DOKANIA S. KUMAR & CO.
Chartered Accountants

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF AMBO AGRITEC LIMITED
(CIN –U15419WB1994PLC064993)

Report on the Audit of the Consolidated Financial Statements

Opinion:

We have audited the accompanying consolidated financial statements of M/s. **Ambo Agritec Limited ("the Holding Company")** and its subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") which comprises of the Consolidated Balance Sheet as at 31st March 2025, the Consolidated Statement of Profit and Loss, the Consolidated Cash Flow Statement for the year ended, and notes to the financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the Consolidated financial statements).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 (as amended) and other accounting principles generally accepted in India, of the state of affairs of the Group as at 31 March 2025 and consolidated profit and its consolidated cash flows for the period ended on that date.

Basis for Opinion:

We conducted our audit of the consolidated financial statements 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 Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group 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 consolidated financial statements under the provision of the Act and the Rules there under, 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 audit opinion on the consolidated financial statements.

Information Other than the Consolidated Financial Statements and Auditors' Report Thereon:

The Holding Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the Company's Annual Report, but does not include the consolidated financial statements and our auditors' report thereon. The Company's annual report is expected to be made available to us after the date of this auditors' report.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the course of our audit or otherwise appears to be materially misstated.

The Director's report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

Dokania S. Kumar & Co. Kolkata Chartered Accountants

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Responsibilities of the Management and Those Charged with Governance for the Consolidated Financial Statements:

The Holding Company's Management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, consolidated financial performance, and consolidated cash flows of the group in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act, read with Companies Accounts Rules, 2014, as amended (to the extent applicable). This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, the respective Management and Board of Directors of the companies included in the group are responsible for assessing the respective 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 respective management either intends to liquidate the Company or to cease operations, or has no realistic alternatives but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditors' Responsibility for the Audit of the Consolidated Financial Statements:

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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 decision of users taken on the basis of these consolidated financial statements.

As a 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 misstatements of the consolidated 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 controls.

- 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 holding company has adequate internal financial controls with reference to Consolidated Financial Statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting in preparation of consolidated financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the

Dokania S. Kumar & Co. Kolkata Chartered Accountants

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 consolidated financial statements 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company 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, relate safeguards.

Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we further report that the provisions of the said order are not applicable to the consolidated financial statements.

2. As required by Section 143(3) of the Act, based on our audit we report, to the extent applicable that:

a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit of the aforesaid consolidated financial statement.

b) in our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statement have been kept by the Company so far as it appears from our examination of those books;

c) the Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss and the Consolidated Statement of Cash Flow dealt with by this Report are in agreement with the books of account;

d) in our opinion, the aforesaid consolidated financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rules, as amended (to the extent applicable) prescribed thereon;

e) on the basis of the written representations received from the respective directors of the Group as on 31 March, 2025 taken on record by the respective Board of Directors, none of the directors is disqualified as on 31 March, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;

f) With respect to the adequacy of the Internal Financial Control with reference to Consolidated Financial Statements of the Group and the operating effectiveness of such controls, refer to our separate Report in the "Annexure A"

g) with respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

   i. The Group has disclosed the impact of pending litigations on its financial position in its Consolidated financial statements;

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ii. The Group did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group during the year ended 31 March 2025;

iv. The respective management of the Company and its subsidiary has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Group to or in any other persons or entities, including foreign entities ("Intermediaries"),

   with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Company or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries;

   The respective management of the Company and its subsidiary has represented, that, to the best of its knowledge and belief, no funds have been received by the Group from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever ("Ultimate Beneficiaries") by or on behalf of the Funding Party or provide any guarantee, security or the like from or on behalf of the Ultimate Beneficiaries; and

   Based on such audit procedures as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (a) and (b) above contain any material misstatement.

v. The Group has not declared or paid any dividend during the period ended 31 March 2025.

vi. Based on our examination which included test checks, the group has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Moreover, the feature of the recording audit trail (edit log) facility is enabled at the database level to log any direct data changes pertaining to the accounting software used for maintaining books of account. Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with. Additionally, the audit trail has been preserved by the group as per the statutory requirements for record retention.

h) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended: In our opinion and to the best of our information and according to the explanations given to us by the Holding Company and the subsidiary company, the remuneration paid to its directors during the current year is in accordance with the provisions of section 197 of the Act.

For DOKANIA S. KUMAR & CO.
Chartered Accountants
Firm Registration Number. 322919E

Dokania S. Kumar & Co. KOLKATA Chartered Accountants

(CA Sourav Dokania)
Partner
Membership No. (F) 304128
UDIN: 25304128BMKSNH8322
Place: Kolkata
Date: 23.05.2025

DOKANIA S. KUMAR & CO.
Chartered Accountants

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Annexure A referred to in Paragraph 2 clause (f) under "Report on Other Legal and Regulatory Requirements" section of the Independent Auditor's Report of even date to the members of Ambo Agritec Limited on the Consolidated financial statements for the year ended 31 March 2025

Independent Auditor's Report on the Internal Financial Controls with reference to the Consolidated Financial Statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

In conjunction with our audit of the consolidated financial statements of Ambo Agritec Limited ("the Holding Company") and its subsidiary as at and for the year 31 March 2025, we have audited the internal financial controls with reference to financial statements of the Company on that date.

Management Responsibility for Internal Financial Controls

The respective Board of Directors of the Holding Company and its subsidiary are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the holding company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Control over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by ICAI and the standards on auditing prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgments, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting with reference to these consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with

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authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of Internal Financial controls over financial reporting with reference to these consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected, Also projections of any evaluation of the internal financial controls over financial reporting with reference to these consolidated financial statements to future period are subject to the risk that Internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Holding Company and its subsidiary, have, in all material respects, adequate internal financial controls systems over financial reporting with reference to these consolidated financial statements and such internal financial controls systems over financial reporting were operating effectively as at 31 March 2025, based on internal financial controls systems over financial reporting criteria established by the Holding Company considering the essential components of internal control stated in the Guidance Note on Audit of internal financial controls systems over financial reporting issued by the Institute of Chartered Accountants of India.

For DOKANIA S. KUMAR & CO.
Chartered Accountants
Firm Registration Number. 322919E

(CA Sourav Dokania)
Partner
Membership No. (F) 304128
UDIN: 25304128BMKSNH8322
Place: Kolkata
Date: 23.05.2025

AMBO AGRITEC LIMITED

Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071
Phone No. +91 033-46020333; Website:www.amboagritec.com; Email:cs@amboagritec.com
CIN- U15419WB1994PLC064993

Consolidated Balance Sheet as at March 31,2025

(INR in Lacs)

Particulars	Note No	As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	1,471.52	939.52
(b) Resrves and Surplus	2	2,075.26	888.08
(c) Money received against warrants		673.50	-
		4,220.28	1,827.60
(2) Non-Controling Interest		(1.63)	0.03
(3) Non-Current Liabilities			
(a) Long Term Borrowings	3	199.77	235.27
(b) Deferred Tax Liability (Net)	4	1.95	2.22
(c) Other Long Term Liabilities	5	-	109.75
(d) Long Term Provisions	6	34.88	38.94
(3) Current Liabilities			
(a) Short Term Borrowings	7	1,437.39	1,236.68
(b) Trade Payables	8		
(i) total outstanding dues of micro and small enterprises		241.34	-
(ii) total outstanding dues other than micro and small enterprises		355.50	573.51
(c) Other Current Liabilities	9	135.26	55.59
(d) Short-Term Provisions	10	74.56	50.61
Total		6,699.28	4,130.21
II.ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipment & Intangible Assets			
(i) Property, Plant and Equipment	11(i)	78.13	69.78
(ii) Intangible Assets	11(ii)	0.70	-
(b) Non Current Investments	12	-	80.00
(c) Long Term Loans and Advances	13	3.51	403.87
(d) Other Non Current Assets	14	30.00	23.94
(2) Current Assets			
(a) Inventories	15	1,943.72	2,021.22
(b) Trade Receivables	16	2,299.38	1,260.13
(c) Cash and Cash Equivalents	17	47.08	13.20
(d) Short-Term Loans and Advances	18	2,296.77	258.08
Total		6,699.28	4,130.21

Summary of Significant Accounting Policies
Notes on the Consolidated Financial Statements 1-42
The notes referred to above form an integral part of the Consolidated Balance Sheet.
In terms of our report of even date annexed hereto
For M/s Dokania S. Kumar & Co.
Chartered Accountants
Firm Registration No. 322919E

(CA Sourav Dokania)
Partner
Membership No. 304128
Place : Kolkata
Dated: 23.05.2025

UDIN:25304128BMKSNH8322

Dokania S. Kumar & Co. Kolkata Chartered Accountants

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

For AMBO AGRITEC LIMITED
Managing Director
Umesh Kumar Agarwal
DIN: 00210217
Managing Director

For AMBO AGRITEC LIMITED
Saikat Chatterjee
Director
Saikat Chatterjee
DIN:08511896
Director

For AMBO AGRITEC LIMITED
CFO
Atish Kumar Roy
Chief Financial Officer

For AMBO AGRITEC LIMITED
Konika Poddar
Company Secretary
Konika Poddar
Company Secretary

AMBO AGRITEC LIMITED

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CIN- U15419WB1994PLC064993

Consolidated Statement of Profit and Loss for the year ended on March 31, 2025

(INR in Lacs)

Particulars	Note	Year Ended March 31, 2025	Year Ended March 31, 2024
I. Income			
Revenue from Operations	19	11,963.27	10,111.21
Other Income	20	209.09	73.25
II. Total Income		12,172.35	10,184.46
III. Expenses:			
Cost of Materials Consumed	21	4,315.82	7,116.82
Purchase of Stock-in-trade	22	6,802.19	2,552.52
Changes in Inventories of Finished Goods, WIP and Stock-in-trade	23	(533.95)	(399.56)
Employee Benefit Expenses	24	240.99	202.95
Finance Costs	25	171.60	152.67
Depreciation and Amortization Expenses	26	11.41	8.91
Other Expenses	27	941.86	357.14
IV. Total Expenses		11,949.92	9,991.44
V. Profit Before Prior Period, Exceptional & Extraordinary Items and Tax		222.43	193.02
VI. Exceptional & Extraordinary Items		-	-
VII. Profit Before Tax (V - VI)		222.43	193.02
VIII. Tax Expenses:			
(1) Current Tax		94.89	55.21
(2) Prior Year Tax		6.30	1.76
(3) Deffered Tax		(0.27)	(0.51)
IX. Profit for the Period After Tax and before Minority Interest		121.52	136.56
Less: Share of Profit/Loss Transferred to Minority Interest		(1.66)	(0.09)
X. Profit for the Period After Adjustment for Minority Interest		123.18	136.65
XI. Earning Per Equity Share of Face Value of Rs. 10/- Each			
Basic/Diluted	30	1.10	1.45

Summary of Significant Accounting Policies

Notes on the Consolidated Financial Statements 1-39

The notes referred to above form an integral part of the Consolidated Profit & Loss Statement

In terms of our report of even date annexed

For DOKANIA S. KUMAR & CO.

Firm Registration No. 322919E

Chartered Accountants

Dokania S. Kumar & Co. Kolkata Chartered Accountants

(CA Sourav Dokania)

Partner

Membership No. 304128

Place : Kolkata

Dated: 23.05.2025

UDIN:25304128BMKSNH8322

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

For AMBO AGRITEC LIMITED

Managing Director

For AMBO AGRITEC LIMITE

Saikat Chatterjee

Direct

Umesh Kumar Agarwal

DIN: 00210217

Managing Director

Saikat Chatterjee

DIN:08511896

Director

For AMBO AGRITEC LIMITED

CFO

Atish Kumar Roy

Chief Financial Officer

For AMBO AGRITEC LIMITED

Konika Poddar

Company Secretar

Konika Poddar

Company Secretary

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CIN- U15419WB1994PLC064993

Consolidated Cash Flow Statement for the year ended 31st, March 2025

(INR in Lacs)

PARTICULARS	For the Year ended 3/31/2025	3/31/2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax as per Profit & Loss A/c	222.43	193.02
Add: Adjusted for Non Operationg Expenses/Items		
Depreciation & Amortisation	11.41	8.91
Interest Expenses & Finance Cost	171.60	152.67
Investment in Shares W/off	80.00	-
Less: Adjusted for Non Operationg Income/Items		
Interest Received	0.08	0.07
Operating Profit before charging working capital	**485.37**	**354.53**
Adjusted for :		
Decrease/(Increase) in Trade Receivables	(1,039.25)	104.50
Decrease/(Increase) in Inventories	77.50	(537.12)
Decrease/(Increase) in Short Term Loans & Advances	(2,038.69)	178.86
Increase/(Decrease) in Provisions	(4.09)	22.50
Increase/(Decrease) in Trade Payables	23.33	(38.64)
Increase/(Decrease) in Other Current Liabilities	79.67	(27.88)
Operating profit after charging working capital	**(2,416.17)**	**56.75**
Income Tax	(77.22)	(56.97)
Net Cash Flow From Operating Activities (A)	**(2,493.39)**	**(0.22)**
B. CASH FLOW FROM INVESTING ACTIVITES		
Interest Received	0.08	0.07
(Purchase)/Sale of Fixed Asset	(20.45)	(0.30)
Net Cash Generated/(Used) From Investing Activities (B)	**(20.38)**	**(0.23)**
C. CASH FLOW FROM FINANCING ACTIVITES		
Advances (Given)/Refund	400.36	2.15
Decrease/(Increase) in Non Current Assets	(6.06)	(0.02)
Repayment of Long Term Borrowings	(49.14)	(69.57)
Proceeds/(Repayment) of Short Term Borrowings	214.35	249.71
Decrease/(Increase) in Advances	(109.75)	(46.19)
Increase/(Decrease) in Share Capital	532.00	0.12
Security Premium Received	1,064.00	-
Interest & Finance Cost	(171.60)	(152.67)
Fund from Issuance of Warrants	673.50	-
Net Cash Generated/(Used) From Financing Activities (C)	**2,547.64**	**(16.47)**
Net Increase / (Decrease) in Cash and Cash Equivalents	33.88	(16.92)
Cash and Cash equivalents at the beginning of the Year	13.20	30.12
Cash and Cash equivalents at the end of the Year	**47.08**	**13.20**

Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current period.

For DOKANIA S. KUMAR & CO.
Firm Registration No. 322919E
Chartered Accountants

Dokania S. Kumar & Co. KOLKATA Chartered Accountants

(CA Sourav Dokania)
Partner
Membership No. 304128
Place : Kolkata
Dated: 23.05.2025

UDIN:25304128BMKSNH8322

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

For AMBO AGRITEC LIMITED
Managing Director
Umesh Kumar Agarwal
DIN: 00210217
Managing Director

For AMBO AGRITEC LIMITED
Saikat Chatterjee
Director
Saikat Chatterjee
DIN:08511896
Director

For AMBO AGRITEC LIMITED
Atish Kumar Roy
CFO
Chief Financial Officer

For AMBO AGRITEC LIMITED
Konika Poddar
Company Secretary
Konika Poddar
Company Secretary

AMBO AGRITEC LIMITED
NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR in Lacs)

	As at 31.03.2025	As at 31.03.2024
1 Share Capital		
AUTHORISED SHARE CAPITAL		
2,50,00,000 Equity Shares of Rs.10/-Each (Previous Year 1,00,00,000 Eq.Shares of Rs.10/- Each)	2,500.00	1,000.00
	2,500.00	1,000.00
ISSUED,SUBSCRIBED & PAID UP SHARE CAPITAL		
1,47,15,160 Equity Shares of Rs.10/- Each) (Previous Year 93,95,160 Eq.Shares of Rs.10/- Each)	1,471.52	939.52
	1,471.52	939.52

a.

Reconciliation of the shares outstanding at the beginning and at the end of the reporting period	**As at 31.03.2025**		**As at 31.03.2024**	
Equity Shares	No. of Shares	Amount	No. of Shares	Amount
At the Beginning of the Year	9,395,160	939.52	9,395,160	939.52
Shares bought back during the year	-	-	-	-
Issued during the Year				
~Preferential Issue	5,320,000	532.00	-	-
Outstanding at the end of the Year	14,715,160	1,471.52	9,395,160	939.52

b. **List of shareholders holding more than 5% Paid-up Equity Share Capital in the company**

Equity shares of Rs.10/- each fully paid	**As at 31.03.2025**		**As at 31.03.2024**	
	No. of Shares	**% of holding**	**No. of Shares**	**% of holding**
Umesh Kumar Agarwal	7693160	52.28	5693160	60.60

As per records of the company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

c. **Terms & Conditions attached to Equity Shares**

The company has only one class of equity shares having a par value of Rs.10/- per share. Each holder of equity shares is entitled to one vote per share.In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders and any other as the Memorandum or Articles may prescribe for the same.

Dokania S. Kumar & Co. Chartered Accountants KOLKATA

For AMBO AGRITEC LIMITED
Saikat Chatterjee
Director

For AMBO AGRITEC LIMITED
Managing Director

For AMBO AGRITEC LIMITED
CFO

For AMBO AGRITEC LIMITED
Konika Poddar
Company Secretary

AMBO AGRITEC LIMITED

NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

d. Details of Promoters Holding Shares at the end of the Financial Year

Equity shares of Rs.10/- each fully paid	As at 31.03.2025			As at 31.03.2024		
	No. of Shares	% of holding	% Changes	No. of Shares	% of holding	% Changes
Umesh Agarwal	7693160	52.28%	-8.32%	5693160	60.60%	-
Ambo Credit Pvt. Ltd. (PG)	300000	2.04%	-1.15%	300000	3.19%	-
Geetanjali Saberwal Agarwal	1200	0.01%	-	1200	0.01%	-

e. Aggregate No. of Shares issued for consideration other than cash during the period of 5 Years immediately preceding the reporting date:

Aggregate number of Equity Shares allotted as fully paid up pursuant to scheme of amalgamation without payment being made in cash	Nil
Aggregate number of Equity Shares allotted as fully paid up by way of Bonus Shares	2997580
Aggregate number of Equity Shares bought back	Nil

Dokania S. Kumar & Co. Kolkata Chartered Accountants

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NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

	As at 31.03.2025	As at 31.03.2024
2 Reserve & Surplus		
A. Securities Premium		
Balance at the beginning of the year	633.88	633.88
Add: Addition During the Year (On Preferential Issue)	1,064.00	-
	1,697.88	633.88
B. Surplus		
Balance at the beginning of the year	254.20	117.55
Add: Profit for the Year	123.18	136.65
	377.38	254.20
Closing Balance of Reserve & Surplus at the end of the year (A+B)	2,075.26	888.08
3 Long-Term Borrowings		
Secured Loan (*)		
Term Loan From Bank		
Term Loan (SME Mortage Scheme)	146.22	163.02
WCTL IND-GECLS	23.68	50.60
Car Loan	8.22	-
Unsecured, Interest Free (From Related Parties)		
From Body Corporates	21.65	21.65
	199.77	235.27

a) Secured Term Loan of Rs. 207 Lacs (Original Sanction) from Indian Bank is secured against Personal Guarantee of Umesh Kumar Agarwal, Saikat Chatterjee, Geetanjali Saberwal Agarwal and Nandini Agarwal. Commercial Property of the Company and Residential Property of Director Mr. Umesh Kumar Agarwal. ROI 10.40%. The same is repayable in 151 monthly instalment of Rs. 1.37 Lacs each starting July, 2022

b) Secured Term Loan of Rs.76 Lacs (original Sanction) from Indian Bank is secured against Personal Guarantee of Umesh Kumar Agarwal, Saikat Chatterjee, Geetanjali Saberwal Agarwal and Nandini Agarwal., Commercial Property, Stock and Book Debts of the Company and Residential Property of Director Mr. Umesh Kumar Agarwal. ROI 9.25%. The same is repayable in 36 monthly instalment of Rs. 2.17 Lacs each and 1st EMI falls due on March,

c) Company has taken Auto Loan of Rs. 12 Lacs and is repayable in 59 Monthly Installments of Rs. 24,685/- starting from June 2024 and is secured against asset financed. Interest Rate is 13.02% P.A.

d) (*) Amount repayable during next 12 months are included under the head "Short Term Borrowing" Note No. 7

	As at 31.03.2025	As at 31.03.2024
e) Amount of Loan guaranteed by Directors and Others		
Term Loan from Bank	178.11	213.62
4 Deferred Tax Liability (Net)		
Opening Deferred Tax Liability	2.22	2.73
Less: Current Year Adjustment	(0.27)	0.51
Net Deferred Tax Liability	1.95	2.22

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NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

		As at 31.03.2025	As at 31.03.2024
5	**Other Long Term Liabilities**		
	Interest Free Advance from Customer	-	109.75
		-	109.75
6	**Long Term Provisions**		
	Gratuity	34.88	38.94
		34.88	38.94
7	**Short-Term Borrowings**		
	Secured, Repayable on Demand		
	Cash Credit	1,392.83	892.32
	Current Maturities of Long Term Borrowings	44.55	58.19
	Packing Credit	-	271.17
	Unsecured, Interest Free		
	From Body Corporates	-	15.00
		1,437.39	1,236.68

a) Cash Credit limit of Rs.1405 Lacs, Term Loan (Rundown Balance) Rs.166.76 and Term Loan (GECLS Rundown Balance) Rs.57.51 Lacs Lacs is availed from Indian Bank, Ultadanga Branch, Kolkata and is secured against hypothecation of Stock and Book Debts and all Current Assets of the Company, both present and future as Primary Security. Personal Guarantee of Umesh Kumar Agarwal, Saikat Chatterjee, Geetanjali Saberwal Agarwal and Nandini Agarwal. EM of Residential Flat at Flat No. 2A at Monalisa Building at Camac Street, Kolkata. EM of land with Factory Shed and Building at Magalpur Industrial Estate Raniganj as Collateral Security. Cash Credit is repayable on demand and ROI is 10.40% , Term Loan (SME Mortgage Scheme) 10.40% and WCTL IND GECL Term Loan 9.25%.

		As at 31.03.2025	As at 31.03.2024
b)	Amount of Loan guaranteed by Directors and Others		
	Loan repayable on Demand	1,392.83	1,163.49
8	**Trade Payables**		
	Dues of Micro and Small Enterprises	241.34	-
	Dues other than Micro and Small Enterprises	355.50	573.51
	(Ageing of Trade Payable As Per Annexure-B)		
		596.84	573.51
9	**Other Current Liabilities**		
	Interest Free Advances from Customers	96.13	16.08
	Statutory Liabilities	17.48	27.62
	Salaries Payable	17.19	11.89
	Expenses Payable	4.47	
		135.26	55.59
10	**Short Term Provisions**		
	Income Tax (After adjusting Current Year TDS, TCS & Advance Tax)	68.98	45.01
	Audit Fees	2.42	1.60
	Gratuity	3.16	4.01
		74.56	50.61

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NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

Note-11(i)

Property, Plant & Equipment

Sl. No.	Description	Gross Carrying Amount				Accumulated Depreciation				Net Carrying Amount	
	Property, Plant & Equipment	As on 01.04.2024	Addition	Sale/ Adjustments	As on 31.03.2025	As On 01.04.2024	For the Year ended 31.03.25	Deductions/ Adjustments	As on 31.03.2025	As on 31.03.2025	As on 31.03.2024
A	**LAND & BUILDING**										
1	Owned-Building	21.45	-	-	21.45	18.14	0.31	-	18.45	3.00	3.31
2	Lease-Land	14.76	-	-	14.76	-		-	-	14.76	14.76
B	**PLANT & MACHINERY (Owned)**										
1	Plant & Machinery	175.29	1.20	-	176.49	139.47	4.48	-	143.95	32.54	35.82
2	Factory Equipments	43.40	-	-	43.40	36.82	0.70	-	37.52	5.88	6.58
3	Utility & Other Equipments	19.19	3.47	-	22.66	14.59	0.77	-	15.36	7.30	4.60
4	Office Equipments	2.14	0.33	-	2.47	1.86	0.05	-	1.91	0.56	0.28
5	Computer & Accessories	11.54	1.24	-	12.78	11.23	0.48	-	11.71	1.07	0.31
6	Air Conditioner	0.20	-	-	0.20	0.13	0.01	-	0.15	0.05	0.07
7	Mobile Phone	0.07	1.28	-	1.35	0.05	0.14	-	0.19	1.16	0.02
C	**FURNITURE & FIXTURES**										
1	Owned	1.50	0.17	-	1.67	1.42	0.02	-	1.44	0.24	0.08
D	**VEHICLES**										
1	Owned	23.56	11.88	-	35.44	19.62	4.26	-	23.88	11.56	3.94
	Grand Total	313.09	19.58	-	332.67	243.32	11.23	-	254.55	78.12	69.78
	Previous Year	312.80	0.30	-	313.10	234.41	8.91	-	243.32	69.78	78.39

Note-11(ii)

Intangible Assets

Sl. No.	Description	Gross Bolck				Amortisation				Net Block	
	Intangible Assets	As on 01.04.2024	Addition	Sale/ Adjustments	As on 31.03.2025	As On 01.04.2024	For the Year ended 31.03.2025	Deductions/ Adjustments	As on 31.03.25	As on 31.03.2025	As on 31.03.2024
1	Software	-	0.88	-	0.88	-	0.18	-	0.18	0.70	-
	Total	-	0.88	-	0.88	-	0.18	-	0.18	0.70	-
	Previous Year	-	-	-	-	-	-	-	-	-	-

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NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

		As at 31.03.2025	As at 31.03.2024
12	**Non-Current Investments**		
	Unquoted (Non-Trade) Long Term, In Equity Shares		
	713015 Equity Shares of Swastik Oil Refinery Pvt Ltd	-	80.00
		-	80.00
13	**Long Term Loans and Advances**		
	Unsecured, Considered Good		
	Advances to Suppliers	3.51	399.06
	Other Loans & Advances	-	0.78
	Balances with Statutory/Government Authorities	-	4.02
		3.51	403.87
14	**Other Non-Current Assets**		
	(Unsecured, Considered Good, unless otherwise stated)		
	Security Deposits with Electric Department	14.27	13.54
	Security Deposits with CDSL & NSDL	0.20	0.20
	Security Deposits with BSE as Software Charges	-	10.20
	Security Deposits with GS1	0.06	-
	Security Deposits for Franchisee & Space	15.47	-
		30.00	23.94
15	**Inventories (Valued at lower of Cost and Net Realizable Value)**		
	Raw Material	891.34	1,502.81
	Finished Goods	90.19	91.93
	Stock in Trade	962.19	426.48
		1,943.72	2,021.22
16	**Trade Receivables**		
	Unsecured, Considered Good		
	Outstanding for a period more than six months	2.12	108.64
	Outstanding for a period less than six months	2,297.26	1,151.49
	(Ageing of Trade Receivables as per Annexure "A")		
		2,299.38	1,260.13
17	**Cash and Cash Equivalents**		
	On Current Accounts with Commercial Banks	6.29	1.46
	Cash in Hand (As Certified by Management)	39.61	10.65
	Other Bank Balances		
	FD (Incl. Interest) with original maturity for less than 12 months	1.17	1.10
		47.08	13.20

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NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

		As at 31.03.2025	As at 31.03.2024
18	**Short Term Loans and Advances**		
	Unsecured Considered Good:		
	Advances to Suppliers	2,268.06	202.73
	Advances to Employees	4.59	2.74
	Other Loans & Advances	-	15.03
	Prepaid Expenses	3.14	1.31
	Balances with Statutory/Government Authorities	20.97	36.27
		2,296.77	258.08
19	**Revenue from Operation**		
	Sale of Products		
	Sale of Manufactured Goods		
	~Domestic	4,390.30	7,221.76
	Sale of Traded Goods		
	~Domestic	7,108.07	2,543.96
	~Export	374.02	164.71
	Sale of Services		
	Domestic Services		
	Transportation Charges	86.92	178.43
	Marketing	3.46	1.37
		11,962.77	10,110.24
	Other Operating Revenue		
	Duty Drawback	0.49	0.22
	RODTEP	-	0.75
		0.49	0.97
	Net Revenue From Operations	11,963.27	10,111.21
	Details of Manufactured Goods Sold		
	Biscuits	1,297.35	986.38
	Oil	3,071.23	6,106.46
	Food Products	21.71	128.92
		4,390.30	7,221.76
	Details of Traded Goods Sold		
	Oil	3,702.39	2,178.47
	Wallpaper	50.06	44.77
	Electronic Goods	429.20	132.21
	Molasses	207.94	352.76
	DDGS	278.32	-
	Food Products	2,814.19	0.46
		7,482.10	2,708.67

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AMBO AGRITEC LIMITED

NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

	As at 31.03.2025	As at 31.03.2024
20 Other Income		
Interest on Fixed Deposits	0.08	0.07
Interest on Security Deposit	0.81	0.77
Sundry Creditors & Advance Forfeited	190.90	63.18
Discount Received	5.95	2.04
Forex Fluctuation Gain	11.35	7.19
	209.09	73.25
21 Cost of Material Consumed		
Raw Material		
Opening Stock	1,502.82	1,365.25
Add: Purchases	3,704.34	7,254.38
Less: Closing	891.34	1,502.81
	4,315.82	7,116.82
22 Purchase of Stock In Trade		
Stock In Trade		
Oil	3,498.88	2,116.12
Wallpaper	65.60	52.98
Electronic Goods	370.68	90.64
Molasses	158.81	292.79
DDGS	215.09	-
Food Products	2,479.88	-
Packing Items	13.25	-
	6,802.19	2,552.52
23 Change in Inventories of Finished Goods, Work In Progress and Stock In Trade		
Opening:		
Stock In Trade	426.49	65.98
Finished Goods	91.93	52.86
	518.42	118.84
Closing:		
Stock In Trade	962.19	426.48
Finished Goods	90.19	91.93
	1,052.38	518.41
Net (Increase) / Decrease in Stocks	(533.95)	(399.56)
24 Employees Benefit Expenses		
Salaries, Wages, Incentive & Bonus	208.17	148.75
PF Contribution	7.95	7.42
ESIC Contribution	3.23	3.16
Staff Welfare	2.27	6.88
Directors Remuneration	24.00	21.00
Gratuity	(4.63)	15.75
	240.99	202.95
25 Finance Cost		
Interest on Bank Finance	151.14	136.11
Bank Processing Fees, Commission & Charges	18.39	14.64
Interest on Government Statutory Dues	2.08	1.92
	171.60	152.67

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NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

	As at 31.03.2025	As at 31.03.2024
26 Depreciation and Amortization Expenses		
Depreciation on Property, Plant & Equipment {Note-11(i)}	11.23	8.91
Amortization Expenses {Note-11(ii)}	0.18	-
	11.41	8.91
27 Other Expenses		
Manufacturing Expenses:-		
Freight Charges	4.06	3.27
Electric Charges	42.76	49.98
Repairs to Factory Building & Machinery	4.78	0.71
Testing, Packing, Dsigning & Sampling Charges	0.56	0.06
Labour Charges	5.25	1.02
Cylinder Development Charges	4.30	-
	61.71	55.04
Administrative & Other Expenses:-		
Advertisement	0.53	0.11
Auditors Remuneration (Refer 28)	3.27	2.15
Business Promotion Expenses	2.98	17.85
Bad Debt	398.37	-
Carriage Outward	188.49	210.13
Clearing & Forwarding Charges	6.16	4.26
Commission (Domestic)	13.35	15.12
Conveyance	0.73	0.84
Discount Allowed	16.78	-
General Expenses	1.71	0.60
Insurance	4.42	2.02
Investment Written off	80.00	-
Legal Charges	5.42	7.73
Filling Fees	11.48	-
Loss on License Sale	-	0.12
Motor Car Expenses	7.19	6.59
Membeship & Subscription	1.59	0.32
Office & Stores Rent	4.47	-
Postage & Courier Charges	0.05	0.17
Power & Fuel	1.74	1.86
Printing & Stationery	0.68	0.63
Professional Fees	12.22	9.76
Repairs & Maintenance Office & Stores	2.28	0.50
Repairs & Maintenance to Machinery & Equipments	1.37	1.22
Rates & Taxes	20.77	3.19
Rounded Off	0.02	0.02
Suppliers Advance Written Off	67.44	-
Telephone & Internet Charges	1.24	1.15
Travelling Expenses	25.40	0.93
Training Expenses	-	14.86
	941.86	357.14

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NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

	As at 31.03.2025	As at 31.03.2024
28 Payment to Auditor		
As Auditor:-		
Statutory Audit	1.56	1.40
Tax Audit	0.66	0.75
Limited Review	1.05	-
	3.27	2.15
29 Contingent Liabilities not provided for:		
Claims against the Company not acknowledged as Debts:		
1. Income Tax Demand Asst Year 2019-20	2.26	2.26
2. Income Tax Demand Asst Year 2020-21	1.70	1.43
3. Income Tax Demand Asst Year 2021-22	1.40	1.16
4. Income Tax Demand Asst Year 2022-23	25.44	25.44
5. Income Tax Demand Asst Year 2024-25	4.77	-
6. Tax Deducted at Source	10.69	10.42
7. GST Demand FY 2018-19	22.23	-
8. GST Demand FY 2019-20	35.01	-
9. GST Demand FY 2020-21	7.32	-
	110.83	15.27
30 Earnings Per Share		
Profit for the year attributable to Equity Shareholders	121.52	136.56
Weighted Average number of Equity Shares for Basic/Diluted EPS	11,075,544	9,395,160
Basic/ Diluted Earnings Per Share of Rs. 10/- Each	1.10	1.45
31 Expenditure in Foreign Currency		
Travelling	18.99	-
Training	-	14.86
	18.99	14.86
32 CIF Value of Import		
Traded Goods	1,022.45	658.26
	1,022.45	658.26
33 FOB Value of Exports		
Traded Goods	337.27	160.55
	337.27	160.55

34 The details of amount outstanding under the Micro, Small and Medium Enterprises Development Act, 2006 to the extent of information available with the Company are as under:

Particulars	FY 2024-25	FY 2023-24
(i) Principal & Interest amount due and remaining unpaid	-	-
(ii) Payment made beyond the appointed day during the year	-	-
(iii) Interest ~~Accrued~~ and unpaid	-	-

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35 **Disclosures Regarding Employee Benefits:**

A Defined Contribution Plan:

Employee benefits in the form of Provident Fund and ESI are considered as defined contribution plan and the contributions to Employees' Provident Fund Organization established under The Employees' Provident Fund and Miscellaneous Provisions Act ,1952 and Employees' State Insurance Act, 1948, respectively, are charged to the Profit and Loss Account of the year when the contributions to the respective funds are due. During the financial year the company has recognized and charged the following amount to defined contribution plan:

Particulars	**FY-2024-25**	**FY-203-24**
Employer Contribution to Provident Fund	962.19	426.48
Employer Contribution to ESI	90.19	91.93

AMBO AGRITEC LIMITED

NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

(INR In Lacs)

B Defined Benefits Plan: Gratuity

Particulars	**FY-2024-25**	**FY-2023-24**
Expenses Recognized in statement of Profit and Loss Account		
Current Service cost	2.63	3.18
Interest Cost	3.09	2.04
Expected return on plan assets	-	-
Net Actuarial (Gain) / Loss recognized in the year	(10.62)	10.53
Expenses recognized in statement of profit and loss	(4.90)	15.75

Net Asset / (Liability) recognized in the Balance Sheet		
Present value of obligations as at the end of year	42.94	42.94
Fair value of plan assets as at the end of the year	-	-
Funded status	(42.94)	(42.94)
Net Asset / (Liability) recognized in Balance Sheet	(42.94)	(42.94)

Table Showing changes in present value of obligation		
Present value of obligations as at beginning of the year	42.94	27.20
Interest cost	3.09	2.04
Current Service Cost	2.63	3.18
Benefits Paid	-	-
Actuarial (Gain)/ Loss on obligations	(10.62)	10.53
Present Value of obligations as at end of year	38.04	42.94

Assumption		
Discount Rate	6.75%	7.20%
Salary Escalation	5.00%	5.00%

36 Additional Regulatory Information's

a Quarterly returns or statements of current assets filed by the Company with banks are in agreement with the books of accounts & borrowings from banks have been used for the specific purpose for which it was taken.

b No charges or satisfaction of charges are yet to be registered with registrar of companies beyond the statutory period.

c The title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee), are held in the name of the Company.

d The company has not revalued its property or Plant and Equipment during the financial year and the company does not have any intangible assets under development. No Borrowing Cost capitalized during the years.

e No proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made there under.

f The Company has not surrendered or disclosed any amount as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

g The company did not enter into any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956 during the year.

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For AMBO AGRITEC LIMITED
Managing Director

h The Company has not advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person or entity, including foreign entities ("Intermediaries") with the understanding (whether recorded in writing or otherwise) that the Intermediary shall, whether, directly or indirectly lend or invest in other persons/entities identified in any manner whatsoever by or on behalf of the Company ('ultimate beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

i The Company has not received any funds from person(s) or entity (ies), including foreign entities (funding party) with the understanding (whether recorded in writing or otherwise) that the company shall, whether, directly or indirectly lend or invest in other persons/entities identified in any manner whatsoever by or on behalf of the funding party ('ultimate beneficiaries') or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

j The company is not declared a wilful defaulter by any bank or Financial Institution or other lender.

k The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restricition on number of layers) Rule, 2017.

l Balances of Sundry Debtors, Loan & Advances and Sundry Creditors are subject to confirmation and reconciliation.

m Previous Year Figures have been regrouped or rearranged wherever considered necessary.

n No Scheme of Arrangements has been approved by the Competent Authority in terms of section 230 to 237 of the Companies Act, 2013.

o The company is not covered under section 135 of the Companies Act.

p The Company has not traded or invested in Crypto currency or Virtual Currency during the year.

q The Company has utilized the borrowings received from banks and financial instutions for the purpose for which it was taken during the year.

Dokania S. Kumar & Co. Chartered Accountants KOLKATA

For AMBO AGRITEC LIMITED
Saikat Chatterjee
Director

For AMBO AGRITEC LIMITED
Managing Director

For AMBO AGRITEC LIMITED
CFO

For AMBO AGRITEC LIMITED
Konika Poddar
Company Secretary

AMBO AGRITEC LIMITED
NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

37 Related Party Disclosures:-

A Names of related parties and related party relationship

Directors and Key Management Personnel

Mr. Umesh Kumar Agarwal, Director
Mrs. Geetanjali Saberwal Agarwal, Director
Mr. Saikat Chatterjee, Director
Mr. Jai Shree Lahoti, Director
Mr. Shital Ray, Director
Mr. Atish Kumar Roy, CFO
Mrs. Konika Poddar, Company Secretary

Relatives of Key Management Personnel:-

Mrs. Aditi Agarwal
Mr. Saroj Kumar Agarwal
Mr. Om Prakash Agarwal

Enterprises owned or significantly influenced by key management personnel or their relatives:-

M/s Ambo Exports Industries Ltd.
M/s Sollfege Electronics Ltd.

Subsidiary Company

AMBO Retail India Ltd.

B Disclosure of transactions with related parties:

(INR in Lacs)

Name of Related Parties	Nature of Transaction	FY-2024-25	FY-2023-24
Umesh Kumar Agarwal	Directors Remuneration	24.00	21.00
	Amount Outstanding	-	1.17
Saikat Chatterjee	Directors Remuneration	4.55	4.34
	Amount Outstanding	-	0.33
Rang Nath Lahoti	Directors Remuneration	6.62	5.40
	Amount Outstanding	-	0.09
Atish Kumar Roy	Salary	6.85	6.47
	Amount Outstanding	0.53	0.92
Sudha Jain	Salary	-	0.60
	Amount Outstanding	-	-
Konika Poddar	Salary	1.80	0.30
	Amount Outstanding	0.15	0.15
Aditi Agarwal	Salary	4.80	4.80
	Amount Outstanding Payable	-	0.50
Sollfege Electronics Ltd	Purchases Trade Goods	431.57	104.67
	Amount Paid	567.73	104.67
	Amount Outstanding	-136.16	-
	Sales Trade Goods	10.80	4.01
	Amount Received	10.80	3.97
	Amount Outstanding	-	0.04

Dokania S. Kumar & Co. Kolkata Chartered Accountants

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AMBO AGRITEC LIMITED

NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

Disclosure of transactions with related parties:

Name of Related Parties	Nature of Transaction	FY-2024-25	FY-2023-24
			(INR in Lacs)
Saroj Kumar Agarwal	Advance Paid	24.06	8.80
	Amount Received	24.06	17.44
	Amount Outstanding Receivable	-	-

38 Additional Information as per Part II of Schedule III, Companies Act, 2013 **(INR in Lacs)**

Particulars	Net Assets i.e., Total Assets-Total Liabilities		Share in Profit or Loss	
Name of Enterprises	As % of Consolidated Net Assets	Amount	As % of Consolidated Profit or Loss	Amount
Parent				
AMBO Agritec Ltd.	101.69%	4,291.59	154.85%	190.74
Subsidiary				
AMBO Retail India Ltd.	-1.69%	(71.31)	-54.85%	(67.56)

39 Sailent Features of Financial Statements of Subsidiary as per Companies Act, 2013

Statement pursuant to Section 129 (3) of the Companies Act, 2013 related to Subsidiary Companies

Part A: Subsidiary (On Standalone Basis)	(INR in Lacs)
Name of Subsidiary Company	AMBO Retail India Ltd.
Reporting Currency	INR
Share Capital	5.00
Reserves & Surplus	(73.06)
Total Assets	86.32
Total Liabilities	154.39
Investment	-
Turnover/Total Income	120.18
Profit Before Tax	(69.16)
Provision for Tax	-
Profit after Tax	(69.16)
Proposed Dividend	-
% of Sharholding	97.60%

40 Non-Controling Interest

Balance at beginning of the Year	0.03
Add: Profit/(Loss) attributable to Minority Interest	(1.66)
Closing Balance	(1.63)

Dokania S. Kumar & Co. Chartered Accountants KOLKATA

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AMBO AGRITEC LIMITED

NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

41 Financial Ratios:-

	Particulars	Units	Numerator	Denominator	2024-25	2023-24	Change in Ratios	Reason for Movements (if movement is more than 25%)
a)	Current Ratio	Times	Current Assets	Current Liabilities (Excluding Current Maturities of Long Term Borrowings)	2.99	1.91	56.47%	Increase in Trade Receivables & Advances.
b)	Debt-Equity Ratio	Times	Total Debt	Total Equity	0.39	0.81	-52.11%	Issue of Shares Warrants and its Conversion into Equity Shares.
c)	Debt Service Coverage Ratio	Times	Earnings before Interest, Depreciation and Tax	Interest Expense + Principal Repayments made during the period for long term loans	1.91	0.89	114.91%	Increase in Earnings
d)	Return on Equity Ratio	%	Net Profit	Average Shareholders' Equity	4.07	7.48	-45.54%	Loss of Subsidiary
e)	Inventory Turnover Ratio	Times	Cost of Goods Sold	Average Inventories of Finished Goods, Stock-in-Process and Stock-in-Trade	5.34	4.59	16.31%	Not Applicable
f)	Trade Receivables Turnover Ratio	Times	Value of Sales & Services	Average Trade Receivables	6.72	8.02	-16.19%	Not Applicable
g)	Trade Payables Turnover Ratio	Times	Value of Purchases	Average Trade Payables	17.95	17.10	5.00%	Not Applicable
h)	Net Capital Turnover Ratio	Times	Value of Sales & Services	Average Shareholders' Equity	3.96	5.53	-28.46%	Increase in capital base has caused decrease in the ratio
i)	Net Profit Ratio	%	Profit After Tax	Total Income	1.00	1.38	-27.59%	Loss of Subsidiary
j)	Return on Capital Employed	%	Earnings before Interest, Tax and Exceptional Items	Total Assets - Current Liabilities	8.43	14.96	-43.64%	Increase in capital employed has caused decrease in the ratio
k)	Return on Investment	%	Net Return on Investments	Cost of Investments	-	-	-	Not Applicable

Dokania S. Kumar & Co. Chartered Accountants KOLKATA

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AMBO AGRITEC LIMITED
NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

42. Information about reportable segments:- (INR In Lacs)

Particulars	Year Ended	
	31.03.2025	31.03.2024
SEGMENT REVENUE *		
Trading	7,482.58	2,709.64
Manufaturing	4,475.57	7,221.76
Services	90.38	179.81
Total	**12,048.53**	**10,111.21**
Other Income	123.82	73.25
Total Revenue	**12,172.35**	**10,184.46**
SEGMENT RESULTS *		
Trading	49.05	26.86
Manufacturing	116.83	92.34
Services	12.73	0.57
Total Segment Results	178.61	119.77
Other Income	43.82	73.25
Exceptional Item	-	-
Profit Before Tax	222.43	193.02
Provision for Tax	100.92	56.46
Profit After Tax	121.51	136.56
SEGMENT ASSETS *		
Trading	5,331.37	1,484.79
Manufacturing	1,367.91	2,645.42
Services	-	-
Total	6,699.28	4,130.21
SEGMENT LIABILITIES *		
Trading	584.50	260.20
Manufacturing	1,894.50	2,042.41
Services	-	-
Total	2,479.00	2,302.61
Capital Employed	4,220.28	1,827.60

Dokania S. Kumar & Co. Chartered Accountants KOLKATA

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AMBO AGRITEC LIMITED

NOTES FORMING A PART OF CONSOLIDATED FINANCIAL STATEMENTS

Ageing of Trade Receivables as on 31.03.2025 and 31.03.2024 — ANNEXURE -A

Outstanding for the following periods from due date of payment					
Unsecured, Considered Good	**Less than 6 Mths**	**6 Months-1 Year**	**1-2 Years**	**2-3 Years**	**More Than 3 Years**
As on 31.03.2025	2,297.26	0.84	1.28	-	-
As on 31.03.2024	1,151.49	17.84	1.81	33.77	55.22

Ageing of Trade Payables as on 31.03.2025 and 31.03.2024 — ANNEXURE -B

Outstanding for following periods from due date of payment				
As at 31st March 2025	MSME	Others	Disputed dues – MSME	Disputed dues – Others
Less Than 1 Year	241.34	330.79	-	-
1-2 Years	-	-	-	-
2-3 Years	-	24.70	-	-
More than 3 Years	-	-	-	-
Total	241.34	355.50	-	-

As at 31st March 2024	MSME	Others	Disputed dues – MSME	Disputed dues – Others
Less Than 1 Year	-	416.66	-	-
1-2 Years	-	98.85	-	-
2-3 Years	-	50.72	-	-
More than 3 Years	-	7.28	-	-
Total	-	573.51	-	-

Dokania S. Kumar & Co. Chartered Accountants Kolkata

For AMBO AGRITEC LIMITED
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CFO

For AMBO AGRITEC LIMITED
Kanika Poddar
Company Secretary

SIGNIFICANT ACCOUNTING POLICIES AND CONSOLIDATED NOTES ON ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 2025

1. Background of the company:

Our Company was originally incorporated as a Private Limited Company in the name of "Sunny Biscuits Bakery and Confectionery Private Limited" on September 07, 1994 under the provisions of the Companies Act, 1956 bearing Corporate Identification Number U15419WB1994PTC064993 issued by the Registrar of Companies – West Bengal at Kolkata. Subsequently, name of our company was changed to "Ambo Foods Private Limited" vide a fresh certificate of incorporation dated May 30, 2008 issued by Registrar of Companies - West Bengal at Kolkata. The name of our company was further changed to "Ambo Agritec Private Limited" vide a fresh certificate of incorporation dated February 18, 2013 issued by Registrar of Companies - West Bengal at Kolkata. The status of the Company was changed to public limited and the name of our Company was changed to "Ambo Agritec Limited" vide Special Resolution passed by the shareholders at the Extra-ordinary General Meeting of our Company held on August 25, 2022. The fresh certificate of incorporation consequent to conversion was issued on September 01, 2022 by the Registrar of Companies, Kolkata. The Corporate Identification Number of our Company is U15419WB1994PLC064993. The Company's registered office is at 3, Pretoria Street, Chandrakunj Building, 2nd Floor, Kolkata–700071. The Company is listed on Bombay Stock Exchange.

2. Nature of Operation:

Company is primarily engaged in the business of Manufacturing of Biscuits, outsourced manufacturing of Edible Oils, Vanaspati and Bengali Speciality Products (through third parties). In addition to this, company is also engaged in trading of Crude Linseed Oil, Soyabean Meal. Company use raw material of premium quality sourced from reputed local suppliers for Biscuits and raw materials imported for Edible Oils & Vanaspati, which help to ensure the quality of products.

Company state-of-the-art manufacturing plant for biscuits is situated at Mangalpur Industrial Estate, Raniganj in the state of West Bengal, India. Company's manufacturing facility is well equipped with machineries and other handling equipment to facilitate smooth manufacturing process.

Company's products are marketed under our own brand names "Happy Bites" for Biscuits, "Happy Heart" for Edible Oil, "Ambo Gold" & "Vanaspati 2000" for Vanaspati and "Max Health" for Bengali Speciality Products.

3. Basis of Preparation of Consolidated Financial Statements:

The financial statements have been prepared to comply in all material aspects with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards prescribed under section 133 of the Companies Act, 2013 (Act) read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions relating to the Act (to the extent notified) and other accounting principles generally accepted in India, to the extent applicable. The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are prepared under Division I of the Schedule III of the Companies Act, 2013.

The financial statements are presented in Indian rupees, which is the functional currency of the country and all values are rounded off to Lacs except when otherwise indicated.

4. Principles of Consolidation

The consolidated financial statements relate to M/s AMBO Agritec Ltd ('the Company') and its subsidiary M/s AMBO Refineries Ltd. The consolidated financial statements have been prepared on the following basis:-

a. The financial statements of the Company and its subsidiary company are combined on a line by line basis by adding together the book values of like items of assets, liabilities, income and expenses after fully eliminating intra-group balances and intra-group transactions in accordance with Accounting Standard –21 "Consolidated Financial Statements".

b. The difference between the cost of investment in the subsidiaries, over the net assets at the time of acquisition of shares in the subsidiary if any is recognized in the financial statements as Goodwill or Capital Reserve, as the case may be.

c. Minority Interest's share of net assets of consolidated subsidiary is identified and presented in the consolidated balance sheet separate from liabilities and the equity of the Company's shareholders.

Dokania S. Kumar & Co. Chartered Accountants * Kolkata *

d. The financial statements of the subsidiary used in the consolidation are drawn up to the same reporting date as that of the Company i.e. 31st March, 2025. These have been consolidated based on latest available audited financial statements.

e. As far as possible, the consolidated financial statements are prepared using uniform accounting policies for like transactions and events in similar circumstances and are presented in the same manner as the Company's separate financial statements.

5. Investment other than in subsidiary has been accounted as per Accounting Standard (AS) 13 on "Accounting for Investments".

6. Statement of Significant Accounting Policies

The accounting policies set out below have been applied consistently to the year presented in these financial statements.

Basis of Preparation of Financial Statements:

The financial statements have been prepared to comply in all material aspects with the Generally Accepted Accounting Principles in India (Indian GAAP), including the Accounting Standards prescribed under section 133 of the Companies Act, 2013 (Act) read with Rule 7 of the Companies (Accounts) Rules, 2014, the provisions relating to the Act (to the extent notified) and other accounting principles generally accepted in India, to the extent applicable. The financial statements are prepared on accrual basis under the historical cost convention. The financial statements are presented in Indian rupees. The financial statements are prepared under Division I of the Schedule III of the Companies Act, 2013.

The financial statements are presented in Indian rupees, which is the functional currency of the country and all values are rounded off to Lacs except when otherwise indicated. The accounting policies adopted in the preparation of financial statements are consistent with those of previous year.

Use of Estimates:

The preparation of the financial statements in conformity with GAAP requires management to make judgments, estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent liabilities as at the date of the financial statements and the reported amount of revenues and expense during the reporting period. Accounting estimates could change from one period to another. Actual results could differ from those estimates. Any revision to accounting estimates is recognized prospectively in current and future periods as and when the Management becomes aware of the changes in circumstances surrounding the estimates. Changes in estimates are reflected in the year in which the changes are made and, if material, their effects are disclosed in the notes to the financial statements.

Operating Cycle

Based on the nature of products/activities of the company and the normal time between acquisition of assets and their realization in cash or cash equivalents, the company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non current.

Current and Non-Current Assets:

All assets and liabilities are classified into current and non-current.

Assets:

An asset is classified as current when it satisfies any of the following criteria:

a) It is expected to be realized in, or is intended for sale or consumption in, the Company's normal operating cycle;

b) It is held primarily for the purpose of being traded;

c) It is expected to be realized within 12 months after the reporting date; or

d) It is cash or cash equivalent unless it is restricted from being exchanged or used to settle a liability for at-least 12 months after the reporting date.

Current assets include the current portion of non-current financial assets. All other assets are classified as non-current.

Liabilities:

A liability is classified as current when it satisfies any of the following criteria:

a) It is expected to be settled in the Company's normal operating cycle;

b) It is held primarily for the purpose of being traded;

c) It is due to be settled within 12 months after the reporting date; or

d) The Company does not have an unconditional right to defer settlement of the liability for atleast 12 months after the reporting date.

Lokesh S. Kumar & Co. KOLKATA Chartered Accountants

Current liabilities include current portion of non-current financial liabilities. All other liabilities are classified as non-current. Deferred tax assets and liabilities are classified as non-current assets and liabilities.

Property, Plant and Equipment and Depreciation:
Property, plant and equipment are carried at cost of acquisition or construction net of recoverable taxes, trade discounts and rebates less accumulated depreciation and/or accumulated impairment loss, if any. The cost of an item of property, plant and equipment comprises its purchase price, including import duties and other non-refundable taxes or levies and any directly attributable cost of bringing the asset to its working condition for its intended use; any trade discounts and rebates are deducted in arriving at the purchase price. Subsequent expenditures related to an item of property, plant and equipment (except land) are added to its book value only if they increase the future benefits from the existing asset beyond its previously assessed standard of performance. The valuation and recognition is done by keeping in view the provisions of the Accounting Standard 10 on "Accounting for Property, Plant and Equipment". None of Fixed Assets have been revalued during the Year.

Depreciation on Tangible Fixed Assets has been provided on Written down Value Method over the useful lives of Assets as prescribed in Schedule II of the Companies Act, 2013. Depreciation for Assets purchased/sold during a period is proportionately charged.

Property, plant and equipment is eliminated from the financial statements on disposal or when no further benefit is expected from its use and disposal. Losses arising from retirement or gains or losses arising from disposal of property, plant and equipment which are carried at cost are recognized in the Statement of Profit and Loss.

Impairment of Assets:
An asset is treated as impaired when the carrying cost of assets exceeds its recoverable value. An impairment loss if any is charged to the Profit & Loss Account in the year in which as the asset is identified as impaired. The impairment loss recognized in prior accounting period is reversed if there has been a change in the estimate of recoverable amount.

The company found no indication that any asset may be impaired. Therefore, there was no need to determine impairment Loss.

Inventories:
Stock of Raw Materials, Stores and spare parts are valued at cost and Direct Expenses; and of those in transit, at port and at Bonded Warehouse related to these items are valued at cost to date.
Goods-in-process is valued at cost of materials and direct expenses incurred for production of the goods till that stage.
Stock of Finished goods and semi-finished goods are valued at cost or net realizable value whichever is lower.
Waste and scraps are accounted at estimated realizable value.
Cost of inventories is generally ascertained on the 'FIFO basis. Goods-in process, finished and semi-finished goods are valued on absorption cost basis.

Retirement and Other Employee Benefits:
Short-term employee benefits
Employee benefits payable wholly within twelve months of receiving employee services are classified as short-term employee benefits. These benefits include salaries and wages, bonus and ex-gratia.

Defined Contribution plan
Defined Contribution plan such as provident fund, employee state insurance scheme are charged to the Statement of Profit and Loss as incurred. The Company has no obligation, other than the contribution payable to these funds/schemes. The Company recognizes contribution payable to these funds/schemes as an expense, when an employee renders the related service for that period.

Defined benefit plans
The Company provides for gratuity, a defined benefit plan covering eligible employees. The gratuity plans provides lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount base on the respective employees base salary and the tenure of employment. A provision for gratuity liability to the employee is made on the basis of actuarial valuation determined using the projected unit credit method.

Construction Contracts:
This Standard is not applicable to our Company.

Investments:
Investments which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments.

Dokania S. Kumar & Co. Chartered Accountants KOLKATA

On initial recognition, all investments are measured at cost. The cost comprises of purchase price and directly acquisition charges such as brokerage, fees and duties.

Long –term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments. On disposal of investments, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit & loss.

Recognition of Revenue And Expenditure:
Revenue Recognition: Revenue is recognized as and when the economic benefits will flow to the company.

Sale of Goods:
Revenue from sale of goods is recognized when all the significant risks and rewards of ownership of the goods have been passed to the buyer, usually on delivery of the goods, The Company collects GST on behalf of the government and, therefore, these are not economic benefits flowing to the Company. Hence, they are excluded from Revenue.

Interest:
Interest benefits are recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "Other Income" in the statement of Profit and Loss.

All other Income and Expenditure to the extent considered receivable and payables unless specifically stated are accounted for on accrual and prudent basis.

Foreign Currency Translation:
Initial recognition: Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. The rate of conversion used is the rate prescribed by the CBEC.

Conversion: Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

Exchange differences: The transactions in foreign exchange are accounted at the exchange rate prevailing on the date of the transaction. Assets & liabilities denominated in foreign currency are restated at the year end adopting the contracted/ year end rates as applicable. Any exchange gains or losses arising out of subsequent fluctuations are accounted in the Profit & Loss Statement.

Translation of foreign exchange transaction: Company follows AS – 11 (Revised) in respect of Foreign Currency Transaction applying the principle of most likely realizable/disbursable amount.

Forward Contracts: The Company has not entered into any forward contracts in order to hedge its foreign currency exposures.

Earnings Per Share:
Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders (after deducting attributable taxes) by the weighted average number of equity shares outstanding during the period. The weighted number of equity shares outstanding during the period is adjusted for events that have changed the number of equity shares outstanding, without a corresponding change in resources.

Accounting for Taxes on Income:
Tax expense comprises of Current Tax and Deferred Tax. Current Tax is measured as the higher of the amount expected to be paid to the tax authorities, using the applicable tax rates and Minimum Alternate Tax Calculated on the Book Profits.
Deferred Income Tax reflect the current period timing differences between taxable income and accounting income for the period and reversal of timing differences of earlier years/period. Deferred tax assets are recognized only to the extent that there is a reasonable certainty that sufficient future income will be available except that deferred tax assets, in case there are unabsorbed depreciation or losses, are recognized if there is virtual certainty that sufficient future taxable income will be available to realize the same.

Dokania S. Kumar & Co.
KOLKATA
Chartered Accountants

Provisions, Contingent Liabilities and Contingent Assets
A contingent liability exists when there is a possible but not probable obligation, or a present obligation that may, but probably will not, require an outflow of resources, or a present obligation whose amount cannot be estimated reliably. Contingent liabilities do not warrant provisions, but are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements. However, contingent assets are assessed continually and if it is virtually certain that an inflow of economic benefits will arise, the asset and related income are recognized in the period in which the change occurs.

Borrowing Costs:
Borrowing cost includes interest, and other ancillary costs incurred in connection with the arrangement of borrowings and are charged to revenue. Borrowing costs that are attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to the Statement of Profit and Loss in the period in which they are incurred.

Prior Period Expenditure:
The change in estimate due to error or omission in earlier period is treated as prior period items. The items in respect of which liability has arisen/crystallized in the current year, though pertaining to earlier year is not treated as prior period expenditure.

Extra Ordinary Items:
The income or expenses that arise from event or transactions which are clearly distinct from the ordinary activities of the Company and are not recurring in nature are treated as extra ordinary items. The extra ordinary items if any are disclosed in the statement of profit and loss as a part of net profit or loss for the period in a manner so as the impact of the same on current profit can be perceived.

Cash Flow Statement:
Cash flows are reported using indirect method, whereby profit before tax is adjusted for the effects transactions of a non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, financing and investing activities of the Company is segregated. Cash and cash equivalents in the balance sheet comprise cash at bank, term deposits if any maturing within 12 months, cash/cheques in hand and short term investments with an original maturity of three months or less.

Accounting for Government Grants:
The Company has not received any subsidy during the year.

Accounting for Amalgamation:
The company has not entered into any amalgamation contract in the financial year.

Leases:
There are no leases operating within the company.

Financial Reporting of Interests in Joint Ventures:
This Standard is not applicable in case of the Company as the Company has not entered into any Joint Venture.

Contingencies and Events Occurring after Balance Sheet Date:
Disclosure of contingencies if any as required by the accounting standard is furnished in the Notes on accounts.

Related Party Disclosures:
Details of related parties and transaction are disclosed in Note-31 of the Financial Statements.

Discontinuing Operations:
This Standard is not applicable to our Company since the Company has not discontinued any operations during the year.

Interim Financial Reporting:
The Interim Financial Report complies with the relevant accounting standard AS-25

Director Personal Expenses

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or separable.

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

For M/s Dokania S. Kumar & Co.
Chartered Accountants
Firm Registration No. 322919E

(CA Sourav Dokania)
Partner
Membership No. 304128
Place : Kolkata
UDIN:25304128BMKSNH8322

Dated: 23.05.2025

For AMBO AGRITEC LIMITED
Managing Director

Umesh Kumar Agarwal
DIN: 00210217
Managing Director

For AMBO AGRITEC LIMITED
Saikat Chatterjee
Director

Saikat Chatterjee

DIN:08511896
Director

For AMBO AGRITEC LIMITED
CFO

Atish Kumar Roy

Chief Financial Officer

For AMBO AGRITEC LIMITED
Konika Poddar
Company Secretary

Konika Poddar
Company
Secretary