



Date: 07<sup>th</sup> November, 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 07th November, 2024**

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 07th November, 2024 transacted the following business:

1. Approved the Unaudited Financials along with Limited Review Report for quarter and half year ended 30<sup>th</sup> September, 2024.
2. Vilas Dinesh Senjalia was appointed as on 06th August, 2024 is an additional director but due to non-regularization at the AGM his term was ended on 30th September, 2024 as board took the note of the same at today's Board Meeting.
3. Review the Business Operation of the Company  
The Board Meeting Commenced on 03:00 p.m. and concluded on 04:40p.m.

Kindly take the same on records and acknowledge the receipt.

For Amba Enterprises Limited

Thanking you,

Yours Faithfully

KETAN HARILAL MEHTA  
2024.11.07 16:43:22  
+05'30'

KETAN HARILAL MEHTA  
Managing Director  
01238700

## Annexure-A

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

PARTICULARS	DETAILS
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Vilas Dinesh Senjalia was appointed as on 06th August,2024 is an additional director but due to non-regularization at the AGM his term was ended on 30th September,2024 as board took the note of the same at today's Board Meeting.
Date of appointment / re-appointment / cessation (as applicable) & term of appointment/re-appointment;	Vilas Dinesh Senjalia was appointed as on 06th August,2024 is an additional director but due to non-regularization at the AGM his term was ended on 30th September,2024 as board took the note of the same at today's Board Meeting.
Brief Profile	NA
Disclosure of relationships between directors (in case of appointment of a director)	NA

**Corporate 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.

**Reg. Off/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.

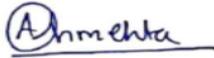
**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Amba Enterprise Limited ('the Company') for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 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.
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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. 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 June 30, 2024, included in the Statement was carried out and reported by MASD & Co LLP. who have expressed unmodified conclusion vide their review report dated August 06, 2024 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.

For Bilimoria Mehta & Co  
Chartered Accountants  
FRN: 101490W



Aakash Mehta  
Partner  
Membership no. 165824  
UDIN: 24165824BKBZRN1324  
Place of Signature: Mumbai  
Date: November 07, 2024

AMBA ENTERPRISES LTD.

CIN No: L99999MH1992PLC067004

Balance Sheet as at September 30, 2024

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	As at 30th September 2024 (Unaudited)	As at 31st March 2024 (Audited)
<b>I. ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Property, Plant and Equipment	166.01	195.87
(b) Right of use Asset	107.20	17.11
(c) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	20.33	18.79
(d) Deferred Tax Asset	11.29	9.82
(e) Other Non-Current Assets	204.47	200.18
<b>2. Current Assets</b>		
(a) Inventories	226.13	225.92
(b) Financial Assets		
(i) Trade receivables	6,475.33	4,676.92
(ii) Cash and Cash equivalents	239.79	178.20
(iii) Cash and Cash equivalents other than (ii) above	7.52	9.10
(iv) Other Current financial Assets	601.04	642.19
(c) Other Current Assets	13.53	32.33
Assets Held for Sale	32.10	13.00
<b>Total</b>	<b>8,104.75</b>	<b>6,219.44</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	633.02	633.02
(b) Other Equity	3,255.19	2,938.81
<b>LIABILITIES</b>		
<b>1. NON-CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	10.87	4.21
(ii) Lease Liability	62.67	-
(b) Provision	22.37	22.97
<b>2. CURRENT LIABILITIES</b>		
(a) Financial Liabilities		
(i) Borrowings	194.71	1,162.43
(ii) Lease Liability	45.36	20.13
(iii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	10.28	18.92
- Total outstanding dues of creditors other than micro enterprises and small enterprises	3,709.14	1,345.56
(iv) Other Financial Liabilities	78.55	22.47
(b) Other Current Liabilities	79.36	47.69
(c) Provision	3.23	3.23
<b>Total</b>	<b>8,104.75</b>	<b>6,219.44</b>

This is the Balance Sheet referred to in our report of even date.

For Bilimoria Mehta & Co.

Chartered Accountant

FRN - 101490W

*Akmehta*



Aakash Mehta

Partner

M. No. 165824

Place: Mumbai

Date: November 07, 2024

UDIN: 24265824BK8ZRN1324

For Amba Enterprise Limited



*Pranali Bhatade*  
Pranali Bhatade  
(Chief Financial Officer)

*Ketan H. Mehta*  
Mr. Ketan H. Mehta  
(Managing Director)  
DIN- 01238700



*Dhirendra Mehta*  
Mr. Dhirendra Mehta  
(Independent Director)  
DIN- 07891935

AMBA ENTERPRISES LTD.  
CIN No: L99999MH1992PLC067004  
Statement of unaudited financial results for the quarter and half year ended September 30, 2024  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended 30th September 2024	Quarter Ended 30th June 2024	Quarter Ended 30th September 2023	Half Year Ended 30th September 2024	Half Year Ended 30th September 2023	For the Year ending 31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
I. Revenue from operations	8,681.66	8,582.69	6,422.49	17,264.36	14,344.56	28,713.52
II. Other Income	8.34	8.01	16.17	16.35	20.28	64.74
III. Total Income (I + II)	8,690.01	8,590.70	6,438.65	17,280.71	14,364.83	28,778.26
<b>IV. Expenses:</b>						
(a) Cost of materials consumed	21.22	48.80	226.89	70.02	255.59	554.63
(b) Purchase of Stock-in-Trade	8,170.18	8,226.68	5,854.49	16,396.86	13,512.09	26,392.58
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	58.22	(57.43)	3.09	0.79	(36.04)	12.12
(d) Employee benefit expense	53.87	53.60	51.86	107.48	104.06	227.79
(e) Financial costs	9.93	13.77	0.99	23.70	8.04	24.07
(f) Depreciation and amortization expense	18.33	14.69	15.35	33.02	30.65	61.30
(g) Other expenses	68.63	40.60	21.75	109.23	58.05	148.08
V. Total Expenses	8,400.39	8,340.72	6,177.42	16,741.11	13,932.44	27,420.53
VI. Profit/(Loss) before tax (III - V)	289.62	249.98	261.23	539.61	432.39	857.73
<b>Tax expense:</b>						
(1) Current tax	90.00	72.00	60.48	162.00	108.10	250.00
(2) Deferred Tax Liabilities	(3.76)	2.15	6.62	(1.61)	12.15	(8.86)
VII. Total Tax Expense	86.24	74.15	67.10	160.39	120.25	241.14
VIII. Profit/(Loss) for the period (VI-VII)	203.38	175.83	194.13	379.21	312.14	616.59
<b>Other Comprehensive Income/(Loss)</b>						
(a) Income tax relating to items that will not be reclassified to profit and loss						
(i) Re-measurement gains/(losses) on defined benefit plans	0.30	0.30	(0.30)	0.60	-	0.24
(ii) Income tax effect on above	(0.07)	(0.07)	0.08	(0.14)	-	(0.06)
(c) Equity instrument through other comprehensive income	-	-	-	-	-	-
(d) Income tax effect on above	-	-	-	-	-	-
X. Total Comprehensive Income/(Loss) for the year (VIII + IX)	203.61	176.06	193.91	379.67	312.14	616.77
(Comprising profit and other comprehensive income for the year)						
<b>XI. Earning per equity share</b>						
Equity shares of par value Rs 5/- each						
(a) Basic	1.61	1.58	1.53	3.00	2.47	4.87
(b) Diluted	1.61	1.59	1.53	3.00	2.47	4.87

The accompanying notes are an integral part of these financial results

**Notes**

- The above financial results of the company have been prepared accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the companies Act, 2013 read with the companies (Indian Accounting Standards) Rules, 2015, as amended.
- The company is primarily engaged in one business segment in accordance with the requirement of Indian Accounting Standards (Ind AS) 108: Operating Segment. Accordingly, no separate segment information has been provided.
- The above results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 07, 2024. These results have been subject to limited review by statutory auditors who have expressed an unmodified review conclusion.
- The figures for the quarter ended September 30, 2024 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the half year ended September 30, 2024 and unaudited published quarterly results up to June 30, 2024

For Billimoria Mehta & Co.  
Chartered Accountant  
FRN - 101490W



Aakash Mehta  
Partner  
M. No. 165524  
Place: Mumbai  
Date: November 07, 2024

UDIN: 24105824BFBZRN1824



Parul Bhatnagar  
(Chief Financial Officer)

For Amba Enterprise Limited

Mr. Ketan H. Mehta  
(Managing Director)  
DIN- 01238700



Mr. Dhruvendra Mehta  
(Independent Director)  
DIN- 07891905

AMBA ENTERPRISES LTD.  
CIN No: L99999MHJ992PLC067004  
Cash flow statement for the period ended 30th September 2024  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	As at September 30, 2024 (Unaudited)	As at September 30, 2023 (Unaudited)
<b>A) Cash Flow from Operating Activities</b>		
Net Profit Before Tax	539.61	432.39
Add : Adjustment for :		
Depreciation	33.02	30.65
Gratuity	-	1.59
Interest Income	(6.62)	(18.18)
Gain on Sale of Fixed Asset	-	(3.00)
Finance Cost	23.70	8.04
Provision for doubtful debts	17.00	-
Gain on derecognition of lease liability	(3.02)	-
<b>Operating Profit before Working Capital Changes</b>	<b>603.68</b>	<b>451.49</b>
Add : Adjustment for		
Inventories	(0.21)	(12.28)
Trade Receivables	(1,815.41)	(6,654.56)
Other Financial Assets	36.67	(203.75)
Other Current & Non Current Assets	7.35	(104.01)
Trade payables	2,354.94	6,386.04
Other Financial Liabilities	(1.50)	(0.87)
Other Current & Non Current Liabilities	17.87	116.99
<b>Net Changes in Working Capital</b>	<b>599.71</b>	<b>(472.45)</b>
<b>Cash Generated from Operations</b>	<b>1,203.40</b>	<b>(20.96)</b>
Less : Direct Taxes Paid	(146.77)	(102.05)
<b>Net Cash Generated / (used) from Operating Activities</b>	<b>1,056.62</b>	<b>(123.02)</b>
<b>B) Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	(4.14)	(15.54)
Sale/Disposal of Fixed Asset	-	16.00
Interest Received	9.56	18.18
<b>Net Cash provided by Investment Activities</b>	<b>5.42</b>	<b>18.64</b>
<b>C) Cash Flow from Financing Activities</b>		
Proceeds from Borrowings/ (Repayment of borrowing)	(961.06)	(0.59)
Payment of Lease liability	(21.60)	(17.20)
Repayment of short term Borrowing	-	334.48
Finance charges paid	(19.39)	(8.04)
Dividend Paid	-	(37.98)
<b>Net Cash generated/ (used) in Financing Activities</b>	<b>(1,002.05)</b>	<b>270.67</b>
<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>60.00</b>	<b>166.28</b>
Add : Balance at the beginning of the year	187.30	44.13
<b>Cash and Cash Equivalents at the close of the year</b>	<b>247.30</b>	<b>210.42</b>

**Notes**

The cash flow statement is prepared using the indirect method set out in IND AS 7 - Statement of cash flow

For Bilimoria Mehta & Co.  
Chartered Accountant  
FRN - 101490W

*Ahmehta*



Aakash Mehta  
Partner  
M. No. 165824  
Place: Mumbai

Date: November 07, 2024

UDIN: 24165824BK BZRN1324



Pranjali Bhatade  
(Chief Financial Officer)

For Amba Enterprises Limited,

Mr. Ketan H. Mehta  
(Managing Director)  
DIN- 01238700

Mr. Dharendra Mehta  
(Independent Director)  
DIN- 07891935

