AMBEY LABORATORIES LIMITED

CIN: L74899DL1985PLC020490
REG. OFFICE: GROUND FLOOR, PROPERTY NO.555 TARLA MOHALLA,
GHITORNI, SOUTH WEST DELHI-110030 INDIA
Contact: 9899664458, Email: accountho@ambeylab.com
www. ambeylab.com

Date: 20.05.2025

To,

The Head – Listing & Compliance
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (E) Mumbai – 400 051

Symbol : AMBEY
ISIN : INE0M3I01029

Sub: Outcome of the Board Meeting

Ref: Regulation 30 (read with Part A of Schedule III) and Regulation 33 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), this is to inform you that the Board of Directors of the Company, at its meeting held today, i.e., on Tuesday, May 20, 2025, has considered and approved the following items:

Audited Financial Results for the half year and financial year ended on March 31, 2025,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

1. Statements showing the Audited Financial Results for the half year and financial year ended on March 31, 2025;
2. The Reports of the Statutory Auditors of the Company on the aforesaid Audited Financial Results;
3. Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. ("with unmodified opinion on the Audited Financial Results").

Further, the Company confirms that it has not raised any funds through public issue, rights issue, preferential issue, or any other means during the half-year ended 31st March 2025. Consequently, the provisions of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are not applicable to the Company. The Company has utilized the entire proceeds from its Initial Public Offer dated 9th July 2024 in accordance with the Objects of the Issue as mentioned in the RHP during the financial year 2024–2025

The Board Meeting commenced at 04:30 pm and concluded at 6:45 pm.

Kindly take the above information on record and oblige.

Thanking You,

For: AMBEY LABORATORIES LIMITED



Rimple Sarin
Designation: Company Secretary
Membership No: A66345

Enc: aa

F.R.N. 022743N

KAPISH JAIN & ASSOCIATES

CHARTERED ACCOUNTANTS

Head Office: 504, B-Wing, Statesman House, 148, Barakhamba Road, New Delhi - 110001 | Phone : +91-11-43708987
Mobile : +91 9971 921466 | Email : ca.kapish@gmail.com | Website : www.kapishjainassociates.com; www.cakja.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Ambey Laboratories Limited**
Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of **Ambey Laboratories Limited** ("the Company") for the six-months ended and year ended 31 March 2025 ('the Statement" or "standalone annual financial results"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI'") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid standalone annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the year ended 31 March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Kapish Jain & Associates NEW DELHI Chartered Accountants

Managements and Board of Director's Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management's and the Board of Director's are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards (AS) prescribed under section 133 of the Act 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 of 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 standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are 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 is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are 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 SAs 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 these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial statements, 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the management and Board of Directors.

- Conclude on the appropriateness of Management and Board of Directors 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 appropriateness of this assumption. 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 standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 safeguards.

Other Matters

(1) During the year ended on 31 March 2025, the Company has issued 62,58,000 equity shares of Rs. 10 each at premium of Rs. 58 by way of initial public offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on 11 July 2024. Accordingly, these audited financial results for the half year ended and year ended on 31 March 2025 and unaudited financial results for the half year ended on 30 September 2024 are drawn up in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.



(2) The Company has utilized proceeds from IPO as per the object clause of the prospectus dated 09 July 2024 as detailed below:

Rs. in lakhs

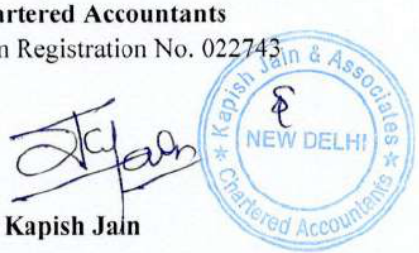
S. No.	Objects of the Issue	Amount allotted for the Object	Amount utilized till 31 March 2025	Amount unutilized till 31 March 2025
1.	General corporate purpose	912.24	912.24	-
2.	Public issue expenses	250.00	250.00	-
3.	Working capital requirement #	3,093.20	3,093.20	-
	Total	**4,255.44**	**4,255.44**	

As per the Prospectus dated July 09, 2024, the Company had proposed to utilize Rs. 2,200.00 lakhs towards working capital requirements in the financial year 2024–25, and the balance Rs. 843.20 lakhs in the financial year 2025–26. However, due to urgent business needs, the Company used the entire amount of Rs. 3,093.20 lakhs for working capital during the financial year 2024–25.

(3) The standalone annual financial results include the results for the six months ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September of the current financial year which were subject to limited review by us.

Our opinion on the standalone annual financial results is not modified in respect of this matter.

For Kapish Jain & Associates
Chartered Accountants
Firm Registration No. 022743



CA Kapish Jain
Partner
Membership No. 514162
UDIN 25514162BMJVCM9944

Place: New Delhi
Date: 20 May 2025

Ambey Laboratories Limited
Regd. Office : Ground Floor,Property No.555 Taria Mohalla,Ghitorni, South West Delhi, Delhi, India, 110030
Corp. Office : 818/9, Dlf Phase -1 Sector 26A, Gurugram-122002, Gurugram, Haryana, India, 122002
CIN: L74899DL1985PLC020490, Email:cs@ambeylab.com

STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE HALF YEAR ENDED AND YEAR ENDED 31 March 2025

Rs. In Lakhs

Sl. No	Particulars	Half year ended			Year ended	
		31.03.2025 (Audited)	30.09.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
1	**Income**					
	a) Revenue from operations	6,361.76	6,765.23	5,997.02	13,126.99	12,047.14
	b) Other income	114.16	77.45	155.89	191.61	158.53
	Total income	6,475.92	6,842.68	6,152.91	13,318.60	12,205.67
2	**Expenses**					
	a) Cost of material consumed	5,764.22	6,118.84	5,743.15	11,883.06	11,175.82
	b) Changes in inventories of work-in-progress, finished goods	8.18	(191.51)	(424.16)	(183.33)	(510.71)
	c) Employee benefits expense	102.54	72.45	84.57	174.99	170.73
	d) Finance costs	75.80	178.50	140.16	254.30	241.42
	e) Depreciation and amortisation expense	171.12	120.04	130.61	291.16	251.52
	f) Other expenses	111.42	183.17	189.79	294.59	304.09
	Total expenses	6,233.28	6,481.49	5,864.12	12,714.77	11,632.87
3	**Profit/(loss) before exceptional item & tax (1-2)**	242.64	361.19	288.79	603.83	572.80
4	Exceptional Items	-	-	29.66		29.66
5	**Profit/(loss) before tax (3-4)**	242.64	361.19	259.13	603.83	543.16
6	Tax expense	57.68	56.27	44.12	113.95	90.66
	Deferred tax charge/ (benefit)	60.93	64.63	84.56	125.56	(229.02)
	MAT credit entitlement	(57.68)	(56.27)	(44.12)	(113.95)	(90.66)
	Tax expense	60.93	64.63	84.56	125.56	(229.02)
7	**Net Profit/(Loss) after tax (5-6)**	181.71	296.56	174.57	478.27	772.18
8	**Paid-up Equity Share Captial (Face value of Rs.10/- each)**	2,494.68	2,494.68	1,868.88	2,494.68	1,868.88
9	Reserves (excluding revaluation reserve)				4,090.35	232.44
10	**Earnings per equity share**					
	[Nominal value per share Rs. 10] (not annualised, except year end)					
	Basic earnings per share (in ₹)	0.78	1.38	0.96	2.06	4.25
	Diluted earnings per share (in ₹)	0.78	1.38	0.96	2.06	4.25

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 20 May 2025.

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 The Company primarily engaged in the business of manufacturing and distribution of agro and home hygiene products. Hence, the Company has a single reportable segment as per the Accounting Standard - 17.

4 During the year ended on 31 March 2025, the Company has issued 62,58,000 equity shares of Rs. 10 each at premiun of Rs. 58 by way of initial public offer ("IPO") and got listed on Emerge Platform of National Stock Exchange of India Limited on 11th July 2024. Accordingly, these Audited Financial Results for the year ended on 31 March 2025 are drawn up for in accordance with the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

For and Behalf of Board of
Ambey Laboratories Limited

Sarina Gupta
Whole Time Director
DIN 08787098

AMBEY LABORATORIES LIMITED

Date: 20 May 2025
Place: Gurugram

5 **STANDALONE STATEMENT OF ASSETS & LIABILITIES**

Rs. In Lakhs

	Particulars	Standalone	
		As at 31.03.2025	As at 31.03.2024
	EQUITY AND LIABILITIES		
1	**Shareholders' funds**		
	a) Share capital	2,494.68	1,868.88
	b) Reserves and surplus	5,140.35	1,282.44
	Total Equity	7,635.03	3,151.32
2	**Share Application Money Pending Allotment**	-	-
3	**Liabilities**		
	Non-current liabilities		
	a) Long-Term Borrowings	1,074.62	1,632.22
	b) Deferred tax liabilities	-	-
	c) Other long-term liabilities	-	-
	d) Long-term provisions	53.59	53.23
	Total non-current liabilities	1,128.41	1,685.45
	Current liabilities		
	a) Short-Term Borrowings	3,009.48	1,332.21
	b) Trade payables		
	(i) Total outstanding dues of micro enterprises and small enterprises;	94.49	3.77
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	568.58	1,476.60
	c) Other current liabilities	192.75	177.95
	d) Short-term provisions	92.47	113.85
	Total current liabilities	3,957.77	3,104.38
	Total equity and liabilities	12,721.21	7,941.15
	Assets		
1	**Non-current assets**		
	a) Property, plant and equipment		
	(i) Property ,pant and equipment	2,253.87	2,321.65
	(i) Intangible assets	57.71	75.89
	(iii) Capital work-in-progress	1,566.42	383.66
	b) Deferred tax assets (Net)	142.07	267.63
	c) Long-term loans and advances	47.93	50.04
	d) Other non-current assets	-	-
	Total non-current assets	4,068.00	3,098.87
2	**Current assets**		
	a) Current investment	-	78.12
	b) Inventories	2,991.32	2,057.46
	c) Trade receivables	4,043.19	1,868.83
	d) Cash and bank balances	176.30	38.03
	e) Short-term loans and advances	788.35	383.33
	f) Other current assets	654.05	436.51
	Total current assets	8,653.21	4,842.28
	Total assets	12,721.21	7,941.15

For and Behalf of Board of
Ambey Laboratories Limited

AMBEY LABORATORIES LIMITED

Sarina Gupta
Whole Time Director
DIN 08787098

Date: 20 May 2025
Place: Gurugram

6 **STANDALONE STATEMENT OF CASH FLOWS**

Rs. In Lakhs

		For the year ended	
		As at 31.03.2025	As at 31.03.2024
A.	**Cash flow from operating activities**		
	Profit/(loss) before tax	603.83	543.15
	Adjustments for :		
	Depreciation and amortisation expense	254.30	251.52
	Net (profit)/ loss on disposal of property, plant and equipment	-	-
	Interest expense and finance cost	291.16	198.21
	Unrealised foreign currency (gain)/loss	(2.43)	(11.64)
	Loss on sale of fixed assets	0.71	-
	Interest income	(14.97)	(0.95)
	(Profit) & loss on sale of invetsment	(11.09)	-
		1,121.51	**980.29**
	Changes in assets and liabilities		
	(Increase) / Decrease in inventories	(933.88)	(345.43)
	(Increase) / Decrease in trade receivables	(2,171.93)	(1,500.67)
	(Increase) / Decrease in long term loans and advances	2.11	(4.50)
	(Increase) / Decrease in short term loans and advances	(425.02)	(62.81)
	(Increase) / Decrease in other assets	(146.23)	(115.05)
	Increase / (decrease) in trade payables	(817.30)	(140.16)
	Increase / (decrease) in short term provisions	20.17	14.37
	Increase / (decrease) in long term provisions	0.37	53.23
	Increase / (decrease) in other liabilities	14.80	(48.80)
	Cash generated from operating activities	**(3,335.38)**	**(1,169.53)**
	Taxes paid (net of refunds)	(112.85)	(124.68)
	Net cash generated from operating activities	**(3,448.23)**	**(1,294.21)**
B.	**Cash Flow from Investing Activities**		
	(Purchase) Sale of Fixed Assets	(1,351.83)	(511.02)
	(Purchase) Sale of Current Investment	89.21	(17.68)
	Investment in Fixed Deposit	(102.01)	(0.40)
	Interest received	14.97	0.95
	(Purchase) Sale of Current Investment	-	-
	Net cash generated from/(used in) investing activities	**(1,349.66)**	**(528.15)**
C.	**Cash flows from financing activities**		
	Interest & Finance Cost	(291.16)	(198.21)
	Proceeds from issues of equity shares	4,255.44	465.00
	Expenses for intitial public offer	(250.00)	-
	Proceeds of long term borrowings	1,713.11	1,336.21
	(Repayments) of long term borrowings	(2,270.51)	(1,023.29)
	(Repayments) / proceeds of short term borrowings	1,677.27	1,240.34
	Net cash generated from/(used in) financing activities	**4,834.15**	**1,819.05**
	Net increase/(decrease) in cash and cash equivalents (A+B+C)	**36.26**	**(3.31)**
	Cash and cash equivalents at the beginning of year	36.50	39.81
	Cash and cash equivalents at the end of year	**72.76**	**36.50**

The above statement of cash flow has been prepared under the 'Indirect Method'.

7 The Company has utilised proceeds from IPO as per the object clause of the prospectus dated 09 July 2024 as detailed below:

Rs. In Lakhs

Sl No.	Object of the issue	Amount alloted for the object	Amount utilized till 31 March 2025	Amount unutilized till 31 March 2025	Deviation (if any)
1	General corporate purpose	912.24	912.24	-	-
2	Public issue expenses*	250.00	250.00	-	-
3	Working capital requirement #	3,093.20	3,093.20	-	-
Total		4,255.44	4,255.44	-	-

* Public issue expenses have been directly debited from the securities premium account

As per the Prospectus dated July 09, 2024, the Company had proposed to utilize Rs. 2,200.00 lakhs towards working capital requirements in the financial year 2024–25, and the balance Rs. 843.20 lakhs in the financial year 2025–26. However, due to urgent business needs, the Company used the entire amount of Rs. 3,093.20 lakhs for working capital during the financial year 2024–25.

8 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.

For and Behalf of Board of
Ambey Laboratories Limited

Sarina Gupta
Whole Time Director
DIN 08787096

Date: 20 May 2025
Place: Gurugram

AMBEY LABORATORIES LIMITED

CIN: L74899DL1985PLC020490
REG. OFFICE: GROUND FLOOR, PROPERTY NO.555 TARLA MOHALLA,
GHITORNI, SOUTH WEST DELHI-110030 INDIA
Contact: 9899664458, Email: accountho@ambeylab.com
www. ambeylab.com

Date: 20.05.2025

To,

The Head – Listing & Compliance
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex,
Bandra (E)
Mumbai – 400 051

Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities & Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015

Ref: SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016

In Compliance with Regulation 33(3) (d) of LODR as amended by SEBI circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 we hereby declare that, Statutory Auditors of our Company M/s Kapish Jain & Associates, Chartered Accountants (Membership No. 514162) have issued an Audit Report with unmodified opinion on the Audited Financials Results of the company for the quarter and year ended 31st March, 2025.

Kindly take the above information on record and oblige.

Thanking You,

For: AMBEY LABORATORIES LIMITED

Sarvar Alam
Designation: Chief Financial Officer