

ASSAM ENTRADE LIMITED

Regd. Office: 16 Tara Chand Dutta Street (2nd Floor), Kolkata 700 073

CIN No. L20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

Date: May 30, 2026

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

Scrip Code: 542911

Sub: Annual Secretarial Compliance Report for the year ended 31st March, 2026

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, 2026 issued by HKS & Associates LLP, Company Secretaries, Kanpur.

This is for your information and records.

For and on behalf of
Assam Entrade Limited



Divyansh Agarwal
Company Secretary and Compliance Officer
Membership No. A79306

Place: Kanpur
Encl.: As above



HKS & Associates LLP

COMPANY SECRETARIES

Ground Floor 118/566, Gumti No. 5, Kaushalpur,
Kanpur Nagar, Uttar Pradesh, India, 208012

Ref No.

Date.....

SECRETARIAL COMPLIANCE REPORT ASSAM ENTRADE LIMITED (CIN-L20219WB1985PLC096557) FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

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 to provide our observations 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 the listed entity has, during the review period covering the financial year ended on 31st March, 2026 complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter :

I, CS Hemant Kumar Sajnani Designated Partner of HKS & Associates LLP, 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 Report for the financial year ended 31st March, 2026 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 there under and the regulations, circulars, guidelines issued there under by the 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;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **Not applicable for the period under review**
- (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 for the period under review**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; **Not applicable for the period under review**
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. **Not applicable for the period under review.**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015,
- (h) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018.
- (i) Other regulations as applicable.
- (j) And circulars/ guidelines issued thereunder.

Further based on the above examination, I hereby report that during the Review Period:

- (a) (**) Assam Entrade Limited, the listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

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 (PCS)	Management Response	Remarks
1	As per Regulation 23(9) of SEBI (LODR) Regulations, 2015 listed entity shall submit to the	Regulation 23(9) of SEBI (LODR)	Non-submission of the disclosures of related party	BSE	Fine	Non-submission of the disclosures of related party	Rs. 5900/- including GST	SEBI has imposed fine of Rs. 5900/- (including GST) for non-compliance of 23(9) of SEBI (LODR) Regulations, 2015 Non-submission of	The fine has been paid on 30.12.2025	

<p>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.</p>	<p>Regulations, 2015</p>	<p>transactions within the period prescribed under this regulation. Instead, the disclosures were made on November 13 2025, resulting in a one-day delay in compliance with the prescribed timeline.</p>			<p>transactions within the period prescribed under this regulation. Instead, the disclosures were made on November 13 2025, resulting in a one-day delay in compliance with the prescribed timeline.</p>		<p>the disclosures of related party transactions within the period prescribed under this regulation</p>		
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(b) Assam Entrade Limited, 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 on 31 st March, 2025	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
1.	The company did not submit the disclosures of related party transactions on the date of publication of its standalone and consolidated financial results,	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.	Regulation 23(9) of SEBI (LODR) Regulations, 2015	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	The fine has been paid	The fine has been paid

	<i>i.e., May 29, 2024. Instead, the disclosures were made on May 30, 2024, resulting in a one-day delay.</i>	<i>Instead, the disclosures were made on May 30, 2024, resulting in a one-day delay.</i>		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 for which fine was imposed of Rs. 5900 including GST		
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I. I 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)	Observation s/Remarks by PCS*
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI).	Yes	No
2.	Adoption and timely updation of the Policies: <ul style="list-style-type: none"> All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. 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 Yes	No No
3.	Maintenance and disclosures on Website: <ul style="list-style-type: none"> The listed entity is maintaining a functional website. Timely dissemination of the documents/ information under a separate section on the website. Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and 	Yes Yes Yes	No No No

	Specific which redirects to the relevant document(s)/section of the website.		
4.	<p>Disqualification of Director(s):</p> <p>None of the director(s) of the listed entity is/ are disqualified under Section 164 of Companies Act,2013 as confirmed by the listed entity</p>	Yes	No
5.	<p>Details related to subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies.</p> <p>(b) Disclosure requirement of material as well as other subsidiaries.</p>	Yes Yes	NA NA
6.	<p>Preservation of Documents:</p> <p>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.</p>	Yes	No
7.	<p>Performance Evaluation:</p> <p>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.</p>	Yes	No

	compliance with the provisions of the LODR Regulations by listed entities.		
13.	Additional Non-compliances, if any: No additional non-compliances observed for any SEBI regulation/circular/guidance note etc. except as reported above.	NA	NA

Assumptions & 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 report 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 account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) 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.

Date: 30-05-2026
Place: Kanpur

For HKS & Associates LLP

Hemant
Kumar
Sajnani

Digitally signed by
Hemant Kumar
Sajnani
Date: 2026.05.29
18:15:07 +05'30'

(CS Hemant Kumar Sajnani)
Designated Partner
C.P. No. – 14214
P.R. CODE: 6731/2025
UDIN: F007348H000557964