



Date: 12.05.2026

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 12th May, 2026

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on Tuesday 12th May, 2026 transacted the following business:

1. To Approve the Audited Financials along with Audit Report for quarter and year ended 31st March 2026.
2. 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 2025-26 subject to the approval of Shareholders of the Company at ensuing Annual General meeting. 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.
Further, pursuant to Regulation 42 of the SEBI Listing Regulations, 2015, the record date for the purpose of determining the members eligible to receive the dividend for the financial year ended 31 March 2026, has been fixed as Friday, 19th June 2026.
3. Considered and approved the Notice of the AGM and Director Report of the Company for the F.Y.2025-26. The Annual General Meeting of the Company is scheduled to be held on Tuesday, 30th June 2026 at 12:00 pm through Video Conferencing (VC) or Other Audio-Visual Means (OVAM).
4. Based on the recommendation of the Audit Committee and the Board of Directors re-appointment of U.D. Kachare & Co. as an Internal Auditor for the F.Y. 2026-27. Details with respect to re-appointment of the Internal Auditors in terms of Regulation 30 read with Schedule III of the Listing Regulations The requisite details as required under SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 is also annexed herewith. (Annexure - I)



5. Based on the recommendation of the Audit Committee and the Board of Directors, the shareholders have approved the re-appointment of Sark & Associates LLP, Practicing Company Secretaries, as the Secretarial Auditor of the Company for a further term of five years, commencing from the Financial Year 2026-27 up to the Financial Year 2031-32. The disclosure as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed herewith. (Annexure - II).
6. To Review the business operations of the Company.

The Board Meeting Commenced on 03.00 p.m. and concluded on 04:25 pm

Kindly take the same on records and acknowledge the receipt.

Yours Sincerely,

For Amba Enterprises Limited

**SHRIDDDHA
GUPTA**

Digitally signed by
SHRIDDDHA GUPTA
Date: 2026.05.12 16:26:06
+05'30'

Shriddha Gupta
(Company Secretary & Compliance Officer)
Acs No. A49260

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.



Annexure-I

Details with respect to Appointment of the Internal Auditor in terms of Regulation 30 read with Schedule III of the Listing Regulations, SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023:

Appointment:

Sr. No.	Particulars	Disclosure
1	Name of the Internal Auditor	U. D. KACHARE & CO.
2.	Date of Appointment	12/05/2026
3.	Brief Profile	U. D. KACHARE & CO., Chartered Accountants, a firm headed by CA UDAY DATTATREY KACHARE having 37 years' experience in the field of Auditing ,Taxation, Project Finance.
4.	Years of Experience	37 years



Annexure-II

PARTICULARS	DETAILS
Reason of change(i.e. appointment, resignation, removal, death or otherwise)	In compliance with Regulation 24(A) of SEBI (LODR) Regulations, 2015 re-appointment of Sark & Associates LLP (LLPIN: ACA-4736), Practicing Company Secretaries, as the Secretarial Auditor of the Company for 5 (Five) year, to conduct Secretarial Audit and provide other allied certification/permitted services, commencing from the Financial Year 2026-27 up to the Financial Year 2031-32.
Date of appointment / re-appointment / cessation (as applicable) & term of appointment/re-appointment;	The tenure of the re-appointment will be for a period of five year commencing from the Financial Year 2026-27 up to the Financial Year 2031-32, subject to the approval of Members in the Ensuing General Meeting
Brief Profile	Sark & Associates LLP (LLPIN: ACA-4736) is a firm of Practicing Company Secretaries led by CS Sumit Jitender Khanna and CS Raju Ananthanarayanan, the firm delivers services in Company Secretarial compliance. SEBI & FEMA advisory, Secretarial Audits, Corporate Restructuring, IPO support and Due Diligence. With collective experience of over two decades, the partners have worked extensively with BSE and NSE listed companies. delivering high-quality regulatory filings, governance frameworks. and transaction advisory. The LLP caters to corporates. LLPs and institutions ensuring seamless compliance, with the Companies Act, 2013. RBI Guidelines. and other applicable laws.
Disclosure of relationships between directors.	Not Applicable

Independent Auditor's Report on 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

We have audited the accompanying annual financial results ('the Statement') of **Amba Enterprises Limited** ('the Company') for the year ended **31 March 2026**, 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.

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 2026.

Basis for Opinion

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

This Statement has been prepared on the basis of the 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.

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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Statement

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.

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 and Board of Directors.
- 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.

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.

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.

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

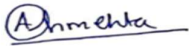


Other Matter Paragraph

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Bilimoria Mehta & Co.

Chartered Accountants
Firm Reg. No. 101490W



CA Aakash Mehta

Partner
Membership no. 165824
UDIN:26165824QZRWMA5335
Place of Signature: Mumbai
Date: May 12, 2026

AMBA ENTERPRISES LIMITED
CIN No: 199999PN1992PLC198612
Statement of Audited Financial Results for Quarter And Year Ended March 31, 2026
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Three Month Period Ended			Year Ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	Audited	Unaudited	Audited	Audited	Audited
I. Revenue from operations	10,055.33	10,268.38	8,372.80	38,992.54	33,679.76
II. Other income	52.96	3.80	17.76	80.02	50.66
III. Total Income (I + II)	10,108.28	10,272.18	8,390.56	39,072.56	33,730.41
IV. Expenses:					
(a) Cost of materials consumed	319.74	148.54	221.47	884.70	726.66
(b) Purchase of Stock-in-Trade	9,318.30	9,743.31	7,818.46	36,556.62	31,561.94
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0.99	(40.48)	5.99	(39.45)	(39.20)
(d) Employee benefit expense	61.40	70.29	61.77	245.34	239.09
(e) Financial costs	20.73	14.92	9.89	52.97	40.34
(f) Depreciation expense	16.29	16.44	17.33	67.11	68.44
(g) Other expenses	55.61	48.04	42.38	190.81	137.42
V. Total Expenses	9,793.06	10,001.06	8,177.30	37,958.10	32,734.69
VI. Profit Before Tax (III - V)	315.22	271.12	213.25	1,114.45	995.73
Tax Expense:					
(1) Current tax	107.00	56.00	32.00	308.00	272.00
(2) Deferred tax	(6.31)	(9.13)	(7.74)	(21.66)	(17.66)
(3) Prior period tax expense	-	11.19	-	11.19	-
VII. Total Tax Expense	100.69	58.06	24.26	297.54	254.34
VIII. Profit For The Period (VI-VII)	214.53	213.05	189.00	816.92	741.39
Other Comprehensive Income					
(i) Items that will not be reclassified to Profit and Loss					
(a) Re-measurement gains on defined benefit plans	5.19	(0.30)	1.18	4.29	0.28
(b) Income tax effect on above	(1.31)	0.08	(0.30)	(1.08)	(0.07)
IX. Total Other Comprehensive Income	3.89	(0.23)	0.88	3.21	0.21
X. Total Comprehensive Income for the year (VIII + IX) (Comprising profit and other comprehensive income for the year)	218.42	212.83	189.89	820.13	741.60
XI. Earning Per Equity Share					
Equity shares of par value Rs 5/- each					
(a) Basic	1.69	1.68	1.49	6.45	5.86
(b) Diluted	1.69	1.68	1.49	6.45	5.86

Notes:

- The audited financial results of the Company for the quarter and year ended March 31, 2026 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, 2026 have been reviewed by the audit committee on May 12, 2026 and thereafter Board of directors at their meeting held on May 12, 2026.
- The figures for the quarter ended March 31, 2026 as reported in these financial results, are the balancing figures between the audited figures in respect of the year ended March 31, 2026 and unaudited published nine months up to December 31, 2025.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing Labour laws. The Ministry of Labour and Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of the changes, if any, on account of the Labour Codes, draft rules and FAQs and concluded that there is no significant incremental impact in the financial results for the year ended March 31, 2026. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

For Amba Enterprises Limited


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

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

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I. ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipment	149.90	172.04
(b) Right Of Use Asset	42.95	85.90
(c) Financial Assets		
(i) Investments	0.01	0.01
(ii) Other Financial Assets	50.05	691.23
(d) Deferred Tax Asset	47.99	27.42
(e) Other Non-Current Assets	200.18	201.90
2. Current Assets		
(a) Inventories		
(b) Financial Assets	306.84	266.51
(i) Trade receivables		
(ii) Cash and Cash equivalents	10,204.22	7,942.85
(iii) Cash and Cash equivalents other than (ii) above	913.76	414.81
(iv) Other Current financial Assets	304.02	355.84
(c) Other Current Assets	113.88	42.59
(d) Current Tax Asset (Net)	45.05	320.74
	-	6.73
Assets Held for Sale	31.44	13.00
Total	12,410.29	10,541.57
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	633.02	633.02
(b) Other Equity	4,342.28	3,617.10
LIABILITIES		
1. NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Lease Liability	12.70	8.53
(b) Provision	-	43.41
	25.67	26.14
2. CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Lease Liability	215.06	969.00
(iii) Trade Payables	49.85	47.51
- Total outstanding dues of micro enterprises and small enterprises	10.92	1.54
- Total outstanding dues of creditors other than micro enterprises and small enterprises	7,048.66	5,150.40
(iv) Other Financial Liabilities		
(b) Other Current Liabilities	26.92	25.22
(c) Provision	31.46	16.29
(d) Current Tax Liabilities (Net)	3.38	3.40
	10.36	-
Total	12,410.29	10,541.57


For Amba Enterprises Limited


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

AMBA ENTERPRISES LIMITED
CIN No: L99999PN1992PLC198612

Statement of Audited Cash Flow

(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars		For the year ended 31st March 2026 (Audited)	For the year ended 31st March 2025 (Audited)
A)	Cash Flow from Operating Activities		
	Net Profit Before Tax	1,114.45	995.72
	Add : Adjustment for :		
	Depreciation	67.11	68.44
	Gratuity	3.81	3.62
	Interest Income	(77.53)	(44.52)
	Finance Cost	46.52	31.54
	Interest on lease Liabilities	6.44	8.81
	Provision for doubtful debts	80.00	54.02
	Operating Profit before Working Capital Changes	1,240.81	1,117.61
	Add : Adjustment for :		
	Inventories	(40.34)	(40.58)
	Trade Receivables	(2,341.37)	(3,319.95)
	Other Financial Assets	(3.66)	(420.71)
	Other Current & Non Current Assets	277.41	(304.48)
	Trade payables	1,907.64	3,787.47
	Other Financial Liabilities	4.58	(2.94)
	Other Current & Non Current Liabilities	15.17	(31.40)
	Net Changes in Working Capital	(180.56)	(332.59)
	Cash Generated from Operations	1,060.25	785.02
	Less : Direct Taxes Paid (Net of Refund)	(302.10)	(271.58)
	Net Cash Generated from Operating Activities	758.15	513.44
B)	Cash Flow from Investing Activities		
	Purchase of Property, Plant & Equipments	(20.46)	(5.21)
	Redemption of Bank Deposit- Net	82.60	1.13
	Interest Received	30.96	51.73
	Net Cash Generated from Investment Activities	93.11	47.65
C)	Cash Flow from Financing Activities		
	Proceeds from long term borrowings	11.50	-
	Repayment of long term borrowings	(5.73)	(172.61)
	Proceeds/(Repayment) of short term borrowings (Net)	(755.55)	(16.50)
	Payment of Lease liability	(47.51)	(46.22)
	Finance charges paid	(49.40)	(25.85)
	Dividend Paid	(94.95)	(63.30)
	Net Cash Used in Financing Activities	(941.64)	(324.47)
	Net Increase/ (Decrease) in Cash & Cash Equivalents (A+B+C)	(90.39)	236.62
	Add : Balance at the beginning of the year	414.81	178.20
	Cash and Cash Equivalents at the close of the year	324.42	414.81
	Add: Term Deposits with Banks - Having maturity of less than 3 months	589.34	-
	Cash and Cash Equivalents at the close of the year	913.76	414.81
Notes			
The cash flow statement is prepared using the indirect method set out in IND AS 7 - Statement of cash flow			
For Amba Enterprises Limited			
 Mr. Ketan H. Mehta (Managing Director) DIN- 01238700			

Date: 12.05.2026

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,2026

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,2026 with unmodified opinion.

You are requested to kindly take the same on record.

Thanking You,

Yours Sincerely,

For Amba Enterprises Limited


KETAN HARILAL MEHTA
Managing Director
01238700

