



**Date: February 07, 2024**

**To**

**The Corporate Relationship Department**

**BSE Limited**

**PJ Tower, Dalal Street,**

**Fort, Mumbai – 400001**

**Dear Sir/ Madam,**

**Ref: Scrip Code: 539196**

**Sub: Regulation 30 & 33 of SEBI (LODR) Regulations, 2015 - Errata to the Outcome of the submission of Financial Result for the Quarter ended December 31, 2023 and Covering letter of the Outcome & Financial Results dated 07<sup>th</sup> Feb,2024.**

**Ref: Submission of Results on February 05, 2024 Ask No. 6801119,6801051 and Ask No. 6811651, 6811645 dated February 07, 2024.**

**Please note that due to typographical error, the figure was wrongly written in covering letter dated 07<sup>th</sup> Feb,2024 in the column profit after tax (Actual/ Corrected Amounts under the column Nine months ended December 2023) , We are submitting here a revised covering letter for your kind perusal other contents of covering letter remained unchanged.**

In furtherance to our submission dated February 05, 2024, wherein we have submitted the financial result of the Company for the Quarter ended December 31, 2023. In this regard, this is to inform that there were some clerical/ Arithmetic errors in the earlier submission done by the Company with respect to Other Expenses which erroneously included Tax Provision resulting in increase in Expense and Decrease in Profit before tax and other further calculations. Hence, we hereby re-submit the Financial Results for the Quarter ended December 31, 2023 with the corrected details.

This is to inform you that the Audit committee and Board of directors has reviewed the same in its meeting held on 07<sup>th</sup> February,2024 called on urgent basis and Board Meeting Commenced on 10.00 a.m. and concluded on 11:55 am.

**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.

Details of the Changes along with the erstwhile submission is as follows for comparison:

(Amount in Lakhs)

Particulars	Original Amounts under the column Nine months ended 31 <sup>st</sup> December 2023 (Submission made of 05/02/2024)	Actual/ Corrected Amounts under the column Nine months ended 31 <sup>st</sup> December 2023
Other Expenses	197.81	79.67
Profit/(Loss) before tax	490.27	608.41
Current Tax	122.57	152.10
Profit after Tax	357.66	446.26
EPS	2.82	3.52

(Amount in Lakhs)

Particulars	Original Amounts under the column Quarter Ended 31 <sup>st</sup> December 2023 (Submission made of 05/02/2024)	Actual/ Corrected Amounts under the column Quarter ended 31 <sup>st</sup> December 2023
Other Expenses	139.75	21.61
Profit/(Loss) before tax	57.88	176.02
Current Tax	14.47	44.00
Profit after Tax	45.52	134.12
EPS	0.36	1.06

Other contents of the results/ outcome remained unchanged.

Further, we are enclosing herewith the Financial Result of the Company along with the Limited Review Report after incorporation of the above changes.

We would like to further inform that it was a clerical/ Arithmetic errors which was unintentional and not deliberate. You are kindly requested to accept this application and take into the records.

Kindly take the same on records and acknowledge the receipt.

Kindly take the same on records and acknowledge the receipt.

**For Amba Enterprises Limited**

**Thanking you,  
Yours Faithfully**

Sarika  
Sumit  
Bhise

**Sarika Bhise  
Director  
06987209**



**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)**

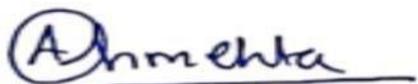
**To**

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

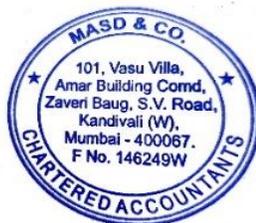
1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Amba Enterprise Limited ('the Company') for the quarter ended **31<sup>st</sup> December 2023** and year to date results for the period from **1<sup>st</sup> April 2023 to 31<sup>st</sup> December 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.
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 31<sup>st</sup> 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: 24165824BKBZIA4402  
Place of Signature: Mumbai  
Date: 07/02/2024



**M/S. AMBA ENTERPRISES LTD.**  
**CIN No: 199998HH1992PLC067004**  
**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 31st December 2023	Quarter Ended 30th September 2023	Quarter Ended 31st December 2022	Nine Months Ended 31st December 2023	Nine Months Ended 31st December 2022	For the Year ending 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	20,458.15	15,144.83	21,812.86
II. Other Income	5.93	16.17	16.03	26.21	33.82	34.43
<b>III. Total Revenue (I + II)</b>	<b>6,119.52</b>	<b>6,438.65</b>	<b>4,821.17</b>	<b>20,484.36</b>	<b>15,178.65</b>	<b>21,847.29</b>
<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	5,655.95	5,854.49	4,514.28	19,168.04	13,833.28	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	15.35	15.08	45.91	45.57	60.39
(g) Other expenses	21.61	24.75	17.49	79.67	63.39	76.69
<b>V. Total Expenses</b>	<b>5,943.51</b>	<b>6,177.42</b>	<b>4,684.84</b>	<b>4,684.84</b>	<b>14,763.60</b>	<b>21,217.85</b>
<b>VI. Profit/(Loss) before tax (III - V)</b>	<b>176.02</b>	<b>261.23</b>	<b>136.33</b>	<b>608.41</b>	<b>415.05</b>	<b>639.44</b>
<b>Tax expense:</b>						
(1) Current tax	44.00	60.48	34.42	152.10	105.01	169.37
(2) Deferred Tax Liabilities	(2.11)	6.62	8.81	10.04	8.16	(2.70)
<b>VII. Total Tax Expense</b>	<b>41.89</b>	<b>67.10</b>	<b>43.23</b>	<b>162.15</b>	<b>113.17</b>	<b>166.67</b>
<b>VIII. Profit/(Loss) for the period (VI-VII)</b>	<b>134.12</b>	<b>194.13</b>	<b>93.10</b>	<b>446.26</b>	<b>301.88</b>	<b>472.77</b>
<b>Other Comprehensive Income/(Loss)</b>						
(i) Items that will not be reclassified to Profit and Loss	-	-0.30	0.41	-	1.22	-
(i) 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	-	-	-	-	-	-
<b>X. Total Comprehensive Income/(Loss) for the year (VIII + IX)</b>	<b>134.12</b>	<b>194.21</b>	<b>93.40</b>	<b>446.27</b>	<b>302.79</b>	<b>473.67</b>
<b>(Comprising profit and other comprehensive income for the year)</b>						
<b>XI. Earning per equity share</b>						
Equity shares of par value Rs 5/- each						
(a) Basic	1.06	1.53	0.74	3.52	2.38	3.73
(b) Diluted	1.06	1.53	0.74	3.52	2.38	3.73
<b>Significant Accounting Policies</b>						
The accompanying notes are an integral part of these Financial Statement						

**Notes:**

1. 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")) As Prescribed under section 133 of the Companies Act, 2013 as amended.

2. 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 07th February, 2024 and thereafter Board of directors at their meeting held on 07th February, 2024.

FOR MASD & Co.  
 CHARTERED ACCOUNTANTS



CA Akash Mehta

Partner

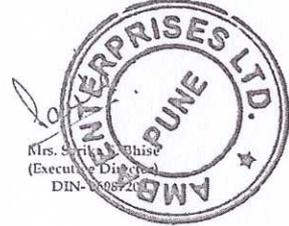
M. NO. : 165824

F. M NO : 146249W

PLACE: Mumbai

DATE: 07/02/2024

UDIN: 24165824BKBJIA4402



For Amba Enterprises Ltd.

Mrs. Smita B. Ghose  
 (Executive Director)  
 DIN-080820

Mrs. Smita B. Ghose  
 (Executive Director)  
 DIN-080820