

Date: 29<sup>th</sup> Jan, 2026

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 29th January, 2026**

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., Thursday, 29<sup>th</sup> January, 2026 transacted at the Registered office. which commenced at 03:00 P.M. and concluded at 05:10 P.M. 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, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended);
2. 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, 2025 along with Limited Review Report on Financial Results of the Company.

Kindly take the same on records and acknowledge the receipt.

For Amba Enterprises Limited

Thanking you,

Yours Faithfully

SHRIDDHA  
GUPTA

Digitally signed by SHRIDDHA  
GUPTA  
Date: 2026.01.29 17:14:00  
+05'30'

Shriddha Gupta  
(Company Secretary & Compliance Officer)  
ACS No. 49260

**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 for 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

**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, 2025 and year to date from April 01, 2025 to December 31, 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: 26165824ZLCWQR395  
Place of Signature: Mumbai  
Date: January 29, 2026

**AMBA ENTERPRISES LIMITED**  
**CIN No: L99999PN1992PLC198612**  
**Statement of Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2025**  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended 31st December 2025	Quarter Ended 30th September 2025	Quarter Ended 31st December 2024	Nine Months Ended 31st December 2025	Nine Months Ended 31st December 2024	For the Year ending 31st March 2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
I. Revenue from operations	10,268.38	9,724.07	8,042.60	28,937.21	25,306.96	33,679.76
II. Other Income	3.80	12.52	16.54	27.06	32.90	50.66
<b>III. Total Income (I + II)</b>	<b>10,272.18</b>	<b>9,736.59</b>	<b>8,059.15</b>	<b>28,964.27</b>	<b>25,339.86</b>	<b>33,730.41</b>
<b>IV. Expenses:</b>						
(a) Cost of materials consumed	148.54	290.69	216.22	564.96	490.02	726.66
(b) Purchase of Stock-in-Trade	9,743.31	9,000.19	7,512.32	27,238.31	23,743.47	31,561.94
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(40.48)	28.75	(45.98)	(40.44)	(45.19)	(39.20)
(d) Employee benefit expense	70.29	57.37	69.84	183.93	177.32	239.09
(e) Financial costs	14.92	7.91	6.75	32.24	30.45	40.34
(f) Depreciation and amortization expense	16.44	16.35	18.09	50.83	51.11	68.44
(g) Other expenses	48.04	44.96	39.04	135.20	110.21	137.42
<b>V. Total Expenses</b>	<b>10,001.06</b>	<b>9,446.22</b>	<b>7,816.29</b>	<b>28,165.04</b>	<b>24,557.39</b>	<b>32,734.69</b>
<b>VI. Profit before tax (III - V)</b>	<b>271.12</b>	<b>290.37</b>	<b>242.86</b>	<b>799.23</b>	<b>782.46</b>	<b>995.73</b>
<b>Tax Expense:</b>						
(1) Current tax	56.00	73.00	78.00	201.00	240.00	272.00
(2) Deferred tax	(9.13)	(4.23)	(8.31)	(15.35)	(9.92)	(17.66)
(3) Prior Period Tax Expense	11.19	-	-	11.19	-	-
<b>VII. Total Tax Expense</b>	<b>58.06</b>	<b>68.77</b>	<b>69.69</b>	<b>196.85</b>	<b>230.08</b>	<b>254.34</b>
<b>VIII. Profit for the period (VI-VII)</b>	<b>213.05</b>	<b>221.60</b>	<b>173.17</b>	<b>602.38</b>	<b>552.38</b>	<b>741.39</b>
<b>Other Comprehensive Income/(Loss)</b>						
(i) Income tax relating to items that will not be reclassified to profit and loss						
(a) Re-measurement gains/(losses) on defined benefit plans	(0.30)	(0.30)	(1.50)	(0.90)	(0.90)	0.28
(b) Income tax effect on above	0.08	0.07	0.37	0.23	0.23	(0.07)
<b>IX. Total Other Comprehensive Income / (Loss)</b>	<b>(0.23)</b>	<b>(0.23)</b>	<b>(1.58)</b>	<b>(0.68)</b>	<b>(0.67)</b>	<b>0.21</b>
<b>X. Total Comprehensive Income for the year (VIII + IX)</b>	<b>212.83</b>	<b>221.37</b>	<b>172.04</b>	<b>601.71</b>	<b>551.71</b>	<b>741.60</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	1.68	1.75	1.37	4.76	4.36	5.86
(b) Diluted	1.68	1.75	1.37	4.76	4.36	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 January 29, 2026. These results have been subject to limited review by statutory auditors who have expressed an unmodified review conclusion.
  - The results for the quarter ended December 31, 2025, are the balancing figures between in respect of the nine month period ended results as on December 31, 2025, and the figures in respect of the six month period ended results as on September 30, 2025. Similarly, the results for the quarter ended December 31, 2024, are the balancing figures in respect of the nine month period ended results as on December 31, 2024, and the figures for the six month period ended results as on September 30, 2024.
  - The Government of India has consolidated 29 existing labour legislations into four Labour Codes, namely the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"), which have been made effective from November 21, 2025.
- Based on management's assessment, including an actuarial valuation, the implementation of the New Labour Codes has not resulted in any material incremental impact on the Company's gratuity obligations. Accordingly, no adjustment has been made in the financial results for the quarter. The Company is evaluating the impact of the New Labour Codes on other areas, including the contract workforce. Management does not expect any material impact. The Company continues to monitor the issuance of relevant Central and State Rules and clarifications and will recognise the impact, if any, in the financial statements.

For Amba Enterprise Limited

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