



## AMBO AGRITEC LIMITED

(Formerly known as AMBO Agritec Private Limited)

Regd. Office: 3, Pretoria Street, Chandrakunj Building,  
Kolkata, Pin: 700 071, West Bengal, India.

Phone: +91 33 4602 0333 / 4602 0444

Email: info@amboagritec.com CIN: U15419WB1994PLC064993

Date: 27<sup>th</sup> November, 2023

To,  
**The BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai-400 001

**BSE Scrip Code: 543678**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on November 27, 2023**

Pursuant to regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Director of the Company in their Meeting held today i.e. 27<sup>th</sup> November, 2023, inter alia, considered and approved the following:

1. Unaudited Financial Results for the half year ended 30<sup>th</sup> September, 2023 along with the Limited Review Report of the Auditors.

Accordingly, in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, we enclose herewith Unaudited Financial Results for the half year ended 30<sup>th</sup> September, 2023.

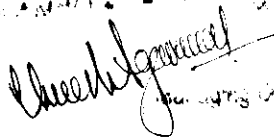
The said financial results along with limited review reports of the auditors will be available on the Website of the Company viz [www.amboagritec.com](http://www.amboagritec.com)

The meeting commenced at 3.30 P.M. and concluded at 4:00 P.M.

This is for your information and record.

Thanking You,

**For, Ambo Agritec Limited**

FOR AMBO AGRITEC LIMITED  
  
Managing Director

**Umesh Kumar Agarwal**

Managing Director

DIN: 00210217

*Encl: As Above*

**AMBO AGRITEC LIMITED**

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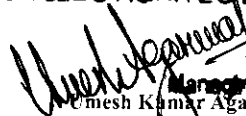
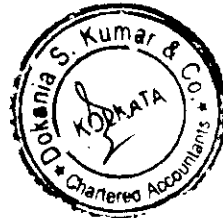
**Statement of Unaudited Asset & Liabilities as at September 30, 2023**

(INR in Lacs)

Particulars	As at 30.09.2023 (Unaudited)	As at 31.03.2023 (Audited)
<b><u>I. EQUITY AND LIABILITIES</u></b>		
<b><u>(1) Shareholder's Funds</u></b>		
(a) Share Capital	939.52	939.52
(b) Reserves and Surplus	805.59	751.44
	1,745.12	1,690.96
<b><u>(2) Non-Current Liabilities</u></b>		
(a) Long Term Borrowings	254.69	304.84
(b) Deferred Tax Liability (Net)	2.60	2.73
(c) Other Long Term Liabilities	167.87	155.94
(d) Long Term Provisions	27.20	25.66
<b><u>(3) Current Liabilities</u></b>		
(a) Short Term Borrowings	1,013.09	987.07
(b) Trade Payables		
(i) total outstanding dues of micro and small enterprises	-	-
(ii) total outstanding dues other than micro and small enterprises	528.87	612.15
(c) Other Current Liabilities	73.73	83.47
(d) Short-Term Provisions	53.91	41.29
<b>Total</b>	<b>3,867.08</b>	<b>3,904.11</b>
<b><u>II. ASSETS</u></b>		
<b><u>(1) Non-Current Assets</u></b>		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	73.97	78.39
(b) Non Current Investments	80.00	80.00
(c) Long Term Loans and Advances	411.21	406.02
(d) Other Non Current Assets	23.94	23.91
<b><u>(2) Current Assets</u></b>		
(a) Inventories	2,115.67	1,484.10
(b) Trade Receivables	578.02	1,364.63
(c) Cash and Cash Equivalents	9.74	30.12
(d) Short-Term Loans and Advances	574.53	436.94
<b>Total</b>	<b>3,867.08</b>	<b>3,904.11</b>

For and on behalf of the Board of Directors  
M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED

  
Omesh Kumar Agarwal  
Managing Director

Place: Kolkata

Date: November 27, 2023

Managing Director

DIN: 00210217

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CIN- U15419WB1994PLC064993

**Statement of Unaudited Financial Results for the Half Year Ended September 30, 2023**

(INR in Lacs, Except EPS)

Particulars	Half Year Ended September 30, 2023 (Unaudited)	Year Ended March 31, 2023 (Audited)
<b>I. Income</b>		
Revenue from Operations	4,185.86	8,100.55
Other Income	5.31	66.33
<b>II. Total Income</b>	<b>4,191.17</b>	<b>8,166.88</b>
<b>III. Expenses:</b>		
Cost of Materials Consumed	2,760.09	4,730.57
Purchase of Stock-in-trade	922.12	2,689.97
Changes in Inventories of Finished Goods, WIP and Stock-in-trade	42.85	(17.64)
Employee Benefit Expenses	97.27	160.41
Finance Costs	76.66	145.54
Depreciation and Amortization Expenses	4.42	10.74
Other Expenses	215.38	291.82
<b>IV. Total Expenses</b>	<b>4,118.79</b>	<b>8,011.40</b>
V. Profit Before Prior Period, Exceptional & Extraordinary Items and Tax	72.38	155.47
VI. Exceptional & Extraordinary Items	-	-
<b>VII. Profit Before Tax (VII - VIII)</b>	<b>72.38</b>	<b>155.47</b>
<b>VIII. Tax Expenses:</b>		
(1) Current Tax	18.34	44.37
(2) Prior Year Tax	-	(2.18)
(3) Deferred Tax	(0.13)	(4.25)
<b>IX. Profit for the Period After Tax</b>	<b>54.17</b>	<b>117.54</b>
<b>X. Earning Per Equity Share</b>		
Basic/Diluted (EPS for Half Year are not annualized)	0.58	1.25

## Notes:

1. The above Unaudited Financial Results have been published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended. The Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on November, 27 2023. The Statutory Auditors have carried out a limited review of financial results. The Limited Review and Half Yearly Financial Results are available on the Stock Exchange website at www.bseindia.com and on the Company's website at www.amboagritec.com

2. The above financial results have been prepared in accordance with the applicable Accounting Standards, the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The AS are prescribed Under Section 133 of the Act read with specific rules made there under.

3. Previous period figures have been re-grouped and/or re-arranged wherever necessary to make their classifications comparable with the current period.

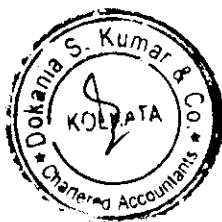
## 4. Status of Investor Complaints half year ended 30 September 2023:

Number of Investor Complaints pending at the beginning of the Period/Year	Nil
Number of Investor Complaints received during the Period/Year	Nil
Number of Investor Complaints disposed off during the Period/Year	Nil
Number of Investor Complaints remaining unresolved at the end of the Period/year	Nil

For and on behalf of the Board of Directors

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED

Place: Kolkata  
Date: November 27, 2023

Umesh Kumar Agarwal  
Managing Director  
DIN: 00210217

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023**

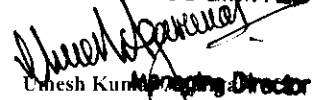
(INR in Laacs)

PARICULARS	30.09.2023 (Unaudited)	31.03.2023 (Audited)
<b>CASH FLOW FROM OPERATION ACTIVITIES:</b>		
Net Profit before Tax and extraordinary items	72.38	155.47
<u>Add Non Operating Expenses/Items:</u>		
Finance Cost	76.66	145.54
Depreciation and Amortization Expenses	4.42	10.74
<u>Less: Non operating Income/Items:</u>		
Interest Received	-	0.24
<b>Operating Profit before Working Capital Changes</b>	<b>153.46</b>	<b>311.51</b>
(Increase)/Decrease in Current Assets	17.46	(1,390.81)
Increase/(Decrease) in Current Liabilities	(67.00)	(3.87)
Increase (Decrease) in Provisions	12.62	(15.62)
<b>Operating Profit after Charging Working Capital</b>	<b>116.54</b>	<b>(1,098.79)</b>
Less: Advance Given	5.20	(48.35)
Less: Increase in Non Current Assets	0.05	9.07
Less: Decrease in Long Term Borrowings	50.15	101.96
Add: Increase in Long Term Provisions	1.54	-
Add: Increase in Long Term Liabilities	11.93	155.94
Less: Income Tax	18.34	42.19
Operating Profit before Extra Ordinary Items	56.27	(1,047.72)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>56.27</b>	<b>(1,047.72)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Interest Received	-	0.24
Purchase of Fixed Assets	-	0.07
<b>Cash from Investing Activities (B)</b>	<b>-</b>	<b>0.17</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Issue of Share Capital	-	465.00
Proceeds from Securities Premium (Net)	-	737.58
Finance Cost	76.66	145.54
<b>Cash from Financing Activities ( C)</b>	<b>(76.66)</b>	<b>1,057.04</b>
<b>Total Cash Flow from all Activities during the Year (A+B+C)</b>	<b>(20.39)</b>	<b>9.50</b>
<b>Opening Cash and Cash Equivalents</b>		
Add: Cash in hand	28.66	20.19
Add: Cash at Bank	1.46	0.43
	<b>9.74</b>	<b>30.12</b>
<b>Closing Cash and Cash Equivalents</b>		
Add: Cash in hand	13.52	28.66
Add: Cash at Bank & FD with maturity within 12 Mths.	(3.79)	1.46
	<b>9.74</b>	<b>30.12</b>

For and on behalf of the Board of Directors

M/s AMBO Agritec Ltd.

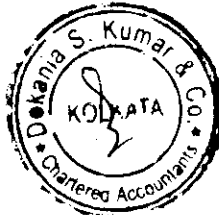
FOR AMBO AGRITEC LIMITED



Umesh Kumar, Managing Director

Managing Director

DIN: 00210217



Place: Kolkata

Date: November 27, 2023

**Limited Review Report on unaudited financial results of AMBO Agritec Limited for the half year ended on September 30, 2023, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.**

To,  
The Board of Directors,  
AMBO Agritec Limited  
Kolkata, West Bengal

**Review Report on the Unaudited Financial Results**

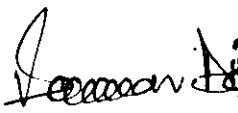
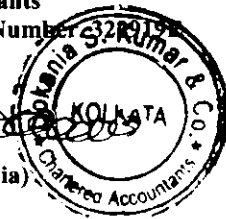
1. We have reviewed the accompanying statement of unaudited financial results of **AMBO Agritec Limited** ('the Company') for the half year ended 30<sup>th</sup> September 2023 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation').
2. The preparation of the Statement in accordance with the recognition and measurement Principles laid down in applicable Accounting Standard 25, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013, read with Companies (Accounting Standards) Rules, 2006, read with the Circular, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our Responsibility is to issue a report 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Accounting standards prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the statement is not modified in respect of the above matter.

**For DOKANIA S. KUMAR & CO.**

Chartered Accountants

Firm Registration Number 328919

(CA. Sourav Dokania)

Partner

Membership No. 304128

Place: Kolkata

Date: 27.11.2023

UDIN: 23304128BGWYVE7335

Our Head Office at: Howrah