AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD
POWERPET, ELURU - 534 002 ELURU DT. (A.P.)
PHONES : 230629

Date: 05th November, 2026

To, *Corporate Relationship Department* *BSE Limited* *P J Towers, Dalal Street,* *Mumbai– 400001.* ***SCRIP CODE: 532335***	***To,*** *Manager* *National Stock Exchange of India Limited* *Exchange Plaza"Bandra (E)* *Mumbai-400051.* ***SCRIP CODE: AMBICAAGAR***

Dear Sir,

Sub: Outcome of the Board Meeting

In just concluded Board meeting, the Board has considered and approved the following:

1. Un- Audited Financial Statements for the Second quarter and Half Year ended 30th September, 2026 as ***Annexure-1.***

2. Limited Review Report for the Second quarter and half year ended 30th September, 2026 as ***Annexure- 2***.

Meeting commenced at 7.00 P.M. and concluded at 7.30 P.M.

This is for your information and necessary records.

Thanking you,

Yours Truly,
For **AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED**

VEERAVENKATA POTHU KRISHNA RAO PERLA
Digitally signed by VEERAVENKATA POTHU KRISHNA RAO PERLA
Date: 2026.11.05 19:46:54 +05'30'

AMBICA KRISHNA
CHAIRMAN AND MANAGING DIRECTOR
DIN-00391898

AMBICA AGARBATHIES
AROMA & INDUSTRIES LTD
POWERPET, ELURU - 534 002 ELURU DT. (A.P.)
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Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Un-Audited Financial results for the Quarter ended 30th September, 2026

(All amounts in Lakhs except EPS)

S.No.	Particulars	Quarter Ended			Half year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Audited
1	Income from operation	4023.30	2464.96	3462.88	6488.26	6477.23	14108.25
2	Other Income	237.71	198.26	214.44	435.97	388.24	845.76
3	Total Income(1)+(2)	4261.01	2663.22	3677.32	6924.23	6865.47	14954.02
4	Expenses						
	a) Cost of Material Consumed	498.73	302.46	787.92	801.19	1205.83	2016.87
	b) Purchase of Stock-in-trade	2238.31	1232.32	1619.47	3470.63	3190.55	7888.89
	c) Changes in inventories of finished goods, work in progress and stock in trade	150.00	-183.86	0.00	-33.86	0.00	-32.58
	d) Employee benefits expense	263.31	250.23	224.06	513.54	434.33	944.27
	e) Finance cost	282.61	299.63	231.75	582.24	503.32	1127.01
	f) Depreciation and Amortisation expense	66.76	66.75	40.54	133.51	99.75	232.81
	g) Admin and Other Manufacturing Expenses	619.34	547.99	648.91	1167.33	1155.29	2273.82
	Total Expenses	4119.06	2515.52	3552.63	6634.58	6589.06	14451.09
5	Profit before tax (3-4)	141.95	147.70	124.70	289.65	276.41	502.93
6	Tax Expense						
	Current Tax Net	35.82	37.17	31.37	72.99	69.55	71.35
	Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00	-0.92
	Deferred Tax	-0.58	0.00	0.00	-0.58	0.00	87.76
7	Profit/(Loss) for the period (5-6)	106.71	110.53	93.34	217.24	206.87	344.74
8	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
9	Total Comprehensive Income (7+8)	106.71	110.53	93.34	217.24	206.87	344.74
10	Paid up equity share capital (Face value Rs.10/- per Share)	1802.60	1717.74	1717.74	1802.60	1717.74	1717.74
11	Other Equity						9554.97
12	Earnings Per Share (EPS)						
	a) Basic EPS	0.57	0.64	0.54	1.21	1.20	2.01
	b) Diluted EPS	0.57	0.64	0.54	1.21	1.20	2.01

Notes:

1. Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
2. Segment report prepared as per Ind AS 108.
3. The financial statements for the quarter ended 30th September, 2026 have been taken on record by the Board of Directors at its meeting held on 5th November, 2026
4. The statutory auditors have expressed an unqualified audit opinion.

For Ambica Agarbathies Aroma & Industries Limited

Chairman & Managing Director

Place : ELURU
Date 05.11.2026

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Ambica Agarbathies Aroma & Industries Limited
(Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Standalone Segment wise Revenue, Results, Assets and Liabilities

(All amounts in Lakhs except EPS)

Sl. No.		Quarter Ended			Half Year Ended		Year ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	**Segment Revenue**						
	A) Agarbathies Division	3,327.69	1,852.05	2,838.11	5,180.74	5,189.80	11,583.75
	B) Hotel Division	933.32	810.17	839.21	1,743.49	1,675.67	3,370.27
	Increase/(Decrease) in stock				-		-
	Total :	**4,261.01**	**2,663.22**	**3,677.32**	**6,924.23**	**6,865.47**	**14,954.02**
	Net Sales / Income from Operations	**4,261.01**	**2,663.22**	**3,677.32**	**6,924.23**	**6,865.47**	**14,954.02**
2	**Segment Results** (Profit)(+) / (Loss)(-) before Tax from each segment						
	A) Agarbathies Division	130.61	270.12	158.84	400.73	298.30	610.55
	B) Hotel Division	11.33	-122.41	-34.15	-111.08	-21.89	-107.62
	Total :	141.94	**147.70**	**124.70**	**289.64**	**276.41**	**502.93**
	Profit after Tax	**106.71**	**110.53**	**93.34**	**217.24**	**206.87**	**344.74**
3	**Segment Assets**						
	A) Agarbathies Division	13,177.70	12,494.74	10,036.83	13,177.70	10,036.83	12,071.23
	B) Hotel Division	12,809.21	12,488.03	12,398.47	12,809.21	12,398.47	12,413.79
	Total :	**25,986.91**	**24,983.78**	**22,435.29**	**25,986.91**	**22,435.29**	**24,485.02**
4	**Segment Liabilities**						
	A) Agarbathies Division	3,485.19	3,218.49	1,088.36	3,485.19	1,088.36	2,652.63
	B) Hotel Division	10,795.40	10,344.87	10,142.55	10,795.40	10,142.55	10,559.68
	Total :	**14,280.59**	**13,563.37**	**11,230.91**	**14,280.59**	**11,230.91**	**13,212.31**

For Ambica Agarbathies Aroma & Industries Limited

Ambica Krishna
Chairman & Managing Director

Place :ELURU
DATE: 05.11.2026

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CIN:L24248AP1995PLC020077

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Ambica Agarbathies Aroma & Industries Limited
(Forlmerly known as Ambica Agarbathies & Aroma Industries Ltd.,)
Balance Sheet as at 30th September, 2026
(All amounts in Lakhs except EPS)

Particulars		As at 30.09.2026	As at 31.03.2026
		Audited	Audited
S.No.	1		
1	ASSETS		
	Non-current assets		
a	Property,Plant and Equipment	12035.03	12,143.49
	Right of use of Asset	634.70	653.37
b	Capital work in progress	0.00	-
c	Investment Property		
d	Other Intangible Assets	0.39	0.39
e	Financial Assets		
	(i) Investments	1213.32	1,167.27
	(i) Other Financial Assets	326.72	101.47
f	Other Non current assets	303.12	336.80
g	Deffered tax Assets (Net)		
	Total Non current assets	**14513.28**	**14402.79**
	Current assets		
a	Inventories	537.48	529.06
b	Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	3341.59	2,360.92
	(iii) Cash and cash equivalents	46.20	28.35
	(iv) Other Financials Assets	7175.48	6,730.84
c	Other current assets	372.88	433.06
	Total current assets	**11473.63**	**10082.23**
	Total assets	**25,986.91**	**24,485.02**
2	EQUITY AND LIABILITIES		
	Equity		
a	Equity Share Capital	1802.60	1,717.74
b	Other equity	9903.72	9,554.97
c	Share Application Money		
	Total Equity	**11706.32**	**11272.71**
	LIABILITIES		
	Non-Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	6822.25	6,828.44
	Lease Liability	745.23	736.31
	(i) Other Financials Liabilities	547.00	25.00
b	Deferred tax Liabilities (Net)	1716.93	1,717.52
c	Provisions	0	63.80
d	Other Non Current Liabilities		
	Total Non-Current Liabilities	**9831.41**	**9371.07**
	Current Liabilities		
a	Financial Liabilities		
	(i) Borrowings	2679.92	2,016.59
	(ii) Trade Payables	543.85	482.52
	(iii) Other financial liabilities	561.40	491.39
b	Provisions	68.76	85.38
c	Other current liabilities	595.25	765.36
	Total Current Liabilities	**4449.18**	**3841.25**
	Total Equity and Liabilities	**25,986.91**	**24,485.02**

For Ambica Agarbathies Aroma & Industries Limited

Place :ELURU
Date 05.11.2026

Ambica Krishna
Chairman & Managing Director

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GST IN. 37AAACA7483L1Z9 CIN:L24248AP1995PLC020077

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AMBICA AGARBATHIES AROMA & INDUSTRIES LTD.
CIN: L24248AP1995PLC020077
Cash flow statement for the year ended 30th September, 2026

(All amounts in Lakhs except EPS)

Particulars	As at 30th Sep, 2026 Un-Audited	As at 30th Sep, 2025 Un-Audited	As at 31st March, 2026 AUDITED
A. Cash Flows From Operating Activities:			
Net profit before taxation	289.64	276.41	502.93
Adjusted for :			
Interest Paid	582.24	503.32	1,127.01
Discounting Interest on Pref. Shares	40.02		74.28
Interest Income	(428.15)	305.22	(687.84)
Bad Debts Written off	-		-
Loss on Sale of Assets	-		0.27
Depreciation	133.51	99.75	232.81
Operating profits before working capital changes	617.26	1,184.70	1,249.46
Changes in current assets and liabilities			
Inventories	(8.42)	(120.20)	(15.39)
Trade Receivables	(980.67)	12.66	(945.38)
Other Current assets	(384.47)	69.51	(1,249.35)
Trade Payables	61.33	(326.46)	145.44
Other Financial Liabilities and other current liabilities	405.28	(18.54)	123.27
Cash generated from operations	(289.69)	801.67	(691.95)
Income tax	(68.76)		-
Cash used(-)/(+)generated from operating activities (a)	**(358.45)**	**801.67**	**(691.95)**
B. Cash Flows From Investing Activities:			
Purchase of fixed assets and change in capital wip	(17.33)	(31.56)	(71.37)
Proceeds from disposal of Fixed Assets	-		13.53
Interest Income	375.30	(305.22)	687.84
Cash used(-)/(+)generated in investing activities (b)	**357.97**	**(336.78)**	**630.00**
C. Cash Flows From Financing Activities:			
Changes in Share Capital-Share Application Money	212.16		-
Changes in Investments	(46.04)	(143.25)	(208.78)
Changes in Borrowings	657.13	150.49	1,341.55
Change in Lease liability	8.92		17.95
Changes in Other Non Current Assets	(191.57)		(14.12)
Interest paid	(622.26)	(503.32)	(1,201.29)
Cash used(-)/+(generated) in financing activities (c)	**18.34**	**(496.08)**	**(64.70)**
Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)	17.86	(31.20)	(126.65)
Cash and cash equivalents at the beginning of the year	28.35	155.02	155.02
Cash and cash equivalents at the end of the year	**46.21**	**123.82**	**28.35**
Reconciliation of cash and cash equivalents			
Balances with banks and cash in Hand	46.20	123.82	28.35
Cash and Cash Equivalent as per Cash Flow Statement	**46.20**	**123.82**	**28.35**

For Ambica Agarbathies Aroma & Industries Limited

Place :ELURU
Date: 05.11.2026

Ambica Krishna
Chairman & Managing Director

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED FINANCIAL RESULTS

To
The Board of Directors
Ambica Agarbathies Aroma & Industries Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Ambica Agarbathies Aroma & Industries Ltd** (the "Company") for the quarter and half year ended 30th September 2026 (the "Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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For **Ramasamy Koteswara Rao and Co LLP**
Chartered Accountants
Firm's Registration No.010396S/S200084



Peri Reddy Talla
Partner
Membership No.236759
UDIN: 26236759USQHYO4276

Place: Hyderabad
Date: 05 November 2026