



AMBO AGRITEC LIMITED

(Formerly known as AMBO Agritec Private Limited)

Regd. Office: 3, Pretoria Street, Chandrakunj Building,

Kolkata, Pin: 700 071, West Bengal, India.

Phone: +91 33 4602 0333 / 4602 0444

Email: info@amboagritec.com CIN: U15419WB1994PLC064993

GSTRN: 19AAHCS6453M1ZO

Date: 14th November, 2024

The Manager

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street

Mumbai- 400 001

Scrip Code: 543678

Subject: Outcome of Board Meeting held on 14th November, 2024, in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with SEBI circular no. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023

Dear Sir/ Madam,

This is to inform that the Board of Directors of the Company, at their meeting held today has, inter-alia, approved the following:

1. The Unaudited Financial Results (Standalone & Consolidated) of the Company along with Limited Review Report for the quarter ended 30th September, 2024. The said financial results along with the Limited Review Report issued by M/s Dokania S. Kumar & Co., Chartered Accountant, Statutory Auditors of the Company are enclosed.
2. Noted the resignation of Mr. Ajay Basil (DIN: 09145835) as the Additional Director of the Company, with effect from close of business hours on 14th November, 2024. The requisite disclosure as required as per the requirement of Regulation 30 read with clause 7B of Part A of Schedule III of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015, are given in Annexure-A. Further, the Company has received confirmation from Mr. Ajay Basil that there are no material reasons for his resignation other than those mentioned in his resignation letter dated 26th September, 2024, and the same is enclosed herewith.
3. On recommendation of the Nomination and Remuneration Committee, appointed Mrs. Shital Ray (DIN: 10810980) as an additional director (Independent and Non-executive) of the Company for a period of five years with effect from 14th November, 2024, subject to the approval of the members of the Company.

For AMBO AGRITEC LIMITED


Managing Director



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4. The date of Extra-ordinary General Meeting ('EGM') of the Company to be held on Monday, 9th December, 2024, through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM"). The notice for the AGM along with the Explanatory statement and the related matters concerning the EGM were approved by the Board of Directors.
5. On the recommendation of the Nomination and Remuneration Committee, appointed Mr. Umesh Kumar Agarwal (DIN: 00210217) as the Compliance Officer of the Company with effect from 14th November, 2024. Mrs. Konika Poddar is the Company Secretary of the Company and the Compliance Officer of the Company will be Mr. Umesh Kumar Agarwal with effect from 14th November, 2024.

The meeting of the Board of Directors commenced at 10:00 P.M. and concluded at 10:45 P.M.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Ambo Agritec Limited

For AMBO AGRITEC LIMITED

Managing Director

Umesh Kumar Agarwal

Managing Director

(DIN: 00210217)

Encl: As above



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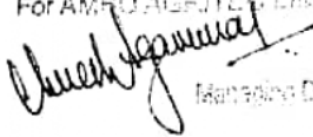
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Annexure I

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sl.No.	Particulars	Mr. Ajay Basil
1	Reason for change	Mr. Ajay Basil has resigned from the post of Independent Director of the Company due to personal reason.
2	Date of Cessation	26 th September, 2024
3	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.s	N.A
4	Disclosure of relationship between Directors (in case of resignation of a Director)	None of the Directors are related

For AMBO AGRITEC LIMITED


Manoj Kumar
Managing Director

Galaxy A15 5G

Works: Mangapur Industrial Estate, Raniganj, Burdwan, Pin: 713321, Burdwan, West Bengal, India.





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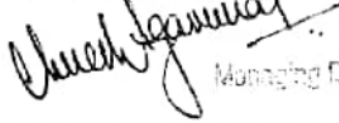
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Annexure II

Details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/CFD/CMD/4/2015 dated 9th September, 2015:

Sl.No.	Particulars	Mrs. Shital Ray
1	Reason for Change viz. Appointment	Appointment
2	Date of Appointment & Terms of Appointment	14 th November, 2024, for a period of five years as the additional director (Independent and Non-executive) subject to the approval of the members.
3	Brief Profile	7 years' experience in Sales and Marketing.
4	Disclosure of relationship between directors	Mrs. Shital Ray is not related to any of the Directors or Promoters of the Company.

For AMBO AGRITEC LIMITED


Managing Director

Galaxy AT550

Works: Mangalpur Industrial Estate, Ranigunj, Burdwan, Pin: 713321, Burdwan, West Bengal, India.



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DOKANIA S. KUMAR & CO.
Chartered Accountants

40, Strand Road, Model House,
5th Floor, R. No. 27, Kol-700001
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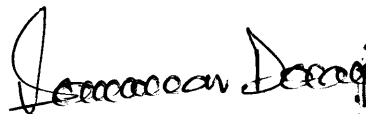
Limited Review Report on Unaudited Standalone financial results of AMBO Agritec Limited for the half year ended on September 30, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations")

To,
The Board of Directors,
AMBO Agritec Limited,
Kolkata

Limited Review Report on the Unaudited Standalone Financial Results

1. We have reviewed the accompanying statement of Unaudited Standalone financial results of **AMBO Agritec Limited** ('the Company') for the half year ended 30th September, 2024 (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulation").
2. The preparation of the Statement in accordance with the recognition and measurement Principles laid down in applicable Accounting Standard 25, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 as amended, read with Companies (Accounting Standards) Rules, read with the Circular, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our Responsibility is to issue a report 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Accounting standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DOKANIA S. KUMAR & CO.
Chartered Accountants
ICAI Firm Registration Number. 322919E


(CA. Sourav Dokania)
Partner
Membership No. 304128
Place: Kolkata
Date: 14.11.2024
UDIN: 24304128BKASSET1067



Our Head Office at: Howrah



DOKANIA S. KUMAR & CO.

Chartered Accountants

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5th Floor, R. No. 27, Kol-700001

web: www.dokaniaca.com

e-mail: dokaniasourav@gmail.com

M: +91-9333877820

Limited Review Report on Unaudited Consolidated Financial Results of AMBO Agritec Limited for the half year ended on September 30, 2024, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulation").

To,
The Board of Directors,
AMBO Agritec Limited
Kolkata

Review Report on the Unaudited Consolidated Financial Results

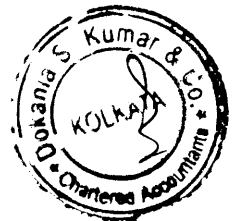
1. We have reviewed the accompanying statement of Unaudited Consolidated financial results of **AMBO Agritec Limited** ("the Holding Company") and its Subsidiary Company (together referred to as "the Group") for the half year ended 30th September, 2024 (the "Statement") attached herewith being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulation").

2. The preparation of the Statement in accordance with the recognition and measurement Principles laid down in applicable Accounting Standard 25, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 as amended, read with Companies (Accounting Standards) Rules, read with the Circular, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our Responsibility is to issue a report 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The Consolidated financial results include the financial results of the following entities:

- i. AMBO Agritec Limited-Holding Company
- ii. AMBO Retail India Limited-Subsidiary Company



Our Head Office at: Howrah



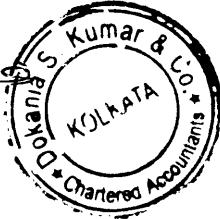
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5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Accounting standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DOKANIA S. KUMAR & CO.
Chartered Accountants
ICAI Firm Registration Number. 322919E

(CA. Sourav Dokania)
Partner
Membership No. 304128
Place: Kolkata
Date: 14.11.2024
UDIN: 24304128BKAEU2074





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Notes to Standalone Unaudited Financial Results-

- i) The Standalone unaudited financial results are prepared in accordance with the Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Account) Rules 2021 issued by ministry of Corporate Affairs and amendments thereof.
- ii) The Unaudited Standalone Financial results of the company for the Half Year Ended 30th September, 2024 was reviewed by the Audit Committee and were approved and taken on record by the Board of Directors in their meeting held on 14th November, 2024.
- iii) As per Ministry of Corporate Affairs notification dated 16th February 2015, companies whose securities are listed on SME Exchange as referred in chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from compulsory adoption of IndAS.
- iv) In Accordance with the regulation 33 of SEBI (LODR) regulations, 2015 (amended), the statutory auditors have carried out limited review of the Unaudited Standalone Financial results of the company for the Half Year Ended 30th September, 2024.
- v) Earning per shares are calculated on the weighted average of the share capital received by the company for the Half Year Ended 30th September, 2024. Half yearly earnings per share are not annualized.
- vi) The figures for the half year ended 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures of the half year ended 30th September, 2023.
- vii) The figures for the corresponding period have been regrouped/ reclassified wherever necessary, to make them comparable with current period figures.
- viii) On June 20, 2024, the Company allotted 1,43,00,000 Convertible Equity Share Warrants on a preferential basis to Promoters, Promoter Group and Non-Promoters investors as approved in the Extra Ordinary General Meeting held on June 03, 2024. Each warrant is issued at a price of Rs.30/-



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comprising a subscription price of Rs. 7.50 (25% of the Issue Price) and a warrant exercise price of Rs. 22.50 (75% of the Issue Price).

As of the reporting date, the Company has received Rs. 10,72,50,000/- representing the subscription amount (25% of the Issue Price) from the allottees as the warrant subscription price. The balance amount will be payable upon exercise of the warrants.

Each warrant entitles the holder to apply for one fully paid-up equity shares of the Company with a face value of Rs.10/- upon payment of the balance Rs. 22.50 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of Shares warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018. The Warrants are valid for a specific period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

Further, on 25.09.2024 the Company has already converted 19,00,000 Equity Share Warrants into Equity Shares as of the reporting date and has received balance amount of Rs. 4,27,50,000 from the allottees representing the warrant exercise price of Rs. 22.50 (75% of the Issue Price).

For and on behalf of the Board of Directors of
AMBO Agritec Limited

For AMBO AGRITEC LIMITED


Managing Director

Umesh Kumar Agarwal
(Managing Director)
DIN: 00210217

Date : 14.11.2024

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CIN- U15419WB1994PLC064993

Statement of Standalone Unaudited Assets and Liabilities as at September 30, 2024

(INR in Lacs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<u>I. EQUITY AND LIABILITIES</u>		
<u>(1) Shareholder's Funds</u>		
(a) Share Capital	1,129.52	939.52
(b) Resrves and Surplus	1,413.91	891.84
(c) Money Received against Warrants	930.00	-
	3,473.42	1,831.36
<u>(2) Non-Current Liabilities</u>		
(a) Long Term Borrowings	221.62	235.27
(b) Deferred Tax Liability (Net)	2.22	2.22
(c) Other Long Term Liabilities	105.62	109.75
(d) Long-Term Provisions	37.13	38.94
<u>(3) Current Liabilities</u>		
(a) Short Term Borrowings	1,151.08	1,236.68
(b) Trade Payables		
(i) total outstanding dues of micro and small enterprises	-	-
(ii) total outstanding dues other than micro and small enterprises	1,574.68	573.51
(c) Other Current Liabilities	100.75	55.59
(d) Short-Term Provisions	98.22	50.51
Total	6,764.74	4,133.83
<u>II.ASSETS</u>		
<u>(1) Non-Current Assets</u>		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	77.07	69.78
(b) Non-Current Investments	84.88	84.88
(c) Long Term Loans & Advances	382.33	403.87
(d) Other Non Current Assets	13.77	23.94
<u>(2) Current Assets</u>		
(a) Inventories	2,845.02	2,021.22
(a) Trade Receivables	1,422.52	1,260.13
(c) Cash and Cash Equivalentents	17.36	11.94
(d) Short-Term Loans and Advances	1,921.79	258.07
Total	6,764.74	4,133.83

For and on behalf of the Board of Directors of
Ambo Agritec Limited

For AMBO AGRITEC LIMITED


Managing Director

Umesh Kumar Agarwal

DIN: 00210217

Managing Director

Place : Kolkata

Dated : 14/11/2024

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Statement of Standalone Unaudited Financial Results for the Half Year ended September 30, 2024

(INR in Lacs)

Particulars	Half Year Ended Sep 30, 2024 (Unaudited)	Half Year Ended March 31, 2024 (Refer Note vi)	Half Year Ended Sep 30, 2023 (Refer Note vi)	Year Ended March 31, 2024 (Audited)
I. Income				
Revenue from Operations	5,164.47	5,925.35	4,185.86	10,111.21
Other Income	25.77	67.94	5.31	73.25
II. Total Income	5,190.25	5,993.29	4,191.17	10,184.46
III. Expenses:				
Cost of Materials Consumed	1,512.71	4,356.73	2,760.09	7,116.82
Purchase of Traded Goods	3,757.08	1,630.40	922.12	2,552.52
Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	(595.48)	(442.41)	42.85	(399.56)
Employee Benefit Expenses	97.89	105.68	97.27	202.95
Finance Costs	85.20	76.01	76.66	152.67
Depreciation and Amortization Expenses	5.07	4.49	4.42	8.91
Other Expenses	137.71	137.91	215.38	353.29
IV. Total Expenses	5,000.16	5,868.81	4,118.79	9,987.60
V. Profit Before Prior Period, Exceptional Items and Tax	190.09	124.48	72.38	196.86
VI. Exceptional & Extraordinary Items	-	-	-	-
VII. Profit Before Tax (VII - VIII)	190.09	124.48	72.38	196.86
VIII. Tax Expenses:				
(1) Current Tax	48.02	36.87	18.34	55.21
(2) Earlier Years Taxes	-	1.76	-	1.76
(3) Deffered Tax	(0.00)	(0.38)	(0.13)	(0.51)
IX. Profit for the Period After Tax	142.07	86.23	54.17	140.40
X. Earning Per Equity Share (In Rupees)				
Basic/ Diluted Earnings Per Share of Rs.10/- Each	1.50	0.91	0.58	1.49

For and on behalf of the Board of Directors of

Ambo Agritec Limited

For AMBO AGRITEC LIMITED


Managing Director

Umesh Kumar Agarwal

DIN: 00210217

Managing Director

Place : Kolkata

Dated : 14/11/2024

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Standalone Unaudited Cash Flow Statement for the half year ended September 30, 2024

(INR in Lacs)

PARTICULARS	For the Half Year Ended	For the Year ended
	on 30/09/2024 (Unaudited)	on 31/03/2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax as per Profit & Loss A/c	190.09	196.86
Add: Adjusted for Non Operating Expenses/Items		
Depreciation & Amortisation	5.07	8.91
Interest Expenses & Finance Cost	85.20	152.67
Less: Adjusted for Non Operating Income/Items		
Interest Received	-	0.07
Operating Profit before charging working capital	280.35	358.37
Adjusted for :		
Decrease/(Increase) in Trade Receivables	(162.39)	104.50
Decrease/(Increase) in Inventories	(823.80)	(537.12)
Decrease/(Increase) in Short Term Loans & Advances	(1,663.72)	178.86
Decrease/(Increase) in Provisions	45.90	22.50
Increase/(Decrease) in Trade Payables	1,001.17	(38.64)
Increase/(Decrease) in Other Current Liabilities	45.16	(27.88)
Operating profit after charging working capital	(1,277.33)	60.59
Income Tax Paid	(48.02)	(56.97)
Net Cash Flow From Operating Activities (A)	(1,325.35)	3.62
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in Shares of Subsidiary	-	(4.88)
Interest Received	-	0.07
(Purchase)/Sale of Fixed Asset	(12.36)	(0.30)
Net Cash Generated/(Used) From Investing Activities (B)	(12.36)	(5.11)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Advances (Given)/Refund	21.54	2.15
Decrease/(Increase) in Non Current Assets	10.17	(0.02)
Proceeds/(Repayment) of Long Term Borrowings	(13.65)	(69.57)
Proceeds/(Repayment) of Short Term Borrowings	(85.60)	249.61
Decrease/(Increase) in Advances Taken	(4.13)	(46.19)
Increase/(Decrease) in Share Capital	190.00	-
Security Premium Received	380.00	-
Interest & Finance Cost	(85.20)	(152.67)
Fund from Issuance of Warrants	930.00	-
Net Cash Generated/(Used) From Financing Activities (C)	1,343.13	(16.69)
Net Increase / (Decrease) in Cash and Cash Equivalents	5.42	(18.18)
Cash and Cash equivalents at the beginning of the Year	11.94	30.12
Cash and Cash equivalents at the end of the Year	17.36	11.94

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current period.

**For and on behalf of the Board of Directors of
Ambo Agritec Limited**

For AMBO AGRITEC LIMITED

Managing Director

Umesh Kumar Agarwal

DIN: 00210217

Managing Director

Place : Kolkata

Dated : 14/11/2024

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CIN- U15419WB1994PLC064993

**Statement of Standalone Unaudited Segment Wise Revenue, Results, Assets & Liabilities for the Six Month ended
30, September 2024**

(INR in Lacs)

Particulars	Six Months Ended			Year Ended
	30.09.2024	31.03.2024	30.09.2023	31.03.2024
	(Unaudited)	(Refer Note vi)	(Refer Note vi)	(Audited)
<u>SEGMENT REVENUE *</u>				
Trading	3,640.97	1,542.37	1,167.27	2,709.64
Manufacturing	1,521.62	4,322.16	2,899.60	7,221.76
Services	1.88	60.82	118.99	179.81
Total	5,164.47	5,925.35	4,185.86	10,111.21
Other Income	25.77	67.94	5.31	73.25
Total Revenue	5,190.24	5,993.29	4,191.17	10,184.46
<u>SEGMENT RESULTS *</u>				
Trading	117.02	15.40	15.30	30.70
Manufacturing	45.42	40.80	51.54	92.34
Services	1.88	0.34	0.23	0.57
Total Segment Results	164.32	56.54	67.07	123.61
Other Income	25.77	67.94	5.31	73.25
Exceptional Item	-	-	-	-
Profit Before Tax	190.09	124.48	72.38	196.86
Provision for Tax	48.02	38.25	18.21	56.46
Profit After Tax	142.07	86.23	54.17	140.40
<u>SEGMENT ASSETS *</u>				
Trading	1,481.24	1,488.41	772.13	1,488.41
Manufacturing	5,283.50	2,645.42	3,094.95	2,645.42
Services	-	-	-	-
Total	6,764.74	4,133.83	3,867.08	4,133.83
<u>SEGMENT LIABILITIES *</u>				
Trading	1,316.73	259.93	450.93	259.93
Manufacturing	1,974.59	2,042.54	1,671.03	2,042.54
Services	-	-	-	-
Total	3,291.32	2,302.47	2,121.96	2,302.47
Capital Employed	3,473.42	1,831.36	1,745.12	1,831.36

For and on behalf of the Board of Directors
M/s AMBO Agritec Ltd.For AMBO AGRITEC LIMITED

Managing Director

Place : Kolkata

Dated : 14/11/2024

Umesh Kumar Agarwal
Managing Director
DIN: 00210217



AMBO AGRITEC LIMITED

(Formerly known as AMBO Agritec Private Limited)

Regd. Office: 3, Pretoria Street, Chandrakunj Building,
Kolkata, Pin: 700 071, West Bengal, India.

Phone: +91 33 4602 0333 / 4602 0444

Email: info@amboagritec.com CIN: U15419WB1994PLC064993

GSTRN: 19AAHCS6453M1ZO

Notes to Consolidated Unaudited Financial Results-

- i) The Consolidated financial results are prepared in accordance with the Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Account) Rules 2021 issued by ministry of Corporate Affairs and amendments thereof.
- ii) The Unaudited Consolidated Financial results of the company for the Half Year Ended 30th September, 2024 was reviewed by the Audit Committee and were approved and taken on record by the Board of Directors in their meeting held on 14th November, 2024.
- iii) As per Ministry of Corporate Affairs notification dated 16th February 2015, companies whose securities are listed on SME Exchange as referred in chapter XB of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from compulsory adoption of IndAS.
- iv) In Accordance with the regulation 33 of SEBI (LODR) regulations, 2015 (amended), the statutory auditors have carried out limited review of the Unaudited Consolidated Financial results of the company for the Half Year Ended 30th September, 2024.
- v) Earning per shares are calculated on the weighted average of the share capital received by the company for the Half Year Ended 30th September, 2024. Half yearly earnings per share are not annualized.
- vi) The figures for the half year ended 31st March, 2024 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures of the half year ended 30th September, 2023.
- vii) Figures for the half year ended 30th September, 2023 is not provided as the Subsidiary AMBO Retail India Limited was formed on 19.10.2023.
- viii) The figures for the corresponding period have been regrouped/ reclassified wherever necessary, to make them comparable with current period figures.



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ix) On June 20, 2024, the Company allotted 1,43,00,000 Convertible Equity Share Warrants on a preferential basis to Promoters, Promoter Group and Non-Promoters investors as approved in the Extra Ordinary General Meeting held on June 03, 2024. Each warrant is issued at a price of Rs.30/- comprising a subscription price of Rs. 7.50 (25% of the Issue Price) and a warrant exercise price of Rs. 22.50 (75% of the Issue Price).

As of the reporting date, the Company has received Rs. 10,72,50,000/- representing the subscription amount (25% of the Issue Price) from the allottees as the warrant subscription price. The balance amount will be payable upon exercise of the warrants.

Each warrant entitles the holder to apply for one fully paid-up equity shares of the Company with a face value of Rs.10/- upon payment of the balance Rs. 22.50 per warrant. Conversion can occur in one or more tranches within 18 months from the date of allotment of Shares warrants as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation 2018. The Warrants are valid for a specific period as per SEBI ICDR regulations, and holders may exercise their right to convert the warrants into equity shares within this period.

Further, on 25.09.2024 the Company has already converted 19,00,000 Equity Share Warrants into Equity Shares as of the reporting date and has received balance amount of Rs. 4,27,50,000 from the allottees representing the warrant exercise price of Rs. 22.50 (75% of the Issue Price).

For and on behalf of the Board of Directors of
AMBO Agritec Limited

For AMBO AGRITEC LIMITED

Managing Director

Umesh Kumar Agarwal
(Managing Director)
DIN: 00210217

Date : 14.11.2024

AMBO AGRITEC LIMITED

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Phone No. +91 033-46020333; Website:www.amboagritec.com; Email:cs@amboagritec.com

CIN- U15419WB1994PLC064993**Statement of Consolidated Unaudited Assets and Liabilities as at September 30, 2024**

(INR in Lacs)

Particulars	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,129.52	939.52
(b) Reserves and Surplus	1,397.39	888.08
(c) Money Received against Warrants	930.00	-
	3,456.90	1,827.60
(2) Non Controlling Interests	(0.29)	0.03
(3) Non-Current Liabilities		
(a) Long Term Borrowings	221.62	235.27
(b) Deferred Tax Liability	2.23	2.22
(c) Other Long Term Liabilities	105.62	109.75
(d) Long-Term Provisions	37.13	38.94
(4) Current Liabilities		
(a) Short Term Borrowings	1,151.08	1,236.68
(b) Trade Payables		
(i) total outstanding dues of micro and small enterprises	-	-
(ii) total outstanding dues other than micro and small enterprises	1,574.91	573.51
(c) Other Current Liabilities	105.07	55.59
(d) Short-Term Provisions	98.32	50.61
Total	6,752.60	4,130.21
II.ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	77.38	69.78
(b) Non-Current Investments	80.00	80.00
(c) Long Term Loans & Advances	382.33	403.87
(d) Other Non Current Assets	14.28	23.94
(2) Current Assets		
(a) Inventories	2,845.07	2,021.22
(a) Trade Receivables	1,422.45	1,260.13
(c) Cash and Cash Equivalents	17.76	13.20
(d) Short-Term Loans and Advances	1,913.33	258.07
Total	6,752.60	4,130.21

For and on behalf of the Board of Directors of
Ambo Agritec Limited

For AMBO AGRITEC LIMITED


Managing Director

Umesh Kumar Agarwal

DIN: 00210217

Managing Director

Place : Kolkata

Dated : 14/11/2024

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CIN- U15419WB1994PLC064993

Statement of Consolidated Unaudited Financial Results for the Half Year ended September 30, 2024

(INR in Lacs)

Particulars	Half Year Ended Sep 30, 2024 (Unaudited)	Half Year Ended March 31, 2024 (Refer Note vi)	Half Year Ended Sep 30, 2023 (Refer Note vii)	Year Ended March 31, 2024 (Audited)
I. Income				
Revenue from Operations	5,164.43	10,111.21	-	10,111.21
Other Income	25.77	73.25	-	73.25
II. Total Income	5,190.21	10,184.46	-	10,184.46
III. Expenses:				
Cost of Materials Consumed	1,512.71	7,116.82	-	7,116.82
Purchase of Stock-in-Trade	3,757.08	2,552.52	-	2,552.52
Changes in Inventories of Finished Goods, WIP and Stock-in-Trade	(595.53)	(399.56)	-	(399.56)
Employee Benefit Expenses	109.14	202.95	-	202.95
Finance Costs	85.20	152.67	-	152.67
Depreciation and Amortization Expenses	5.09	8.91	-	8.91
Other Expenses	139.51	357.13	-	357.13
IV. Total Expenses	5,013.18	9,991.44	-	9,991.44
V. Profit Before Prior Period, Exceptional & Extraordinary Items and Tax	177.03	193.02	-	193.02
VI. Exceptional & Extraordinary Items	-	-	-	-
VII. Profit Before Tax (VII - VIII)	177.03	193.02	-	193.02
VIII. Tax Expenses:				
(1) Current Tax	48.02	55.21	-	55.21
(2) Earlier Years Taxes	-	1.76	-	1.76
(3) Deffered Tax	0.01	(0.51)	-	(0.51)
IX. Profit for the Period After Tax (Before Adjustment for Minority Interest)	129.00	136.56	-	136.56
Less: Share of Profit Transferred to Minority Interest	(0.31)	(0.09)	-	(0.09)
IX. Profit for the Period After Tax (After Adjustment for Minority Interest)	129.31	136.65	-	136.65
X. Earning Per Equity Share (In Rupees)				
Basic/ Diluted Earnings Per Share of Rs.10/- Each	1.37	1.45	-	1.45

For and on behalf of the Board of Directors of

Ambo Agritec Limited

For AMBO AGRITEC LIMITED



Managing Director

Umesh Kumar Agarwal

DIN: 00210217

Managing Director

Place : Kolkata

Dated : 14/11/2024

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CIN- U15419WB1994PLC064993

Consolidated Unaudited Cash Flow Statement for the half year ended September 30, 2024

PARTICULARS	(INR in Lacs)	
	For the Half Year Ended on 30/09/2024 (Unaudited)	For the Year ended on 31/03/2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax as per Profit & Loss A/c	177.03	193.02
Add: Adjusted for Non Operating Expenses/Items		
Depreciation & Amortisation	5.09	8.91
Interest Expenses & Finance Cost	85.20	152.67
Less: Adjusted for Non Operating Income/Items		
Interest Received	-	0.07
Operating Profit before charging working capital	267.31	354.53
Adjusted for :		
Decrease/(Increase) in Trade Receivables	(162.32)	104.50
Decrease/(Increase) in Inventories	(823.85)	(537.12)
Decrease/(Increase) in Short Term Loans & Advances	(1,655.26)	178.86
Decrease/(Increase) in Provisions	45.89	22.60
Increase/(Decrease) in Trade Payables	1,001.40	(38.64)
Increase/(Decrease) in Other Current Liabilities	49.47	(27.88)
Operating profit after charging working capital	(1,277.36)	56.85
Income Tax	(48.02)	(56.97)
Net Cash Flow From Operating Activities (A)	(1,325.38)	(0.12)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	-	0.07
(Purchase)/Sale of Fixed Asset	(12.68)	(0.30)
Net Cash Generated/(Used) From Investing Activities (B)	(12.68)	(0.23)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Advances (Given)/Refund	21.54	2.15
Decrease/(Increase) in Non Current Assets	9.66	(0.02)
Proceeds/(Repayment) of Long Term Borrowings	(13.65)	(69.57)
Proceeds/(Repayment) of Short Term Borrowings	(85.60)	249.61
Decrease/(Increase) in Advances Taken	(4.13)	(46.19)
Increase/(Decrease) in Share Capital	190.00	0.12
Security Premium Received	380.00	-
Interest & Finance Cost	(85.20)	(152.67)
Fund from Issuance of Warrants	930.00	-
Net Cash Generated/(Used) From Financing Activities (C)	1,342.62	(16.57)
Net Increase / (Decrease) in Cash and Cash Equivalents	4.56	(16.92)
Cash and Cash equivalents at the beginning of the Year	13.20	30.12
Cash and Cash equivalents at the end of the Year	17.76	13.20

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current period.

**For and on behalf of the Board of Directors of
Ambo Agritec Limited**

For AMBO AGRITEC LIMITED

Managing Director

Umesh Kumar Agarwal

DIN: 00210217

Managing Director

Place : Kolkata

Dated : 14/11/2024

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Statement of Consolidated Unaudited Segment Wise Revenue, Results, Assets & Liabilities for the Six Month Ended 30, September 2024

(INR in Lacs)

Particulars	Six Months Ended			Year Ended
	30.09.2024	31.03.2024	30.09.2023	31.03.2024
	(Unaudited)	(Refer Note vi)	(Refer Note vii)	(Audited)
SEGMENT REVENUE *				
Trading	3,640.94	2,709.64	-	2,709.64
Manufacturing	1,521.62	7,221.76	-	7,221.76
Services	1.88	179.81	-	179.81
Total	5,164.44	10,111.21	-	10,111.21
Other Income	25.77	73.25	-	73.25
Total Revenue	5,190.21	10,184.46	-	10,184.46
SEGMENT RESULTS *				
Trading	103.96	26.86	-	26.86
Manufacturing	45.42	92.34	-	92.34
Services	1.88	0.57	-	0.57
Total Segment Results	151.26	119.77	-	119.77
Other Income	25.77	73.25	-	73.25
Exceptional Item	-	-	-	-
Profit Before Tax	177.03	193.02	-	193.02
Provision for Tax	48.03	56.46	-	56.46
Profit After Tax	129.00	136.56	-	136.56
SEGMENT ASSETS *				
Trading	1,469.10	1,484.79	-	1,484.79
Manufacturing	5,283.50	2,645.42	-	2,645.42
Services	-	-	-	-
Total	6,752.60	4,130.21	-	4,130.21
SEGMENT LIABILITIES *				
Trading	1,321.11	260.06	-	260.06
Manufacturing	1,974.59	2,042.41	-	2,042.41
Services	-	-	-	-
Total	3,295.70	2,302.47	-	2,302.47
Capital Employed	3,456.90	1,827.74	-	1,827.74

For and on behalf of the Board of Directors
M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED


Managing Director

Umesh Kumar Agarwal
Managing Director
DIN: 00210217

Place : Kolkata
Dated : 14/11/2024