AMBA AUTO SALES AND SERVICES LIMITED

(Formerly known as Amba Auto Sales and Services Private Limited)

Registered Address : Sy. No. 442/2A, 443/2B, 7, Hongasandra,
Bangalore, Karnataka, India, 560068 CIN: U05010KA2005PLC035690

Email: cs@ambabajaj.com **Tel.:** +91-9900367421 **Website** : www.ambaauto.com

Date: 14th November, 2026.

To,
National Stock Exchange of India Limited
Mumbai

Security ID: AMBAAUTO

Dear Sir/Madam,

Sub.: Outcome of Board Meeting.

Ref: Regulation 30 And 33 Of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the company in its meeting held today on Saturday, 14th November, 2026 at the registered office of the company has considered and approved following business agendas:

1. Unaudited financial results, Statement of Assets and Liabilities and Cash Flow Statement of the Company for the half year ended on 30th September, 2026 along with Limited Review Report.
2. Limited Review Report to Financial Results as on 30.09.2026 received from Statutory Auditors of the company. The same is enclosed herewith as **Annexure**.

The meeting of the Board of Directors of the Company commenced at 5.00 P.M. and concluded at 06.30 P.M.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For, Amba Auto Sales and Services Limited

RAKESH KUMAR LOHIA
Digitally signed by RAKESH KUMAR LOHIA
Date: 2026.11.14 20:14:09 +05'30'

_____

Rakesh Kumar Lohia
Managing Director
DIN: 01884538

Place: Bangalore
Encl: As Above

LIMITED REVIEW REPORT

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS OF AMBA AUTO SALES AND SERVICES LIMITED PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2026

To,
The Board of Directors of
AMBA AUTO SALES AND SERVICES LIMITED

1. We have reviewed the accompanying statement of standalone unaudited financial results of **AMBA AUTO SALES AND SERVICES LIMITED ("the company")** for the half year ended 30th September, 2026 ("the statement") attached herewith, being submitted by the Company pursuant to the requirement of regulation 33 of SEBI (Listing Obligations and Disclosures Requirements, 2015 ("the Regulation"), as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. **Management's Responsibility for the statement:**

   This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard (AS) 25 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. **Auditor's Responsibility:**

   We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. Those standards require that we plan and perform the review to obtain reasonable assurance about whether the financial results are free of material misstatement(s). A review is limited primarily to inquire Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. **Conclusion:**

   Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards (AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and

policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S P D R & Associates LLP
Chartered Accountants
Firm Registration No. S200043

SPDR & ASSOCIATES LLP LLP IN AAG-4261 Chartered Accountants FRN S200043 BANGALORE

CA Sunil Kumar
Partner
Membership No. 095398
UDIN: 26095398CKOLWH9027
Place: Bengaluru
Date: 14th November, 2026

Amba Auto Sales and Services Limited

(formerly known as Amba Auto Sales and Services Private Limited)

CIN: U05010KA2005PLC035690

Balance Sheet as at 30th September, 2026

(Amount in Rs. Lakhs)

Sr No	Particulars	As at 30th September, 2026	As at 31st March, 2026
I	**EQUITY & LIABILITIES**		
(1)	***Shareholder's Funds***		
	(a) Share Capital	1,832.40	1,350.00
	(b) Reserves and Surplus	7,490.05	1,532.00
	Total Shareholders Funds	**9,322.45**	**2,882.00**
(2)	***Non-Current Liabilities***		
	(a) Long-Term Borrowings	2,095.79	1,164.67
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Long Term Provision	75.55	69.74
	Total Non-Current Liabilities	**2,171.33**	**1,234.41**
(3)	***Current Liabilities***		
	(a) Short-Term Borrowings	4,635.34	5,005.38
	(b) Trade Payables		
	- Total Outstanding dues of micro enterprises and small enterprises	-	-
	- Total Outstanding dues of Creditors other than micro enterprises and small enterprises	299.59	722.48
	(c) Other Current Liabilities	313.22	164.03
	(d) Short-Term Provisions	214.09	492.03
	Total Current Liabilities	**5,462.24**	**6,383.92**
	Total Equity & Liabilities	**16,956.02**	**10,500.33**
II	***ASSETS***		
(1)	***Non-Current Assets***		
	(a) Property, Plant & Equipment and intangible asset		
	(i) Property, Plant and equipment	786.37	814.86
	(ii) Intangible Assets	-	-
	(iii) Capital Work-in-Progress	335.88	-
	(iv) Intangible Assets Under development	-	-
	(b) Non - current investments	955.83	258.28
	(c) Deferred Tax Assets (Net)	56.25	56.25
	(d) Long Term Loans & Advances	344.21	275.08
	(e) Other Non Current Asset	-	-
	Total Non Current Assets	**2,478.53**	**1,404.47**
(2)	***Current Assets***		
	(a) Inventories	8,241.07	5,739.14
	(b) Trade Receivables	2,282.02	2,056.10
	(c) Cash and Cash Equivalents	921.21	346.76
	(d) Short-Term Loans and Advances	2,876.59	746.49
	(e) Other Current Assets	156.60	207.38
	Total Current Assets	**14,477.49**	**9,095.86**
	Total Assets	**16,956.02**	**10,500.33**
	The notes on account from integral part of the financial statements		

For S P D R & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043

Sunil Kumar
Partner
Membership No. : 095398
Place: Bangalore
Date: 14th November, 2026

SPDR & ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ BANGALORE

For and on behalf of Board of Directors of
Amba Auto Sales and Services Limited

Rakesh Kumar Lohia
Managing Director
DIN No:01884538
Place: Bangalore
Date: 14th November, 2026

Amba Auto Sales and Services Limited

(formerly known as Amba Auto Sales and Services Private Limited)

CIN: U05010KA2005PLC035690

Statement of Unaudited Results for the Six Month ended on 30th September, 2026.

(Amount in Rs. Lakhs)

Sr No	Particulars	For the period 1st April to 30th September, 2026 (unaudited)	For the period 1st October, 2025 to 31st March, 2026 (Unaudited)	For the period 1st April to 30th September, 2025 (Unaudited)	For the year ended 31st March, 2026 (Audited)	For the year ended 31st March, 2025 (Audited)
	Income :					
I	Revenue From Operations	17,828.31	12,772.64	14,095.29	26,867.93	24,236.65
II	Other Income	9.56	7.14	5.44	12.58	9.42
III	***Total Income***	**17,837.87**	**12,779.78**	**14,100.73**	**26,880.51**	**24,246.07**
IV	***Expenses:***					
	Purchase of Stock-in-Trade & Direct Expenses	17,637.27	10,970.77	11,740.71	22,711.48	22,252.33
	Change in inventories of Stock-in-Trade	(2,501.93)	(886.13)	84.34	(801.79)	(1,864.75)
	Direct Expenses	583.62	336.45	347.58	684.03	721.62
	Employee Benefit Expense	621.39	456.39	412.52	868.91	741.90
	Depreciation and Amortization Expense	97.24	104.93	96.38	201.32	141.25
	Financial Costs	312.39	407.54	339.09	746.63	628.86
	Other Expenses	278.26	339.51	267.15	606.66	582.65
	Total Expenses	**17,028.23**	**11,729.46**	**13,287.79**	**25,017.25**	**23,203.87**
V	***Profit/(Loss) before exceptional & extraordinary items and tax***	**809.64**	**1,050.32**	**812.94**	**1,863.27**	**1,042.20**
VI	***Exceptional Items***	-	-	-	-	-
VII	***Profit/(Loss) before extraordinary itmes & tax***	**809.64**	**1,050.32**	**812.94**	**1,863.27**	**1,042.20**
VIII	***Extraordinary Items***	-	-	-	-	-
IX	***Profit/(Loss) before tax***	**809.64**	**1,050.32**	**812.94**	**1,863.27**	**1,042.20**
X	***Tax Expense:***					
	-Current Tax	203.71	284.50	204.54	489.03	261.04
	-Short/(Excess) Provision for Income Tax	-	-	-	-	-
	-Deferred Tax Charge/(Credit)	(28.98)	(28.98)	0.00	(28.98)	3.57
	Total Tax Expenses	**174.72**	**255.51**	**204.54**	**460.05**	**264.61**
XI	Profit/(Loss) for the period	**634.92**	**794.81**	**608.41**	**1,403.22**	**777.60**
XII	Paid up Equity Share Capital				1350.00	75.00
XIII	Reserves and Surplus excluding Revaluation Reserves				1531.35	1,439.24
XIV	**Earning per share:(equity share, par value of ₹ 10 each)**					
	(1) Basic (In Rupeees)	3.46	5.89	4.51	10.39	103.68
	(2) Diluted (In Rupees)	3.46	5.89	4.51	10.39	103.68

For S P D R & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043

SPDR & ASSOCIATES LLP ★ BANGALORE ★ CHARTERED ACCOUNTANTS

Sunil Kumar
Partner
Membership No. : 095398
Place: Bangalore
Date: 14th November, 2026

For and on behalf of Board of Directors of
Amba Auto Sales and Services Limited

Amba Auto Sales & Services Ltd. Bangalore

Rakesh Kumar Lohia
Managing Director
DIN No:01884538

Place: Bangalore
Date: 14th November, 2026

Particulars	For the year ended 30th September, 2026	For the year ended 31st March, 2026

NOTES :

1.Statement of Cash Flow prepared under the indirect method as set out in AS 3 on "Statement of Cash Flows"specified under section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014.

(Amount in Rs. Lakhs)

2. Reconciliation of cash & cash equivalents as per the statement of Cash flow

Particulars		
Balance with Banks		
in Current accounts	536.29	206.03
In Overdraft account (debit balance)		
In Fixed deposit (original maturity of 3 month or less)		
In Fixed deposit (original maturity of more then 3 month & less then 12 months)	-	-
Cash on hand	384.93	140.74
cheques, drafts on hand		
others - Unpaid dividend account		
Cash & cash equivalents as at the end of the year	**921.21**	**346.76**

For S P D R & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043

Sunil Kumar
Partner
Membership No. : 095398
Place: Bangalore
Date: 14th November, 2026

For and on behalf of Board of Directors of
Amba Auto Sales and Services Limited

Rakesh Kumar Lohia
Managing Director
DIN No:01884538
Place: Bangalore
Date: 14th November, 2026

Statement of Deviation / Variation in utilization of funds raised	
Name of listed entity	**Amba Auto Sales and Services Limited**
Mode of Fund Raising	**Public Issues**
Date of Raising Funds	30-04-2026
Amount Raised	₹ 6,512.40 Lakhs
Report filed for Quarter ended	30th September, 2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Brickwork Ratings India Private Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by Shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil
Objects for which funds have been raised and where there has been a deviation, in the following table	

(₹ in Lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized	Amount of Deviation / Variation for the quarter according to applicable object	Remarks, if any
Capital Expenditure Requirement	--	631.73	--	394.86	0	NA
Working Capital Requirement		4,300.00	--	4,300.00	0	NA
General Corporate Purposes	--	955.96	--	727.02	0	NA
Issue Related Expenses	--	624.71	--	624.71	0	NA

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc

For AMBA AUTO SALES AND SERVICES LIMITED

Amba Auto Sales & Services Ltd. Bangaloro

Rakesh Kumar Lohia
Managing Director
DIN: 01884538
Date: 14.11.2026

SPDR & ASSOCIATES LLP CHARTERED ACCOUNTANTS BANGALORE

Amba Auto Sales and Services Limited
(formerly known as Amba Auto Sales and Services Private Limited)
CIN: U05010KA2005PLC035690

Cash Flow Statement for the year ended on 30th September, 2026.

(Amount in Rs. Lakhs)

Particulars		For the year ended 30th September, 2026	For the year ended 31st March, 2026
1. CASH FLOW FROM OPERATING ACTIVITIES :			
Net Profit before taxation		**809.64**	**1,863.27**
Add :			
Depreciation		97.24	201.32
Interest Expense		286.02	669.84
Interest Income on Deposit		(9.56)	(12.58)
	Sub Total	**373.70**	**858.58**
Operating Cash Flow before working capital change		**1183.34**	**2721.84**
Add/Less: Changes in working capital			
(Increase)/Decrease in Trade Payable		(422.89)	(754.66)
Increase/ (Decrease) in Other Current liabilities		149.19	(112.74)
Increase/ (Decrease) in Short Term Provisions		(277.94)	227.90
(Increase)/Decrease in Inventories		(2501.93)	(801.78)
(Increase)/Decrease in Trade receivables		(225.92)	(110.03)
(Increase)/Decrease in Short Term Loans and advances		(2130.10)	(70.31)
(Increase)/Decrease in Other Current Assets		50.78	(207.37)
	Sub Total	**(5358.81)**	**(1829.00)**
Less : Adjustments for Taxes :-			
Direct Taxes Paid		**203.71**	**489.03**
Tax Adjustment of earlier Year		**53.18**	**35.45**
Cash Generated/(used in) from operating activities (A)		**(4432.35)**	**368.36**
2. CASH FLOW FROM INVESTING ACTIVITIES :			
Purchase of Fixed Assets (incl. Capital WIP)		(404.63)	(160.29)
(Increase)/Decrease in Other Non Current Investment		(697.55)	**(58.54)**
(Increase)/Decrease in Other Non Current Assets		-	**9.89**
(Increase)/Decrease in Long Term Loan & Advance		(69.13)	**(64.97)**
Increase/(Decrease) in Long Term Provision		5.81	**12.72**
Interest Received		9.56	**12.58**
Net Cash Generated/(used in) From Investing Activities (B)		**(1155.93)**	**(248.60)**
3. CASH FLOW FROM FINANCING ACTIVITIES :			
Proceeds from issue of Equity Shares (incl. Securities Premium)		5887.69	-
Increase/(Decrease) in Long Term Borrowings		931.12	**149.68**
Increase/(Decrease) in Short Term Borrowings		(370.04)	**497.91**
Interest Paid		(286.02)	**(669.84)**
Net Cash Generated/(used in) From Financing Activities (C)		**6162.74**	**(22.25)**
Net Increase in Cash & Cash Equivalents (A+B+C)		**574.45**	**97.51**
Opening Cash & Cash Equivalents		**346.76**	**249.25**
Closing Cash & Cash Equivalents		**921.21**	**346.76**

SPDR & ASSOCIATES LLP
BANGALORE
CHARTERED ACCOUNTANTS