

Date: 13.05.2025

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 13th May, 2025

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on Tuesday 13th May, 2025 transacted the following business:

1. To Approve the Audited Financials along with Audit Report for quarter and year ended 31st March 2025.
2. Appointment of U.D. Kachare & Co. as an Internal Auditor for the F.Y. 2025-26.
3. Recommended declaration of final dividend @ 15% i.e. 0.75 paise per Equity shares on Face Value of Rs. 5/- each for the financial year 2024-25 subject to the approval of Shareholders of the Company at ensuing Annual General meeting. Further, the said Final Dividend, if declared by the shareholders at the ensuing AGM shall be paid/despached to all eligible shareholders within 30 days from the date of AGM.
4. To Review the business operations of the Company.

The Board Meeting Commenced on 02.00 p.m. and concluded on 4:30 pm

Kindly take the same on records and acknowledge the receipt.

Thanking You,

Yours Sincerely,

For Amba Enterprises Limited

KETAN HARILAL MEHTA
Digitally signed by KETAN HARILAL MEHTA
Date: 2025.05.13 16:34:04
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KETAN HARILAL MEHTA
Managing Director
01238700

Independent Auditor's Report on Standalone Annual 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 Enterprises Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of **Amba Enterprises Limited** ('the Company') for the year ended **31 March 2025**, 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) ('Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i)presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - (ii)gives a true and fair view in conformity with the applicable Indian Accounting Standards ('IndAS') prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit or loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

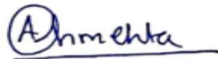
Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
 - Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure, and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.
9. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.
10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
11. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguard

Other Matter

12. The Statement includes the financial results for the quarter ended 31 March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us.

For Bilimoria Mehta & Co.
Chartered Accountants
Firm Reg. No. 101490W



Aakash Mehta
Partner
Membership no. 165824
UDIN:25165824BMIIGS9770
Place of Signature: Mumbai
Date: May 13, 2025

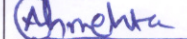
AMBA ENTERPRISES LIMITED
CIN No: L99999PN1992PLC198612
Standalone Statement Of Audited Results For Quarter And Year Ended March 31, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Three Month Period Ended			Year Ended	
	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	8,372.80	8,042.60	7,755.37	33,679.76	28,213.52
II. Other income	17.76	16.54	38.53	50.66	64.74
III. Total Income (I + II)	8,390.56	8,059.15	7,793.90	33,730.41	28,278.26
IV. Expenses:					
(a) Cost of materials consumed	221.47	381.94	105.12	726.66	576.84
(b) Purchase of Stock-in-Trade	7,818.46	7,346.61	7,224.54	31,561.94	26,392.58
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	5.99	(45.98)	70.52	(39.20)	12.12
(d) Employee benefit expense	61.77	69.83	55.46	239.09	227.75
(e) Financial costs	9.89	6.75	10.90	40.34	24.07
(f) Depreciation expense	17.33	18.09	15.39	68.44	61.30
(g) Other expenses	42.38	39.04	62.64	137.42	125.88
V. Total Expenses	8,177.30	7,816.28	7,544.57	32,734.69	27,420.53
VI. Profit Before Tax (III - V)	213.25	242.86	249.33	995.72	857.73
Tax Expense:					
(1) Current tax	32.00	78.00	97.90	272.00	250.00
(2) Deferred tax	(7.74)	(8.31)	(18.90)	(17.66)	(8.86)
VII. Total Tax Expense	24.26	69.69	79.00	254.34	241.14
VIII. Profit For The Period (VI-VII)	189.00	173.17	170.33	741.39	616.59
Other Comprehensive Income					
(i) Items that will not be reclassified to Profit and Loss					
(a) Re-measurement gains on defined benefit plans	1.18	(1.50)	0.23	0.28	0.24
(b) Income tax effect on above	(0.30)	0.37	(0.06)	(0.07)	(0.06)
(c) Equity instrument through other comprehensive income					
(d) Income tax effect on above					
IX. Total Other Comprehensive Income	0.88	(1.13)	0.17	0.21	0.18
X. Total Comprehensive Income for the year (VIII + IX) (Comprising profit and other comprehensive income for the year)	189.89	172.04	170.50	741.60	616.77
XI. Earning Per Equity Share					
Equity shares of par value Rs 5/- each					
(a) Basic	1.49	1.37	1.35	5.86	4.87
(b) Diluted	1.49	1.37	1.35	5.86	4.87

Notes:


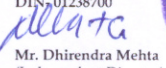
- The audited standalone financial results of the Company for the quarter and year ended March 31, 2025 have been prepared in accordance with the Indian Accounting Standards ("Indian Accounting Standards" ("Ind As") As Prescribed under section 133 of the Companies Act, 2013 as amended.
- The company 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 audited standalone financial results of the Company for the quarter and year ended March 31, 2025 have been reviewed by the audit committee on May 13, 2025 and thereafter Board of directors at their meeting held on May 13, 2025.
- The figures for the quarter ended March 31, 2025 as reported in these financial results, are the balancing figures between the audited figures in respect of the year ended March 31, 2025 and unaudited published nine months up to December 31, 2024.
- Previous year's figures have been regrouped / rearranged wherever necessary to conform to the current year presentation.

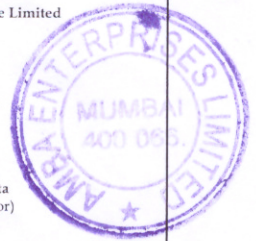
For Bilimoria Mehta & Co.
Chartered Accountant
FRN - 101490W


Aakash Mehta
Partner
M. No. 165824
Place: Mumbai
Date: May 13, 2025
UDIN: 25165824 BM11659770



For Amba Enterprise Limited


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

Mr. Dhirendra Mehta
(Independent Director)
DIN-07891935



AMBA ENTERPRISES LIMITED
CIN No: L99999PN1992PLC198612
Standalone Balance Sheet as at March 31, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	As at 31st March 2025 (Audited)	As at 31st March 2024 (Audited)
I. ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	172.04	195.87
(b) Right Of Use Asset	85.90	17.11
(c) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	691.23	18.79
(d) Deferred Tax Asset	27.42	9.82
(e) Other Non-Current Assets	201.90	200.18
2. Current Assets		
(a) Inventories	266.51	225.92
(b) Financial Assets		
(i) Trade receivables	7,942.85	4,676.92
(ii) Cash and Cash equivalents	414.81	178.20
(iii) Cash and Cash equivalents other than (ii) above	7.97	9.10
(iv) Other Current financial Assets	390.47	642.19
(c) Other Current Assets	320.74	25.18
(d) Current Tax Asset (Net)	6.73	7.16
Assets Held for Sale	13.00	13.00
Total	10,541.57	6,219.44
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	633.02	633.02
(b) Other Equity	3,617.10	2,938.81
LIABILITIES		
1. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	8.53	13.12
(ii) Lease Liability	43.41	-
(b) Provision	26.14	22.97
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	969.00	1,153.52
(ii) Lease Liability	47.51	20.13
(iii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	1.54	18.92
- Total outstanding dues of creditors other than micro enterprises and small enterprises	5,150.40	1,345.56
(iv) Other Financial Liabilities	25.22	22.47
(b) Other Current Liabilities	16.29	47.69
(c) Provision	3.40	3.23
Total	10,541.57	6,219.44

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: May 13, 2025

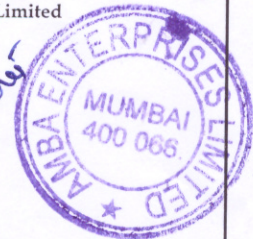
UDIN: 25165824BM11959770



For Amba Enterprise Limited

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

Mr. Dharendra Mehta
(Independent Director)
DIN- 07891935



AMBA ENTERPRISES LIMITED
CIN No: L99999PN1992PLC198612
Cash Flow Statement For The Year Ended 31st March 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	For the year ended 31st March 2025 (Audited)	For the year ended 31st March 2024 (Audited)
A) Cash Flow from Operating Activities		
Net Profit Before Tax	995.72	857.73
Add : Adjustment for :		
Depreciation	68.44	61.30
Gratuity	3.62	2.97
Interest Income	(44.52)	(37.62)
Gain on Sale of Fixed Asset	-	(3.00)
Finance Cost	31.54	22.97
Interest on lease Liabilities	8.81	-
Provision for doubtful debts	54.02	17.82
Operating Profit before Working Capital Changes	1,117.61	922.16
Add : Adjustment for		
Inventories	(40.58)	10.76
Trade Receivables	(3,319.95)	(1,665.45)
Other Financial Assets	(416.34)	(106.39)
Other Current & Non Current Assets	(304.48)	(24.51)
Trade payables	3,787.47	486.21
Other Financial Liabilities	(2.94)	(0.68)
Other Current & Non Current Liabilities	(31.40)	15.51
Net Changes in Working Capital	(328.23)	(1,284.54)
Cash Generated from Operations	789.38	(362.39)
Less : Direct Taxes Paid (Net of Refund)	(271.58)	(250.30)
Net Cash Generated/(used) from Operating Activities	517.80	(612.69)
B) Cash Flow from Investing Activities		
Purchase of Fixed Assets	(5.21)	(28.93)
Sale/Disposal of Fixed Asset	-	16.00
Interest Received	51.73	37.62
Net Cash provided by Investment Activities	46.52	24.69
C) Cash Flow from Financing Activities		
Proceeds/(Repayment) of Borrowings	(189.11)	827.22
Payment of Lease liability	(46.22)	(38.20)
Finance charges paid	(30.22)	(19.86)
Dividend Paid	(63.30)	(37.98)
Net Cash generated/(used) in Financing Activities	(328.84)	731.18
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	235.48	143.18
Add : Balance at the beginning of the year	187.30	44.12
Cash and Cash Equivalents at the close of the year	422.78	187.30

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

Akash Mehta

Aakash Mehta
Partner

M. No. 165824

Place: Mumbai

Date: May 13, 2025

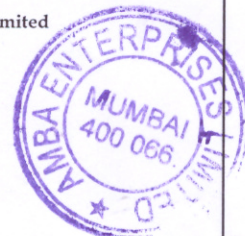
UDIN: 25165824BMIIG59770



For Amba Enterprise Limited

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

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



Date: 13.05.2025

To,

The Corporate Relationship Department
Bombay Stock Exchange Limited
PJ Tower, Dalal Street,
Fort, Mumbai - 400001

Ref : Scrip Code-539196

Sub : Declaration in respect of Auditor report with an unmodified opinion for the financial year ended on 31st March,2025

Pursuant to the regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May,2016, We hereby give declaration that the statutory Auditor of the Company, M/s BILIMORIA MEHTA AND CO. (Firm Registration No. 146249W) have submitted their Auditors' Report for the year ended 31st March,2025 with unmodified opinion.

You are requested to kindly take the same on record.

Thanking You,

Yours Sincerely,

For Amba Enterprises Limited

KETAN HARILAL MEHTA
Digitally signed by KETAN HARILAL MEHTA
DN: c=IN, o=AMB ENTERPRISES LTD, ou=AMB ENTERPRISES LTD, cn=KETAN HARILAL MEHTA, email=k.mehta@ambaenterprises.com, +0930'

KETAN HARILAL MEHTA
Managing Director
01238700