

26th October, 2024

To,
The Corporate Service Department,
Bombay Stock Exchange Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai 400 001

SUB: OUTCOME OF BOARD MEETING

We wish to inform you that at its meeting held on today 26th October 2024 at 1:30 PM and concluded at 03:30 PM the Board of Directors of the Company approved:

1. The Un-Audited Financial Result for the Quarter/Half year ended on 30th September 2024.

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, We enclosed the following:

1. Statement of Un-Audited Financial Result for the Quarter/Half Year ended on 30th September 2024.
2. Limited Review Auditors` Report on Un-Audited Financial Result.

You are requested to kindly take the same on record.

FOR, AMBAR PROTEIN INDUSTRIES LIMITED


Mehul A Mehta
(Company Secretary)



Plot No. 351, 353, 358; Opp. Bhagyoday Hotel, Sarkhej - Bavla Highway, Changodar, Ta. : Sanad,
Dist. : Ahmedabad -382213, Gujarat. | M. : 9879553424 E. : ambarprotein@gmail.com
W. : www.ambarprotein.com

GSTIN No.: 24AABCM0541N1ZM | **PAN No.:** AABCM0541N | **CIN No.:** L15400GJ1992PLC018758
Subject to Ahmedabad Jurisdiction

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON SEPTEMBER 30, 2024

(Amount in Lacs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
(a) Revenue from operations	8,895.33	9,304.39	6,861.28	18,199.72	16,182.91	33,705.81
(b) Other Income	22.47	21.78	11.89	44.25	23.54	66.75
1A Total Income	8,917.80	9,326.17	6,873.17	18,243.97	16,206.45	33,772.57
2 Expenses :						
(a) Cost of Material consumed	8,544.71	8,283.37	6,187.96	16,828.08	15,065.84	31,757.90
(b) Purchases stock -in- trade	-	-	-	-	-	-
(c) Changes in Inventories Finished Goods, Work -in-progress and stock-in-	(276.62)	435.14	312.81	158.52	251.63	57.59
(d) Employee Benefits expenses	43.13	35.81	32.55	78.94	66.65	143.32
(e) Finance Cost	55.54	56.32	63.38	111.85	127.25	245.54
(f) Depreciation, amortization, impairment and obsolescence	31.87	32.06	25.57	63.93	58.53	131.37
(g) Other expenses	162.15	255.14	170.95	417.30	381.94	1,024.91
2A Total expenses	8,560.78	9,097.83	6,793.22	17,658.61	15,951.84	33,360.62
3 Profit / (loss) before exceptional items and tax (1A - 2A)	357.02	228.35	79.94	585.36	254.60	411.95
4 Exceptional item	-	-	-	-	-	-
5 Profit / (loss) before tax (3-4)	357.02	228.35	79.94	585.36	254.60	411.95
6 Tax Expense						
a) Current Tax	88.24	56.06	18.03	144.30	64.43	102.48
b) Earlier year tax Adjustments	-	-	-	-	-	31.51
c) Deferred Tax	0.21	(0.01)	(15.95)	0.20	(14.11)	(36.61)
Total Tax Expense	88.45	56.05	2.08	144.50	50.32	97.38
7 Net Profit / (loss) for the period (PAT) (5-6)	268.57	172.30	77.86	440.87	204.28	314.57
8 Other Comprehensive income (OCI)	(0.10)	(0.10)	0.52	(0.20)	1.04	(0.41)
Tax on above	(0.03)	(0.03)	(0.15)	(0.05)	(0.29)	(0.10)
9 Total Comprehensive Income for the period (7+8)	268.49	172.22	78.53	440.71	205.60	314.26
10 Paid - up equity share capital (face value of share : Rs 10 each)	575.00	575.00	575.00	575.00	575.00	575.00
11 Earnings per share (EPS) of Rs 10 each (Not annualised) :						
(a) Basic EPS (Rs.)	4.67	3.00	1.37	7.66	3.58	5.47
(b) Diluted EPS (Rs.)	4.67	3.00	1.37	7.66	3.58	5.47

NOTES:

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The Audit Committee reviewed the above results. The Board of Directors in their meeting held on 26th November, 2024 approved the above results.
- The Statutory Auditors have carried out a " Limited Review" of the unaudited financial results for the quarter and half year ended September 30, 2024.
- The Company has only one business segment i.e. Manufacturing and selling of Edible Oil.
- Figures for the previous year have been regrouped, recast and rearranged, wherever necessary.

By Order of Board of Directors
For, AMBAR PROTEIN INDUSTRIES LIMITED,


Pradeep Khetani
Managing Director

Place: Ahmedabad
Date: 26.10.2024



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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

TO
THE BOARD OF DIRECTORS OF
AMBAR PROTEIN INDUSTRIES LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of AMBAR PROTEIN INDUSTRIES LIMITED ("the Company") for the quarter ended September 30, 2024 and year to date for the period from April 01, 2024 to September 30, 2024 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation").

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. My responsibility is to issue a report based on my review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 financial statements are free of 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, and consequently, does not enable us to obtain assurance that would become aware of all significant matters that might be identified in and audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.

Place: Ahmedabad
Date: 26.10.2024
UDIN: 24141088BKABXF4592



For, **Fenil P. Shah and Associates**
Chartered Accountant

Fenil P. Shah
Fenil P Shah
Proprietor
Mem. No.: 141088
FRN No.: 143571W

BALANCE SHEET AS ON 30.09.2024

(Amount in lakhs)

Particular	As at 30.09.2024	As at 31.03.2024
	Audited	Audited
1 ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	1,878.23	1,932.59
(b) Capital work- in- progress	-	-
(d) Financial Assets		
(i) Investments	2.00	2.00
(ii) Trade receivables	-	-
(iii) Loans	-	-
(iv) other non-current financial assets	15.10	11.19
(e) Deferred tax assets (net)	-	-
(f) Other non-current assets	211.44	129.50
Total Non-Current Assets	2,106.77	2,075.28
2 Current assets		
(a) Inventories	2,521.31	2,003.14
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	830.96	1,397.74
(iii) Cash and cash equivalents	65.47	107.52
(iv) Bank balances other than (iii) above	7.47	7.47
(v) Loans	0.15	0.45
(vi) Other	-	-
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	639.83	546.00
Total Current Assets	4,065.19	4,062.32
Total Asset	6,171.95	6,137.60
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	575.00	575.00
(b) Other Equity	2,372.56	1,931.85
Total Equity	2,947.56	2,506.85
LIABILITIES		
1 Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	29.08	44.11
(ii) Trade payables	-	-
(iii) Other Financial liabilities	-	-
(b) Provisions	23.36	28.76
(c) Deferred tax liabilities	204.47	204.27
(d) Other non-current liabilities	-	-
Total Non-Current Liabilities	256.91	277.14
2 Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,376.87	2,506.10
(ii) Trade payables		
Total outstanding dues of MSME	-	-
Total outstanding dues of other then MSME	288.17	681.31
(iii) other financial liabilities	-	-
(b) other current liabilities	30.82	38.92
(c) Provisions	24.99	24.90
(d) Current Tax Liabilities (Net)	246.62	102.38
Total Current Liabilities	2,967.47	3,353.61
Total Equity and liabilities	6,171.95	6,137.60

Place : Ahmedabad
Date : 26/10/2024



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CASH FLOW STATEMENT for the half year ended 30 September, 2024

(Amount In Lacs)

Particulars	For the year ended 31 September, 2024	For the year ended 31 September, 2023
A. Cash flow from operating activities		
Net Profit / (Loss) before extraordinary items and tax	585.36	254.60
Add: Non Cash Expenditure & Non Operating Expenses		
Depreciation and amortisation	63.93	58.53
Loss on Sale of Fixed Assets	0.00	0.00
Finance costs	111.85	127.25
Other Comprehensive income	0.00	0.00
	175.78	185.78
Less: Non Operating Incomes		
Interest Income	6.63	0.22
Rent Income	37.27	23.02
Dividend Income	0.30	0.30
Other Income	0.20	1.04
	-44.40	-22.50
Operating Profit/(Loss) before working capital changes	716.74	417.88
Changes in Operating Assets and Liabilities		
(Increase)/Decrease in Inventories	-518.17	501.96
(Increase)/Decrease in Trade receivables	566.78	-48.05
(Increase)/Decrease in Other current assets	-93.83	-75.09
(Increase)/Decrease in Other Non- current assets	-3.92	0.00
Increase/(Decrease) in Non Current Provisions	-5.39	-23.36
Increase/(Decrease) in Trade payables	-393.15	-367.02
Increase/(Decrease) in Other Current Liabilities	-8.10	-17.37
Increase/(Decrease) in Provisions	0.08	39.38
	-455.69	10.44
Cash generated from operations	261.05	428.32
Net income tax (paid) / refunds	-81.93	-33.67
Net cash flow from / (used in) operating activities (A)	179.12	394.65
B. Cash flow from investing activities		
Inflow :		
Rent Income	37.27	23.02
Interest Income	6.63	0.22
Dividend Income	0.30	0.30
Loans to Employees recovered	0.30	0.00
Redemption of fix deposit	0.00	0.00
	44.50	23.54
Outflow :		
Loans and Advances to Employees	0.00	0.76
Investment in Fixed Deposit	0.00	0.00
Increase in deposits	0.00	0.00
Purchase of Fixed Assets	9.57	32.36
	-9.57	-33.12
Net cash flow from / (used in) investing activities (B)	34.93	-9.58
C. Cash flow from financing activities		
Inflow :		
Changes in Short term Borrowings	0.00	0.00
Changes in Long Term Borrowings	0.00	0.00
	0.00	0.00
Outflow :		
Changes in Other Non-Current Liabilities	0.00	10.23
Changes in Short term Borrowings	127.74	67.94
Changes in Long Term Borrowings	16.51	61.25
Finance Charges	111.85	127.25
Other current financial liabilities	0.00	0.00
	-256.10	-266.67
Net cash flow from / (used in) financing activities (C)	-256.10	-266.67
Net increase/(decrease) in Cash and cash equivalents (A+B+C)	-42.05	118.40
Cash and Cash equivalents at the beginning of the year	107.52	112.91
Cash and Cash equivalents at the end of the year	65.47	231.30
Reconciliation of Cash and Cash equivalents with the Balance Sheet		
Cash and cash equivalents as per Balance Sheet	65.47	231.30

Place : Ahmedabad
Date : 26/10/2024



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