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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30TH, 2026

(Amt in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		SEPT 30TH 2026	JUNE 30TH 2026	SEPT 30TH 2025	SEPT 30TH 2026	SEPT 30TH 2025	MARCH 31ST 2026
1	INCOME	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue from operations**						
(i)	Interest income	113.86	108.98	105.81	222.83	212.22	431.04
(ii)	Dividend income	1.48	0.66	2.02	2.14	2.45	4.33
(iii)	Sales of Securities (Mutual Funds & Shares)	112.40	216.78	91.77	329.18	147.12	365.01
I	**Total Revenue From Operations**	227.73	326.42	199.61	554.15	361.80	800.37
II	Other income	5.16	51.76	0.25	56.92	26.50	465.73
III	**Total Income (I+II)**	**232.90**	**378.17**	**199.86**	**611.07**	**388.30**	**1,266.11**
2	**Expenses**						
(a)	Purchases of stock-in-trade	101.03	254.55	107.51	355.59	168.25	353.64
(b)	Changes in inventories of stock-in-trade	7.76	(74.01)	(16.92)	(66.26)	(61.12)	27.41
(c)	Employee benefits expenses	13.68	13.06	12.41	26.74	24.84	49.28
(d)	Finance costs	6.20	5.87	5.66	12.06	10.18	21.79
(e)	Depreciation, depletion and amortisation expense	0.41	1.01	1.55	1.41	3.09	6.19
(f)	Net loss on fair value changes	-	-	-	-	-	
(g)	Other expenses	159.00	122.72	90.16	281.72	180.94	501.49
IV	**Total expenses**	**288.06**	**323.19**	**200.37**	**611.25**	**326.18**	**959.81**
V	**Total Profit before Exceptional items and tax (III-IV)**	(55.17)	54.98	(0.51)	(0.18)	62.12	306.30
VI	Exceptional Items						-
VII	**Total Profit Before Tax (V-VI)**	(55.17)	54.98	(0.51)	(0.18)	62.12	306.30
VIII	**Tax Expenses**						
	(a) Current Tax	-	15.19	-	15.19	14.21	87.43
	(b) Deferred Tax	0.22	0.08	(0.01)	0.31	-	0.03
	(C) Provision Adjustment of Previous year	-	-	-	-	-	21.45
IX	**Total Tax Expenses (a+b)**	**0.22**	**15.28**	**(0.01)**	**15.50**	**14.21**	**108.91**
X	**Net Profit /(Loss) for the period from continuing operations (VII-IX)**	(55.39)	39.70	(0.50)	(15.69)	47.91	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)**	(55.39)	39.70	(0.50)	(15.69)	47.91	197.39
XV	**Other Comprehensive Income Net of Tax**						-
XVI	**Total Comprehensive Income for the period**	(55.39)	39.70	(0.50)	(15.69)	47.91	197.39
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 revaluatuon reserve			-	6,254.02	6,120.22	6,269.71
	Networth			-	6,398.00	6,264.20	6,413.68
XVIII	**Earnings Per Share (for continuing and discontinuing operations)**						
	(a) Basic earnings per share	(3.85)	2.76	(0.03)	(1.09)	3.33	13.71
	(b) Diluted earnings per share	(3.85)	2.76	(0.03)	(1.09)	3.33	13.71

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 Managing Director (MD) 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 14th November 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: 14.11.2026
Place: Kanpur

For and on behalf of
Assam Entrade Limited

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

Nishant Gupta
Managing Director
DIN: 00326317

ASSAM ENTRADE LIMITED

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

Standalone Statement of Asset & Liabilities for the Half- Year ended 30th September, 2026

(Rupees in Lacs)

	Particulars	As at 30th Septembet, 2026	As at 31st March, 2026
	ASSETS		
1	**Financial Assets**		
(a)	Cash and cash equivalents	29.81	76.61
(b)	Bank Balance other than (a) above	39.18	38.31
(c)	Derivative financial Assets	-	-
(d)	Loans	3,456.33	3,399.66
(e)	Investments	1,204.89	1,204.89
(f)	Other Financial assets	812.76	807.08
2	**Non-financial Assets**		
(a)	Inventories	555.57	563.32
(b)	Current tax assets (Net)	7.04	10.84
(c)	Deferred tax Assets (Net)	5.67	5.90
(d)	Property, Plant and Equipment	184.65	195.02
(e)	Capital work-in-progress	629.50	609.12
2	Other non-financial assets	-	0.53
	Total Assets	**6,925.40**	**6,911.27**
	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	-	-
(c)	Borrowings (Other than Debt Securities)	220.84	225.27
(d)	Other financial liabilities	306.21	191.22
2	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	-	-
(b)	Provisions	-	-
(c)	Deferred tax Liabilities (Net)	-	-
(d)	Other non-financial liabilities	0.35	26.43
3	**EQUITY**		
(a)	Equity Share capital	143.98	143.98
(b)	Other Equity	6,254.02	6,324.38
	Total Liabilities and Equity	**6,925.40**	**6,911.27**
	Summary Of Significant Accounting Policies		

For and on behalf of
Assam Entrade Limited

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

ASSAM ENTRADE LIMITED

Place: Kanpur
Date : 14.11.2026

NISHANT GUPTA
Managing Director
DIN: 00326317

ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557
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SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR QUARTER AND HALF-YEAR ENDING 30TH SEPTEMBER 2026

Standalone

(Amt in Lakhs)

SL. No.	Particulars	QUARTER ENDED			HALF-YEAR ENDED	YEARLY
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	31.03.2026
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities	112.40	216.78	91.77	329.18	418.28
	Interest on Loans	113.86	108.98	105.81	329.18	428.01
	Township Project	-	-		-	-
	Others	6.64	52.42	2.27	59.06	434.91
	Total	**232.90**	**378.17**	**199.86**	**717.42**	**1,281.20**
2	SEGMENT RESULT		-			
	Trading in Shares & Securities	3.61	36.24	1.18	39.85	(33.57)
	Interest on Loans	113.86	108.98	105.81	222.83	428.01
	Township Project	-	-		-	-
	Others	6.64	52.42	2.27	59.06	434.91
	Less : Common Expenses	173.08	136.78	104.11	309.86	402.99
	Total	**-48.97**	**60.85**	**5.15**	**11.88**	**426.36**
	Less : Finance Costs	6.20	5.87	5.66	12.06	19.35
	Less : Other unallocable Expenditure net off Unallocable income	-	-	-	-	-
	Total Profit before Tax	**-55.17**	**54.98**	**(0.51)**	**(0.18)**	**407.01**
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities	1,760.46	1,768.22	1,782.73	1,760.46	1,768.22
	Loans	3,456.33	3,399.66	3,405.15	3,456.33	3,399.66
	Township Project	629.50	609.12	578.12	629.50	609.12
	Unallocable	1,079.11	1,123.45	928.70	1,079.11	1,123.45
	Sub-total	**6,925.40**	**6,900.44**	**6,694.69**	**6,925.40**	**6,900.45**
	SEGMENT LIABILITIES					
	Shares & Securities	-	-	-	-	-
	Loans	220.84	225.27	-	220.84	225.27
	Township Project	-	-		-	-
	Unallocable	306.56	221.78	430.50	306.56	221.78
	Sub-total	**527.40**	**447.05**	**430.50**	**527.40**	**447.05**
	CAPITAL EMPLOYED					
	Shares & Securities	1,760.46	1,768.22	1,782.73	1,760.46	1,768.22
	Loans	3,456.33	3,399.66	3,405.15	3,456.33	3,399.66
	Township Project	629.50	609.12	578.12	629.50	609.12
	Unallocable	1,079.11	1,123.45	928.70	1,079.11	1,123.45
	TOTAL	**6,925.40**	**6,900.44**	**6,694.69**	**6,925.40**	**6,900.44**

Date: 14.11.2026
Place: Kanpur

For and on behalf of
Assam Entrade Limited

Nishant Gupta
Managing Director
DIN: 00326317

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

ASSAM ENTRADE LIMITED

M/S ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
Standalone Cash Flow Statement as at 30th September 2026

Disclosures under Indian Accounting Standards **(In Lakhs)**

CASH FLOW STATEMENT FOR THE YEAR ENDED ON	AMOUNT 30.09.2026	AMOUNT 30.09.2025
A.Cash flow from operating activities		
Profit before Tax	**(55.39)**	**62.11**
Adjustments for :		
Depreciation	0.41	3.10
Gain on sales Of Fixed Assets	(5.04)	-
Dividend Income	(1.48)	(2.45)
Operating Profit before changes in Operating Assets	**(61.50)**	**62.75**
Changes in:		
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Inventories	7.76	(61.12)
Short-term loans and advances	(5.68)	(89.61)
Other current assets	(64.05)	(61.14)
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	115.22	(4.18)
Other current liabilities	(30.37)	(43.18)
Cash generated from operations	**(38.62)**	**(196.48)**
Direct/Indirect Taxes Paid	-	(14.20)
NET CASH FLOW FROM OPERATING ACTIVITIES	**(38.62)**	**(210.68)**
Cash flow from Investing Activities		
Purchase of CWIP	(20.39)	-
Sales of Fixed Assets	15.15	-
Dividend Received	1.48	2.45
NET CASH FLOW FROM INVESTING ACTIVITIES	**(3.76)**	**2.45**
Cash flow from Financing Activities		
Short-term borrowings	(4.43)	209.16
NET CASH FLOW FROM FINANCING ACTIVITIES	**(4.43)**	**209.16**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	**(46.80)**	**0.93**
CASH & CASH EQUIVALENT OPENING BALANCE	76.61	19.34
CASH & CASH EQUIVALENT CLOSING BALANCE	29.81	20.27
NET INCREASE / (DECREASE)	**(46.80)**	**0.93**

For and on behalf of
Assam Entrade Limited

NISHANT GUPTA
Managing Director
DIN: 00326317

ASSAM ENTRADE LIMITED

Place: Kanpur
Date : 14.11.2026

MEHROTRA & CO. CHARTERED ACCOUNTANTS KANPUR

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 September, 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 and half year ended 30TH September 2026 and period to date from 1st April, 2026 to 30th September, 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. * CHARTERED ACCOUNTANTS * KANPUR

CA. R.K Agrawal
Partner
M. No-.401863
UDIN: 26401863XSVXVF2464

Date: 14.11.2026
Place: Kanpur

ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
16 TARA CHAND DUTTA STREET,2ND FLOOR, KOLKATA-700073
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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED SEPTEMBER 30TH, 2026

(Amt in Lakhs)

Sr. No.	Particulars	Quarter Ended			HALF YEAR ENDED		YEAR ENDED
		SEPTEMBER 30TH 2026	JUNE 30th 2026	SEPTEMBER 30TH 2025	SEPTEMBER 30th 2026	SEPTEMBER 30TH 2025	MARCH 31 2026
1	INCOME	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations						
(i)	Interest income	113.93	109.01	105.89	222.94	212.33	431.35
(ii)	Dividend income	1.48	0.66	2.02	2.14	2.45	4.33
(iii)	Sales of Securities (Mutual Funds & Shares)	112.40	216.78	91.77	329.18	147.12	365.01
I	Total Revenue From Operations	227.81	326.45	199.69	554.25	361.90	800.68
II	Other income	5.34	51.94	0.43	57.28	26.85	466.45
III	Total Income (I+II)	233.15	378.38	200.12	611.54	388.76	1,267.14
2	Expenses						
(a)	Purchases of stock-in-trade	101.03	254.55	107.51	355.59	168.25	353.64
(b)	Changes in inventories of stock-in-trade	7.76	(74.01)	(16.92)	(66.26)	(61.12)	27.41
(c)	Employee benefits expenses	13.71	13.10	12.44	26.81	24.91	49.43
(d)	Finance costs	6.20	5.87	5.66	12.06	10.19	21.81
(e)	Depreciation, depletion and amortisation expense	0.41	1.01	1.55	1.41	3.10	6.19
(f)	Net loss on fair value changes	-	-	-	-	-	-
(g)	Other expenses	159.10	122.92	90.40	282.02	181.45	502.14
IV	Total expenses	288.20	323.43	200.65	611.63	326.78	960.62
V	Total Profit before Exceptional items and tax (III-IV)	(55.05)	54.95	(0.53)	(0.09)	61.98	306.52
VI	Exceptional Items			-			-
VII	Total Profit Before Tax (V-VI)	(55.05)	54.95	(0.53)	(0.09)	61.98	306.52
VIII	Tax Expenses						
	(a) Current Tax	-	15.19	-	15.19	14.21	87.53
	(b) Deferred Tax	0.22	0.08	(0.01)	0.31	-	0.03
	(C) Provision Adjustment of Previous year	-	-	-	-		21.44
IX	Total Tax Expenses (a+b)	0.22	15.28	(0.01)	15.50	14.21	109.00
X	Net Profit /(Loss) for the period from continuing operations (VII-IX)	(55.27)	39.67	(0.52)	(15.60)	47.76	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)	(55.27)	39.67	(0.52)	(15.60)	47.76	197.52
XVI	Other Comprehensive Income Net of Tax	-	-	-			
XVII	Total Comprehensive Income for the period	(55.27)	39.67	(0.52)	(15.60)	47.76	197.52
XVIII	Total profit or loss, attributable to -						
	Profit (Loss) attributable to Owners of Parent	(55.31)	39.66	(0.53)	(15.60)	47.86	197.46
	Total Profit or Loss, attributable to Non-controlling Interest	0.04	0.02	0.00	0.06	(0.10)	0.06
	Total Comprehensive Income for the period, attributable to -						
	Attributable to Owners of Parent	(55.31)	39.66	(0.53)	(15.60)	47.86	197.46
	Attributable to Non-controlling Interest	0.04	0.02	0.00	0.06	(0.10)	0.06
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 revaluatuon reserve			-	6,562.61	6,400.06	6,578.47
	Networth			-	6,982.69	6,544.04	6,998.50
XVIII	Earnings Per Share (for continuing and discontinuing operations)						
	(a) Basic earnings per share	(3.84)	2.75	(0.04)		3.32	13.71
	(b) Diluted earnings per share	(3.84)	2.75	(0.04)		3.32	13.71

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 Managing Director (MD) 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 14th November 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: 14.11.2026
Place: Kanpur

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

For and on behalf of
Assam Entrade Limited

Nishant Gupta
Managing Director
DIN: 00326317

ASSAM ENTRADE LIMITED

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Contact No. - Tel. No.: +91 (033) 22343520

Consolidated Statement of Asset & Liabilities for the Half- Year ended 30th September, 2026

(Rupees in Lacs)

	Particulars	As at 30th September, 2026	As at 31th March, 2026
	ASSETS		
1	**Financial Assets**		
(a)	Cash and cash equivalents	31.20	39.92
(b)	Bank Balance other than (a) above	44.18	16.04
(c)	Derivative financial Assets	-	-
(d)	Loans	3,456.33	4,047.61
(e)	Investments	1,783.89	1,783.89
(f)	Other Financial assets	812.77	15.23
2	**Non-financial Assets**		
(a)	Inventories	555.57	334.67
(b)	Current tax assets (Net)	7.04	-
(c)	Deferred tax Assets (Net)	5.67	5.47
(d)	Property, Plant and Equipment	184.65	211.75
(e)	Capital work-in-progress	629.50	133.46
2	Other non-financial assets	0.07	4.02
	Total Assets	**7,510.88**	**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	-	3.49
(c)	Borrowings (Other than Debt Securities)	221.20	0.18
(d)	Other financial liabilities	306.55	72.99
2	**Non-Financial Liabilities**		
(a)	Current tax liabilities (Net)	-	15.04
(b)	Provisions	-	-
(c)	Deferred tax Liabilities (Net)	-	-
(d)	Other non-financial liabilities	0.44	1.80
3	**EQUITY**		
(a)	Equity Share capital	143.98	143.98
(b)	Other Equity	6,562.61	6,078.57
(c)	Non Controlling Interest	276.11	276.04
	Total Liabilities and Equity	**7,510.88**	**6,592.09**
	Summary Of Significant Accounting Policies		

Date: 14.11.2026
Place: Kanpur

For Assam Entrade Limited

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

ASSAM ENTRADE LIMITED

Nishant Gupta
Managing Director
(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) FOR QUARTER AND HALF-YEAR ENDING 30.09.2026

(Amt in Lakhs)

SL. No.	Particulars	QUARTER ENDED			HALF-YEAR ENDED	YEARLY
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	31.03.2026
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities	112.40	216.78	91.77	329.18	365.01
	Interest on Loans	113.93	109.01	105.89	222.94	431.35
	Township Project	-		-	-	-
	Others	6.82	52.60	2.45	59.42	470.78
	Total	**233.15**	**378.38**	**200.12**	**611.53**	**1,267.14**
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS					
	Trading in Shares & Securities	3.61	36.24	1.18	39.85	(16.04)
	Interest on Loans	113.93	109.01	105.89	222.94	431.35
	Township Project	-	-	-	-	-
	Others	6.82	52.60	2.45	59.42	470.78
	Less : Common Expenses	173.22	137.02	104.39	310.24	557.76
	Total	**-48.86**	**60.82**	**5.13**	**11.96**	**328.33**
	Less : Finance Costs	6.20	5.87	5.66	12.06	21.81
	Total Profit before Tax	**-55.05**	**54.95**	**(0.53)**	**(0.10)**	**306.52**
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities	2,339.46	2,347.22	2,361.73	2,339.46	2,273.20
	Loans	3,456.33	3,399.66	3,405.15	3,456.33	3,417.17
	Township Project	629.50	609.12	578.12	629.50	584.26
	Unallocable	1,085.59	1,129.95	934.69	1,085.59	976.19
	Sub-total	**7,510.88**	**7,485.94**	**7,279.69**	**7,510.88**	**7,250.82**
	SEGMENT LIABILITIES					
	Shares & Securities	-	-	-		-
	Loans	221.20	225.63	-	221.20	200.36
	Township Project	-	-	-		-
	Unallocable	306.99	221.87	430.04	306.99	51.97
	Sub-total	**528.19**	**447.50**	**430.04**	**528.19**	**252.33**
	CAPITAL EMPLOYED		-			
	Shares & Securities	2,339.46	2,347.22	2,361.73	2,339.46	2,273.20
	Loans	3,456.33	3,399.66	3,405.15	3,456.33	3,417.17
	Township Project	629.50	609.12	578.12	629.50	584.26
	Unallocable	1,085.59	1,129.95	934.69	1,085.59	976.19
	TOTAL	**7,510.88**	**7,485.94**	**7,279.69**	**7,510.88**	**7,250.82**

Date: 14.11.2026

Place: Kanpur

For and on behalf of
Assam Entrade Limited

Nishant Gupta
Managing Director
DIN: 00326317

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

ASSAM ENTRADE LIMITED

M/S ASSAM ENTRADE LIMITED

CIN NO. L20219WB1985PLC096557

Notes to and forming integral part of the financial statements as at 30th September 2026

Disclosures under Indian Accounting Standards

CASH FLOW STATEMENT FOR THE YEAR ENDED ON	AMOUNT 30.09.2026	AMOUNT 30.09.2025
A.Cash flow from operating activities		
Profit before Tax	**(55.27)**	**61.98**
Adjustments for :		
Depreciation	0.41	3.10
Gain on sales Of Fixed Assets	(5.04)	-
Dividend Income	(1.48)	(2.56)
Minority Interest	(0.04)	-
Operating Profit before changes in Operating Assets	**(61.42)**	**62.52**
Changes in:		
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:	-	-
Inventories	7.76	(61.12)
Short-term loans and advances	(5.69)	(89.61)
Other current assets	(64.00)	(60.09)
Adjustments for increase / (decrease) in operating liabilities:		
Sundry Creditors	115.56	(4.19)
Other current liabilities	(30.80)	(42.93)
Cash generated from operations	**(38.60)**	**(195.43)**
Direct/Indirect Taxes Paid	-	(14.21)
NET CASH FLOW FROM OPERATING ACTIVITIES	**(38.60)**	**(209.64)**
B. Cash flow from Investing Activities		
Purchase of CWIP	(20.39)	-
Sales of Fixed Assets	15.15	-
Dividend Received	1.48	2.56
NET CASH FLOW FROM INVESTING ACTIVITIES	**(3.76)**	**2.56**
C. Cash flow from Financing Activities		
Short-term borrowings	(4.43)	209.16
NET CASH FLOW FROM FINANCING ACTIVITIES	**(4.43)**	**209.16**
NET INCREASE / (DECREASE) IN CASH & CASH EQUIVALENT	**(46.79)**	**2.08**
CASH & CASH EQUIVALENT OPENING BALANCE	77.99	61.22
CASH & CASH EQUIVALENT CLOSING BALANCE	31.20	63.30
NET INCREASE / (DECREASE)	**(46.79)**	**2.08**

For Mehrotra & Co.
Chartered Accountant

MEHROTRA & Co. * KANPUR * CHARTERED ACCOUNTANTS

(R. K. AGRAWAL)
Partner
Membership No. 401863
Firm's Reg. No. 000720C

For and on behalf of Board of Directors

(Nishant Gupta)
MANAGING DIRECTOR
DIN NO. 00326317

ASSAM ENTRADE LIMITED

Place: Kanpur
Date : 14.11.2026

MEHROTRA & CO.
CHARTERED ACCOUNTANTS

3A/130, AZAD NAGAR
NEAR SARASWATI GYAN MANDIR
KANPUR (U.P.)-208002
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Limited Review Report on Consolidated Unaudited Financial Results for the quarter ended 30th September, 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 and half year ended 30TH September 2026 and period to date from 1st April, 2026 to 30th September, 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.



- 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. 25,875.00 and net Profit after tax of Rs. 12,027.68 for the quarter ended 30th September 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

Date: 14.11.2026
Place: Kanpur

MEHROTRA & Co. KANPUR CHARTERED ACCOUNTANTS

CA. R.K Agrawal
Partner
M. No-.401863
UDIN: 26401863ZLCRHG6295