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)

Date: 18/09/2026

To,
National Stock Exchange of India Limited
Symbol – AMBAAUTO

Sub: Corrigendum to the Annual Report for FY 2025-26

Dear Sir/ Madam,

With reference to our letter dated 25th August, 2026, we would like to inform you that typographical errors were identified in the Annual Report for FY 2025-26 after it was distributed to shareholders electronically on 25th August, 2026. The details are provided below:

At Page No. 30
The date of Nomination and Remuneration Committee should be read as 31st March, 2026 instead of 31st March, 2025.

At Page No. 31
The date of Stakeholders Relationship Committee should be read as 31st March, 2026 instead of 31st March, 2025.

At Page No. 31
Mr. Chetankumar Hiralal Solanki, Company Secretary Should be the compliance officer of the company instead of **Mrs. Raina Singh**, Company Secretary. Therefore, '**Mrs. Raina**

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Singh, Company Secretary is the compliance officer.' should read as '**Mr. Chetankumar Hiralal Solanki**, Company Secretary is the compliance officer.'

At Page No. 31
The independent Directors Meeting is mentioned as 31st March, 2025 which should be read as 31st March, 2026 in the Annual Report

The Company has posted the updated version of the Annual Report on the website of the Company at https://ambaauto.com/. The link for Annual Report is https://ambaauto.com/wp-content/uploads/2026/09/Annual-Report-31st-March-2026.pdf

Please note that the said inadvertent typographical errors have no impact on the financial statements of the Company for the year ended March 31, 2026 and that this corrigendum should be read in conjunction with the Annual report for FY 2025-26.

We sincerely regret the inconvenience caused. Kindly take this information on record.

Thanking you,
Yours faithfully
For, Amba Auto Sales and Services Limited

RAKESH KUMAR LOHIA Digitally signed by RAKESH KUMAR LOHIA Date: 2026.09.18 16:41:02 +05'30'

Managing Director
Rakesh Kumar Lohia
DIN: 01884538

Annual Report 2025 - 2026

DIRECTORS, BANKERS AND AUDITORS

BOARD OF DIRECTORS

Mr. Pradeep Kumar Lohia
Chairman

Mr. Rakesh Kumar Lohia
Managing Director

Mr. VIKASH KUMAR LOHIA
Director / CFO

Raina Singh
Independent Director

Neetu Jalan
Independent Director

Mudra Kansal
Independent Director

Chetankumar Solanki
Company Secretary

BANKERS
Saraswat Co-operative Bank Limited

AUDITORS
M/s S P D R and ASSOCIATES LLP
Chartered Accountants
Bangalore

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NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the 21st Annual General Meeting of the Members of **AMBA AUTO SALES AND SERVICES LIMITED** will be held on Tuesday, 22nd day of September, 2026 at 5.00 p.m. through Video Conferencing ("VC") or Other Audio Visual Means ("OAVM") to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statement Balance Sheet as at 31st March 2026 and the Statement of Profit and Loss Account & also Cash flow Statement for the year ended on that date and the report of the Directors and the Auditors thereon and other documents attached thereto.

2. To re- appoint Mr. Pradeep Kumar Lohia (DIN : 01884529) a Director of the Company who retires by rotation and being eligible offers himself for re-appointment.

By Order of the Board of Directors
For, Amba Auto Sales and Services Limited

Date: 25th August, 2026
Place: Bangalore

Sd/-

Chariman
Pradeep Kumar Lohia
DIN: 01884529

1. Disclosures as required under Secretarial Standards – 2 on General Meetings issued by the Institute of Company Secretaries of India, for item no. 2 and 3 is annexed thereto.

2. The Ministry of Corporate Affairs ('MCA') issued General Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, and 02/2022 dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, and May 5, 2022, respectively, and by General Circular No. 10/2022 dated December 28, 2022, and subsequent circulars issued in this regard, the latest being 9/2023 dated September 25, 2023, ('MCA Circulars') have permitted holding of General meeting with Audio Video Conference Mode. Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.

3. Pursuant to the Circular No. 14/2020 dated April 08, 2020 and subsequent circulars, if any, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint Authorised representatives to attend the AGM through VC/OAVM and participate thereat and cast their votes through e-voting.

4. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs dated April 08, 2020, April 13, 2020, May 05, 2020 and January 13, 2021 and May 5, 2022, respectively, and by General Circular No. 10/2022 dated December 28, 2022, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

6. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 08, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020 and MCA Circular No. 02/2021 dated January 13, 2021 and MCA Circular No. 02/2022 dated May 5, 2022 and by General Circular No. 10/2022 dated December 28, 2022 and Circular No. 9/2023 dated September 25, 2023.

7. Members holding Shares in Electronic mode are requested to register/ update their e-mail address with their respective Depository Participants "DPs" for receiving all communications from the company electronically.

8. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

9. The Members of the company holding Shares as on Friday, 21st August, 2026 (Cut-off date for entitlement of Annual Report), shall be eligible for receiving the Annual Report 2025 - 26 along with the notice of the 21st Annual General Meeting, by electronic mode to all the members whose email addresses are registered with the Depository Participant(s). In accordance with the applicable MCA Circulars and the SEBI Circulars, the Notice along with the Annual Report of the Company for the financial year ended March 31, 2026, will be sent through e-mail, to those Members whose e-mail addresses are registered with the Company or the Registrar and Share Transfer Agent (the "RTA"), i.e., M/s. Bigshare Services Private Limited or the Depository Participant(s). The Notice and the Annual Report for the financial year ended March 31, 2026 shall be available on the websites of the Company viz., www.ambaauto.com and of the Stock Exchanges where equity shares of the Company are listed. The Notice shall also be available on the e-voting website of the agency engaged for providing e-voting facility, i.e., National Securities Depository Limited (NSDL), viz., www.evoting.nsdl.com.

10. Members holding shares in single name are advised to avail the facility of nomination in respect of shares held by them pursuant to the provisions of Section 72 of the Companies Act, 2013 and rule 19 (1) of the Companies (Share Capital and debentures) Rules 2014. Members holding shares in electronic mode may contact their respective Depository Participants for availing this facility or contact the Company. Blank forms will be supplied on request.

11. Members who hold shares in dematerialized mode are requested to intimate any changes pertaining with their bank account details, ECS mandates, nominations, change of address/name etc. to their Depository Participant. Changes intimated to the Depository Participant will then be automatically reflected in the Company's records which will help the Company and its Registrar & Share Transfer Agent to provide efficient and better service to the members.

12. Members, who hold shares in physical form, are requested to intimate the change in their registered address, if any, to the Registrar and Share Transfer Agent by sending a filled in and signed Form ISR - 1 and Form ISR - 2 to our RTA, i.e., Bigshare Services Private Limited, or they may directly update by accessing link at: https://www.bigshareonline.com/InvestorRegistration.aspx.

13. Route map and prominent land mark for easy location of venue of the AGM is not provided in the Annual Report since Annual General Meeting is to be held through VC/OAVM.

ELECTRONIC DISPATCH OF ANNUAL REPORT AND PROCESS FOR REGISTRATION OF E-MAIL ID FOR OBTAINING COPY OF ANNUAL REPORT:

14. The Notice of AGM along with Annual Report for the financial year 2025-26, is available on the website of the Company at www.ambaauto.com the websites of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com, and on the website of National Securities Depository Limited (NSDL) at www.evoting.nsdl.com

PROCEDURE FOR REMOTE E-VOTING AND E-VOTING DURING THE AGM:-

15. The company is offering e-voting facility to all Members of the Company pursuant to provisions of Section 108 of the Act read with Rules made there under and Regulation 44 of the SEBI Listing Regulations. A person, whose name is recorded in the Register of Beneficial Owners (in case of electronic shareholding) maintained by the Depositories as on Wednesday, 16th September, 2026 being the cut-off date, shall be entitled to avail the facility of remote e-voting to enable the members to cast their votes electronically. A person who is not a member as on the cut-off date should treat this Notice of AGM for information purpose only. Members can cast their vote online from **09:00 A.M. (IST) on Saturday, 19th September, 2026 to 05:00 P.M. (IST) on Monday, 21st September, 2026** at the end of remote e-voting period, the facility shall forthwith be blocked.

16. Members who have cast their vote by remote e-voting prior to the AGM may also attend/ participate in the AGM through VC/OAVM but shall not be entitled to cast their vote again.

17. Only those Members, who will be present in the AGM through VC/ OAVM facility and have not cast their vote on Resolutions through remote e-voting, and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the AGM.

18. The details of process and manner for remote e-voting are as under:

    1. Pursuant to the General Circular No. 09/2024 dated September 19, 2024, issued by the Ministry of Corporate Affairs (MCA) and circular issued by SEBI vide circular no. SEBI/ HO/ CFD/ CFDPoD-2/ P/ CIR/ 2024/ 133 dated October 3, 2024 ("SEBI Circular") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through Video Conferencing (VC) or other audio visual means (OAVM), without the physical presence of members at a common venue. In compliance with the said Circulars, AGM shall be conducted through VC / OAVM.

    2. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

    3. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

    4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

5. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secret arial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.ambaauto.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. National Stock Exchange of India Limited at www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER:-

The remote e-voting period begins from 09:00 A.M. (IST) on Saturday, 19th September, 2026 to 05:00 P.M. (IST) on Monday, 21st September, 2026 at the end of remote e-voting period, the facility shall forthwith be blocked The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Wednesday, 16th September, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, 16th September, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL

	for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New

	System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	**Helpdesk details**
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	**Your User ID is:**
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.

b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) **Physical User Reset Password?**" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to jalanalkesh@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to NSDL at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to cs@ambabajaj.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested

scanned copy of Aadhar Card) to cs@ambabajaj.com If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. **Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@ambabajaj.com The same will be replied by the company suitably.

6. For Registration of Speaker, the shareholder needs to intimate the Company atleast 7 working days before the meeting by sending a written request on email to cs@ambabajaj.com The Company reserves the right to restrict the speakers at the AGM to only those Members who have registered themselves, depending on the availability of time for the AGM

PROCEDURE FOR JOINING THE AGM THROUGH VC/OAVM

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

PROCEDURE TO ASK QUESTIONS/SEEK CLARIFICATIONS WITH RESPECT TO ANNUAL REPORT:

5. As the AGM is being conducted through VC/OAVM, for the smooth conduct of proceedings of the AGM, Members are encouraged to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at cs@ambabajaj.com. Questions/queries received by the Company till 11:00 a.m. on Tuesday, 15th September, 2026 shall only be considered and responded during the AGM. Please note that, members' questions will be answered only, the shareholder continue to hold the shares as of cut-off date Benpos.

6. The Company reserves the right to restrict the number of questions and number of speakers, as appropriate for smooth conduct of the AGM.

PROCEDURE FOR INSPECTION OF DOCUMENTS:

7. All documents referred to in the notice and the explanatory statement requiring the approval of the Members at the meeting and other statutory registers shall be available for inspection by the Members at the Registered Office of the Company during office hours on all working days between 10.00 a.m. to 5.00 p.m. from the date of hereof up to the date of the Annual General Meeting.

GENERAL INFORMATION:

8. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to jalanalkesh@gmail.com with a copy marked to evoting@nsdl.co.in.

9. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" option available on www.evoting.nsdl.com to reset the password.

10. The voting rights of Members shall be in proportion to the number of shares held by them in the equity share capital of the Company as on Wednesday, 16th September, 2026 (cut-off date for entitlement of voting rights) for determining the eligibility to vote at the Meeting. In case of joint holders, the Members whose name appears as the first holder in the order of names as per the Register of Members of the Company shall be entitled to vote at the AGM.

11. The Board of Directors have appointed M/s. Jalan Alkesh & Associates, Practicing Company Secretaries (Membership No.: F10620 and CP No.: 4580) as the Scrutinizer to scrutinize the entire e-voting process in a fair and transparent manner. The Scrutinizer will submit his report to the chairman or Company Secretary or any person authorized by him immediately after the conclusion of the AGM of the Company.

12. Subject to receipt of requisite number of votes, the Resolutions shall be deemed to be passed on the date of the AGM i.e. 22nd September, 2026

13. The results of the e-voting shall be declared not less than 48 (forty-eight) hours from conclusion of the AGM. The results along with the report of the Scrutinizer shall be placed on the website of the Company www.ambaauto.com and the same shall be communicated to Stock Exchanges where the shares of the Company are listed.

14. Pursuant to the provision of Section 91 of the Companies Act, 2013 the registered of members and share transfer books of the Company will remain close from Wednesday, 16th September, 2026 to Tuesday, 22nd September, 2026 (both the days inclusive), for the purpose of Annual General Meeting.

15. You may also contact to Mr. Mehul Patel, Bigshare Services Private Limited, A-802, Samudra Complex Near Klassic Gold Hotel, Girish Cold Drink, Off C G Road, Navrangpura, Ahmedabad Gujarat – 380009 Phone No. -079-40024135 Web: www.bigshareonline.com

By Order of the Board of Directors
For, Amba Auto Sales and Services Limited

Date: 25th August, 2026
Place: Bangalore

Sd/-

Chariman
Pradeep Kumar Lohia
DIN: 01884529

Annexure

Details in respect of Secretarial Standards issued by Institute of Company Secretaries of India in respect of item no. 2 is as under :

Name of the Director	Pradeep Kumar Lohia
Father's Name	Late Mr. Maliram Lohia
Date of Birth	May 29, 1949
Qualification	Non- Metric
Date of Joining the Board of Director of the Company	24/02/2005
Number of Shares held in the Company	40,50,000
Names of listed entities in which the person also holds the directorship and the membership of Committees of the board	Nil
Other Chairmanship / Membership of Committees of Board of other Companies	NIL
Specific Functional Area	Under the leadership of our Promoter and Chairman & Executive Director, Mr. Pradeep Kumar Lohia, the Company has its presence in the automobile market of Bangalore by leveraging his strategic vision and industry expertise. He was appointed as an Executive Director with effect from February 24, 2005. He is associated with Amba Garments Limited and Radhe Krishna Clothings Private Limited as a Director.
Relationship with Directors / inter-se KMP	Mr. Pradeep Kumar Lohia, Chairman and Director of the Company is Father of Mr. Vikash Kumar Lohia, who is currently Director and Chief Financial Officer of the Company. Mr Pradeep Kumar Lohia is also the father of Mr. Rakesh Kumar Lohia, Managing Director of the Company. No other Director or KMP's are related to Mr. Pradeep Kumar Lohia

Experience	Mr. Pradeep Kumar Lohia has an experience of over 2 decades in marketing, administration and other matters. Mr. Pradeep Kumar Lohia is the founder of the Company.
Terms and Conditions of appointment	Liable to retire by rotation.
Remuneration sought to be paid and last drawn	Remuneration paid during the 2025-26 is Rs. 13.2 Lacs. No change in remuneration is proposed for the year 2026 – 2027. However the Board reserves the right to increase the remuneration subject to the compliance of the provision of Companies Act, 2013.
Number of meeting of Board of Directors attended during the year 2025 - 2026	15

By Order of the Board of Directors
For, Amba Auto Sales and Services Limited

Date: 25th August, 2026
Place: Bangalore

Sd/-

Chariman
Pradeep Kumar Lohia
DIN: 01884529

AMBA AUTO SALES AND SERVICES LIMITED

DIRECTOR`S REPORT

To
The Members of,
AMBA AUTO SALES AND SERVICES LIMITED

Your Directors have pleasure in presenting the Annual Report on the business and operations of the Company together with Audited Statement of Accounts for the year ended on 31st March 2026 with Auditor's Report thereon.

Financial Highlights

(Rs. In Lakhs)

Particulars	**2025-2026**	**2024-2025**
Revenue from Operations	26,867.93	24,236.65
Other Income	12.58	9.42
Total Revenue	26,880.51	24,246.07
Total Expenses	25,017.25	23,203.87
Profit before Tax	1,863.27	1,042.20
Tax Expense -	460.05	264.6
Profit After Tax	1,403.22	777.60

The above performance is based on standalone basis. Consolidated figures are not applicable.

State of Affairs:

There has been a significant jump in the Service Income. Total Service Income for the year has increased from Rs. 1397.99 Lacs to Rs. 2262.20 Lacs.

Further during the year under review there has been increase in Showroom which has also positive impact on the margin of the Company.

Total Revenue of the Company has increased by 10.86%. Net Profit after tax has increased by about 80.37%.

Your Company is planning to open more show rooms in the time to come.

Looking to the population and the development of the City, there has been an increase in the demand of two wheeler and three wheeler.

The Company is taking all the possible steps to increase the profitability.

Transfer to Reserves (i.e. Other Equity):

The Opening Balance of Reserves and Surplus stands at Rs. 1,439.24 Lakhs whereas the closing balance of Reserves and Surplus stands at Rs. 1,532.00 Lakhs.

A sum of Rs. 1275.00 Lacs of Reserves has been used for the purpose of issue of bonus shares. A sum of Rs. 35.45 lacs has been used from Reserves and surplus for gratuity for prior period.

The whole of the profit after tax of Rs. 1403.22 Lakhs has been transferred to Reserves and Surplus.

The Company has not transferred any amount to the General Reserve. The entire amount of profits post appropriation is retained in the profit and loss account.

Dividend:

In order to conserve resources, your Directors do not recommended dividend for the year 2025-26 on Equity Shares of the Company. The Dividend Policy of the Company is available on the website of the Company which can be assessed by clicking the following link:

https://ambaauto.com/wp-content/uploads/2026/02/10.-Dividend-Policy.pdf

Details regarding Energy Conservation, Technology Development and Foreign Exchange Earnings and Outgo:

Pursuant to Rule 8 (3) of Companies (Accounts) Rules, 2014, the Board of Directors hereby state as under declare that.

(A) Conservation of energy-	
(i) the steps taken or impact on conservation of energy;	Your Company has installed LED Lights where necessary. Unnecessary use of power is not done.
(ii) the steps taken by the company for utilizing alternate sources of energy;	Nil
(iii) the capital investment on energy conservation equipments;	Nil
(B) Technology absorption-	
(i) the efforts made towards technology absorption;	Nil
(ii) the benefits derived like product improvement, cost reduction, product development or import substitution;	Nil

(iii) in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-	Nil
(a) the details of technology imported;	Nil
(b) the year of import;	Nil
(c) whether the technology been fully absorbed;	Not Applicable
(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof;	Nil
(iv) the expenditure incurred on Research and Development	Nil
Foreign exchange earnings and Outgo-	
The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.	Nil

Disclosure of Directors Responsibility Statement:

i. As required u/s 134 (5) of the Companies Act, 2013 the Directors hereby state and confirm:
ii. In the preparation of the annual accounts, the applicable accounting standards have been followed along with proper explanation relating to material departures, if any.
iii. The Directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year as on 31/03/2026 and of the **profit** of the company for that period.
iv. The Directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
v. The Directors have prepared the annual accounts on a going concern basis.
vi. The Directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.
vii. The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Listing:

The Shares of your Company are listed on National Stock Exchange of India Limited (SME Emerge) with effect from 5th May, 2026.

Details of Material Changes and Commitments, Occurred during the Period affecting

financial position of the Company and Material changes occurred after the Balance Sheet date and till the date of Directors Report :

During the year under review there were no significant and material orders passed by any Regulators or Court or Tribunals which may have impact on the going concern status. No order has been passed by any Regulators or Court or Tribunals which may have impact on the Company`s operation in future. Further there is no material change and commitments occurred during the year under review.

Subsequent to 31st March, 2026 your Company has launched an initial public offer for issue of 48,24,000 Equity Shares at a price of Rs. 135/- per share (including premium of Rs. 125/- per Equity Share). The issue was fully subscribed and the Company has made necessary allotment of equity shares and also obtained trading approval from National Stock Exchange of India Limited.

Particulars of Loans, Guarantees and Investments under Section 186 of the Companies Act, 2013:

The Company has not provided any guarantee or provided any Security to any Person for the loans availed by others.

There are no loans or advances in the nature of loans granted to Promoters, Directors, KMPs and their related parties (as defined under Companies Act, 2013), either severally or jointly with any other person, that are: (a) repayable on demand; or (b) without specifying any terms or period of repayment

The details regarding the Loans and Advances, Investments, if any, are provided in the Balance Sheet and notes to the Balance Sheet. The loans and advances, if any, provided are for the business purpose.

Particulars of Contracts or Arrangements with Related Parties under Section 188 of the Companies Act, 2013:

All contracts / arrangements / transactions, if any, entered by the Company during the financial year with related parties were in the ordinary course of business and on an arm's length basis. During the year, the Company has not entered into transactions with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions. The Policy for determination of Material Related party transaction is available at https://ambaauto.com/wp-content/uploads/2026/02/14.-Policy-on-Materiality-of-Related-Party-Transactions.pdf

No advance is paid to any related party (other than loans and advances) for entering any transaction. No Bad Debts of related parties.

Details of transactions with related parties during FY2026 are provided in the notes to the financial statements. There were no transactions requiring disclosure under section 134(3)(h) of the Act. Hence, the prescribed Form AOC–2 does not form a part of this report.

Disclosure of Companies covered under Section 178 (1) on Directors appointment and Remuneration including matters referred under Section 178 (3) of Companies Act, 2013 and Details of Statement indicating manner in which formal annual evaluation made by Board of its Performance and of its Committees and individual Directors:

The Company has devised a Policy for Directors; appointment and remuneration including criteria for determining qualifications, performance evaluation and other matters of Independent Directors, Board, Committees and other individual Directors which include criteria for performance evaluation of both non-executive directors and executive directors.

The Company's Nomination & Remuneration policy which includes the Director's appointment & remuneration and criteria for determining qualifications, positive attributes, independence of the Director & other matters is available on the website of the Company at the link https://ambaauto.com/wp-content/uploads/2026/02/4.-Nomination-and-Remuneration-Policy.pdf

Annual Evaluation of Board Performance:

Pursuant to provision of Section 197 (12) of the Companies Act, 2013 read with Rule 8 (4) of Companies (Accounts) Rules 2014 it is hereby stated that since your Company is not listed as at 31st March, 2026 and the Paid up Share Capital of the Company does not exceed Rs. 25.00 Crores, the statement indicating the manner in which formal 8[annual evaluation of the performance of the Board, its Committees and of individual Directors is not applicable.

Declaration by Independent Directors:

The Independent Directors of the Company namely Mrs. Mudra Sachin Kansal, Mrs. Raina Singh and Mrs. Neetu Rishi Jalan have confirmed to the Board that they meet the criteria of independence as specified under Section 149 (6) of the Companies Act, 2013 and they qualify to be independent directors. They have also confirmed that they meet the requirements of independent directors as specified in the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. In the opinion of the Board the independent directors possess requisite qualification, competence and expertise.

Share Capital:

During the year under review the paid up Equity Share Capital of the Company has been increased from Rs. 75.00 Lacs (7,50,000 equity Shares of Rs. 10/- each) to Rs. 1350.00 Lacs (1,35,00,000 equity shares of Rs. 10/- each) by way of issue of 1,27,50,000 bonus shares of Rs. 10/- each.

Issue of Equity Shares with Differential Rights:

Details required to be stated as per Rule 4 (4) of Companies (Share Capital and Debenture Rules) 2014 is not applicable.

Disclosure regarding Employee Stock Options:

Details required to be given as stated in Rule 12 (19) Companies (Share Capital and Debenture Rules) 2014 is not applicable.

Disclosure regarding Sweat Equity Shares:

Details required to be given as stated in Rule 8 (13) Companies (Share Capital and Debenture Rules) 2014 is not applicable.

Conversion from Private Limited to Public Limited

Our Company was originally incorporated as 'Amba Auto Sales and Services Private Limited' as a private limited company under the Companies Act, 1956 on February 24, 2005 pursuant to a Certificate of Incorporation bearing CIN: U05010KA2005PTC035690 issued by the Registrar of Companies, Bangalore, Karnataka. Thereafter, our Company was converted into a public limited company from a private limited company pursuant to a special resolution passed by the shareholders of our Company on February 08, 2025 consequent to which the name of our Company changed from 'Amba Auto Sales and Services Private Limited' to 'Amba Auto Sales and Services Limited' and a fresh Certificate of Incorporation bearing CIN U47594KA2005PLC035690 was issued by the Registrar of Companies, Central Processing Centre on May 14, 2025.

Auditors and Audit Report:

M/s. S P D R & Associates, LLP Chartered Accountant continues to hold office as Statutory Auditor of the Company.

There is no qualification or adverse remarks made by the auditors in their report.

Internal Audit:

Your Company has appointed M/s. Hattargi & Co., Chartered Accountants as internal auditors.

Cost Audit and Cost Records:

The Company has maintained adequate Cost records required to be maintained in terms of the Companies Act, 2013. Cost Audit provisions are not applicable to the Company till year ended 31st March, 2026.

Disclosure of Risk Management Policy:

The Company has a structured risk management policy. The Risk management process is designed to safeguard the organization from various risks through adequate and timely actions. It is designed to anticipate, evaluate and mitigate risks in order to minimize its impact on the business. The potential risks are inventoried and integrated with the management process such that they receive the necessary consideration during decision making.

SECRETARIAL AUDIT

Since your Company does not fall under the Criteria of Section 204 of the Companies Act, 2013 read with rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 the provision of Secretarial audit does not apply.

Furthermore, as at 31st March, 2026 your Company was not listed and accordingly the provisions of Secretarial Audit is not applicable to the Company.

Board Meetings:

During the year under review, 15 (fifteen) Board meetings were held. The dates of Board meetings and attendance details is as under:

Sr. No.	Date of Board Meeting	No. of Directors entitled to attend	No. of Directors who have attended the meeting	Name of the Director who Attended
1	20th May, 2025	3	3	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia
2	23th May, 2025	3	3	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia

3	18th June, 2025	3	3	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia
4	28th June, 2025	3	3	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia
5	1st July, 2025	3	3	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia
6	1st August, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
7	1st September, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
8	3rd September, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
9	8th September, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan

10	9th September, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
11	9th September, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
12	28th September, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
13	10th December, 2025	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
14	19th January, 2026	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan
15	4th February, 2026	6	6	1. Mr. Pradeep Kumar Lohia 2. Mr. Rakesh Kumar Lohia 3. Mr. Vikash Kumar Lohia 4. Mrs. Raina Singh 5. Mrs. Mudra Sachin Kansal 6. Mrs. Neetu Jalan

In respect of the above board meetings adequate notice was given to all the Directors together with the agenda. The gap between two Board meetings does not exceed 120 days.

Committees

a. Audit Committee

The Audit Committee is in accordance with section 177 of the Companies Act, 2013 and SEBI Listing Regulations.

The Board reviews the working of the Committee from time to time to bring about greater effectiveness in order to comply with the various requirements under the Act and the SEBI Listing Regulations.

All the members of Audit Committee are financially literate and have accounting or related financial management expertise.
The composition of audit committee as on 31st March, 2026 is as under:

Name of the Director	Status in Audit Committee
Mudra Sachin Kansal	Chairperson of Committee
Raina Singh	Member
Rakesh Kumar Lohia	Member

Mrs. Mudra Sachin Kansal acts as a Chairman of the Committee. The Company Secretary of the Company acts as the Secretary to the Audit committee. All the recommendations of the audit committee have been accepted. The audit Committee met 2 times on following dates:

Date of Audit Committee Meeting	No of Directors entitled to attend the meeting	No. of Directors attending the meeting	Attended by Director
8th September, 2025	3	3	1. Mrs. Mudra Sachin Kansal 2. Mrs. Raina Singh 3. Mr. Rakesh Kumar Lohia
25th September, 2025	3	3	1. Mrs. Mudra Sachin Kansal 2. Mrs. Raina Singh 3. Mr. Rakesh Kumar Lohia

All the recommendations of audit committee were accepted by the Board. Mrs. Mudra Sachin Kansal, Chairman of audit committee at the relevant time, was present at the annual general meeting for the year 2025 to answer shareholders queries.

b. Nomination and Remuneration Committee

The Nomination and Remuneration Committee is constituted in accordance with section 178 of the Companies Act, 2013 and Regulation 19 of the SEBI Listing Regulations.

The composition of Nomination and Remuneration Committee as on 31st March, 2026 is as under

Name of the Director	Status in Nomination and Remuneration Committee
Mrs. Raina Singh	Chairman of Committee
Mrs. Mudra Sachin Kansal	Member
Mrs. Neetu Rishi Jalan	Member

The Company Secretary acts as a secretary of the Committee.

One Meeting of Nomination and Remuneration Committee were held during the year under review as per details below:

Date of Meeting of Nomination and Remuneration Committee	No. of Directors entitled to attend the meeting	No. of Directors attended the meeting	Attended by Director
31st March, 2026	3	3	1. Mrs. Raina Singh 2. Mrs. Mudra Sachin Kansal 3. Mrs. Neetu Jalan

All the recommendation of Nomination and Remuneration Committee were accepted by the Board.

c. Stakeholders' Relationship Committee

The Stakeholders' Relationship Committee is in accordance with section 178 of the Companies Act, 2013 and Regulation 20 of the SEBI Listing Regulations.

The composition of Stakeholders Relationship Committee as on 31st March, 2026 is as under:

Name of the Director	Status in Stakeholders' Relationship Committee
Mrs. Raina Singh	Chairman of the Committee
Mrs. Mudra Sachin Kansal	Member
Mr. Rakesh Kumar Lohia	Member

One Meeting of Stakeholders Committee was held during the year. The details are as under:

Date of Meeting of Stakeholders Committee	No. of Directors entitled to attend meeting	No. of Directors attending the Meeting	Attended by Director
31st March, 2026	3	3	1. Mrs. Raina Singh 2. Mrs. Mudra Sachin Kansal 3. Mr. Rakesh Kumar Lohia

The Company Secretary acts as a secretary of the Committee. All recommendations of Stakeholders Committee have been accepted by the Board.

Mr. Chetankumar Solanki Company Secretary is the compliance officer. No complaints was received during the year and no complaints were pending at the end of year.

Independent Director's Meeting

Pursuant to the provision of Section 149 of the Companies Act, 2013 read with schedule IV to the Act the independent directors held their separate meeting on 31st March, 2026, without the attendance of non-independent directors and members of Management.

All independent directors were present at the meeting.

The independent directors present elected Mrs. Raina Singh as chairperson for the meeting.

The independent directors, inter alia, discussed on changes in the Board, report of performance evaluation of Board, its Committees and Chairman and reviewed the performance of non-independent directors and the Board as a whole and also the performance of Chairman of the Company taking into account the views of executive directors and non-executive directors, assessment of quality, quantity and timeliness of flow of information between the Company's Management and the Board, etc. and provided their views and expressed satisfaction on each of the matters.

In addition, the independent directors had a separate meeting with senior management personnel to deliberate on various matters concerning the Company's business.

In terms of the provisions of rule 8(5)(iiia) of the Companies (Accounts) Rules, 2014, the Board opines that the Independent directors so appointed/re-appointed hold highest standards of integrity and possess necessary expertise and experience.

Corporate Governance:

Since as at 31st March, 2026 your Company is not listed on any stock exchange and consequently the provisions of Corporate Governance and other disclosures required to be made in terms of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 is not applicable.

Voluntary Revision of Financial Statements / Board Report:

There was no voluntary revision of financial statements or Board Report during the financial year.

Dematerialization of Shares:

100% Equity Shares of the Company are in Demat form.

Policies:

Various policies required under the provision of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 are adopted and uploaded on the website of the Company namely https://ambaauto.com/corporate-policies/

COMPLIANCE WITH SECRETARIAL STANDARDS ON BOARD AND GENERAL MEETINGS:

During the year under review, the Company has duly complied with the applicable provisions of the Secretarial Standards on Meetings of the Board of Directors (SS-1) and General Meetings (SS-2) issued by The Institute of Company Secretaries of India (ICSI).

Corporate Social Responsibility:

Your Company falls under the criteria of Section 135 of the Companies Act, 2013. The requisite disclosures of Corporate Social Responsibility is made in Annexure 1

The Corporate Social Responsibility Committee consists of Mrs. Raina Singh (Chairperson of the Committee), Mrs. Mudra Sachin Kansal (Member of the Committee) and Mr. Rakesh Kumar Lohia (Member of the Committee).

Business Responsibility and Sustainability Report:

Since your Company does not fall in the criteria of top 1000 listed entity based on market capitalization at the end of the year and therefore the provisions of Business Responsibility and Sustainability Report is not applicable to the Company.

Investor Education and Protection Fund:

No amount was required to be transferred to Investor Education and Protection Fund.

Disclosure under Rule 8 (5) of Companies Accounts Rules, 2014:

a) **Disclosure of financial Summary / Highlights:**

(Rs. In Lakhs)

Particulars	**2025-2026**	**2024-2025**
Revenue from Operations	26,867.93	24,236.65
Other Income	12.58	9.42
Total Revenue	26,880.51	24,246.07
Total Expenses	25,017.25	23,203.87
Profit before Tax	1,863.27	1,042.20
Tax Expense -	460.05	264.6
Profit After Tax	1,403.22	777.60

b) **Disclosure of Change in Nature of Business:**

The Company is engaged in business of automobiles and automobile parts. Further the Company is also engaged in providing various services for automobiles. The Company is also engaged in the business of electrical and electronics. However, the Company has amended its Memorandum of Association.

c) **<u>Details of Directors / Key Managerial Personnel Appointed / Resigned</u>**:

As at 31st March, 2025 the Board of Directors consist of following:

1) Shri Pradeep Kumar Lohia
2) Shri Rakesh Kumar Lohia
3) Shri Vikash Kumar Lohia

The details of changes made during the year are as follow :

Appointment / Change in Designation:

Mr. Rakesh Kumar Lohia (DIN : 01884538) was appointed as Managing Director of the Company with effect from 1st July, 2025 for a period of five years.

Mr. Vikash Kumar Lohia (DIN : 01884550) is appointed as Chief Financial Officer of the Company with effect from 1st July, 2025.

Mrs. Raina Singh (DIN : 09637543) was appointed as Additional Director of the Company with effect from 1st July, 2025 for a period of five years, subject to shareholders approval. Thereafter she was appointed as Director in the Annual General Meeting of the Company held on 20th September, 2025.

Mrs. Mudra Sachin Kansal (DIN : 06904735) was appointed as Additional Director of the Company with effect from 1st July, 2025 for a period of five years, subject to shareholders approval. Thereafter she was appointed as Director in the Annual General Meeting of the Company held on 20th September, 2025.

Mrs. Neetu Rishi Jalan (DIN : 08719470) was appointed as Additional Director of the Company with effect from 1st July, 2025 for a period of five years, subject to shareholders approval. Thereafter she was appointed as Director in the Annual General Meeting of the Company held on 20th September, 2025.

Mr. Chetankumar Hiralal Solanki (ACS-51023) was appointed as Company Secretary of the Company with effect from 20th May, 2025.

Re-Appointment

Mr. Vikash Kumar Lohia (DIN: 01884550), Non-Independent Director, who was liable to retire by rotation and being eligible for re-appointment, was re-appointed by the Shareholders of the Company at the AGM held on September 20, 2025

Cessation:

There was no cessation of any Director or Key Managerial Personnel during the year under review.

d) **<u>Details of Subsidiary Companies / Joint Ventures / Associate Companies:</u>**

The Company has no subsidiary companies / joint ventures / associate companies either at the beginning of the year or at the end of year or at any time during the year.

e) **<u>Details regarding Deposit covered under Chapter V of the Companies Act, 2013.</u>**

The Company has not invited any deposit other than the exempted deposit as prescribed under the provision of the Companies Act, 2013 and the rules framed there under, as amended from time to time. Hence there are no particulars to report about the deposit falling under Rule 8 (5) (v) and (VI) of Companies (Accounts) Rules, 2014.

As at 31st March, 2026 Deposit from Directors is Rs. 104.93 Lakhs and deposit from relative of director is Rs. 27.40 Lakhs.

f) **<u>Details of Deposit which are not in compliance with requirements of Chapter V of the Act.</u>**

Not Applicable

g) **<u>Details of Significant and Material Orders passed by Regulators or Courts or Tribunals.</u>**

During the year under review there were no significant and material orders passed by any Regulators or Court or Tribunals which may have impact on the going concern status. No order has been passed by any Regulators or Court or Tribunals which may have impact on the Company`s operation in future. Further there is no material change and commitments occurred during the year under review.

h) **<u>Internal financial Controls:</u>**

The Company has identified and documented all key internal financial controls, which impact the financial statements. The financial controls are tested for operating effectiveness through ongoing monitoring and review process of the management and independently by the Internal Auditors. In our view the Internal Financial Controls, affecting the financial statements are adequate and are operating effectively.

The Statutory Auditors have reviewed the internal controls over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India and have issued their audit report thereon.

Extract of Annual Return:

Extract of Annual return pursuant to Section 92 of the Companies Act, 2013 for the year ended on 31st March, 2026 is available on the website of the Company i.e. https://ambaauto.com/annual-returns

DISCLOSURE UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has in place an Anti-harassment policy in line with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013. Internal Complaint Committee are set up at shop floor level to redress complaints received regularly and are monitored by women line supervisors who directly report to the Chairman. All employees (permanent, contractual, temporary, trainees) are covered under the policy. There was no compliant received from any employee during the financial year and hence no complaint is outstanding as at the end of the year for redressal.

Particulars of Employees:

The Particulars of Employees required to be given pursuant to Section 197(12) of the Companies Act 2013 read with Rule 5(1) of Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014 is not applicable as your Company was not listed at year end.

Details of application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year along with their status:

No Application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

Details of difference between of amount of valuation done at the time of one time settlement and the valuation done while undertaking loan from the bank of FI, along with reasons thereof:

Pursuant to the provisions of Companies (Accounts) Rules, 2014, the Company affirms that for the financial year ended on March 31, 2026, there was no instance of one-time settlement with any bank or financial institution. Therefore, the requirement to disclose the details of difference between the amount of the valuation done at the time of one- time settlement and the valuation done while taking a loan from the Banks or Financial institution along with the reasons thereof is not applicable to the Company.

Maternity Benefit

The company has provided necessary maternity benefit to female employees in accordance with The Maternity Benefit Act 1961.

Policies:

The Company has adopted various policies as required under the provisions of the Companies Act. 2013 and SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015:

Related Party Policy	https://ambaauto.com/wp-content/uploads/2026/02/13.-Related-Party-Policy.pdf
Whistler Blower Policy	https://ambaauto.com/wp-content/uploads/2026/02/11.-Whistle-Blower-Policy.pdf
Policy on Material events	https://ambaauto.com/wp-content/uploads/2026/02/8.-Policy-for-Disclosure-Determination-of-Materiality-of-Events-or-Information.pdf
Nomination and Remuneration Policy	https://ambaauto.com/wp-content/uploads/2026/02/4.-Nomination-and-Remuneration-Policy.pdf
Risk Management Policy	https://ambaauto.com/wp-content/uploads/2026/02/12.-Risk-Management-Policy.pdf

Further more other policies can be accessed from the website of the Company at the webpage link : https://ambaauto.com/corporate-policies/

Acknowledgement

Your Directors express their gratitude for the continued support, co-operation, and assistance received by the Company from various Central and State Government Department, Bankers and valued customers of the company.

For & on behalf of the Board of
Amba Auto Sales and Services Limited

Place: Bangalore
Dated: 25th August, 2026

Sd/-

Chairman
Pradeep Kumar Lohia
DIN: 01884529

Annexure 1

CORPORATE SOCIAL RESPONSIBILITY

1. A Brief Outline of the Company`s CSR Policy :

CSR activities will / are undertaken either by the Company itself or through Trust / Section 8 Company to be established by the Company or through any other Trust or by contributing to the specified agencies or fund recognized for the purpose of CSR.

CSR Activities are carried out for the purpose of education, hunger, medical treatment and other permitted use as specified in Schedule VII of the Companies Act, 2013.

1. **Meetings and composition of CSR Committee:**

CSR Committee consists of Mrs. Raina Singh (Chairperson of the Committee), Mrs. Mudra Sachin Kansal and Mr. Rakesh Kumar Lohia, as the members of the Committee.

The CSR Committee met 1 time on 31st March, 2026. The meeting was attended by all the above Directors.

2. **Weblink for Composition of CSR Committee, CSR Policy :**

   Weblink for CSR Committee: https://ambaauto.com/wp-content/uploads/2026/02/BOARD-AND-COMMITTEE.pdf

   Weblink for CSR Policy: https://ambaauto.com/wp-content/uploads/2026/08/CORPORATE-SOCIAL-RESPONSIBILITY-POLICY.pdf

3. **Details of Impact assessment of CSR Projects carried out in pursuance of sub rule (3) of rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014 (attach report) :** Not Applicable

4. (a) Average Net Profit for the last three years as per Section 135 (5) of the Companies Act, 2013 is **Rs. 520.38** Lakhs-

   (b) 2% of average net profit as per Section 135 (5) of the Companies Act 2013 : 10.41 lacs

   (c) Surplus arising out of CSR activities of previous year : Nil

   (d) Amount required to be set off : Rs. Nil

   (e) Total CSR obligation for the year [5 (b) + 5 (c) – 5 (d)]: Rs. Nil

5. CSR amount spent against ongoing projects for the financial year: Nil

CSR Amount spent against other than ongoing project for the financial year: 10.5 Lacs

Sr. No.	Name of the Project	Item from the list of activities in Schedule VII of the Act	Local Area (Yes / No)	Location of the Project District / State	Amount Spent (Rs. In Lakhs)	Mode of Implementation Direct (Yes / No)	Mode of implementing agency	
							Name	CSR Registration No.
1	Medical Health and Food Relief	(i)	No	Ahmedabad / Gujarat	7.50	No	Global Helping Hands, Inc.	CSR00001626
2	Education	(ii)	Yes	Bangalore / Karnataka	3.00	No	Rotary Bangalore Junction Trust	CSR00002219

b. Amount spent in administrative overheads: - Nil

c. Amount spent on impact assessment, if applicable: - NIL

d. Total amount spent for the financial year (6a + 6b + 6c): 10.5 Lacs

e. CSR amount spent / unspent for the financial year:

Total amount spent for the financial year (Rs. In Lacs)	Amount Unspent				
	Total Amount transferred to Unspent CSR Account as per Section 135 (6)		Amount transferred to any fund specified under Schedule VII as per second proviso to Section 135 (5)		
	Amount	Date of Transfer	Name of the fund	Amount	Date of Transfer
10.50	Not Applicable				

f. Excess amount for set off, if any:

I	Two % of average net profit as per section 135 (5)	10.41 lacs
ii	Total amount spent for the financial year	10.50 lacs
iii	Excess amount spent for the financial year (i – ii)	0.09 lacs
Iv	Surplus arising out of the CSR Projects or programmes or activities of previous financial year, if any	Nil
v	Amount available for set off in succeeding financial years (iii – iv)	0.09 lacs

Details of Unspent CSR amount for the preceeding three financial years: Nil

In case of creation or acquisition of capital assets, furnish the details relating to the assets so created or acquired through CSR spent in the financial year : Not applicable

Specify the reasons if the Company has failed to spend two percent of the average net profit as per Section135 (5) : Not Applicable

Details of Impact assessment of CSR Projects carry out in pursuance of sub rule (3) of Rule 9 of the Companies (Corporate Social Responsibility) Rules, 2014 : Not Applicable.

The CSR Committee, hereby confirms that the implementation and monitoring of CSR Policy is in compliance with CSR objectives and CSR Policy of the company and CSR Projects is available on the website of the Company **www.ambaauto.com**

For, Amba Auto Sales and Services Limited

Sd/-	**Sd/-**
Mrs. Raina Singh **DIN: 09637543** **Chairperson of the Committee**	**Mr. Pradeep Kumar Lohia** **DIN: 01884529** **Chairman of the Company**

Date: 25th August, 2026
Place: Bangalore

INDEPENDENT AUDITOR'S REPORT

To the Members of
Amba Auto Sales and Services Limited
(formerly known as M/s Amba Auto Sales and Services Private Limited)
Bangalore-560068

Opinion

We have audited the accompanying financial statements of **Amba Auto Sales and Services Limited** (herein after referred as 'the company'), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and the Cash Flow Statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its profits, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note 44 to the financial statements which describes Initial Public Offering and listing of its equity shares on the SME platform of NSE on 05-May-2026, being a non-adjusting event after the reporting period. Our opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

1. <u>Non-filing of GSTR-9C (Reconciliation Statement) for previous financial years</u>
   The Company has filed the GST Annual Return in Form GSTR-9 but has not filed the Reconciliation Statement in Form GSTR-9C for the previous financial years, although it is required to do so under Section 44 of the CGST Act, 2017 read with Rule 80 of the CGST Rules, 2017, the Company's aggregate turnover having exceeded the prescribed threshold (₹2 crore for GSTR-9 and ₹5 crore for GSTR-9C).

We considered this a Key Audit Matter because the matter involves a continuing non-compliance with the GST law, the related liability for late fees / penalties / interest is unascertained as at the reporting date, and the absence of an annual reconciliation increases the risk of un-detected mis-statement in GST-related balances (output tax payable, input tax credit, electronic credit / cash ledger balances) reported in the financial statements.

Management's Responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation, and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so. The board of directors is also responsible for overseeing the Company's financial reporting process.

The Board of Directors is also responsible for establishing and maintaining adequate and effective controls in respect of use of accounting software that entails the requisite features as specified by the Companies (Accounts) Rules, 2014, as amended from time to time, including an evaluation and assessment of the adequacy and effectiveness of the company's accounting software in terms of recording and maintaining audit trail (edit log) of each and every transaction and ensuring that the audit trail cannot be disabled and has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls

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

iv. Conclude on the appropriateness of management's 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 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 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 Company to cease to continue as a going concern.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters.
We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Legal and Other 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 give in the Annexure - A the statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. (A) As required by Section 143(3) of the Act, we report 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.

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books. The back-up of books of accounts maintained electronically is not kept on servers physically located in India on a daily basis.

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

(d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.

(e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164(2) of the Act.

(f) Given in Annexure – B is our opinion w.r.t internal financial controls over financial reporting of the company and the operating effectiveness of such controls u/s 143(3)(i) to the Companies Act, 2013;

(g) 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 explanation given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act, and is not applicable to the private limited company.

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

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company 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 Company.

iv. The Management 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 Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or 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.

v. The Management has represented, that, to the best of its knowledge and belief , no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or 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.

vi. Based on the audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to my/our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) contain any material misstatement.

vii. The company has not declared or paid any dividend during the financial year ended March 31, 2026 and thus the reporting requirement as per Rule 11(f) is not applicable.

viii. In accordance with the reporting requirement as per Rule 11(g) w.r.t the audit trail, we confirm that based on our examination which included test checks, the Company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility. However, the edit log facility was not operational throughout the financial year.

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

CA Sunil Kumar
Partner
Membership No. 095398
UDIN: 26095398DLJYNG7075
Place: Bengaluru
Date: 30th May, 2026

Annexure - A to the Independent Auditors' Report

The Annexure referred to in Paragraph (1) under the heading of "Report on Other legal and Regulatory requirements) of our report to the members of the Company for the year ended March 31, 2026, we report that:

(i) (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.

(b) According to the information and explanations given to us, physical verification of Fixed Assets has been carried out by the management at reasonable intervals and no material discrepancies have been noticed on such verification.

(c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of the immovable properties of land and buildings which are freehold disclosed in the financial statements are held in the name of the Company.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including Right-of-use assets) or Intangible assets or both during the year.

(e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made there under.

(ii) (a) The inventory has been physically verified at reasonable intervals by the management. The discrepancies noticed on verification between the physical stocks and the book records were not material in relation to the operations of the Company and the same have been properly dealt with in the books of account.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks on the basis of security of current assets.

(iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any investments, provided guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnerships or any other parties during the year. Paragraph 3(iii)(a) to Paragraph 3(iii)(f) of the Order are not applicable to the Company.

S P D R & Associates LLP is a limited liability partnership firm registered with the Ministry of Corporate Affairs vide registration number AAG-4261 and also with the Institute of Chartered Accountants of India vide registration number S200043

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(iv) In our opinion and according to the information and explanations given to us, the Company has not granted loans / made any investments / issued any guarantees for which provisions of section 185 and 186 of the Act are to be complied with. Accordingly, the provisions of Paragraph 3(iv) of the Order are not applicable to the Company.

(v) The Company has not accepted any deposits covered by the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under. Accordingly, the provisions of Paragraph 3(v) of the Order are not applicable to the Company.

(vi) The maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of Section 148 of the Act, for the services rendered and products sold by the Company and hence reporting under Para 3(vi) of the Order does not arise.

(vii) (a) According to the records of the Company examined by us, the Company is generally regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods and Service Tax, Custom Duty, Cess and other statutory dues applicable to it.

According to the information and explanations given to us, in our opinion no undisputed amounts payable in respect of statutory dues including Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax, Custom Duty, Excise Duty, Cess and other statutory dues applicable to it were in arrears as at the balance sheet date for a period of more than six months from the date they became payable except Income Tax of Rs. 11.18 Lacs and TDS of Rs. 0.20 Lacs for earlier years as under :

(Amount in Rs. Lakhs)

a)

Income Tax Demand	**Principal amount**	**Accrued Interest**	**Total**
A.Y. 2018-19	2.99	2.39	5.38
A.Y. 2019-20	0.00	0.98	0.98
A.Y. 2020-21	3.15	1.67	4.82
Total	**6.14**	**5.04**	**11.18**

(Amount in Rs. Lakhs)

b)

TDS Demand	**Principal amount**	**Accrued Interest**	**Total**
F.Y. 2025-26	0.14	-	0.14
Prior Period	-	0.06	0.06
Total	**0.14**	**0.06**	**0.20**

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income-tax Act, 1961 as income during the year.

(ix) (a) According to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowings from banks and financial institutions

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a willful defaulter by any bank or financial institution or government or government authority.

(c) According to the information and explanations given to us by the management, the Company has applied the term loans for the purpose for which they were raised.

(d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds have been raised on short term basis have been applied for any long term purpose by the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix)(e) of the Order is not applicable.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries as defined under the Companies Act, 2013. Accordingly, clause 3(ix) (f) of the Order is not applicable.

(x) a) The Company has not raised moneys by way of initial public offer / further public offer / debt instruments during the year. The Company's Initial Public Offer (NSE SME) opened on 27-Apr-2026, closed on 29-Apr-2026 and equity shares were listed on 05-May-2026 — the issue proceeds were received and deployed after the Balance Sheet date and accordingly clause 3(x)(a) is not applicable for the year ended 31 March 2026.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year as per requirements of the section 42 and section 62 of the Companies Act, 2013. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based upon the audit procedures performed and according to the information and explanations given by the management, we report that no fraud on or by the Company has been noticed or reported during the course of our audit.

(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Companies Act, 2013 has been filed by the us in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) We have taken into consideration the whistle blower complaints received by the Company during the year while determining the nature, timing and extent of our audit procedures.

(xii) In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Order is not applicable

(xiii) According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

(xiv) In our opinion and based on our examination of the books of account and other records of the company, the Company is required to comply with the provisions of Section 138 of the Act relating to having an internal audit system in place and accordingly we report as under:

(a) In our opinion and based on our examination, the Company has an internal audit system commensurate with the size and nature of its business; and

(b) The internal audit reports of the Company issued till the date of the audit report, pertaining to the year under report have been duly considered by us.

(xv) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Order is not applicable.

(xvi) (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable.

(d) According to the information and explanations provided to us during the course of audit, the Group does not have any CIC. Accordingly, the requirements of clause 3(xvi)(d) are not applicable.

(xvii) The company has not incurred cash losses during the financial year covered by our audit and in the immediately preceding financial year.

(xviii) There has been no resignation of the statutory auditors of the Company during the year. Accordingly, clause 3(xviii) is not applicable.

(xix) According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The Provisions of Section 135 (6) of the Companies Act, 2013 is not applicable and hence reporting under Para 3(xx) of the Order does not arise.

xxi) Consolidated Cash Flow Statement is not applicable to this Company. Accordingly, clause3(xxi) of the Order is not applicable.

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

CA Sunil Kumar
Partner
Membership No. 095398
UDIN: 26095398DLJYNG7075
Place: Bengaluru
Date: 30th May, 2026

Annexure - B to the Independent Auditors' Report

Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of M/s. Amba Auto Sales and Services Limited of even date 31st March, 2026.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Amba Auto Sales and Services Limited** ("the Company") as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). 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") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting 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 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. 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 judgment, 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.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 to future periods are subject to the risk that the internal financial control 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 Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

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

CA Sunil Kumar
Partner
Membership No. 095398
UDIN: 26095398DLJYNG7075
Place: Bengaluru
Date: 30th May, 2026

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*	*Note No*	*As at 31st March, 2026*	*As at 31st March, 2025*
I	**EQUITY & LIABILITIES**			
(1)	***Shareholder's Funds***			
	(a) Share Capital	2	1,350.00	75.00
	(b) Reserves and Surplus	3	1,532.00	1,439.24
	Total Shareholders Funds		**2,882.00**	**1,514.24**
(2)	***Non-Current Liabilities***			
	(a) Long-Term Borrowings	4	1,164.67	1,014.99
	(b) Deferred Tax Liabilities (Net)		-	-
	(c) Long Term Provision	5	69.74	57.02
	Total Non-Current Liabilities		**1,234.41**	**1,072.01**
(3)	***Current Liabilities***			
	(a) Short-Term Borrowings	6	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	7	722.48	1,477.14
	(c) Other Current Liabilities	8	164.03	276.77
	(d) Short-Term Provisions	9	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 and intangible asset			
	(i) Property, Plant and equipment	10	814.86	855.89
	(ii) Intangible Assets		-	-
	(iii) Capital Work-in-Progress		-	-
	(iv) Intangible Assets Under development		-	-
	(b) Non - current investments	11	258.28	199.74
	(c) Deferred Tax Assets (Net)	12	56.25	27.26
	(d) Long Term Loans & Advances	13	275.08	210.11
	(e) Other Non Current Asset	14	-	9.89
	Total Non Current Assets		**1,404.47**	**1,302.89**
(2)	***Current Assets***			
	(a) Inventories	15	5,739.14	4,937.36
	(b) Trade Receivables	16	2,056.10	1,946.06
	(c) Cash and Cash Equivalents	17	346.76	249.25
	(d) Short-Term Loans and Advances	18	746.49	676.18
	(e) Other Current Assets	19	207.37	-
	Total Current Assets		**9,095.86**	**7,808.85**
	Total Assets		**10,500.33**	**9,111.74**
	The notes on account from integral part of the financial statements	*1 to 47*		

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

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

For AMBA AUTO SALES & SERVICES LTD.

DIRECTOR

Vikash Kumar Lohia	**Rakesh Kumar Lohia**
Director and CFO	Director
DIN No:01884550	DIN No:01884538
Place: Bangalore	**Place: Bangalore**
Date: 30th May, 2026	**Date: 30th May, 2026**

C.H.Solanki

Chetankumar Solanki
Company Secretary
A51023
Place: Bangalore
Date: 30th May, 2026

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	Note No	For the year ended 31st March, 2026	For the year ended 31st March, 2025
	Income :			
I	Revenue From Operations	20	26,867.93	24,236.65
II	Other Income	21	12.58	9.42
III	***Total Income***		**26,880.51**	**24,246.07**
IV	***Expenses:***			
	Purchase of Stock-in-Trade & Direct Expenses	22	22,711.48	22,252.33
	Change in inventories of Stock-in-Trade	23	-801.79	-1,864.75
	Direct Expenses	24	684.03	721.62
	Employee Benefit Expense	25	868.91	741.90
	Depreciation and Amortization Expense	26	201.32	141.25
	Financial Costs	27	746.63	628.86
	Other Expenses	28	606.66	582.65
	Total Expenses		**25,017.25**	**23,203.87**
V	***Profit/(Loss) before exceptional & extraordinary items and tax***		**1,863.27**	**1,042.20**
VI	***Exceptional Items***		-	-
VII	***Profit/(Loss) before extraordinary items & tax***		**1,863.27**	**1,042.20**
VIII	***Extraordinary Items***		-	-
IX	***Profit/(Loss) before tax***		**1,863.27**	**1,042.20**
X	***Tax Expense:***			
	-Current Tax		489.03	261.04
	-Short/(Excess) Provision for Income Tax		-	-
	-Deferred Tax Charge/(Credit)		(28.98)	3.57
XI	Profit/(Loss) for the period		**1,403.22**	**777.60**
XII	**Earning per share:(equity share, par value of ₹ 10 each)**			
	(1) Basic (In Rupees)		10.39	103.68
	(2) Diluted (In Rupees)		10.39	103.68
	The notes on account from integral part of the financial statements	1 to 47		

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

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

Sunil Kumar
Partner
Membership No. : 095398

Place: Bangalore
Date: 30th May, 2026

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

For AMBA AUTO SALES & SERVICES LTD.
DIRECTOR

Vikash Kumar Lohia
Director and CFO
DIN No:01884550
Place: Bangalore
Date: 30th May, 2026

For AMBA AUTO SALES & SERVICES LTD.
DIRECTOR

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

C.H. Solanki

Chetankumar Solanki
Company Secretary
A51023
Place: Bangalore
Date: 30th May, 2026

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		**2721.85**	**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	**1828.99**	**(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)		**368.38**	**(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)		**(248.61)**	**(469.56)**
3. CASH FLOW FROM FINANCING ACTIVITIES :			
Increase/(Decrease) in Long Term Borrowings		149.68	(47.64)
Increase/(Decrease) in Short Term 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)		**97.52**	**65.30**
Opening Cash & Cash Equivalents		**249.25**	**183.95**
Closing Cash & Cash Equivalents		**346.77**	**249.25**

SPDR & 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

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

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

For AMBA AUTO SALES & SERVICES LTD.

DIRECTOR

Vikash Kumar Lohia
Director and CFO
DIN No:01884550
Place: Bangalore
Date: 30th May 2026

For AMBA AUTO SALES & SERVICES LTD.

DIRECTOR

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

C. H. Solanki

Chetankumar Solanki
Company Secretary
A51023
Place: Bangalore
Date: 30th May 2026

(Amount in Rs. Lakhs)

2. Share Capital

Particulars	As at 31st March, 2026	As at 31st March, 2025
Authorized Capital 2,00,00,000 Equity Shares of Rs. 10/- each. (previous year 7,50,000 Equity Shares of Rs. 10/- each)	2,000.00	75.00
Issued, Subscribed & Paid Up Capital 1,35,00,000 Equity Shares of Rs. 10 each fully paid up (previous year 7,50,000 Equity Shares of Rs. 10/- each	1,350.00	75.00
Total	**1,350.00**	**75.00**

(a) Reconciliation of the shares outstanding at the beginning and end of the year ended on 31st March 2026

Equity Shares	As at 31st March, 2026	As at 31st March, 2025
Number of shares as at the beginning	7,50,000	7,50,000
Add: Shares allotted during the period	1,27,50,000	-
Number of shares as at the end	**1,35,00,000.00**	**7,50,000.00**

(b) The rights, preferences and restrictions attaching to each class of shares Equity Shares:

The Company has only one class of equity shares referred to as equity shares having a par value of Rs 10.
Each holder of the equity share, as reflected in the records of the Company as of the date of the shareholder meeting, is entitled to one vote in respect of each share held for all matters submitted to vote in the shareholder meeting.

(c) Details of shareholders' holding more than 5% of equity shares are as follows

Name of the shareholder	No. of shares	% held as at 31-Mar-26	No. of shares	% held as at 31-Mar-25
Mr. Pradeep Kumar Lohia	40,50,000	30.00%	2,50,000	33.33%
Mr. Vikash Kumar Lohia	44,96,400	33.31%	2,49,800	33.31%
Mr. Rakesh Kumar Lohia	44,96,400	33.31%	2,49,800	33.31%
Total	**1,30,42,800**	**96.62%**	**7,49,600**	**99.96%**

(d) Details of Equity Shares held by promoters at the end of the year are as follows

Name of the shareholder	No. of shares	% held as at 31-Mar-26	% Change	No. of shares	% held as at 31-Mar-25	% Change
Mr. Pradeep Kumar Lohia	40,50,000	30.00%	-3.33%	2,50,000	33.33%	0%
Mr. Vikash Kumar Lohia	44,96,400	33.31%	-0.01%	2,49,800	33.32%	0%
Mr. Rakesh Kumar Lohia	44,96,400	33.31%	0.00%	2,49,800	33.31%	0%
Mrs. Rachana Lohia	1,800	0.01%	0.00%	100	0.01%	0%
Ms. Sakshi Lohia	1,800	0.01%	0.00%	100	0.01%	0%
Mrs. Shilpi Lohia	1,800	0.01%	0.00%	100	0.01%	0%
Mr. Harsh Lohia	1,800	0.01%	0.00%	100	0.01%	0%
Total	**1,30,50,000**	**97%**	**-3%**	**7,50,000**	**100%**	**0%**

(e) 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

3. Reserves & Surplus

Particulars	As at 31st March, 2026	As at 31st March, 2025
Surplus in the Statement of Profit and Loss		
Balance as per last Financial Statements	1,439.24	700.75
Add: Profit for the year	1,403.22	777.60
Less: Prior period item - Gratuity Provisions & Tax adjustment	35.45	39.11
Less: Bonus Shares Issued	1,275.00	-
Total	**1,532.00**	**1,439.24**

4. Long Term Borrowings

Particulars	As at 31st March, 2026	As at 31st March, 2025
Secured Loan		
- From Bank	405.27	477.87
Unsecured Loan		
- From Director	104.93	10.86
- From Corporate Entity	627.06	518.51
- From Relative	27.40	7.75
- From Others	-	-
Total	**1,164.67**	**1,014.99**

(Refer Notes - 39 for terms of security, repayment & other relevant details)

SPDR & ASSOCIATES CHARTERED ACCOUNTANTS BANGALORE

Amba Auto Sales and Services Ltd. Bangalore

Amba Auto Sales and Services Limited **CIN: U05010KA2005PLC035690**

Notes to Financial Statement for the year ended March 31, 2026

5. Long Term Provision

Particulars	**As at 31st March, 2026**	**As at 31st March, 2025**
Provision for Employee Benefit:		
Provision for Gratuity	69.74	57.02
Total	**69.74**	**57.02**

6. Short Term Borrowings

Particulars	***As at 31st March, 2026***	***As at 31st March, 2025***
Secured Loan		
- From Banks		
- Bank Overdraft Saraswat Co Op Bank Ltd	4,887.13	4,213.96
Current maturities of long-term debt	118.25	203.66
Unsecured Loan		
- From Other	-	89.85
Total	**5,005.38**	**4,507.47**

(Refer Notes - 39 for terms of security, repayment & other relevant details)

7. Trade Payable

Particulars	***As at 31st March, 2026***	***As at 31st March, 2025***
Due to Micro, small and Medium Enterprises :		
Due to Others	722.48	1,477.14
Due to Related Parties	-	-
Total	**722.48**	**1,477.14**

7a. Ageing for trade payable outstanding as at 31st March, 2026 is as follows:

Particulars	**Outstanding for following periods from due date of payment**					
	Not Due	**Less than 1 year**	**1-2 year**		**2-3- year**	**Total**
(i) MSME	-	-	-		-	-
(ii) Others	-	722.48	-		-	722.48
(iii) Disputed dues- MSME	-	-	-		-	-
(iv) Disputed dues- Others	-	-	-		-	-
Total	-	**722.48**	-		-	**722.48**
Accrued expenses						-
Total						**722.48**

7b. Ageing for trade payable outstanding as at 31st March, 2025 is as follows:

Particulars	**Outstanding for following periods from due date of payment**					
	Not Due	**Less than 1 year**	**1-2 year**		**2-3- year**	**Total**
(i) MSME	-	-	-		-	-
(ii) Others	-	1,477.14	-		-	1,477.14
(iii) Disputed dues- MSME	-	-	-		-	-
(iv) Disputed dues- Others	-	-	-		-	-
Total	-	**1,477.14**	-		-	**1,477.14**
Accrued expenses						-
Total						**1,477.14**

8. Other Current Liabilities

Particulars	***As at 31st March, 2026***	***As at 31st March, 2025***
Advance Received from customers	39.63	223.63
Other Payable		
- Statutory Dues	33.93	18.31
-Expenses Payable Related Parties	19.79	1.04
-Expenses Payable	57.60	20.31
-Security Deposit received from Customer	13.08	13.46
Total	**164.03**	**276.76**

9. Short-term Provisions

Particulars	***As at 31st March, 2026***	***As at 31st March, 2025***
Provision for Income Tax (Net of TDS)	489.03	261.13
Audit Fee	3.00	3.00
Total	**492.03**	**264.13**

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Notes to Financial Statement for the year ended March 31,2026

10a. Property, Plant & Equipment as on 31st March, 2026 **(Amount in lakhs)**

Sl No.	Name of the Asset	Gross Block of the Asset				Depreciation				Net Block	
		Opening Balance as on 01.04.2025	Additions during the year	Deduction during the year	Total as on 31.03.2026	Opening Balance as on 01.04.2025	Provided for the period	Adjustment during the year	Total as on 31.03.2026	As on 31.03.2026	As on 31.03.2025
1	Buildings	287.74			287.74	78.74	10.18	-	88.92	198.82	209.00
2	Computers	103.02	26.33		129.36	78.29	20.53	-	98.82	30.54	24.74
3	Furniture & Fixture	650.34	85.00		735.33	309.28	91.47	-	400.75	334.58	341.05
4	Office Equipment	77.35	5.02		82.38	31.84	21.60	-	53.45	28.93	45.51
5	Electrical Installations and Fittings	70.69	1.31		72.00	21.60	13.03	-	34.63	37.37	49.09
6	Plant & Machinery	251.38	17.57		268.96	116.20	26.04	-	142.25	126.71	135.18
7	Motor Car	163.43	25.05		188.48	112.12	18.46	-	130.58	57.90	51.31
		1,603.96	**160.29**	-	**1,764.24**	**748.07**	**201.32**	-	**949.39**	**814.86**	**855.89**

10a. Property, Plant & Equipment as on 31st March, 2025

Sl No.	Name of the Asset	Gross Block of the Asset				Depreciation				Net Block	
		Opening Balance as on 01.04.2024	Additions during the year	Deduction during the year	Total as on 31.03.2025	Opening Balance as on 01.04.2024	Provided for the period	Adjustment during the year	Total as on 31.03.2025	As on 31.03.2025	As on 31.03.2024
1	Buildings	287.74	-		287.74	68.04	10.70	-	78.74	209.00	219.70
2	Computers	77.68	25.35		103.03	69.02	9.27	-	78.29	24.74	8.66
3	Furniture & Fixture	499.17	209.17	58.00	650.34	242.21	67.07	-	309.28	341.05	256.96
4	Office Equipment	34.99	42.36		77.35	24.02	7.82	-	31.84	45.51	10.97
5	Electrical Installations and Fittings	38.51	32.19		70.70	12.52	9.07	-	21.59	49.09	25.99
6	Plant & Machinery	162.55	88.83		251.38	91.43	24.77	-	116.20	135.18	71.12
7	Motor Car	117.47	45.96		163.43	99.57	12.54	-	112.11	51.31	17.90
		1,218.10	**443.86**	**58.00**	**1,603.96**	**606.81**	**141.24**	-	**748.05**	**855.87**	**611.29**

10b.Intangible assets **(Amount in lakhs)**

Sl No.	Name of the Asset	Gross Block of the Asset				Depreciation				Net Block	
		Opening Balance as on 01.04.2025	Additions during the year	Deduction during the year	Total as on 31.03.2026	Opening Balance as on 01.04.2025	Additions during the year	Adjustment during the year	Total as on 31.03.2026	As on 31.03.2026	As on 31.03.2025
1	**Intangible Assets**										
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-

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10c.Intangible assets

Sl No.	Particulars	AS AT 31.03.2026	AS AT 31-03-2025
	Opening balances	-	-
1	(+) Addition during the year	-	-
2	(-) Transferred to Property Plant and Equipment	-	-
	Total	-	-

Capital work-in-progress (CWIP) Ageing schedule as at 31st March, 2025 and 31st March, 2026

Particulars	Amount of CWIP for the period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Capital work-in-progress	-	-	-	-	-

10(d) The Company does not have any intangible assets under development

Note : There are no assets which have been taken on operating lease or given under operating lease during the current year or previous year

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11. Non-Current Investments

(Amount in lakhs)

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Other Non-Current Investments - Equity Shares of Saraswat Co Op Bank Ltd (2,500.00 Equity shares of Rs.10 each)	0.25	0.25
Fixed Deposit receipts (having original maturity of more than 3 months and remaining maturity of less than 12 months)	258.03	199.49
Total	**258.28**	**199.74**

12. Deferred Tax Asset (NET)

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Deferred Tax Asset arising on account of : Difference of WDV as per Companies Act,2013 and Income-Tax Act,1961	56.25	27.26
Total	**56.25**	**27.26**

13. Long Term Loans & Advances

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Security Deposits	275.08	210.11
Total	**275.08**	**210.11**

14. Other Non Current Asset

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Other Non Current Assets	-	9.89
Total	-	**9.89**

15. Inventories

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Stock-in-trade of Finished Goods		
2 Wheelers	1,148.93	988.42
3 Wheelers	2,299.08	1,891.86
LG Electronics	922.03	879.25
Spares, Accessories and Others	1,369.10	1,177.83
Notes: As taken, valued & certified by the Management of the company, valued at lower of Cost or net Realisable Value		
Total	**5,739.14**	**4,937.36**

16. Trade Receivables

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Due from others:	-	-
Secured, considered good	-	-
Unsecured, considered doubtful	2,056.10	1,946
Less: Allowance for doubtful debts	-	-
Total	**2,056.10**	**1,946.06**

16a. Ageing for Trade Receivables as on March 31, 2026:

Particulars	**Outstanding for following periods from due date of payment**						
	Not Due	**Less than 6 months**	**6 months - 1 year**	**1-2 year**	**2-3 year**	**More than 3 Years**	**Total**
(i) Undisputed Trade Receivables- Considered Good	-	2,056.10	-			-	2,056.10
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-			-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-		-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-		-	-
Sub-total	-	**2,056.10**	-	-		-	**2,056.10**
Unbilled receivable							-
Total							**2,056.10**

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16b. Ageing for Trade Receivables as on March 31, 2025:

Particulars	Outstanding for following periods from due date of payment						
	Not Due	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 Years	Total
(i) Undisputed Trade Receivables- Considered Good	-	1,946.06	-	-		-	1,946.06
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-		-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-		-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-		-	-
Sub-total	-	**1,946.06**	-	-		-	**1,946.06**
Unbilled receivable							-
Total							**1,946.06**

17. Cash and Cash Equivalents

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Cash on Hand	140.74	72.49
Balances with Banks in Current Account	206.03	176.77
Total	**346.76**	**249.25**

Note : Deposits with bank having original maturity of more than than twelve months

18. Short-term Loans and Advances

Particulars	*As at 31st March, 2026*	*As at 31st March, 2025*
Unsecured, considered good		
- Advance		
- Advance to Suppliers	321.52	352.36
- Advance to Staff	177.63	123.33
- Advance Against Expenses	0.06	0.06
- Other Advances	32.54	30.00
Balance with Revenue Authorities	71.07	170.44
Other Asset	143.68	-
Total	**746.49**	**676.19**

19. Other Current Assets

Particulars	*As at 31st March, 2026*	*March 31,2024*
Unbilled Revenue	85.43	-
Preliminary Expenses	121.95	-
Total	**207.38**	-

Notes to Financial Statement for the year ended March 31, 2026

20. Revenue from Operations (Amount in lakhs)

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
20a. Domestic Sale of Traded Products		
Sale of Vehicle	22,182.19	20,926.96
Sale of Spare Parts & Other Items	1,342.57	776.01
Sale of LG Electronics	995.85	1,092.26
Total	**24,520.61**	**22,795.23**

20a. Sales of Services

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
20b. Sales of Services :		
Domestic Sales of Services	2,262.20	1,397.99
Total	**2,262.20**	**1,397.99**
Total (1a + 1b)	**26,782.81**	**24,193.22**

20.1. Other Operating Revenue

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Discount	0.44	0.25
Incentives	28.57	43.18
Other income	56.11	-
Total	**85.12**	**43.43**

21. Other Income

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Interest on FD	12.58	8.32
Other income	-	1.10
Total	**12.58**	**9.42**

22. Purchase of Stock-in-Trade and Direct Expenses

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Purchases		
- Purchase of Vehicle	20,722.30	20,302.77
- Purchase of Spares & Others	946.73	927.87
- Purchase of Electronic Goods	1,042.45	1,021.69
Total	**22,711.48**	**22,252.33**

23.Change in inventories of Stock-in-Trade and Consumables

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Opening Stock	4,937.35	3,072.60
Stock-in-Trade		
Less: Closing Stock	5,739.14	4,937.35
Stock-in-Trade		
Total	**(801.79)**	**(1,864.75)**

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24.Direct Expense

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Direct Expenses		
- Delivery Charges	10.35	2.77
- Workshop Expenses	27.35	14.82
- Rent Expenses	336.21	312.60
- Power and Fuel	47.84	47.83
- Show Room Expenses	262.28	343.60
Total	**684.03**	**721.62**

25. Employment Benefit Expenses

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Director Remuneration	55.80	39.60
Salaries & Wages	754.52	635.15
Employer PF Contribution	23.40	28.19
Employer ESI Contribution	11.48	8.33
Staff Welfare Expenses	7.99	12.72
Provision for Gratuity	15.72	17.91
Total	**868.91**	**741.90**

26. Depreciation and Amortization Expense

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Depreciation Expense	201.32	141.25
Amortization Expenses	-	-
Total	**201.32**	**141.25**

27. Finance Costs

Particulars	*For the year ended 31st March, 2026*	*For the year ended 31st March, 2025*
Bank Charges	69.50	54.76
Credit Card Charges (Pine Lab)	7.28	0.20
Interest on Bank Overdraft	419.88	358.43
Interest On Other than Term Loan	116.94	112.99
Interest on Bajaj Auto	133.02	102.47
Total	**746.63**	**628.86**

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28. Other Expenses

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Accounting and Consulting Charges	116.29	160.76
Advertisement Expenses	56.73	8.46
Audit Fees	3.00	3.00
Car expenses	1.02	1.26
CDMS Expense	-	25.82
Selling Commission	146.34	89.28
Computer Accessories & Maintenance Expenses	3.86	0.24
Digital Activity Expense	0.27	0.34
Discount	6.60	2.78
Donation	5.01	0.75
Corporate Social Responsibility (CSR) expenditure	10.50	-
Insurance Expenses	3.69	9.13
Mela and Promotion Expenses	50.66	57.16
Misc. Expenses	1.81	41.50
Printing and Stationary Expenses	24.60	16.22
Professional & Legal Expenses	26.19	7.10
Rates & Taxes	7.29	5.33
Renewal Charges	0.24	2.04
Repair and Maintenance	6.25	13:06
Security Charges	19.37	21.49
Selling expenses	36.42	23.94
Software Expenses	33.29	0.05
Sundry Debit Balances Written off	5.32	16.96
Telephone Expenses	7.16	7.73
Travelling & Conveyance Expenses	34.76	68.25
Total	**606.66**	**582.65**

Note:		
(i) Payments to Auditors (excluding taxes wherever applicable):		
As Auditor		
For: Statutory Audit	1.25	1.25
For: Tax audit	0.50	0.50
Other Services	1.25	1.25
Total	**3.00**	**3.00**

Note 29. Earnings Per Share (Amount in Rs. Lakhs)

EARNING PER SHARE		
Particulars	For the Period ended 31st March, 2026	For the year ended 31st March, 2025
Net Profit as per Profit and Loss Account(in `)	1,403.22	777.60
Number of equity shares at the beginning of the yea	7,50,000	7,50,000
Number of equity shares at the end of the year *	1,35,00,000	7,50,000
Weighted average number of equity shares	1,35,00,000	7,50,000
Nominal Value of Equity Shares (in `)	10	10
Basic / Diluted Earning per share (in `)	**10.39**	**103.68**

Note 30. Related Party Disclosures

As per the Accounting Standard on 'Related Party Disclosures' (AS 18), issued by the Institute of Chartered Accountants of India, the related parties of the company are as follows:

(i) List of related parties with whom transaction have taken place during year along with nature and volume of transactions.

(a)	Key Management Personnel & Relatives	
	(i) Name of Management Personnel	Type
1	Mr Pradeep kumar Lohia	Chairman
2	Mr. Rakesh Kumar Lohia (Managing Director)	Managing Director
3	Mr. Vikash Kumar Lohia (Chief Financial Officer)	Chief Financial Officer
4	Mr. Chetankumar Hiralal Solanki (Company Secretary)	Company Secretary

(b)	(ii) Name of Relative	Relation
1	Mrs Rachna Lohia	Wife of KMP
2	Mrs Shilpy Lohia	Wife of KMP
3	Mr Harsh Kumar Lohia	Son of KMP
4	Ms Sakshi Lohia	Daughter of KMP

Sr.No.	Subsidiary/associate/joint venture	
(c)	Name of Entity	Type
1	Amba Garments Limited	Group Concern
2	Radhe Krishna Clothings Private Limited	Group Concern
3	Ora Buildcon	Group Concern
4	PSR Buildcon	Group Concern
5	PSR Dwellings LLP	Group Concern
6	PSR Real Estate LLP	Group Concern
7	RPS Dwellings LLP	Group Concern
8	PSR Peacock County LLP	Group Concern
9	PSR Realty Development LLP	Group Concern

Transaction along with related parties for the period ended march (Amount in Rs. Lakhs)

Type of Transactions		For the year ended
	31.03.2026	31.03.2025
Unsecured Loan Taken During the year		
Mr Pradeep Kumar Lohia	**7.00**	**9.45**
Mr. Rakesh Kumar Lohia	**727.66**	**403.63**
Mr. Vikash Kumar Lohia	**2151.00**	**3015.72**
Mr Harsh Kumar Lohia	**0.00**	**14.00**
Sakshi Lohia	**36.10**	**0.00**
Shilpy Lohia	**51.00**	**30.26**
Unsecured Loan paid back During the year		
Mr Pradeep Kumar Lohia	**2.88**	**61.44**
Mr. Rakesh Kumar Lohia	**658.47**	**421.11**
Mr. Vikash Kumar Lohia	**2,130.24**	**3018.43**
Mr Harsh Kumar Lohia	**5.40**	**6.25**
Sakshi Lohia	**36.10**	**30.26**
Shilpy Lohia	**25.95**	**0**
Unsecured Loan Outstanding		
Mr Pradeep Kumar Lohia	**8.90**	**4.78**
Mr. Rakesh Kumar Lohia	**69.58**	**0.39**
Mr. Vikash Kumar Lohia	**26.45**	**5.69**
Mr Harsh Kumar Lohia	**2.35**	**7.75**
Shilpy Lohia	**25.05**	**0.00**

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Current Liabilities		
Expenses Payable		
- Pradeep Kumar Lohia	1.21	0.42
- Rakesh Kumar lohia	2.65	0.42
- Sakshi Lohia	6.47	-
- Shilpy Lohia	2.62	0.09
- Rachna Lohia	2.42	0.11
- Vikash Kumar Lohia	4.42	-
Revenue Transactions		
Salary & Remuneration		
- Pradeep Kumar Lohia	13.20	13.20
- Rakesh Kumar Lohia	21.30	13.20
- Vikash Kumar Lohia	21.30	13.20
- Shilpy Lohia	30.00	30.00
- Rachna Lohia	30.00	30.00
- Sakshi Lohia	15.00	-
- Sakshi Lohia	15.00	-
- Chetankumar Hiralal Solanki	5.17	-
Purchase		
Radhe krishna Clothing Pvt Limited	-	218.11
Amba Garments Limited	5.90	270.01
Sales		
Radhe krishna Clothing Pvt Limited	0.79	3.71

Note 31. Contingent Liabilities

Contingent liabilities to the extent not provided for in respect of following

Particulars	As at 30th March, 2026	As at 31st March, 2025
Contingent Liabilities		
(a) Income tax demand against the company under litigation;	10.81	10.66
(b) Outstanding Bank Guarantees	595.00	595.00
(c) Outstanding Demand against the company in respect of TDS liability	0.21	0.32
(c) Outstanding Demand against the company in respect of GST liability	1.57	1.57

Note 32. Capital Commitment

Particulars	As at 30th March, 2026	As at 31st March, 2025
Capital Commitments :-		
(a) estimated amount of contracts remaining to be executed on capital account and not provided for	-	-
(b) other commitments	-	-

Note 33. MSME Disclosure & Compliance

MSME Comment

None of our suppliers have come forward with their registration under the MSME Development Act 2006.

The disclosure pursuant to the Micro, Small and Medium Enterprises Development Act, 2006 (MSMED Act) as at 31st March 2026 and 31st March 2025 is as under

	Particulars	As at 31st March, 2026	As at 31st March, 2025
a	Principal amount remaining unpaid	-	-
b	Interest due thereon remaining unpaid	-	-
c	Interest paid by the Company in terms of Section 16 of the MSMED Act, along with the amount of the payment made to the supplier beyond the appointed day	-	-
d	Interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the period) but without adding interest specified under the MSMED Act	-	-
e	Interest accrued and remaining unpaid	-	-
f	Further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprises or the purpose of disallowance as a deductible expenditure under section 23.	-	-
	Total	-	-

Note 34. Earnings & Expenditure In Foreign Currency During The Financial Year

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Purchase of Goods		
(b) Travelling Expenses	-	9.80
(c) Export of goods calculated on FOB Basis	-	-
(d) Royalty, Know-How, Professional and consultation fees	-	-
(e) Interest and Dividend	-	-
(f) Others	-	-

Note 35. Value Of Export & Imports Calculated On C.I.F Basis By The Company During The Financial Year

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Finished Goods	-	-
(b) Capital Goods	-	-

Note 36. Corporate Social Responsibility (CSR) During The Financial Year

As per section 135 of the Companies Act, 2013, a CSR committee has been formed by the company. The areas for CSR activities are promoting education, art and culture, healthcare, uplift of backward communities as specified in Schedule VII of the Companies Act, 2013. The details of amount required to be spent and actual expenses spent during the year is as under:

Particulars	As at 31st March, 2026	As at 31st March, 2025
(a) Gross amount required to be spent by the company during the year	-	-
(b) Amount spent during the year on	-	-
1. Construction / Acquisition of Assets	-	-
- In cash	-	-
- Yet to be paid in cash	-	-
2. On purpose other than (i) above	-	-
- In cash	10.5	-
- Yet to be paid	-	-
(c) Shortfall at the end of the year	-	-
(d) Total of previous years shortfall	-	-
(e) Reason for shortfall	-	-

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(f) Nature of CSR activities	Education and Health promotion, upliftment of backward communities, welfare of women, youth and children through education, economic environment and skill development, provide relief to motor vehicle accident victims and assistant funds for education of the survivors, etc.	-
(g) Details of related party transactions	-	-
(h) Movements in the provision of CSR during the year	-	-
Balance at the beginning of the year	-	-
Provision made during the year	-	-
Provision utilised during the year	-	-
Balance at the end of the year	-	-

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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

Note 37

(Amount in Rs. Lakhs)

SR. NO.	PARTICULARS	COMPUTATION	As at 31.03.2026	As on 31.03.2025
1	CURRENT RATIO :	Current Assets :	9,095.86	7,808.83
		Current Liabilities :	6,383.92	6,525.49
		Ratio :	1.42	1.20
2	DEBT EQUITY RATIO :	Total Liabilities (Debt) :	7,618.32	7,597.50
		Share Holders' fund :	2,882.00	1,514.24
		Ratio :	2.64	5.02
3	DEBT SERVICE COVERAGE RATIO :	Earnings available for Debt Service :	2,734.42	1,757.35
		Debt Service :	941.06	858.49
		Ratio :	2.91	2.05
4	RETURN ON EQUITY :	Net Profit :	1,403.22	777.60
		Average Share Holders' fund (Net Worth) :	2,198.12	1,145.00
		Ratio :	63.84	67.91
5	INVENTORY TURNOVER RATIO :	Cost of Goods Sold / Sales :	21,909.69	20,387.59
		Avg. Inventory :	5,338.25	4,004.98
		Ratio :	4.10	5.09
6	TRADE RECEIVABLE TURNOVER RA	Net Credit Sales :	26,867.93	24,236.65
		Avg Account Receivable :	2,001.08	1,342.94
		Ratio :	13.43	18.05
7	TRADE PAYABLE TURNOVER RATIO	Net Credit Purchase :	22,711.48	22,252.34
		Avg Account Payable :	1,099.81	1,023.94
		Ratio :	20.65	21.73
8	NET CAPITAL TURNOVER RATIO :	Net Sales :	26,867.93	24,236.65
		Working Capital :	2,711.94	1,283.34
		Ratio :	9.91	18.89
9	NET PROFIT RATIO :	Net Profit :	1,403.22	777.60
		Net Sales :	26,867.93	24,236.65
		Ratio :	5.22	3.21
10	RETURN ON CAPITAL EMPLOYED :	EBIT :	2,533.11	1,616.11
		Capital Employed :	4,116.41	2,586.25
		Ratio :	0.62	0.62
11	RETURN ON INVESTMENT :	Income on Investment :	12.58	8.32
		Cost of Investment :	228.76	156.49
		Ratio :	0.05	0.05
12	EPS :	Net Profit :	1,403.22	777.60
		Weighted average number of equity shares :	135.00	7.50
		Ratio :	10.39	103.68

SPDR & ASSOCIATES LLP CHARTERED ACCOUNTANTS BANGALORE

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

13	NAV :	Net Worth		2,882.00	1,514.24
		No. of O/s. Shares :		135.00	7.50
			Ratio :	21.35	201.90
14	EBITDA :	EBITDA :		2,811.21	1,812.31
		Net Sales ;		26,867.93	24,236.65
			Ratio :	10.46	7.48
15	RETURN ON NET WORTH :	Net Income :		1,403.22	777.60
		Share Holders Equity :		2,882.00	1,514.24
			Ratio :	48.69	51.35

DISCLOSURE UNDER AS-15 AS RESTATED
Note 38

DEFINED BENEFIT OBLIGATION
1) Gratuity
The gratuity benefit payable to the employees is as per provisions of the Payment of Gratuity Act, 1972, as amended. Under the gratuity plan every employee who has completed atleast 5 years of service get gratuity on separation or at the time of superannuation calculated for equivalent to 15 days of salary for each completed year of service calculated on last drawn basic salary. The company does not have a funded plan for gratuity liability

Valuation Method : Projected Unit Credit (PUC Method)

I. ASSUMPTIONS	For the year ended March 31, 2026	For the year ended March 31, 2025
Discount Rate	7.52%	6.90%
Salary Escalation	7.00%	7.00%
Expected Return on Plan Asset	0.00%	0.00%
Withdrawal Rates:	10.00%	10.00%
Retirement Age	60	60

II. CHANGE IN THE PRESENT VALUE OF DEFINED BENEFIT OBLIGATION:	For the year ended March 31, 2026 (Rs In Lakhs)	For the year ended March 31,2025 (Rs In Lakhs)
Present value of Benefit Obligation as at the beginning of the year	67.75	39.11
Transfer in/(out) obligation		
Current Service Cost	3.76	15.52
Interest Cost	1.22	2.83
Actuarial (gains)/losses	-2.99	-0.44
Present value of benefit obligation as at the end of the year	69.74	57.02

SPDR & ASSOCIATES LLP BANGALORE CHARTERED ACCOUNTANTS

Amba Auto Sales and Services Ltd. Bangalore

Annexure - 39

Note 39

S.No	Name of Lender	Primary Securities	Collateral Securities	Repayment Terms	Sanction (₹ In Lakhs)	Rate of Interest	Tenure (Months)	Outstanding as on March 31, 2026 (₹ In Lakhs)	Outstanding as on March 31, 2025 (₹ In Lakhs)
1	**Saraswat Co Op Bank Ltd Cash Credit Facility**	**Primary Securities :** Working Capital Limits are Secured by Hypothecation of Inventory, Book Debts & Deposits.	**Collaterally Securities : All credit facilities from Saraswat Co Op Bank are collaterally secured by way of Equitable Mortgage of Following Immovable Properties :** **(i)** Residential Flats bearing No.1601 and 1602, 16th Floor, situated at Salarpuria Sattva Greenage, Cedar Block, A Wing, Flat Near Oxford College, BBMP Katha No. 306/ 287/ 244 of Hongasandra & part of BBMP Katha No,934/ 919/ 904 Bomanhalli Village, Hosur Road, Begur-Hobli, Bangalore South Taluk, Bangalore-560068, admeasuring Super Built up area of 3181Sq. ft.,owned by Mrs. Bimala Devi Lohia,Mrs. Rachna R. Lohia &Mrs. Shilpy V. Lohia. **(ii)** Residential Flat bearing No.201, situated at 2nd Floor, Block : Alphine, wing A, Greenage, Near Oxford College, BBMP Katha No. 306/ 287/ 244 of Hongasandra and part of Katha No. 934/ 919/ 904 Bomanhalli Village, Hosur Main Road, Bangalore - 560068, admeasuring Super Built up area of 1872 Sq. ft.,owned by Mr. Rakesh Kumar Lohia & Mr. Vikash Kumar Lohia **(iii)** Residential flat situated at Salarpuria Cadenza, Flat No.304, 3rd Floor,Tower- 2, Block : Calypso, Sy. Nos. 48/4D & 48/4E, Katha No. 928/ 913/ 898/48/4D and 48/4E, Garvebhavipalya Village, Begur Hobli, Bangalore South Taluk, admeasuring Super Built up area of 1850 Sq. ft.,owned by Mr. Rakesh Kumar Lohia & Mr. Vikash Kumar Lohia **(iv)** (a) Flat bearing no.A-1204 located at Salarpuria Sattva Greenage, Junipar A Block, admeasuring 1890 Sq. Ft. & (b) Flat C-1204,located at Salarpuria Sattva Greenage, Junipar C Block, admeasuring 1890 Sq.Ft., BBMP Katha No. 306/ 287/ 244 of Hongasandra and part of Katha No. 934/ 919/ 904 Bomanhalli Village, Begur-Hobli, Bangalore South Taluk,Bangalore - 560068,owned by M/s Amba Auto	Repayable On Demand	4175.00	10.40%	NA	4283.22	4213.96
2	**Saraswat Co Op Bank Ltd Term Loan**	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other movable assets of the company		Repayment period of 84 months with a moratorium period of 6 months	46.00	10.10%	84	0.00	2.34
3	**Saraswat Co Op Bank Ltd Term Loan**	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other		Repayment period of 84 months with a moratorium period of 6 months	51.00	10.10%	84	0.00	2.9
	Saraswat Co Op Bank Ltd Term Loan	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other		R repayment period of 120 months with a moratorium period of 6 months	228.00	10.50%	120	0.00	0
4	**Saraswat Co Op Bank Ltd Term Loan**	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other movable assets of the company		Repayable in 60 months including moratorium period of 24 months	470.00	9.25%	60	156.80	313.4
5	**Saraswat Co Op Bank Ltd Term Loan**	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other movable assets of the company		Repayable within 84 months including moratorium period of 6 months	40.00	10.10%	84	28.80	33.6
6	**Saraswat Co Op Bank Ltd Term Loan**	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other movable assets of the company		Repayable within 84 months including moratorium period of 12 months	116.00	10.10%	84	77.00	90.33

7	**Saraswat Co Op Bank Ltd Term Loan**	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other movable assets of the company	Sales And Services Limited **(v)** Residential property bearing No.504, Fifth Floor, in Tower- 2- Calypso Block,Cadenza Apartmernt, located at Sy. Nos. 48/4D & 48/4E, Katha NO.928/913/898/48/4D & 48/4E, Garebavipalya, Hongasandra Village, BegurHobli,Bangalore South Taluk, Bangalore-560068, admeasuring 1850 sq.ft ,owned by Mr. Rakesh Kumar Lohia **Guarantor :** Personal Guarantee of Directors namely Mr. Pradeep Kumar Lohia, Mr. Rakesh Kumar Lohia and Mr. Vikash Kumar Lohia	Repayable in 96 months, including moratorium period of 06 months	290.99	10.10%	96	235.50	207.51
8	**Saraswat Co Op Bank Ltd Term Loan**	**Primary Securities :** All Term Loans are primarily secured by Hypothecation of Plant & Machineries, Furniture & Fixtures , Electrification & other movable assets of the company		Repayable in 60 months	34.50	8.70%	60	25.42	31.45
9	**Saraswat Co Op Bank Ltd Cash Credit Facility**	**Primary Securities :** Working Capital Limits are Secured by Hypothecation of Inventory, Book Debts & Deposits.		Repayable On Demand	500.00	10.40%	NA	502.20	-
10	**Saraswat Co Op Bank Ltd Cash Credit Facility**	**Primary Securities :** Working Capital Limits are Secured by Hypothecation of Inventory, Book Debts & Deposits.		Repayable On Demand	156.00	10.40%	NA	101.72	-
			Total					**5410.65**	**4895.49**

Note 40

Computation of Deferred Income Tax

	Particulars	31-Mar-26	31-Mar-25	Difference
A	Book Value of Assets	814.86	855.89	(41.03)
B	WDV as per IT Act	1,038.40	964.24	74.17
A-B=C	**Difference**	**(223.55)**	**(108.35)**	**(115.20)**
D	Book value of Preliminary exp	-	-	-
E	Income tax value of Preliminary exp	-	-	-
D-E=F	**Difference**	-	-	-
G	Unabsorbed Dep loss	-	-	-
H	Unabsorbed Business Loss	-	-	-
I	Provision for Leave Encashment	-		-
J	Provision for Bonus	-		-
K	Provision for Exgratia	-	-	-
L	Provision for gratuity	-		-
M	Disallowance u/s 40a	-	-	-
N	**Total timing difference**	**(223.55)**	**(108.35)**	**(115.20)**
	Deferred Tax (Asset)/Liability	(56.24)	(27.26)	(28.98)

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Amba Auto Sales and Services Ltd. Bangalore

Note 41.
The Company is engaged mainly in dealership business of M/s Bajaj Auto Ltd and LG Electronics Ltd. The company is also engaged in sales of Spare parts and providing of Repair & maintenance and Annual Maintenance Service of Automobile Products. Since all activities are related to the main activity having the same types & class of customer and regulatory environment, there is no other reportable segment as per the Accounting Standard on Segment Reporting(AS-17)

Note 42.
In the opinion of the Board of Directors, the Current Assets, Loans & Advances are approximately of the value stated if realized in ordinary course of business. Provisions for known liabilities are made & not in excess of the amount reasonably necessary. Moreover Balances of Unsecured Loans, Receivables, Loans & Advances and Current Liabilities are subject to confirmation, reconciliation and adjustments, if any.

Note 43.
Closing stock as on 31st March, 2025 is as taken, valued & certified by the management of the company.

Note 44.
Wherever vouchers are not supported / inadequately supported, we have relied on the declaration by the Management that they are genuine business transactions.

(a) The company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

(b) The quarterly returns and statement of current assets filled by the company with Banks are generally in agreement with the books of account.

(c) The company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

(d) The company have not traded or invested in Crypto currency or Virtual Currency during the period.

(e) The company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

(f) The company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

(g) The company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed 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.

(h) The company is not declared as wilful defaulter by any bank or financial Institution or other lender.

(i) There is no Scheme of Arrangements approved by the Competent Authority in terms of sections 230 to 237of the Companies Act, 2013.

Note 45.
The figures of the previous year have been regrouped / recast wherever necessary so as to make them comparable with current year's figures. Figures have been given in the nearest Lakhs.

Note 46.
The assessment of the Company's income for the Financial Year 2024–25 (Assessment Year 2025–26) has been completed by the Income-tax Department. The Company has appropriately accounted for the tax liability arising from the assessment, and no material liability remains unprovided in the financial statements.

Note 47. Events Occurring After the Balance Sheet Date (AS-4)
Disclosure under AS-4 (Revised)
Listing of Equity Shares on NSE SME Platform

The Company has successfully completed its Initial Public Offering (IPO) and subsequently listed 48,24,000 equity shares having a face value of ₹10 each at a premium of ₹125 per share on the NSE SME Platform on 05 May 2026, subsequent to the Balance Sheet date of 31 March 2026. The IPO was undertaken pursuant to the Board Resolution dated 30 April 2026 and shareholders' approval obtained on 30 April 2026.

Key IPO Details:
Issue Size: 48,24,000 equity shares of ₹10 each issued at a premium of ₹125 per share
Total Funds Raised: ₹65.12 Crores (₹ 6,512.40Lakhs)
Net Proceeds (after issue-related expenses of ₹5,887.69.Lakhs)
Listing Date: 05 May 2026
Stock Exchange: NSE SME Platform
ISIN: INE293601014

Amba Auto Sales and Services Ltd. Bangalore

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Treatment in Financial Statements:
The above event is considered a non-adjusting event occurring after the Balance Sheet date in accordance with Accounting Standard (AS) 4 "Contingencies and Events Occurring After the Balance Sheet Date", since the conditions relating to the event did not exist as at 31 March 2026 Accordingly, no adjustment has been made in the financial statements for the year ended 31 March 2026. However, the event has been appropriately disclosed in compliance with the requirements of AS-4.

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

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

For and on behalf of the Board of Directors of
Amba Auto Sales & Service Private Limited

For AMBA AUTO SALES & SERVICES LTD.
DIRECTOR

Vikash Kumar Lohia
Director and CFO
DIN No: 01884550
Place: Bangalore
Date: 30th May, 2026

For AMBA AUTO SALES & SERVICES LTD.
DIRECTOR

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

C.H. Solanki

Chetankumar Solanki
Company Secretary
A51023
Place: Bangalore
Date: 30th May, 2026