

ASSAM ENTRADE LIMITED

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

CIN No. L20219WB1985PLC096557

GSTIN 09AAECA3423G1ZZ

PAN NO. AAECA3423G

Date: February 13, 2023

To,

The Manager Listing
BSE Limited
5th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001
Scrip Code: 542911

Subject: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to the Regulation 33 and Regulation 30 read with Para A of Part A of schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors in its meeting held on Monday, 13th February, 2023 has, *inter-alia* considered, approved and taken on record the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended on **December 31, 2022**.

Copy of the Un-audited financial results (Standalone and Consolidated) along with the limited review reports (Standalone and Consolidated) of the Auditors' for the quarter/nine months ended 31st December, 2022 in the prescribed format is **enclosed** herewith.

The Meeting of Board of Directors commenced at 3:30 p.m. and concluded at 3:50 p.m.

This is for your information and record please.

Thanking you.

Yours faithfully,
For Assam Entrade Limited

Anuj Gupta
Company Secretary & Compliance Officer

Place: Kanpur

Corp. Office : 26/49, Birhana Road, Kanpur 208 001
Phone: 0512-23500151 eMail: assamentrade1985@gmail.com
www.assamentrade.com

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31st, 2022						
(Rs in lacs)						
Sr. No.	Particulars	Quarter Ended			Nine Month Ended	
		DECEMBER 31 2022	SEPTEMBER 30 2022	DECEMBER 31 2021	DECEMBER 31 2022	DECEMBER 31 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1	INCOME					
I	Revenue from operations					
(i)	Interest income	92.898	90.809	77.747	270.257	239.703
(ii)	Dividend income	0.173	0.261	0.129	0.646	0.161
(iii)	Sales of Securities (Mutual Funds)	-	-	47.550	7.211	72.800
(iv)	Sales of Shares	49.690	40.959	32.677	102.150	70.070
I	Total Revenue From Operations	142.762	132.029	158.103	380.265	382.734
II	Other income	18.531	38.976	-	57.506	9.871
III	Total Income (I+II)	161.293	171.005	158.103	437.771	392.605
2	Expenses					
(a)	Purchases of stock-in-trade	62.359	52.200	97.103	153.092	154.957
(b)	Changes in inventories of stock-in-trade	(15.119)	(19.748)	(18.260)	(47.566)	(66.517)
(c)	Employee benefits expenses	11.545	11.700	11.100	34.945	37.130
(d)	Finance costs	0.051	0.075	0.113	0.197	0.288
(e)	Depreciation, depletion and amortisation expense	4.088	4.088	11.531	12.264	14.972
(f)	Net loss on fair value changes	25.141	24.587	0.521	53.031	(39.090)
(g)	Other expenses	40.904	43.481	41.132	134.063	124.863
IV	Total expenses	128.969	116.383	143.239	340.026	226.603
V	Total Profit before Exceptional items and tax (III-IV)	32.324	54.622	14.864	97.745	166.002
VI	Exceptional Items	-	-	-	-	-
VII	Total Profit Before Tax (V-VI)	32.324	54.622	14.864	97.745	166.002
VIII	Tax Expenses					
(a)	Current Tax	11.362	10.533	6.090	25.834	33.430
(b)	Deferred Tax	(5.168)	(6.612)	(2.281)	(12.891)	8.366
IX	Total Tax Expenses (a+b)	6.195	3.921	3.810	12.943	41.795
X	Net Profit/(Loss) for the period from continuing operations (VII-IX)	26.130	50.701	11.054	84.802	124.207
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)	26.130	50.701	11.054	84.802	124.207
XV	Other Comprehensive Income Net of Tax	-	-	-	-	-
XVI	Total Comprehensive Income for the period	26.130	50.701	11.054	84.802	124.207
XVII	Details of equity share capital					
	Paid-up equity share capital	143.979	143.979	143.979	143.979	143.979
	Face value of equity share capital	10	10	10	10	10
	Reserves excluding revaluation reserve	-	-	-	5,570.721	5,375.105
	Networth	-	-	-	5,714.700	5,519.084
XVIII	Earnings Per Share (for continuing and discontinuing operations)					
(a)	Basic earnings per share	1.815	3.521	0.768	5.890	8.627

For Assam Entrade Limited

[Signature]
Managing Director

	(b) Diluted earnings per share	1.815	3.521	0.768	5.890	8.627	15.556
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 Feb 2023						
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: 13-02-2023

Place: Kanpur

For Assam Entrade Limited

For 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 (Standalone)							
(For the Financial Year 2022-23)							
SL. No.	Particulars	QUARTER ENDED			Nine monthly		YEAR ENDED
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(AUDITED)
1	SEGMENT REVENUE						
	Trading in Shares & Securities	49.69	40.96	80.23	109.36	152.74	286.35
	Interest on Loans	92.75	90.72	77.75	270.02	239.70	320.51
	Township Project	-	-	-	-	-	-
	Others	18.85	39.33	0.13	58.39	0.16	113.74
	Total	161.29	171.01	158.10	437.77	392.61	720.61
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS						
	Trading in Shares & Securities	2.45	8.51	1.38	3.84	63.40	81.50
	Interest on Loans	92.75	90.72	77.75	270.02	239.70	320.51
	Township Project	-	-	-	-	-	-
	Others	18.85	39.33	0.13	58.39	39.77	138.37
	Common Expenses	81.68	83.86	64.28	234.30	176.58	244.13
	Total	32.37	54.70	14.98	97.94	166.29	296.25
	Less : Finance Costs	0.05	0.07	0.11	0.20	0.29	0.38
	Total Profit before Tax	32.32	54.62	14.86	97.74	166.00	295.86
3	CAPITAL EMPLOYED						
	SEGMENT ASSETS						
	Shares & Securities	1,204.89	1,277.71	1,642.18	1,204.89	1,642.18	1,569.06
	Loans	3,763.33	3,680.08	3,289.13	3,763.33	3,289.13	3,436.89
	Township Project	244.67	129.19	-	244.67	-	128.77
	Unallocable	596.34	729.83	725.35	596.34	725.35	553.01
	Sub-total	5,809.22	5,816.81	5,656.66	5,809.22	5,656.66	5,687.73
	SEGMENT LIABILITIES						
	Shares & Securities	-	0.14	19.20	-	19.20	7.46
	Loans	3.38	-	-	3.38	-	-
	Township Project	-	-	-	-	-	-
	Unallocable	91.14	128.11	107.33	91.14	148.65	50.37
	Sub-total	94.52	128.24	126.53	94.52	160.83	57.83
	CAPITAL EMPLOYED						
	Shares & Securities	1,204.89	1,277.58	1,622.98	1,204.89	1,622.98	1,561.60
	Loans	3,759.95	3,680.08	3,289.13	3,759.95	3,289.13	3,436.89
	Township Project	244.67	129.19	-	244.67	-	128.77
	Unallocable	505.19	601.72	618.02	505.19	618.02	502.64
	TOTAL	5,714.70	5,688.57	5,530.14	5,714.70	5,530.14	5,629.90

For Assam Entrade Limited


 Managing Director

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

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHLY ENDED DECEMBER 31st, 2022

(Rs in lacs)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		DECEMBER 31 2022	SEPTEMBER 30 2022	DECEMBER 31 2021	DECEMBER 31 2022	DECEMBER 31 2021	MARCH 31 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
I	Revenue from operations						
(i)	Interest income	92.966	90.894	77.815	270.447	240.058	320.787
(ii)	Dividend income	0.173	0.261	0.129	0.646	0.161	0.251
(iii)	Fees & Commission Income	-	-	-	-	-	0.320
(iv)	Sales of Securities (Mutual Funds)	-	-	47.550	7.211	72.800	161.017
(v)	Sales of Shares	49.690	40.959	32.677	102.150	70.070	100.710
I	Total Revenue From Operations	142.830	132.114	158.171	380.454	383.089	583.084
II	Other income	18.616	39.197	0.075	57.898	9.946	138.120
III	Total Income (I+II)	161.446	171.311	158.246	438.352	393.035	721.204
2	Expenses						
(a)	Purchases of stock-in-trade	62.359	52.200	97.103	153.093	154.957	221.603
(b)	Changes in inventories of stock-in-trade	(15.119)	(19.748)	(18.260)	(47.567)	(66.517)	(17.651)
(c)	Employee benefits expenses	11.565	11.700	11.100	34.965	37.130	50.250
(d)	Finance costs	0.051	0.075	0.113	0.198	0.288	0.391
(e)	Depreciation, depletion and amortisation expense	4.088	4.088	11.531	12.264	14.972	24.933
(f)	Net loss on fair value changes	25.141	24.587	0.521	53.031	(39.090)	(24.623)
(g)	Other expenses	40.939	43.521	41.168	134.398	124.947	170.187
IV	Total expenses	129.023	116.423	143.275	340.382	226.687	425.091
V	Total Profit before Exceptional items and tax (III-IV)	32.423	54.888	14.971	97.970	166.348	296.113
VI	Exceptional Items	-	-	-	-	-	-
VII	Total Profit Before Tax (V-VI)	32.423	54.888	14.971	97.970	166.348	296.113
VIII	Tax Expenses						
(a)	Current Tax	11.362	10.557	6.099	25.866	33.498	69.077
(b)	Deferred Tax	(5.168)	(6.612)	(2.281)	(12.891)	8.366	2.871
IX	Total Tax Expenses (a+b)	6.195	3.945	3.819	12.975	41.863	71.949
X	Net Profit /(Loss) for the period from continuing operations (VII-IX)	26.228	50.943	11.152	84.995	124.484	224.164
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+XI+XIV)	26.228	50.943	11.152	84.995	124.484	224.164
XVI	Other Comprehensive Income Net of Tax	-	-	-	-	-	-
XVII	Total Comprehensive Income for the period	26.228	50.943	11.152	84.995	124.484	224.164
XVIII	Total profit or loss, attributable to :-						
	Profit (loss) attributable to Owners of parent	26.169	50.836	11.108	84.907	124.359	224.075
	Total Profit or loss, attributable to Non-controlling interests	0.059	0.107	0.045	0.087	0.126	0.089

For Assam Entrade Limited

[Signature]
Managing Director

	Total Comprehensive income for the period attributable to :-						
	Comprehensive income for the period attributable to the owners of parent	26.169	50.836	11.108	84.907	124.359	224.075
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.059	0.107	0.045	0.087	0.126	0.089
XIX	Details of equity share capital						
	Paid -up equity share capital	143.979	143.979	143.979	143.979	143.979	143.979
	Face value of equity share capital	10.000	10.000	10.000	10.000	10.000	10.000
	Reserves excluding revaluatun reserve	-	-	-	6,155.783	-	6,070.787
	Networth	-	-	-	6,299.762	-	6,214.766
XX	Earnings Per Share (for continuing and discontinuing operations)						
	(a) Basic earnings per share	1.818	3.531	0.771	5.903	8.637	15.563
	(b) Diluted earnings per share	1.818	3.531	0.771	5.903	8.637	15.563
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 Feb.						
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 segments 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: 13-02-2023
Place: Kanpur

For Assam Entrade Limited

For Assam Entrade Limited

Nishant Gupta
Managing Director
(00326317)

Nishant Gupta
Managing Director

ASSAM ENTRADE LIMITED
CIN NO. L20219WB1985PLC096557
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SEGMENT-WISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Consolidated)						
(For the Financial Year 2022-23)						
SL. No.	Particulars	QUARTER ENDED			Nine Months	
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021
		(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)	(UNAUDITED)
1	SEGMENT REVENUE					
	Trading in Shares & Securities	49.69	40.96	80.23	109.36	152.74
	Interest on Loans	92.75	90.72	77.82	270.06	239.77
	Township Project	-	-	-	-	-
	Others	19.00	39.64	0.20	58.93	0.52
	Total	161.45	171.31	158.25	438.35	393.04
2	SEGMENT PROFIT BEFORE TAX AND FINANCE COSTS					
	Trading in Shares & Securities	2.45	8.51	1.38	3.84	63.40
	Interest on Loans	92.75	90.72	77.82	270.06	239.77
	Township Project	-	-	-	-	-
	Others	19.00	39.64	0.20	58.93	40.09
	Common Expenses	81.73	83.90	64.32	234.66	176.62
	Total	32.47	54.96	15.08	98.17	166.64
	Less : Finance Costs	0.05	0.08	0.11	0.20	0.29
	Total Profit before Tax	32.42	54.89	14.97	97.97	166.35
3	CAPITAL EMPLOYED					
	SEGMENT ASSETS					
	Shares & Securities	1,783.89	1,856.71	1,642.18	1,783.89	1,642.18
	Loans	3,763.33	3,680.08	3,289.13	3,763.33	3,289.13
	Township Project	244.67	129.19	-	244.67	-
	Unallocable	602.51	736.60	1,330.63	602.51	1,330.63
	Sub-total	6,394.40	6,402.58	6,261.94	6,394.40	6,261.94
	SEGMENT LIABILITIES					
	Shares & Securities	-	0.14	19.20	-	19.20
	Loans	3.38	-	-	3.38	-
	Township Project	-	-	-	-	-
	Unallocable	91.26	128.90	107.84	91.26	107.84
	Sub-total	94.64	129.04	127.04	94.64	127.04
	CAPITAL EMPLOYED					
	Shares & Securities	1,783.89	1,856.58	1,622.98	1,783.89	1,622.98
	Loans	3,759.95	3,680.08	3,289.13	3,759.95	3,289.13
	Township Project	244.67	129.19	-	244.67	-
	Unallocable	511.26	607.69	1,222.79	511.26	1,222.79
	TOTAL	6,299.76	6,273.54	6,134.91	6,299.76	6,134.91

For Assam Entrade Limited

Managing Director

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 31st December, 2022 and year to date from 1st April, 2022 to 31st December, 2022

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 31.12.2022 and year to date from 1st April, 2022 to 31st December, 2022 ("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.

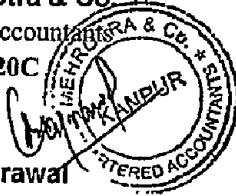


- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of Companies 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: 13/02/2023

Place: Kanpur

CA. R.K Agrawal

Partner

M. No.-401863

UDIN : 23401863BGRBWP1456

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 the Quarterly and Nine month ended 31st December, 2022
Unaudited Consolidated Financial Results of the Company Pursuant to the regulation 33
and 52 of the SEBI "(Listing Obligations and Disclosure Requirements)" Regulations, 2015
as Amended.**

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 Company") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group") for the quarter ended 31st December, 2022 and year to date from 1st April, 2022 to 31st December, 2022 ("The Statement") attached herewith, being submitted by the Parent Company pursuant to the requirement of Regulation 33 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 Company's Management and approved by the Parent Company's 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 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:



MEHROTRA & CO.

Chartered Accountants

3A/130, Azad Nagar

Near Saraswati Gyan Mandir,
Kanpur (U.P.) -208002

Email : camehrotra54@gmail.com

Mobile : 9839261981

✓ Assam Entrade Ltd.

Subsidiaries:

- ✓ Sumeru Commo sales Pvt. Ltd
- ✓ Pacific Barter Pvt. Ltd.

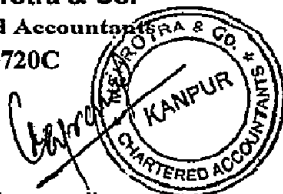
- Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of Companies Act, as amended read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- The accompanying Statement includes the unaudited interim financial results and other financial information , in respect of :-
 - ❖ two subsidiaries included in the unaudited consolidated financial results, whose unaudited interim financial information reflect total assets of Rs. 593.46 Lakhs. as at 31st December ,2022 , total revenue of Rs. 15,318/- and net profit after tax Rs. 9,818/- and total comprehensive income of Rs. 9,818/- for the quarter ended 31st December, 2022 and total revenues of Rs. 36,053/- and net profit after tax 19,347/- and total comprehensive income of Rs. 19,347/- and net cash inflows of Rs.5.41 Lakhs/- for the period from 1st April,2022 to 31st December, 2022 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



(CA R.K Agrawal)

Partner

M. No- 401863

UDIN: 23401863BQRBWQB488.

Date: 13/02/2023

Place: Kanpur