



Date: 05<sup>th</sup> February, 2024

To,

The Corporate Relationship Department  
Bombay Stock Exchange Limited  
PJ Tower, Dalal Street,  
Fort, Mumbai - 400001

**Ref : Scrip Code-539196**

**Sub : Outcome of the Board Meeting held on 05<sup>th</sup> February, 2024**

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 05<sup>th</sup> February, 2024 transacted the following business:

1. Approved the Unaudited Financials along with Limited Review Report for quarter ended 31<sup>st</sup> December, 2023.
2. To Review the Business Operation of the Company  
The Board Meeting Commenced on 03.00 p.m. and concluded on 06.30 pm

Kindly take the same on records and acknowledge the receipt.

**For Amba Enterprises Limited**

**Thanking you,**

**Yours Faithfully**

Sarika  
Sumit  
Bhise

Digitally signed  
by Sarika Sumit  
Date: 2024.02.05  
18:32:30 +05'30'

**Sarika Bhise**  
**Director**  
**06987209**

**Reg. Office :** 430, 4th Floor,  
Blue Rose Industrial Estate, Near Metro Mall,  
Magathane Petrol Pump, Western Express Highway,  
Borivali (E), Mumbai - 400 066. Tel. : 022 - 28701692.

**Factory :** Sector No. 132, H.No. 1/4/1,  
Premraj Industrial Estate, Shed No. B - 2,3,4,  
Dalvi Wadi, Nanded Phata, Pune - 411 041.

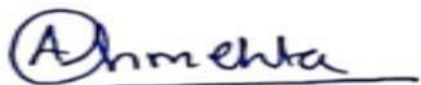
**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To**  
**The Board of Directors of Amba Enterprise Limited,**

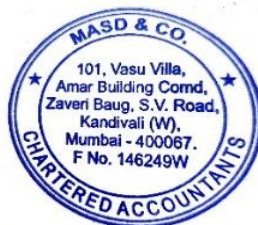
1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Amba Enterprise Limited ('the Company') for the quarter ended **31 December 2023** and year to date results for the period from **1<sup>st</sup> April 2023 to 31<sup>st</sup> December 2023**('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Attention is drawn to the fact that the figures for the corresponding quarter ended 31st December 2022 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') , and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, 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.

4. 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The review of standalone unaudited quarterly financial results for the period ended 31<sup>st</sup> December 2022 , included in the Statement was carried out and reported by Bhavesh & Associates who have expressed unmodified conclusion vide their review report dated 30<sup>th</sup> January 2023 , whose review reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.
6. The audit of standalone financial results for the year ended 31st March 2023, included in the Statement was carried out and reported by Bhavesh & Associates who have expressed unmodified conclusion vide their report dated 30<sup>th</sup> May 2023, whose reports have been furnished to us and which have been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For MASD & CO  
Chartered Accountants  
Firm Reg. No. 146249W



Aakash Mehta  
Partner  
Membership no. 165824  
UDIN: 24165824BKBZHZ5813  
Place of Signature: Mumbai  
Date: 5/02/2024



**M/S. AMBA ENTERPRISES LTD.**  
**CIN No: L99999MH11992PLC067004**  
**Standalone Statement of Profit and Loss for the quarter and nine month ended December 31, 2023**  
**(All amounts in Indian Rupees Lakhs, except as otherwise stated)**

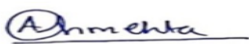
Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	For the Year ending
	31st December 2023	30th September 2023	31st December 2022	31st December 2023	31st December 2022	31st March 2023
	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Unaudited*	Audited*
<b>Income</b>						
I. Revenue from operations	6,113.59	6,422.49	4,805.14	20,438.15	15,144.83	21,812.86
II. Other Income	5.93	16.17	16.03	26.21	33.82	34.83
III. Total Revenue (I + II)	6,119.52	6,438.65	4,821.17	20,464.36	15,178.65	21,847.29
<b>IV. Expenses</b>						
(a) Cost of materials consumed	199.69	226.89	77.32	455.28	235.64	322.29
(b) Purchase of Stock-in-Trade	3,635.95	3,854.49	4,514.28	19,168.04	13,983.28	20,276.11
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(22.36)	3.09	(6.14)	(58.40)	247.71	230.15
(d) Employee benefit expense	68.23	51.86	63.44	172.29	173.30	220.67
(e) Financial costs	5.12	0.99	3.38	13.17	14.70	21.56
(f) Depreciation and amortization expense	15.26	15.33	15.08	45.91	45.57	60.39
(g) Other expenses	139.75	24.75	17.49	197.81	63.39	76.60
V. Total Expenses	6,061.65	6,177.42	4,684.84	4,684.84	14,763.60	21,207.85
VI. Profit/(Loss) before tax (III - V)	57.88	261.23	136.33	490.27	415.05	639.44
Tax expense:						
(1) Current tax	14.47	60.48	34.42	122.57	105.01	169.37
(2) Deferred Tax Liabilities	(2.11)	6.62	8.81	10.04	8.16	(2.70)
VII. Total Tax Expense	12.36	67.10	43.23	132.61	113.17	166.67
VIII. Profit/(Loss) for the period (VI-VII)	45.52	194.13	93.10	357.66	301.88	472.77
Other Comprehensive Income/(Loss)						
(i) Items that will not be reclassified to Profit and Loss	-	-0.30	0.41	-	1.22	-
(ii) Income tax relating to items that will not be reclassified to profit and loss	-	0.08	(0.10)	0.01	(0.31)	-
(a) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	1.20
(b) Income tax effect on above	-	-	-	-	-	(0.30)
(c) Equity instrument through other comprehensive income	-	-	-	-	-	-
(d) Income tax effect on above	-	-	-	-	-	-
IX. Total Comprehensive Income/(Loss) for the year (VIII + IX)	45.52	194.21	93.40	357.66	302.79	473.67
(Comprising profit and other comprehensive income for the year)						
X. Earning per equity share						
Equity shares of par value Rs 5/- each						
(a) Basic	0.36	1.53	0.74	2.82	2.38	3.73
(b) Diluted	0.36	1.53	0.74	2.82	2.38	3.73

Significant Accounting Policies

The accompanying notes are an integral part of these Financial Statement

This is the Statement of Profit and Loss referred to in our report of even date.

For **MASD & Co.**  
**Chartered Accountant**  
**FRN - 146249W**



**CA Aakash Mehta**  
 Partner  
**M. No. 165824**  
**Place: Mumbai**  
**Date: 05/02/2024**



**Notes:**

- The unaudited standalone financial results of the Company for the quarter and nine months ended 31st December, 2023 have been prepared in accordance with the Indian Accounting Standards ("Indian Accounting Standards" ("Ind As")) Prescribed under section 133 of the Companies Act, 2013 as amended.
- The unaudited standalone financial results of the Company for the quarter and nine months ended 31st December, 2023 have been reviewed by the audit committee on 05th February, 2024 and thereafter Board of directors at their meeting held on 05th February, 2024.