



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

Date: February 12, 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
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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 quarter ended December 31, 2025 as *Annexure-1*.
2. Limited Review Report for the quarter ended December 31, 2025 as *Annexure- 2*.

Meeting commenced at 9:00 P.M. and concluded at 9:25 P.M.

This is for your information and necessary records.

Thanking you,

Yours Truly,

For AMBICA AGARBATHIES AROMA & INDUSTRIES LIMITED

AMBICA KRISHNA
CHAIRMAN AND MANAGING DIRECTOR
DIN-00391898

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CIN:L24248AP1995PLC020077



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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 31st December, 2025							Rs. In Lakhs
S.No.	Particulars	Quarter Ended			Period Ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Income from operation	5404.02	3462.88	3604.53	11881.25	9256.56	12361.59
2	Other Income	118.61	214.44	151.09	506.85	397.83	530.59
3	Total Income(1)+(2)	5522.63	3677.32	3755.62	12388.10	9654.39	12892.18
4	Expenses	0.00					
	a) Cost of Material Consumed	429.58	787.92	891.41	1635.41	1925.12	2543.65
	b) Purchase of Stock-in-trade	4018.81	1619.47	2185.94	7209.36	4550.82	5843.14
	c) Changes in inventories of finished goods, work in progress and stock in trade	-214.31	0.00	0.00	-214.31	-190.92	64.00
	d) Employee benefits expense	226.43	224.06	172.38	660.76	467.08	754.76
	e) Finance cost	307.40	231.75	293.10	810.72	842.09	1086.47
	f) Depreciation and Amortisation expense	49.87	40.54	42.24	149.62	126.73	199.49
	g) Admin and Other Manufacturing Expenses	614.99	648.91	119.86	1770.28	1607.55	2131.44
	Total Expenses	5432.77	3552.63	3704.94	12021.84	9328.48	12622.96
5	Profit before tax (3-4)	89.85	124.70	50.68	366.26	325.91	269.22
6	Tax Expense	0.00					
	Current Tax Net	33.56	31.37	12.99	103.11	83.52	49.07
	Mat Credit Entitlement	0.00	0.00	0.00	0.00	0.00	0.00
	Deferred Tax	0.00	0.00	0.00	0.00	0.00	171.29
7	Profit/(Loss) for the period (5-6)	56.28	93.34	37.69	263.15	242.39	48.86
8	Other Comprehensive Income	55.68	0.00	0.00	55.68	0.00	751.07
9	Total Comprehensive Income (7+8)	111.96	93.34	37.69	318.83	242.39	799.93
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1717.74	1717.74	1717.74	1717.74
11	Other Equity						9210.23
12	Earnings Per Share (EPS)						
	a) Basic EPS	0.65	0.54	0.22	1.86	1.41	4.66
	b) Diluted EPS	0.65	0.54	0.22	1.86	1.41	4.66

Notes:

- Figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.
- Segment report prepared as per Ind AS 108.
- The un-audited financial results are reviewed by the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- The above un-audited financial results are recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 12th February, 2026

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
Date 12.02.2026

Ambica Krishna
Chairman & Managing Director



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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

						Rs. In Lakhs	
		Quarter Ended			Period Ended		Year ended
Sl. No.		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	A) Agarbathies Division	4,661.30	2,838.11	2,918.22	9,851.10	7,302.09	9,658.97
	B) Hotel Division	861.33	839.21	837.40	2,537.00	2,352.30	3,233.21
	Increase/(Decrease) in stock	-	-	-	-	-	-
	Total :	5,522.63	3,677.32	3,755.62	12,388.10	9,654.39	12,892.18
		-	-	-	-	-	-
	Net Sales / Income from Operations	5,522.63	3,677.32	3,755.62	12,388.10	9,654.39	12,892.18
2	Segment Results						
	(Profit)(+) / (Loss)(-) before Tax from each segment	-	-	-	-	-	-
	A) Agarbathies Division	97.10	158.84	16.08	395.40	436.28	271.86
	B) Hotel Division	-7.25	-34.15	34.60	-29.14	-110.37	-2.64
	Total :	89.85	124.70	50.68	366.26	325.91	269.22
		-	-	-	-	-	-
	Profit after Tax	111.96	93.34	37.69	318.83	242.39	799.93
3	Segment Assets						
	A) Agarbathies Division	11,159.72	10,036.83	10,666.46	11,159.72	10,666.46	9,914.68
	B) Hotel Division	12,357.02	12,398.47	11,759.75	12,357.02	11,759.75	12,438.71
	Total :	23,516.74	22,435.29	22,426.21	23,516.74	22,426.21	22,353.39
4	Segment Liabilities						
	A) Agarbathies Division	1,959.01	1,088.36	1,852.97	1,959.01	1,852.97	1,633.59
	B) Hotel Division	10,207.82	10,142.55	10,119.29	10,207.82	10,119.29	9,791.83
	Total :	12,166.83	11,230.91	11,972.26	12,166.83	11,972.26	11,425.42

11,972.26

For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU
DATE: 12.02.2026


Ambica Krishna
Chairman & Managing Director

Independent Auditor's Review Report on the Quarterly and Nine Months Unaudited Financial Results of Ambica Agarbathies Aroma & Industries Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

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 Limited** ("the Company") for the quarter and nine months ended 31 December, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("the Listing Regulations"), as amended.
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting", 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. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 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 Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



T. Peri Reddy

Peri Reddy Talla
Partner

Membership No.: 236759
UDIN:26236759CORNTT4832

Place: Hyderabad
Date: 12 February 2026