



Date: 14<sup>th</sup> August, 2023

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 14<sup>th</sup> August, 2023**

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 14<sup>TH</sup> August, 2023 transacted the following business:

1. Approved the Unaudited Financials along with Limited Review Report for quarter ended 30<sup>th</sup> June, 2023.
2. To Review the Business Operation of the Company

The Board Meeting Commenced on 03.00 p.m. and concluded on 04:00p.m.

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: 2023.08.14  
16:19:07 +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 Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

Board of Directors of Amba Enterprises Limited,

1. We have reviewed the accompanying statement of unaudited financial results of **Amba Enterprises Limited** ("the Company") for the quarter ended 30<sup>th</sup> June ,2023, ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing regulations")
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related IND AS Financial Statements which has been prepared in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 are applied to financial data and thus provides 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 applicable accounting standards i.e. IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in



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disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 14<sup>th</sup> October, 2021 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For BHAVESH & ASSOCIATES  
CHARTERED ACCOUNTANTS  
FRN: 120939W



Bhavesh Shafr

(Partner)

M. No.: 048885

UDIN: 23048885BGWLOE1976

Place: Mumbai

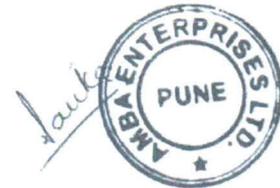
Date: 12<sup>th</sup> August, 2023

**AMBA ENTERPRISES LIMITED**  
**UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER ENDED 30TH JUNE, 2023**

Rs. in Lacs

Part I - Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th June, 2023

Particulars	Quarter ended 30-06-2023	Quarter ended 31-03-2023	Quarter ended 30-06-2022	Year ended 31-03-2023
	Unaudited	Audited*	Audited*	Audited*
<b>Income</b>				
Revenue from Operations	7,922.07	6,668.03	5,407.54	21,812.86
Other Income	4.11	0.61	15.89	34.43
<b>Total Income</b>	<b>7,926.18</b>	<b>6,668.65</b>	<b>5,423.44</b>	<b>21,847.29</b>
<b>Expenses</b>				
a) Cost of Materials Consumed	28.70	86.65	495.67	322.29
b) Purchase of Stock in Trade	7,657.60	6,292.83	4,847.05	20,276.11
c) Change in inventories of finished goods, work in progress & stock in trade.	(39.13)	(17.56)	(178.20)	230.15
d. Employee benefit expenses	52.20	47.36	46.77	220.67
e. Finance Cost	7.05	6.86	26.04	21.56
f. Depreciation & amortisation expense	15.30	14.81	15.38	60.39
g. Other expenditure	33.31	13.30	26.36	76.69
<b>Total Expenses</b>	<b>7,755.02</b>	<b>6,444.25</b>	<b>5,279.06</b>	<b>21,207.85</b>
Profit/(loss) before Exceptional Items & Tax	171.16	224.39	144.38	639.44
Exceptional Items	-	-	-	-
Profit/(loss) before Tax	171.16	224.39	144.38	639.44
<b>Tax Expense</b>				
a) Current Tax	47.62	64.36	49.85	169.37
b) Deferred Tax	5.53	(10.86)	(0.40)	-2.70
Profit/(Loss) for the period from Continuing Operations	118.02	170.90	94.92	472.77
Profit/(Loss) from discontinued operations before tax	-	-	-	-
Tax Expense of discontinued operations	-	-	-	-
Profit/(Loss) from discontinued operations after tax	-	-	-	-
Profit/(Loss) for the period	118.02	170.90	94.92	472.77
Other Comprehensive Income				



A (i) Items that will not be reclassified to profit or loss	0.30	(0.02)	0.41	1.20
(ii) Income Tax relating to items that will not be reclassified to profit or loss	(0.07)	0.01	(0.09)	-0.30
B (i) Items that will be reclassified to profit or loss	-	-	-	-
(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-
Total Other Comprehensive Income for the period	0.23	(0.02)	0.32	0.90
Total Comprehensive Income for the period	118.25	170.88	95.24	474.27
Earnings per equity Share (for continuing operation):				
(1) Basic (In ₹)	0.93	1.35	0.75	3.73
(2) Diluted (In ₹)	0.93	1.35	0.75	3.73
Earnings per equity Share (for discontinued operation):				
(1) Basic (In ₹)	-	-	-	-
(2) Diluted (In ₹)	-	-	-	-
Earnings per equity Share (for discontinued & continuing operations):				
(1) Basic (In ₹)	0.93	1.35	0.75	3.73
(2) Diluted (In ₹)	0.93	1.35	0.75	3.73

See accompanying notes to the financial statements:

Notes:-

1. The unaudited Standalone financial results of the Company for the quarter ended June 30, 2023 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as amended.
2. Complaints lying pending as on 30-06-23 - NIL.
3. Complaints Received during the quarter - NIL
4. Complaints disposed off during the quarter -NIL
5. Complaints lying unsolved as on 30-06-23 - NIL
5. The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the relevant financial year which were subject to limited review by the Statutory Auditor of the Company.

PLACE :- MUMBAI  
Date: 11.08.2023

