

General information about company

Scrip code	539196
NSE Symbol	
MSEI Symbol	
ISIN*	INE829P01020
Name of company	Amba Enterprises Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	03-05-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-04-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Not Applicable
Start date and time of board meeting	03-05-2024 15:00
End date and time of board meeting	03-05-2024 17:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	7755.374	28213.524
	Other income	38.528	64.738
	Total income	7793.902	28278.262
2	Expenses		
(a)	Cost of materials consumed	99.35	554.63
(b)	Purchases of stock-in-trade	7224.538	26392.578
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	70.521	12.121
(d)	Employee benefit expense	55.463	227.753
(e)	Finance costs	10.901	24.067
(f)	Depreciation, depletion and amortisation expense	15.386	61.296
(f)	Other Expenses		
1	Other Expenses	68.414	148.084
10			
	Total other expenses	68.414	148.084
	Total expenses	7544.573	27420.529

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	249.329	857.733
4	Exceptional items	0	0
5	Total profit before tax	249.329	857.733
7	Tax expense		
8	Current tax	97.9	250
9	Deferred tax	-18.897	-8.857
10	Total tax expenses	79.003	241.143
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	170.326	616.59
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	170.326	616.59
22	Other comprehensive income net of taxes	0.172	0.182

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	170.498	616.772
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	63302400	63302400
	Face value of equity share capital	5	5
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.345	4.87
	Diluted earnings (loss) per share from continuing operations	1.345	4.87
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	1.345	4.87
	Diluted earnings (loss) per share from continuing and discontinued operations	1.345	4.87
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities

	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	31-03-2024
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	212.98
	Capital work-in-progress	
	Investment property	
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0.01
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	18.79
	Total non-current financial assets	18.8
	Deferred tax assets (net)	9.82
	Other non-current assets	200.18
	Total non-current assets	441.78
2	Current assets	
	Inventories	225.92
	Current financial asset	
	Current investments	0
	Trade receivables, current	4676.92
	Cash and cash equivalents	178.2
	Bank balance other than cash and cash equivalents	9.1
	Loans, current	0
	Other current financial assets	642.19
	Total current financial assets	5506.41
	Current tax assets (net)	0
	Other current assets	32.33
	Total current assets	5764.66

Statement of Asset and Liabilities

	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	31-03-2024
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	13
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	6219.44
	Equity and liabilities	
	Equity	
	Equity attributable to owners of parent	
	Equity share capital	633.02
	Other equity	2938.81
	Total equity attributable to owners of parent	3571.83
	Non controlling interest	
	Total equity	3571.83
	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	4.21
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	4.21
	Provisions, non-current	22.97
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	27.18
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1162.43
	Trade payables, current	1364.48
	Other current financial liabilities	42.6
	Total current financial liabilities	2569.51
	Other current liabilities	47.69
	Provisions, current	3.23
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	2620.43
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	2647.61
	Total equity and liabilities	6219.44

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2024	01-04-2023
Date of end of reporting period	31-03-2024	31-03-2024
Whether accounts are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	31-03-2024
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	857.733
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	22.97
	Adjustments for decrease (increase) in inventories	10.76
	Adjustments for decrease (increase) in trade receivables, current	-1665.45
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-24.51
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-106.386
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	486.213
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	15.514
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	61.296
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	17.82
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-0.682
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-3.005
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	2.971
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-1182.489
	Net cash flows from (used in) operations	-324.756
	Dividends received	0

Interest paid	0
Interest received	-37.622
Income taxes paid (refund)	250.301
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	-612.679
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	16
Purchase of property, plant and equipment	28.93
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	37.62
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) investing activities	24.69
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0

	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	827.218
	Repayments of borrowings	0
	Payments of finance lease liabilities	38.202
	Payments of lease liabilities	0
	Dividends paid	37.981
	Interest paid	19.859
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	731.176
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	143.187
	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	143.187
	Cash and cash equivalents cash flow statement at beginning of period	44.12
	Cash and cash equivalents cash flow statement at end of period	187.307

