



Date: 07<sup>th</sup> Feb, 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 07th February, 2025**

Dear Sir/Ma'am,

Pursuant to the applicable Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We wish to inform you that meeting of the board of directors of the Company held today i.e., Friday, 07th February, 2025 transacted at the Registered office. which commenced at 03:00 P.M. and concluded at 4:57 PM has taken inter-alia the following decisions.

1. Considered and approved the Un-audited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. The Board considered and took note of the SEBI administrative Warning Letter.
3. Review the Business Operation of the Company.

In respect of this, we enclose the Un-audited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2024 along with Limited Review Report on Financial Results of the Company. Pursuant to SEBI Circular No. SEBI/HO /CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31<sup>st</sup>, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31<sup>st</sup> 2024.

Kindly take the same on records and acknowledge the receipt.

For Amba Enterprises Limited

Thanking you,

Yours Faithfully

KETAN HARILAL MEHTA  
2025.02.07 16:59:56 +05'30'

KETAN HARILAL MEHTA

Managing Director

01238700

**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.

**QUARTERLY INTEGRATED FILING (FINANCIAL)**

**A. Financial Results**- Attached

**B. Statement on Deviation or Variation of Proceeds of Public Issue. Right Issue, Preferential Issue, Institutions Placement Etc**- Not Applicable

**C. Format for Disclosing Outstanding Default on Loans and Debt Securities**-Not Applicable, No Default

**D. Related Party Transactions** (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

**E. Statement on Impact of Audit Qualifications** (For Audit Report with Modified Opinion) Submitted Along-With Annual Audited Financial Results (Standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable



**Corporate Office** : 430, 4th Floor,  
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Borivali (E), Mumbai - 400 066. **Phone** : 022 - 28701692.

**Reg. Off/Factory** : Sector No. 132, H. No. 1/4/1,  
Premraj Industrial Estate, Shop 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**

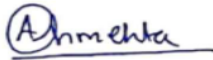
**To,**  
**The Board of Directors of Amba Enterprise Limited**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Amba Enterprise Limited ('the Company') for the quarter ended December 31, 2024 and year to date from April 01, 2024 to December 31, 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

**BILIMORIA MEHTA & CO.**  
CHARTERED ACCOUNTANTS

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.

For Bilimoria Mehta & Co  
Chartered Accountants  
FRN: 101490W



Aakash Mehta  
Partner  
Membership no. 165824  
UDIN: 25165824BMIIDB4376  
Place of Signature: Mumbai  
Date: February 07, 2025

**AMBA ENTERPRISES LIMITED**  
CIN No: L99999MH1992FLC057004  
**Statement of unaudited financial results for the quarter and nine month ended December 31, 2024**  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Nine Months Ended	Nine Months Ended	For the Year ending
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Incomes</b>						
I. Revenue from operations						
II. Other Income	8,042.60	8,681.66	6,113.59	25,306.96	20,458.15	28,213.52
	16.54	8.34	5.93	32.90	26.21	64.74
<b>III. Total Income (I + II)</b>	<b>8,059.15</b>	<b>8,690.01</b>	<b>6,119.52</b>	<b>25,339.86</b>	<b>20,484.36</b>	<b>28,278.26</b>
<b>IV. Expenses:</b>						
(a) Cost of materials consumed	352.93	21.22	199.69	422.95	455.28	554.63
(b) Purchase of Stock-in-Trade	7346.61	8,170.18	5,655.95	23,745.47	19,168.04	26,392.58
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(45.98)	58.22	(22.36)	(45.19)	(58.40)	12.12
(d) Employee benefit expense	69.84	53.87	68.23	177.32	172.29	227.75
(e) Financial costs	6.75	9.93	5.12	30.45	13.17	24.07
(f) Depreciation and amortization expense	18.09	18.33	15.26	51.11	45.91	61.30
(g) Other expenses	68.05	68.63	21.61	177.28	79.67	148.08
<b>V. Total Expenses</b>	<b>7,816.29</b>	<b>8,400.39</b>	<b>5,943.51</b>	<b>24,557.39</b>	<b>19,875.95</b>	<b>27,420.53</b>
<b>VI. Profit before tax (III - V)</b>	<b>242.86</b>	<b>289.62</b>	<b>176.02</b>	<b>782.46</b>	<b>608.41</b>	<b>857.73</b>
<b>Tax expense:</b>						
(1) Current tax	78.00	90.00	44.00	240.00	152.10	250.00
(2) Deferred Tax Liabilities	(8.31)	(3.76)	(2.11)	(9.92)	10.04	(8.86)
<b>VII. Total Tax Expense</b>	<b>69.69</b>	<b>86.24</b>	<b>41.89</b>	<b>230.08</b>	<b>162.15</b>	<b>241.14</b>
<b>VIII. Profit for the period (VI-VII)</b>	<b>173.17</b>	<b>203.38</b>	<b>134.12</b>	<b>552.38</b>	<b>446.26</b>	<b>616.59</b>
<b>IX. Other Comprehensive Income/(Loss)</b>						
(i) Items that will not be reclassified to Profit and Loss						
(i) Income tax relating to items that will not be reclassified to profit and loss	(1.50)	0.30	-	(0.90)	-	0.24
(a) Re-measurement gains/(losses) on defined benefit plans	0.37	(0.07)	-	0.23	0.01	(0.06)
(b) Income tax effect on above						
(c) Equity instrument through other comprehensive income						
(d) Income tax effect on above						
<b>X. Total Comprehensive Income for the year (VIII + IX)</b>	<b>172.04</b>	<b>203.61</b>	<b>134.12</b>	<b>551.71</b>	<b>446.27</b>	<b>616.77</b>
<b>(Comprising profit and other comprehensive income for the year)</b>						
<b>XI. Earning per equity share</b>						
Equity shares of par value Rs 5/- each						
(a) Basic	1.37	1.61	1.06	4.36	3.52	4.87
(b) Diluted	1.37	1.61	1.06	4.36	3.52	4.87

**Notes:**

- The unaudited standalone financial results of the Company for the quarter and nine months ended 31st December, 2024 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 unaudited standalone financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the audit committee on February 07, 2025 and thereafter Board of directors at their meeting held on February 07, 2025.
- The figures for the quarter ended December 31, 2024 as reported in these financial results, are the balancing figures between the unaudited figures in respect of the Nine month ended 31, 2024 and unaudited published half year result up to September 30, 2024.

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

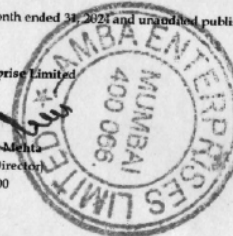
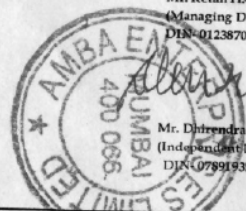
*Ahmehta*

Aakash Mehta  
Partner  
M. No. 165824  
Place: Mumbai  
Date: February 07, 2025  
UDIN: 25165824BMII0B4376

For Amba Enterprises Limited

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

Mr. Dharendra Mehta  
(Independent Director)  
DIN: 07991935





**General Manager  
Corporation Finance Department  
Division of Supervision, Enforcement & Complaints - 1**

**BY EMAIL AND HAND DELIVERY**

**SEBI/HO/CFD/SEC-1/OW/P/2024/39469/1  
December 23, 2024**

**Amba Enterprises Ltd**  
Unit No. 430,4th Floor,  
Blue Rose Industrial Estate,  
W.E. Highway. Near Metro,  
Borivali (East), Mumbai - 400 066

**Kind Attention: Company Secretary and Compliance officer**

**Sir/Madam,**

**Subject: Administrative warning letter – Non-Compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”)**

1. SEBI has conducted an examination into the violation of SEBI (LODR Regulations, 2015 (“**LODR Regulations**”) by Amba Enterprises Ltd (“**AEL/ the Company**”).
2. During the course of examination, it is observed that Company submitted its financial results for the quarter ended December 31, 2024 on February 05, 2024. Subsequently, the Company filed revised financial results for the quarter ended December 31, 2024 on February 07, 2024 with revised figures, *inter-alia*, stating some clerical/ Arithmetic errors in the earlier submission.
3. It is noted that the company on February 05, 2024 had submitted the financial results for the quarter ended December 31, 2024 which were significantly lower than the actual figures disclosed on February 07, 2024. It is noted that in disclosure based regime, the disclosures play an important role for taking informed decision by investors / market participants. are made by the investor based on the disclosures made by the company. Thus, the company has to



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ensure that the disclosures made by the company are adequate, accurate and error-free.

4. The company has failed to ensure that the disclosure made by the company is accurate by disclosing financial results with incorrect figures for the quarter ended December 31, 2024 on February 05, 2024.
5. Thus, the company has violated Regulation 4(1)(c) and 4(1)(e) of LODR Regulations.
6. The aforesaid non-compliances are viewed seriously. You are hereby warned and advised to ensure compliance with all applicable provisions of SEBI Regulations. Any such aberration in future would be viewed seriously and appropriate action would be initiated.
7. You are also advised to place this letter before your Board of Directors in its next meeting and disseminate the same to the stock exchange(s). The stock exchanges are advised to take note of the contents of the letter.
8. Issuance of this warning letter is notwithstanding other actions that may be taken for violations observed, if any, in future under SEBI Act, 1992 and/or various Regulations and rules made therein.

Yours faithfully,

*Jitendra Kumar*  
**Jitendra Kumar**



**Copy to:**

BSE Limited (*via email*)