MEHROTRA & CO.
CHARTERED ACCOUNTANTS

3A/130, AZAD NAGAR
NEAR SARASWATI GYAN MANDIR
KANPUR (U.P.)-208002
EMAIL: camehrotra54@gmail.com
MOBILE - 9839261981

Limited Review Report on Standalone Unaudited Financial Results for the quarter ended 30th June, 2026

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 June 2026 and period to date from 1st April, 2026 to 30th June, 2026 ("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

MEHROTRA & CO. KANPUR CHARTERED ACCOUNTANTS

CA. R.K Agrawal
Partner
M. No-.401863
UDIN: 26401863NFQYBQ4267

Date: 13.08.2026
Place: Kanpur

ASSAM ENTRADE LIMITED
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

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30TH, 2026

(Amt in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		JUNE 30TH 2026 (Unaudited)	MARCH 31ST 2026 (Audited)	JUNE 30TH 2025 (Unaudited)	MARCH 31ST 2026 (Audited)
1	**INCOME**				
I	**Revenue from operations**				
(i)	Interest income	108.98	109.80	106.41	431.04
(ii)	Dividend income	0.66	0.81	0.43	4.33
(iii)	Sales of Securities (Mutual Funds & Shares)	216.78	96.48	55.35	365.01
I	**Total Revenue From Operations**	326.42	207.09	162.18	800.37
II	Other income	51.76	(24.44)	26.25	465.73
III	**Total Income (I+II)**	**378.17**	**182.65**	**188.43**	**1,266.11**
2	**Expenses**				
(a)	Purchases of stock-in-trade	254.55	52.43	60.74	353.64
(b)	Changes in inventories of stock-in-trade	(74.01)	98.52	(44.20)	27.41
(c)	Employee benefits expenses	13.06	12.00	12.44	49.28
(d)	Finance costs	5.87	5.80	4.53	21.79
(e)	Depreciation, depletion and amortisation expense	1.01	1.55	1.55	6.19
(f)	Net loss on fair value changes	-	-	-	
(g)	Other expenses	122.72	70.84	90.78	501.49
IV	**Total expenses**	**323.19**	**241.15**	**125.82**	**959.81**
V	**Total Profit before Exceptional items and tax (III-IV)**	**54.98**	**(58.50)**	**62.62**	**306.30**
VI	Exceptional Items				-
VII	**Total Profit Before Tax (V-VI)**	**54.98**	**(58.50)**	**62.62**	**306.30**
VIII	**Tax Expenses**				
	(a) Current Tax	15.19	11.14	14.21	87.43
	(b) Deferred Tax	0.08	0.05	0.01	0.03
	(C) Provision Adjustment of Previous year	-	21.45	-	21.45
IX	**Total Tax Expenses (a+b)**	**15.28**	**32.64**	**14.22**	**108.91**
X	**Net Profit /(Loss) for the period from continuing operations (VII-IX)**	**39.70**	**(91.14)**	**48.40**	**197.39**
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)**	**39.70**	**(91.14)**	**48.40**	**197.39**
XV	**Other Comprehensive Income Net of Tax**				-
XVI	**Total Comprehensive Income for the period**	**39.70**	**(91.14)**	**48.40**	**197.39**
XVII	**Details of equity share capital**				
	Paid -up equity share capital	**143.98**	**143.98**	**143.98**	**143.98**
	Face value of equity share capital	**10.00**	**10.00**	**10.00**	**10.00**
	Reserves excluding revaluatuon reserve			-	6,269.71
	Networth			-	6,413.68
XVIII	**Earnings Per Share (for continuing and discontinuing operations)**				
	(a) Basic earnings per share	**2.76**	**(6.33)**	**3.36**	**13.71**
	(b) Diluted earnings per share	2.76	(6.33)	3.36	13.71

MEHROTRA & CO. CHARTERED ACCOUNTANTS KANPUR

For Assam Entrade Limited

Managing Director

NOTES	
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 August 2026.
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 whereever necessary.
6	The results of the Company are available at Company's website www.assamentrade.com.

Date: 13.08.2026

Place: Kanpur

For and on behalf of
Assam Entrade Limited

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

ASSAM ENTRADE LIMITED

Nishant Gupta
Managing Director
DIN: 00326317

UDIN-26401863NFQYBQ4267

ASSAM ENTRADE LIMITED
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

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR QURTER ENDING 30TH JUNE 2026

Standalone

(Amt in Lakhs)

SL. No.	Particulars	QUARTER ENDED			YEARLY
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(UNAUDITED)	(AUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE				
	Trading in Shares & Securities	216.78	96.48	55.35	418.28
	Interest on Loans	108.98	109.80	106.41	428.01
	Township Project	-	-	-	-
	Others	52.42	-23.63	26.68	434.91
	Total	**378.17**	**182.65**	**188.43**	**1,281.20**
2	SEGMENT RESULT		-		
	Trading in Shares & Securities	36.24	-54.47	38.81	(33.57)
	Interest on Loans	108.98	109.80	106.41	428.01
	Township Project	-	-	-	-
	Others	52.42	-23.62	26.68	434.91
	Less : Common Expenses	136.78	84.40	104.76	402.99
	Total	**60.85**	**-52.69**	**67.14**	**426.36**
	Less : Finance Costs	5.87	5.81	4.53	19.35
	Less : Other unallocable Expenditure net off Unallocable income	-	-	-	-
	Total Profit before Tax	**54.98**	**-58.50**	**62.62**	**407.01**
3	CAPITAL EMPLOYED				
	SEGMENT ASSETS				
	Shares & Securities	1,768.22	1,694.20	1,765.82	1,694.20
	Loans	3,399.66	3,417.17	3,333.76	3,417.17
	Township Project	609.12	584.26	575.56	584.26
	Unallocable	1,123.45	969.82	934.99	969.82
	Sub-total	**6,900.44**	**6,665.46**	**6,610.13**	**6,665.46**
	SEGMENT LIABILITIES				
	Shares & Securities	-	-	-	-
	Loans	225.27	200.00	-	200.00
	Township Project	-	-	-	-
	Unallocable	221.78	51.78	345.43	51.78
	Sub-total	**447.05**	**251.78**	**345.43**	**251.78**
	CAPITAL EMPLOYED				
	Shares & Securities	1,768.22	1,694.20	1,765.82	1,694.20
	Loans	3,399.66	3,417.17	3,333.76	3,417.17
	Township Project	609.12	584.26	575.56	584.26
	Unallocable	1,123.45	969.82	934.99	969.82
	TOTAL	**6,900.44**	**6,665.45**	**6,610.13**	**6,665.45**

Date: 13.08.2026
Place: Kanpur

MEHROTRA & CO. KANPUR CHARTERED ACCOUNTANTS

For and on behlaf of
ASSAM ENTRADE LIMITED

NISHANT GUPTA
MANAGING DIRECTOR
DIN: 00326317

ASSAM ENTRADE LIMITED

MEHROTRA & CO.
CHARTERED ACCOUNTANTS

3A/130, AZAD NAGAR
NEAR SARASWATI GYAN MANDIR
KANPUR (U.P.)-208002
EMAIL: camehrotra54@gmail.com
MOBILE - 9839261981

Limited Review Report on Consolidated Unaudited Financial Results for the quarter ended 30th June, 2026

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 June 2026 and period to date from 1st April, 2026 to 30th June, 2026 ("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.

MEHROTRA & CO. KANPUR CHARTERED ACCOUNTANTS

- 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. 20,963/- and net loss after tax of Rs. 3,084.32/- for the quarter ended 30th June 2026 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

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

CA. R.K Agrawal
Partner
M. No. - 401863
UDIN : 26401863YEAOVQ5501

Date : 13.08.2026
Place : Kanpur

ASSAM ENTRADE LIMITED
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

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30TH, 2026

(Amt in Lakhs)

Sr. No.	Particulars	Quarter Ended			YEAR ENDED
		JUNE 30th 2026	MARCH 31st 2026	JUNE 30TH 2025	MARCH 31st 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	INCOME				
I	Revenue from operations				
(i)	Interest income	109.01	109.93	106.44	431.35
(ii)	Dividend income	0.66	0.81	0.43	4.33
(iii)	Sales of Securities (Mutual Funds & Shares)	216.78	96.48	55.35	365.01
I	**Total Revenue From Operations**	**326.45**	**207.21**	**162.21**	**800.68**
II	Other income	51.94	(24.26)	26.43	466.45
III	**Total Income (I+II)**	**378.38**	**182.96**	**188.64**	**1,267.14**
2	Expenses				
(a)	Purchases of stock-in-trade	254.55	52.43	60.74	353.64
(b)	Changes in inventories of stock-in-trade	(74.01)	98.52	(44.20)	27.41
(c)	Employee benefits expenses	13.10	12.05	12.47	49.43
(d)	Finance costs	5.87	5.81	4.53	21.81
(e)	Depreciation, depletion and amortisation expense	1.01	1.54	1.55	6.19
(f)	Net loss on fair value changes		-	-	-
(g)	Other expenses	122.92	70.90	91.05	502.14
IV	**Total expenses**	**323.43**	**241.25**	**126.13**	**960.62**
V	**Total Profit before Exceptional items and tax (III-IV)**	**54.95**	**(58.30)**	**62.51**	**306.52**
VI	Exceptional Items			-	-
VII	**Total Profit Before Tax (V-VI)**	**54.95**	**(58.30)**	**62.51**	**306.52**
VIII	**Tax Expenses**				
	(a) Current Tax	15.19	11.24	14.21	87.53
	(b) Deferred Tax	0.08	0.04	0.01	0.03
	(C) Provision Adjustment of Previous year	-	21.45	-	21.44
IX	**Total Tax Expenses (a+b)**	**15.28**	**32.73**	**14.22**	**109.00**
X	**Net Profit /(Loss) for the period from continuing operations (VII-IX)**	**39.67**	**(91.03)**	**48.30**	**197.52**
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)**	**39.67**	**(91.03)**	**48.30**	**197.52**
XVI	**Other Comprehensive Income Net of Tax**	-	-	-	
XVII	**Total Comprehensive Income for the period**	**39.67**	**(91.03)**	**48.30**	**197.52**
XVIII	**Total profit or loss, attributable to -**				
	Profit (Loss) attributable to Owners of Parent	**39.66**	**(91.13)**	**48.40**	**197.46**
	Total Profit or Loss, attributable to Non-controlling Interest	**0.02**	**0.10**	**(0.10)**	**0.06**
	Total Comprehensive income for the period, attributable to -				
	Attributable to Owners of Parent	**39.66**	**(91.13)**	**48.40**	**197.46**
	Attributable to Non-controlling Interest	**0.02**	**0.10**	**(0.10)**	**0.06**
XVII	**Details of equity share capital**				
	Paid -up equity share capital	**143.98**	**143.98**	**143.98**	**143 98**
	Face value of equity share capital	**10.00**	**10.00**	**10.00**	**10.00**
	Reserves excluding revaluatuon reserve			-	**6,578.47**
	Networth			-	**6,998.50**
XVIII	**Earnings Per Share (for continuing and discontinuing operations)**				
	(a) Basic earnings per share	**2.75**	**(6.33)**	**3.36**	**13.71**
	(b) Diluted earnings per share	2.75	(6.33)	3.36	13.71

For Assam Entrade Limited

Managing Director

MEHROTRA & CO. CHARTERED ACCOUNTANTS KANPUR

NOTES	
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 Internal Auditor and Board of Directors at its meeting held on 13th August 2026.
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 whereever necessary.
6	The results of the Company are available at Company's website www.assamentrade.com.

For and on behalf of

Assam Entrade Limited

Date: 13.08.2026

Place: Kanpur

ASSAM ENTRADE LIMITED

NISHANT GUPTA
Managing Director
DIN: 00326317

MEHROTRA & CO. CHARTERED ACCOUNTANTS KANPUR

ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
Regd Office: 16, Tara Chand Dutta Street, Kolkata - 700073
Email id:assamentrade1985@gmail.com Website : www.assamentrade.com

SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Consolidated) FOR QUARTER ENDING 30.06.2026

(Amt in Lakhs)

SL. No.	Particulars	QUARTER ENDED			YEARLY
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
		(UNAUDITED)	(AUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE				
	Trading in Shares & Securities	216.78	96.47	55.35	365.01
	Interest on Loans	109.01	109.93	106.44	431.35
	Township Project		-	-	-
	Others	52.60	-23.44	26.86	470.78
	Total	**378.38**	**182.96**	**188.64**	**1,267.14**
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS				
	Trading in Shares & Securities	36.24	-54.47	38.81	(16.04)
	Interest on Loans	109.01	109.93	106.44	431.35
	Township Project	-	-	-	-
	Others	52.60	-23.45	26.86	470.78
	Less : Common Expenses	137.02	84.49	105.07	557.76
	Total	**60.82**	**-52.47**	**67.04**	**328.33**
	Less : Finance Costs	5.87	5.82	4.53	21.81
	Total Profit before Tax	**54.95**	**-58.29**	**62.51**	**306.52**
3	CAPITAL EMPLOYED				
	SEGMENT ASSETS				
	Shares & Securities	2,347.22	2,273.20	2,344.82	2,273.20
	Loans	3,399.66	3,417.17	3,333.76	3,417.17
	Township Project	609.12	584.26	575.56	584.26
	Unallocable	1,129.95	976.19	941.23	976.19
	Sub-total	**7,485.94**	**7,250.82**	**7,195.37**	**7,250.82**
	SEGMENT LIABILITIES				
	Shares & Securities	-	-	-	-
	Loans	225.63	**200.36**	-	200.36
	Township Project	-	-	-	-
	Unallocable	221.87	51.97	346.10	51.97
	Sub-total	**447.50**	**252.33**	**346.10**	**252.33**
	CAPITAL EMPLOYED		-		
	Shares & Securities	2,347.22	2,273.20	2,344.82	2,273.20
	Loans	3,399.66	3,417.17	3,333.76	3,417.17
	Township Project	609.12	584.26	575.56	584.26
	Unallocable	1,129.95	976.19	941.23	976.19
	TOTAL	**7,485.94**	**7,250.82**	**7,195.37**	**7,250.82**

Date: 13.08.2026
Place: Kanpur

For and on behalf of
Assam Entrade Limited

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

Nishant Gupta
Managing Director
DIN: 00326317

ASSAM ENTRADE LIMITED