Amba Auto Sales and Services Limited
(formerly known as Amba Auto Sales and Services Private Limited)
CIN: U05010KA2005PLC035690
Balance Sheet as at 31st March, 2026

(Amount in Rs. Lakhs)

Sr No	Particulars	As at 31st March, 2026	As at 31st March, 2025
I	**EQUITY & LIABILITIES**		
(1)	***Shareholder's Funds***		
	(a) Share Capital	1,350.00	75.00
	(b) Reserves and Surplus	1,532.00	1,439.24
	Total Shareholders Funds	**2,882.00**	**1,514.24**
(2)	***Non-Current Liabilities***		
	(a) Long-Term Borrowings	1,164.67	1,014.99
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Long Term Provision	69.74	57.02
	Total Non-Current Liabilities	**1,234.41**	**1,072.01**
(3)	***Current Liabilities***		
	(a) Short-Term Borrowings	5,005.38	4,507.47
	(b) Trade Payables		
	- Total Outstanding dues of micro enterprises and small enterprises	-	-
	- Total Outstanding dues of Creditors other than micro enterprises and small enterprises	722.48	1,477.14
	(c) Other Current Liabilities	164.03	276.77
	(d) Short-Term Provisions	492.03	264.13
	Total Current Liabilities	**6,383.92**	**6,525.50**
	Total Equity & Liabilities	**10,500.33**	**9,111.74**
II	***ASSETS***		
(1)	***Non-Current Assets***		
	(a) Property, Plant & Equipment amd intangible asstes		
	(i) Property, Plant and equipment	814.86	855.89
	(ii) Intangible Assets	-	-
	(iii) Capital Work-in-Progress	-	-
	(iv) Intangible Assets Under development	-	-
	(b) Non - current investments	258.28	199.74
	(c) Deferred Tax Assets (Net)	56.25	27.26
	(d) Long Term Loans & Advances	275.08	210.11
	(e) Other Non Current Asset	-	9.89
	Total Non Current Assets	**1,404.47**	**1,302.89**
(2)	***Current Assets***		
	(a) Inventories	5,739.14	4,937.36
	(b) Trade Receivables	2,056.10	1,946.06
	(c) Cash and Cash Equivalents	346.76	249.25
	(d) Short-Term Loans and Advances	746.49	676.18
	(e) Other Current Assets	207.37	-
	Total Current Assets	**9,095.86**	**7,808.85**
	Total Assets	**10,500.33**	**9,111.74**

For S P D R & Associates LLP
Chartered Accountants
Firm Reg. No.: S200043
SUNIL KUMAR
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Date: 2026.05.30 17:09:29 +05'30'
Sunil Kumar
Partner
Membership No. : 095398
Place: Bangalore
Date: 30th May, 2026

S P D R & ASSOCIATES LLP BANGALORE CHARTERED ACCOUNTANTS

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: 30th May, 2026

Amba Auto Sales and Services Ltd. Bangalore

Amba Auto Sales and Services Limited

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

CIN: U05010KA2005PLC035690

Profit & Loss Statement for the year ended on 31st March, 2026.

(Amount in Rs. Lakhs)

Sr No	Particulars	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	For the year ended 31st March, 2025
	Income :				
I	Revenue From Operations	12,772.64	14,095.29	26,867.93	24,236.65
II	Other Income	7.14	5.44	12.58	9.42
III	***Total Income***	**12,779.78**	**14,100.73**	**26,880.51**	**24,246.07**
IV	***Expenses:***				
	Purchase of Stock-in-Trade & Direct Expenses	10,970.77	11,740.71	22,711.48	22,252.33
	Change in inventories of Stock-in-Trade	-886.13	84.34	-801.79	-1,864.75
	Direct Expenses	336.45	347.58	684.03	721.62
	Employee Benefit Expense	456.39	412.52	868.91	741.90
	Depreciation and Amortization Expense	104.93	96.38	201.32	141.25
	Financial Costs	407.54	339.09	746.63	628.86
	Other Expenses	339.51	267.15	606.66	582.65
	Total Expenses	**11,729.46**	**13,287.79**	**25,017.25**	**23,203.87**
V	***Profit/(Loss) before exceptional & extraordinary items and tax***	**1,050.32**	**812.94**	**1,863.27**	**1,042.20**
VI	***Exceptional Items***	-	-	-	-
VII	***Profit/(Loss) before extraordinary itmes & tax***	**1,050.32**	**812.94**	**1,863.27**	**1,042.20**
VIII	***Extraordinary Items***	-	-	-	-
IX	***Profit/(Loss) before tax***	**1,050.32**	**812.94**	**1,863.27**	**1,042.20**
X	***Tax Expense:***				
	-Current Tax	284.50	204.54	489.03	261.04
	-Short/(Excess) Provision for Income Tax	-			-
	-Deferred Tax Charge/(Credit)	(28.98)	0.00	(28.98)	3.57
	Total Tax Expenses	**255.51**	**204.54**	**460.05**	**264.61**
XI	Profit/(Loss) for the period	**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)	5.89	4.51	10.39	103.68
	(2) Diluted (In Rupees)	5.89	4.51	10.39	103.68

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

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Date: 2026.05.30 17:10:05 +05'30'

Sunil Kumar
Partner
Membership No. : 095398
Place: Bangalore
Date: 30th May, 2026

S P D R & ASSOCIATES LLP BANGALORE CHARTERED ACCOUNTANTS

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: 30th May, 2026

Amba Auto Sales and Services Ltd. 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 31st March, 2026.

(Amount in Rs. Lakhs)

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
1. CASH FLOW FROM OPERATING ACTIVITIES :		
Net Profit before taxation	1,863.27	**1,042.20**
Add :		
Depreciation	201.32	141.25
Interest Expense	669.84	573.89
Provision of Gratuity	0.00	0.00
Interest Income on Deposit	(12.58)	(8.32)
Sub Total	**858.58**	**706.82**
Operating Cash Flow before working capital change	**2721.84**	**1749.03**
Add/Less: Changes in working capital		
(Increase)/Decrease in Trade Payable	(754.66)	906.39
Increase/ (Decrease) in Other Current liabilities	(112.74)	(65.55)
Increase/ (Decrease) in Short Term Provisions	227.90	228.89
(Increase)/Decrease in Inventories	(801.78)	(1864.74)
(Increase)/Decrease in Trade receivables	(110.03)	(1206.24)
(Increase)/Decrease in Short Term Loans and advances	(70.31)	(179.33)
(Increase)/Decrease in Other Current Assets	(207.37)	-
Sub Total	**(1829.00)**	**(2180.58)**
Less : Adjustments for Taxes :-		
Direct Taxes Paid	**489.03**	**261.04**
Tax Adjustment of earlier Year	**35.45**	**0.00**
Cash Generated/(used in) from operating activities (A)	**367.71**	**(692.59)**
2. CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	(160.29)	(443.86)
Proceeds from sale of Fixed Assets	0.00	58.00
(Increase)/Decrease in Other Non Current Investment	(58.54)	(85.99)
(Increase)/Decrease in Other Non Current Assets	9.89	(9.89)
(Increase)/Decrease in Long Term Loan & Advance	(64.97)	(14.05)
Increase/(Decrease) in Long Term Provision	12.72	17.91
Interest Received	12.58	8.32
Net Cash Generated/(used in) From Investing Activities (B)	**(248.60)**	**(469.56)**
3. CASH FLOW FROM FINANCING ACTIVITIES :		
Increase/(Decrease) in Long Term Borrowings	149.68	(47.64)
Increase/(Decrease) in ShortTerm Borrowings	497.91	1848.98
Interest Paid	(669.84)	(573.89)
Net Cash Generated/(used in) From Financing Activities (C)	**(22.25)**	**1227.45**
Net Increase in Cash & Cash Equivalents (A+B+C)	**97.51**	**65.30**
Opening Cash & Cash Equivalents	**249.25**	**183.95**
Closing Cash & Cash Equivalents	**346.76**	**249.25**

S P D R & ASSOCIATES LLP * BANGALORE * CHARTERED ACCOUNTANTS

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025

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	206.03	176.76
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)	0.00	0.00
Cash on hand	140.74	72.49
cheques,drafts on hand		
others - Unpaid dividend account		
Cash & cash equivalents as at the end of the year	**346.76**	**249.25**

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

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Date: 2026.05.30 17:10:45 +05'30'

Partner
Membership No. : 095398
Place: Bangalore
Date: 30th May 2026

S P D R & ASSOCIATES LLP BANGALORE CHARTERED ACCOUNTANTS

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

Amba Auto Sales and Services Bangalore

Rakesh Kumar Lohia
Managing Director
DIN No:01884538
Place: Bangalore
Date: 30th May, 2026

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

We have audited the "Statement of Annual financial results for the Half Year and Year ended March submitted 31, 2026" ("Statement") of **Amba Auto Sales and Services Limited** (the "Company"), attached herewith being by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

OPINION ON ANNUAL FINANCIAL RESULTS;

(a) In our opinion and to the best of our information and according to the explanations given to us the Statement:

(i) is presented in accordance with the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended; and

(ii) gives a true and fair view in conformity with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the Half Year and Year ended March 31, 2026

BASIS FOR OPINION :

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 as amended (the "Act"). Our responsibilities under Financial those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Results section of our report. We are independent of the Company in accordance with ethical the Code of Ethics issued by the Institute of Chartered Accountants of India together with the provisions requirements that are relevant to our audit of the Financial Statements under the Act and the Rules thereunder, and we have fulfilled our other ethical the responsibilities audit in accordance with these requirements and the Code of Ethics. We believe that evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

MANAGEMENT'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS :

The Statement has been prepared on the basis of the Annual Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other

irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors are responsible for overseeing the financial reporting process of the Company.

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL RESULTS :

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statements.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

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

- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to

the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the statement represents the underlaying transactions and events in a manner that achieves fair presentation.

- We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including significant deficiencies in internal control that we identify during our audit.

- We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

OTHER MATTERS

The Statement include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the listing regulations. The annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchange on which company's shares are listed.

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

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Date: 2026.05.30 19:23:09 +05'30'

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

CA Sunil Kumar
Partner
Membership No. 095398
UDIN: 26095398SWDWAP5113
Place: Bengaluru
Date: 30th May, 2026

AMBA AUTO

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

(Authorised Dealer of Bajaj Auto Limited)

Declaration of Audited Financial Results of Amba Auto Sales and Services Limited (Standalone) with Unmodified Opinion for the Half Year ended and Financial Year ended on 31st March, 2026

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we, hereby declare that M/s SPDR & Associates LLP, Statutory auditors of the Company have issued the Audit Reports with unmodified opinion on the Audited Standalone Financial results of the Company for the Half Year and year ended March 31st, 2026.

For, **Amba Auto Sales and Services Limited**

Chief Financial Officer
Vikash Kumar Lohia

Date: 30/05/2026
Place : Bangalore

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

Explanatory notes to the Statement of standalone Audited Financial Results for half yearly and year ended March 31, 2026

1) The audited standalone financial results for half year and year ended on March 31st, 2026, which are published in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation") have been reviewed and recommended by the Audit Committee and were approved & taken on record by the Board of Directors at their respective meeting held on 30th May 2026. The Statutory Auditors have expressed unmodified opinion on these results.

2) IND AS is currently not applicable to the company hence the financial results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 issued thereunder and other accounting principles generally accepted in India as amended from time to time.

3) During the year (FY 25-26), the Company issued 1,27,50,000 equity shares of ₹10 each as fully paid-up bonus shares to the existing equity shareholders in the ratio of 17:1 (i.e., 17 bonus shares for every 1 existing share held) by passing board resolution on 09 September 2025

4) Since funds for the Initial Public offer (IPO) of the Company has been raised after 31st March, 2026 proceeds of utilisation of funds or statement of deviation of funds raised from public issue will be provided in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulations 2015. not

5) Earnings per share (EPS) for all prior periods have been proportionately adjusted for the 17:1 bonus issue, incorporating the weighted average of bonus shares, Pre IPO shares and IPO Share in the calculation have been computed in accordance with accounting standard on Earnings per share (EPS) As-20.

6) The Company does not have any subsidiary company or associate company or joint ventures and hence consolidation is not applicable.

7) The Company is mainly engaged in automobile business and considering the volume of automobile business, segment reporting as per Accounting Standard 17 is not applicable to the Copany.

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

8) Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the figures of the current period's presentation.

Thanking you,
Yours faithfully
For Amba Auto Sales & Service Limited

Sd/-
Rakesh Kumar Lohia
Managing Director
DIN No. 01884538
Place: Bangalore
Date: 30/05/2026