 2024

(Amt in Lakhs)

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		SEPTEMBER 30TH 2024	JUNE 30TH 2024	SEPTEMBER 30TH 2023	SEPTEMBER 30TH 2024	SEPTEMBER 30TH 2023	MARCH 31 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
I	Revenue from operations						
(i)	Interest income	90.06	90.29	103.62	180.35	205.40	457.26
(ii)	Dividend income	1.56	1.00	0.56	2.56	0.56	2.11
(iii)	Sales of Securities (Mutual Funds & Shares)	147.18	90.47	35.40	237.65	124.90	267.24
I	Total Revenue From Operations	238.80	181.76	139.58	420.56	330.85	726.61
II	Other income	425.60	3.56	6.60	429.16	10.92	17.08
III	Total Income (I+II)	664.40	185.31	146.18	849.72	341.78	743.69
2	Expenses						
(a)	Purchases of stock-in-trade	344.93	101.57	60.13	446.50	124.69	310.98
(b)	Changes in inventories of stock-in-trade	23.23	(20.20)	(29.55)	3.03	(20.00)	(76.45)
(c)	Employee benefits expenses	11.90	11.70	11.34	23.60	22.89	46.26
(d)	Finance costs	7.78	0.01	4.28	7.79	8.43	20.99
(e)	Depreciation, depletion and amortisation expense	2.02	2.02	2.87	4.04	5.74	11.49
(f)	Net loss on fair value changes	-	-	-	-	-	(0.03)
(g)	Other expenses	44.68	45.08	44.91	89.76	92.42	190.38
IV	Total expenses	434.54	140.18	93.97	574.72	234.16	503.62
V	Total Profit before Exceptional items and tax (III-IV)	229.86	45.13	52.21	274.99	107.62	240.07
VI	Exceptional Items	-	-	-	-	-	-
VII	Total Profit Before Tax (V-VI)	229.86	45.13	52.21	274.99	107.62	240.07
VIII	Tax Expenses						
(a)	Current Tax	57.91	6.09	13.38	64.00	27.50	60.59
(b)	Deferred Tax	0.06	10.99	(0.20)	11.05	45.87	45.54
(C)	Provision Adjustment of Previous year	-	-	-	-	-	-
IX	Total Tax Expenses (a+b)	57.97	17.07	13.19	75.04	73.37	106.13
X	Net Profit/(Loss) for the period from continuing operations (VII-IX)	171.89	28.06	39.02	199.95	34.24	133.94
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)	171.89	28.06	39.02	199.95	34.24	133.94
XV	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVI	Total Comprehensive Income for the period	171.89	28.06	39.02	199.95	34.24	133.94
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	-	-	-	5,969.77	5,669.03	5,769.82
	Networth	-	-	-	6,113.75	5,813.01	5,913.80
XVIII	Earnings Per Share (for continuing and discontinuing operations)						
(a)	Basic earnings per share	11.94	1.95	2.71	13.89	2.38	9.30
(b)	Diluted earnings per share	11.94	1.95	2.71	13.89	2.38	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 November 2024.



For Assam Entrade Limited

(Signature)
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.

Date: 13-11-2024
Place: Kanpur



For Assam Entrade Limited
For Assam Entrade Limited


Managing Director
Nishant Gupta
Managing Director
DIN: (00326317)

Standalone Statement of Asset & Liabilities for the Half Year ended 30th September, 2024

(Rupees in Lacs)			
	Particulars	As at 30th September, 2024	As at 31st March, 2024
	ASSETS		
	1 Financial Assets		
(a)	Cash and cash equivalents	17.34	39.07
(b)	Bank Balance other than (a) above	35.31	10.99
(c)	Derivative financial Assets	-	-
(d)	Loans	3,052.32	4,047.61
(e)	Investments	1,204.89	1,204.89
(f)	Other Financial assets	222.83	15.22
	2 Non-financial Assets		
(a)	Inventories	331.64	334.67
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	-	5.47
(d)	Property, Plant and Equipment	207.72	211.75
(e)	Capital work-in-progress	1,366.13	133.46
2	Other non-financial assets	-	3.60
	Total Assets	6,438.19	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	0.14	3.39
(c)	Borrowings (Other than Debt Securities)	207.00	-
(d)	Other financial liabilities	71.43	72.75
	2 Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	24.09	15.00
(b)	Provisions	-	-
(c)	Deferred tax Liabilities (Net)	5.57	-
(d)	Other non-financial liabilities	16.21	1.80
	3 EQUITY		
(a)	Equity Share capital	143.98	143.98
(b)	Other Equity	5,969.77	5,769.82
	Total Liabilities and Equity	6,438.19	6,006.74
Summary Of Significant Accounting Policies			

Place: Kanpur
Date : 13.11.2024

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

(Signature)
Managing Director
Managing Director
DIN: (00326317)



M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
Standalone Cash Flow Statement as at 30th September, 2024

Disclosures under Indian Accounting Standards

(In Lakhs)

	AMOUNT	AMOUNT
CASH FLOW STATEMENT FOR THE YEAR ENDED ON	30.09.2024	30.09.2023
A. Cash flow from operating activities		
Profit before Tax	274.99	107.62
Adjustments for :		
Depreciation	5.74	5.74
Gain on sales Of Investments	-	-
Interest on Income	(4.00)	(0.56)
Provision Written Back	-	-
Dividend Income	(2.56)	-
Fair value Changes	-	-
Operating Profit before changes in Operating Assets	274.17	112.80
Changes in:		
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	3.03	(20.00)
Short-term loans and advances	(7.61)	(42.37)
Other current assets	(505.82)	(7.24)
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	-	(2.75)
Other current liabilities	15.41	(16.46)
Cash generated from operations	(220.80)	23.98
Direct/Indirect Taxes Paid	(14.49)	(27.50)
NET CASH FLOW FROM OPERATING ACTIVITIES	(235.29)	(3.52)
Cash flow from Investing Activities		
Purchase/(Sale) of DFI	-	-
Purchase of Fixed Assets	-	-
Sales of Investments	-	-
Dividend Received	2.56	1.06
Interest on FD and Gold Bond	4.00	-
NET CASH FLOW FROM INVESTING ACTIVITIES	6.56	1.06
Cash flow from Financing Activities		
Short-term borrowings	207.00	7.57
NET CASH FLOW FROM FINANCING ACTIVITIES	207.00	7.57
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	(21.73)	5.11
CASH & CASH EQUIVALENT OPENING BALANCE	39.07	25.89
CASH & CASH EQUIVALENT CLOSING BALANCE	17.34	31.00
NET INCREASE / (DECREASE)	(21.73)	5.11

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

Nishant Gupta
Managing Director

NISHANT GUPTA
Managing Director
(00326317)



Place: Kanpur
Date : 13.11.2024

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.: 0512-3500151

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED

Standalone

(Amt in Lakhs)

Sl. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED	YEARLY
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	31.03.2024
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities	147.18	90.47	35.40	237.65	267.24
	Interest on Loans	90.06	90.29	103.63	180.35	457.26
	Township Project	-	-	-	-	-
	Others	427.16	4.556	7.16	431.72	19.19
	Total	664.40	185.31	146.19	849.71	743.68
2	SEGMENT RESULT					
	Trading in Shares & Securities	(220.98)	9.10	4.82	(211.88)	32.71
	Interest on Loans	90.06	90.29	103.63	180.35	457.26
	Township Project	-	-	-	-	-
	Others	427.16	4.56	7.16	431.72	19.19
	Less : Common Expenses	58.60	58.80	59.12	117.40	248.11
	Total	237.64	45.15	56.49	282.78	261.05
	Less : Finance Costs	7.78	0.01	4.28	7.79	21.02
	Less : Other unallocable Expenditure net off Unallocable income	-	-	-	-	-
	Total Profit before Tax	229.86	45.13	52.21	274.99	240.03
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities	1,536.54	1,559.77	1,483.12	1,536.54	1,539.57
	Loans	3,052.32	3,014.73	4,155.07	3,052.32	4,047.61
	Township Project	1,366.13	1,349.56	135.39	1,366.13	133.46
	Unallocable	483.20	299.42	296.18	483.20	286.10
	Sub-total	6,438.19	6,223.48	6,069.76	6,438.19	6,006.74
	SEGMENT LIABILITIES					
	Shares & Securities	-	-	-	-	-
	Loans	-	-	-	-	-
	Township Project	-	-	-	-	-
	Unallocable	324.44	281.62	256.75	324.44	92.94
	Sub-total	324.44	281.62	256.75	324.44	92.94
	CAPITAL EMPLOYED					
	Shares & Securities	1,536.54	1,559.77	1,483.12	1,536.54	1,539.57
	Loans	3,052.32	3,014.73	4,155.07	3,052.32	4,047.61
	Township Project	1,366.13	1,349.56	135.39	1,366.13	133.46
	Unallocable	483.20	299.42	296.18	483.20	286.10
	TOTAL	6,438.19	6,223.48	6,069.76	6,438.19	6,006.74



For Assam Entrade Limited

(Signature)
Managing Director

Limited Review Report on Consolidated Unaudited Financial Results for the quarter ended 30th September, 2024

To,
Board of Directors
Assam Entrade Limited

- We have reviewed the accompanying statement of unaudited consolidated financial results of Assam Entrade Limited ("the Parent" or "the Company") and its subsidiaries, (the parent and its subsidiaries, collectively referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30th September 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("The Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015 as amended ("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. 19,625/- and net Profit after tax of Rs. 19,625/- for the quarter ended 30th September 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: 000720C

Date: 13.11.2024

Place: Kanpur

CA. R.K Agrawal

Partner

M. No.-401863

UDIN: 24401863 BKEND03676



STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF ENDED SEPTEMBER 30TH, 2024

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30th 2024	June 30th 2024	September 30th 2023	September 30th 2024	September 30th 2023	March 31st 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
I	Revenue from operations						
(i)	Interest income	90.13	90.29	103.63	180.43	205.40	457.56
(ii)	Dividend income	1.56	1.00	0.56	2.56	0.56	2.11
(iii)	Sales of Securities (Mutual Funds & Shares)	147.18	90.47	35.40	237.65	124.90	267.24
I	Total Revenue From Operations	238.88	181.76	139.58	420.63	330.85	726.91
II	Other income	425.72	3.75	6.73	429.48	11.18	17.56
III	Total Income (I+II)	664.60	185.51	146.31	850.11	342.03	744.48
2	Expenses						
(a)	Purchases of stock-in-trade	344.93	101.57	60.13	446.50	124.69	310.98
(b)	Changes in inventories of stock-in-trade	23.23	(20.20)	(29.55)	3.03	(20.00)	(76.45)
(c)	Employee benefits expenses	11.90	11.70	11.34	23.60	22.89	46.39
(d)	Finance costs	7.78	0.01	4.28	7.79	8.43	20.99
(e)	Depreciation, depletion and amortisation expense	2.02	2.02	2.87	4.04	5.74	11.49
(f)	Net loss on fair value changes	-	-	-	-	-	(0.03)
(g)	Other expenses	44.68	45.20	44.91	89.88	92.58	191.04
IV	Total expenses	434.54	140.30	93.97	574.84	234.32	504.41
V	Total Profit before Exceptional items and tax (III-IV)	230.06	45.21	52.34	275.27	107.71	240.07
VI	Exceptional Items	-	-	-	-	-	-
VII	Total Profit Before Tax (V-VI)	230.06	45.21	52.34	275.27	107.71	240.07
VIII	Tax Expenses						
(a)	Current Tax	57.91	6.09	13.38	64.00	27.50	60.63
(b)	Deferred Tax	0.06	10.99	(0.20)	11.05	45.87	45.54
(C)	Provision Adjustment of Previous year	-	-	-	-	-	-
IX	Total Tax Expenses (a+b)	57.97	17.07	13.19	75.04	73.37	106.17
X	Net Profit /(Loss) for the period from continuing operations (VII-IX)	172.09	28.14	39.15	200.23	34.34	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	-	-	-	200.23	34.34	-
XV	Total Profit (Loss) for the Period (X+XII+XIV)	172.09	28.14	39.15	-	-	133.90
XVI	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period	172.09	28.14	39.15	200.23	34.34	133.90
XVIII	Total profit or loss, attributable to -						
	Profit (Loss) attributable to Owners of Parent	172.03	28.11	39.49	200.14	34.70	133.92
	Total Profit or Loss, attributable to Non-controlling Interest	0.06	0.03	(0.34)	0.08	(0.37)	(0.02)
	Total Comprehensive income for the period, attributable to -						
	Attributable to Owners of Parent	172.03	28.11	39.49	200.14	34.70	133.92
	Attributable to Non-controlling Interest	0.06	0.03	(0.34)	0.08	(0.37)	(0.02)
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	-	-	-	6,268.63	5,977.80	6,078.57
	Network	-	-	-	6,412.61	6,397.83	6,498.58
XVIII	Earnings Per Share (for continuing and discontinuing operations)						
(a)	Basic earnings per share	11.95	1.95	2.74	13.90	2.41	9.30
(b)	Diluted earnings per share	11.95	1.95	2.74	13.90	2.41	9.30



For Assam Entrade Limited

Abhishek Gupta
Managing Director

- 1 The Consolidated 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 November 2024
- 4 The main Business of the Company is trading in shares and securities, providing inter-corporate loans and dealing in mutual funds. Further, the company has three separate segment as per Indian Accounting Standards 108 (IndAS).
The segment reporting is annexed herewith
- 5 Previous year's figures have been regrouped/ rearranged wherever necessary.
- 6 The results of the Company are available at Company's website www.assamentrade.com.

Date: 13-11-2024
Place: Kanpur



For Assam Entrade Limited
For Assam Entrade Limited


Managing Director
Nishant Gupta

Managing Director
DIN: (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.: 0512-3500151

Consolidated Statement of Asset & Liabilities for the Half Year ended 30th September, 2024

(Rupees in Lacs)

Particulars		As at 30th September, 2024	As at 31st March, 2024
ASSETS			
1	Financial Assets		
(a)	Cash and cash equivalents	18.99	39.92
(b)	Bank Balance other than (a) above	40.36	16.04
(c)	Derivative financial Assets	-	-
(d)	Loans	3,052.32	4,047.61
(e)	Investments	1,783.89	1,783.89
(f)	Other Financial assets	222.84	15.23
2	Non-financial Assets		
(a)	Inventories	331.64	334.67
(b)	Current tax assets (Net)	-	-
(c)	Deferred tax Assets (Net)	-	5.47
(d)	Property, Plant and Equipment	207.72	211.75
(e)	Capital work-in-progress	1,366.13	133.46
2	Other non-financial assets	0.43	4.02
Total Assets		7,024.33	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	1.00	3.49
(c)	Borrowings (Other than Debt Securities)	207.18	0.18
(d)	Other financial liabilities	71.43	72.99
2	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	24.09	15.04
(b)	Provisions	0.02	-
(c)	Deferred tax Liabilities (Net)	5.57	-
(d)	Other non-financial liabilities	16.23	1.80
3	EQUITY		
(a)	Equity Share capital	143.98	143.98
(b)	Other Equity	6,268.63	6,078.57



For Assam Entrade Limited

(Signature)
Managing Director

(C)	Non Controlling interest	286.20	276.04
	Total Liabilities and Equity	7,024.33	6,592.09
Summary Of Significant Accounting Policies			
<p>Place: Kanpur Date : 13.11.2024</p> <p style="text-align: right;">For and on behalf of Assam Entrade Limited For Assam Entrade Limited</p> <p style="text-align: right;"><i>Nishant Gupta</i> Managing Director Nishant Gupta Managing Director DIN: (00326317)</p>			



Consolidated Cash Flow Statement as at 30th September, 2024

Disclosures under Indian Accounting Standards

(In Lakhs)

	AMOUNT	AMOUNT
CASH FLOW STATEMENT FOR THE YEAR ENDED ON	30.09.2024	30.09.2023
A. Cash flow from operating activities		
Profit before Tax	275.27	107.71
Adjustments for :		
Depreciation	4.04	5.74
Gain on sales Of Investments	-	-
Interest on FD and Gold Bond	(4.00)	-
Provision Written Back	-	-
Dividend Income	(2.56)	(0.56)
Fair value Changes	-	-
Operating Profit before changes in Operating Assets	272.75	112.88
Changes in:		
<u>Changes in working capital:</u>		
Adjustments for (increase) / decrease in operating assets:		
Inventories	3.03	(20.00)
Short-term loans and advances	(7.61)	(42.37)
Other current assets	(477.65)	(6.56)
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	-	0.68
Other current liabilities	13.79	(20.31)
Cash generated from operations	(195.68)	24.33
Direct/Indirect Taxes Paid	(14.49)	(27.50)
NET CASH FLOW FROM OPERATING ACTIVITIES	(210.17)	(3.17)
Cash flow from Investing Activities		
Purchase/(Sale) of DFI	-	-
Purchase of Fixed Assets	-	-
Sales of Investments	-	-
Dividend Received	2.56	0.56
Interest on FD and Gold Bond	4.00	-
NET CASH FLOW FROM INVESTING ACTIVITIES	6.56	0.56
Cash flow from Financing Activities		
Short-term borrowings	207.00	7.57
NET CASH FLOW FROM FINANCING ACTIVITIES	207.00	7.57
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	3.39	4.97
CASH & CASH EQUIVALENT OPENING BALANCE	55.96	16.21
CASH & CASH EQUIVALENT CLOSING BALANCE	59.35	21.18
NET INCREASE / (DECREASE)	3.39	4.97



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

Nishant Gupta
Managing Director

Managing Director
(00326317)

Place: Kanpur
Date : 13.11.2024

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Consolidated)						
(Amt in Lakhs)						
SL. No.	Particulars	QUARTER ENDED			HALF YEAR ENDED	YEARLY
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	31.03.2024
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities	147.18	90.47	35.40	237.65	269.35
	Interest on Loans	90.13	90.29	103.63	180.43	457.56
	Township Project	-	-	-	-	-
	Others	427.28	4.75	7.16	432.03	17.56
	Total	664.60	185.51	146.19	850.10	744.48
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS					
	Trading in Shares & Securities	(220.97)	9.10	4.82	(211.87)	34.82
	Interest on Loans	90.13	90.29	103.63	180.43	457.56
	Township Project	-	-	-	-	-
	Others	427.28	4.75	7.16	432.03	17.56
	Less : Common Expenses	58.60	58.92	59.12	117.52	248.89
	Total	237.84	45.22	56.49	283.07	261.06
	Less : Finance Costs	7.78	0.01	4.28	7.79	20.99
	Total Profit before Tax	230.06	45.21	52.21	275.28	240.07
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities	2,115.54	2,143.81	1,483.12	2,115.54	2,118.57
	Loans	3,052.33	3,014.73	4,155.07	3,052.33	4,047.61
	Township Project	1,366.13	1,349.56	135.39	1,366.13	133.46
	Unallocable	490.33	301.31	296.18	490.33	292.45
	Sub-total	7,024.33	6,809.41	6,069.76	7,024.33	6,592.09
	SEGMENT LIABILITIES					
	Shares & Securities	-	-	-	-	-
	Loans	-	-	-	-	-
	Township Project	-	-	-	-	-
	Unallocable	352.52	282.70	256.75	352.52	93.83
	Sub-total	352.52	282.70	256.75	352.52	93.83
	CAPITAL EMPLOYED					
	Shares & Securities	2,115.54	2,143.81	1,483.12	2,115.54	2,118.57
	Loans	3,052.33	3,014.73	4,155.07	3,052.33	4,047.61
	Township Project	1,366.13	1,349.56	135.39	1,366.13	133.46
	Unallocable	490.33	301.31	296.18	490.33	292.45
	TOTAL	7,024.33	6,809.41	6,069.76	7,024.33	6,592.09



For Assam Entrade Limited

(Signature)
Managing Director