



Date: 10th November, 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 10th November, 2025

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 10th November, 2025 transacted the following business:

1. Approved the Unaudited Financials along with Limited Review Report for quarter and half year ended 30th September, 2025.
 2. Review the Business Operation of the Company
- The Board Meeting Commenced on 03:00 p.m. and concluded on 05:15 p.m.

Kindly take the same on records and acknowledge the receipt.

For Amba Enterprises Limited

Thanking you,

Yours Faithfully

KETAN
HARILAL
MEHTA

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.

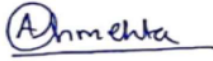
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 September 30, 2025 and year to date from April 01, 2025 to September 30, 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), 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 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: 25165824BMHIOU1186
Place of Signature: Mumbai
Date: November 10, 2025

AMBA ENTERPRISES LIMITED
CIN No: L99999PN1992PLC198612
Statement of Assets and Liabilities
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	As at 30th September 2025 (Unaudited)	As at 31st March 2025 (Audited)
I. ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	175.38	172.04
(b) Right of use Asset	64.25	85.90
(c) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	1,041.05	691.23
(d) Deferred Tax Asset	33.78	27.42
(e) Other Non-Current Assets	201.04	201.90
2. Current Assets		
(a) Inventories	266.67	266.51
(b) Financial Assets		
(i) Trade receivables	9,221.54	7,942.85
(ii) Cash and Cash equivalents	530.24	414.81
(iii) Cash and Cash equivalents other than (ii) above	7.97	7.97
(iv) Other Current financial Assets	172.45	390.47
(c) Other Current Assets	91.09	320.74
(d) Current Tax Asset (Net)	-	6.73
Assets Held for Sale	13.00	13.00
Total	11,818.46	10,541.57
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	633.02	633.02
(b) Other Equity	3,911.03	3,617.10
LIABILITIES		
1. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	15.46	8.53
(ii) Lease Liability	20.94	43.41
(b) Provision	26.74	26.14
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	459.62	969.00
(ii) Lease Liability	49.90	47.51
(iii) Trade Payables		
- Total outstanding dues of micro enterprises and small enterprises	4.16	1.54
- Total outstanding dues of creditors other than micro enterprises and small enterprises	6,524.23	5,150.40
(iv) Other Financial Liabilities	108.74	25.22
(b) Other Current Liabilities	49.01	16.29
(c) Provision	3.40	3.40
(d) Current Tax Liability (Net)	12.20	-
Total	11,818.46	10,541.57



For Amba Enterprise Limited

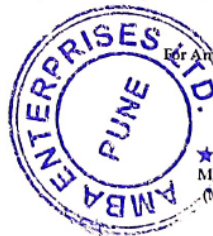
Mr. Ketan H. Mehta
(Managing Director)
DIN- 01238700

AMBA ENTERPRISES LIMITED
CIN No: L99999PN1992PLC198612
Statement of unaudited financial results for the quarter and half year ended September 30, 2025
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended 30th September 2025	Quarter Ended 30th June 2025	Quarter Ended 30th September 2024	Half Year Ended 30th September 2025	Half Year Ended 30th September 2024	For the Year ending 31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I. Revenue from operations	9,724.07	8,944.76	8,681.66	18,668.83	17,264.36	33,679.76
II. Other Income	12.52	10.74	8.34	23.26	16.35	50.66
III. Total Income (I + II)	9,736.59	8,955.50	8,690.01	18,692.09	17,280.71	33,730.41
IV. Expenses:						
(a) Cost of materials consumed	290.69	125.72	55.16	416.41	123.25	726.66
(b) Purchase of Stock-in-Trade	9,000.19	8,494.82	8,170.18	17,495.01	16,396.86	31,561.94
(c) Changes in inventories of finished goods, work-in-progress and Stock	28.75	(28.70)	58.22	0.05	0.79	(39.20)
(d) Employee benefit expense	57.37	56.27	53.87	113.64	107.48	239.09
(e) Financial costs	7.91	9.41	9.93	17.32	23.70	40.34
(f) Depreciation and amortization expense	16.35	18.04	18.33	34.39	33.02	68.44
(g) Other expenses	44.96	42.20	34.69	87.16	56.00	137.42
V. Total Expenses	9,446.22	8,717.75	8,400.39	18,163.97	16,741.11	32,734.69
VI. Profit/(Loss) before tax (III - V)	290.37	237.74	289.62	528.12	539.61	995.73
Tax expense:						
(1) Current tax	73.00	72.00	90.00	145.00	162.00	272.00
(2) Deferred tax	(4.23)	(1.99)	(3.76)	(6.22)	(1.61)	(17.66)
VII. Total Tax Expense	68.77	70.01	86.24	138.78	160.39	254.34
VIII. Profit/(Loss) for the period (VI-VII)	221.60	167.73	203.38	389.33	379.21	741.39
Other Comprehensive Income/(Loss)						
(i) Income tax relating to items that will not be reclassified to profit	-	-	-	-	-	-
(a) Re-measurement gains/(losses) on defined benefit plans	(0.30)	(0.30)	0.30	(0.60)	0.60	0.28
(b) Income tax effect on above	0.07	0.08	(0.07)	0.15	(0.14)	(0.07)
IX. Total Other Comprehensive Income / (Loss)	(0.23)	(0.22)	0.23	(0.45)	0.46	0.21
X. Total Comprehensive Income/(Loss) for the year (VIII + IX) (Comprising profit and other comprehensive income for the period)	221.37	167.51	203.61	388.88	379.67	741.60
XI. Earning per equity share						
Equity shares of par value Rs 5/- each						
(a) Basic	1.75	1.32	1.61	3.08	3.00	5.86
(b) Diluted	1.75	1.32	1.61	3.08	3.00	5.86

Notes

- The above financials results of the company have been prepared accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the companies Act, 2013 read with the companies (Indian Accounting Standards) Rules, 2015, 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 above results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 10, 2025. These results have been subject to limited review by statutory auditors who have expressed an unmodified review conclusion.
- The results for the quarter ended September 30, 2025 are the balancing figures between in respect of the half year ended results as on September 30, 2025 and the published unaudited financial results for the quarter ended June 30, 2025. Similarly, The results for the quarter ended September 30, 2024 are the balancing figures between in respect of the half year ended results as on September 30, 2024 and the published unaudited financial results for the quarter ended June 30, 2024.



For Amba Enterprise Limited

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


AMBA ENTERPRISES LIMITED
CIN No: L99999PN1992PLC198612
Statement of Unaudited Cash Flow
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars		For the period ended September 30, 2025 (Unaudited)	For the period ended September 30, 2024 (Unaudited)
A)	Cash Flow from Operating Activities		
	Net Profit Before Tax	528.12	539.61
	Add : Adjustment for :		
	Depreciation	34.39	33.02
	Deferred Rent Expenses	0.86	
	Interest Income	(22.40)	(6.62)
	Finance Cost	13.64	23.70
	Interest on lease Liabilities	3.68	-
	Expected Credit Loss	40.00	17.00
	Gain on derecognition pf lease liability	-	(3.02)
	Operating Profit before Working Capital Changes	598.28	603.68
	Add : Adjustment for		
	Inventories	(0.17)	(0.21)
	Trade Receivables	(1,318.69)	(1,815.41)
	Other Financial Assets	(2.74)	36.67
	Other Current & Non Current Assets	229.65	7.35
	Trade payables	1,376.45	2,354.94
	Other Financial Liabilities	(6.15)	(1.50)
	Other Current & Non Current Liabilities	32.71	17.87
	Net Changes in Working Capital	311.08	599.71
	Cash Generated from Operations	909.36	1,203.39
	Less : Direct Taxes Paid	(126.07)	(146.77)
	Net Cash Generated/(used) from Operating Activities	783.29	1,056.62
B)	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	(16.07)	(4.14)
	Fixed Deposit Created	(110.08)	-
	Interest Received	3.42	9.56
	Net Cash provided by Investment Activities	(122.74)	5.42
C)	Cash Flow from Financing Activities		
	Repayment of borrowing	(502.45)	(961.06)
	Payment of Lease liability	(23.76)	(21.60)
	Finance charges paid	(18.92)	(19.39)
	Net Cash generated/(used) in Financing Activities	(545.12)	(1,002.05)
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	115.43	60.00
	Add : Balance at the beginning of the year	422.78	187.30
	Cash and Cash Equivalents at the close of the year	538.21	247.30

Notes

The cash flow statement is prepared using the indirect method set out in IND AS 7 - Statement of cash flow.

For Amba Enterprise Limited


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