



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

Date: 30<sup>th</sup> May, 2026

To Corporate Relationship Department BSE LIMITED P J Towers, Dalal Street Mumbai-400051 SCRIP CODE: 532335	To Manager National Stock Exchange of India Limited Exchange Plaza", Bandra (E) Mumbai- 400001 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. Audited Financial results for the fourth quarter and year ended 31<sup>st</sup> March, 2026.
2. Audited Asset & Liabilities Statements for the year ended 31<sup>st</sup> March, 2026.
3. Cash Flow Statement for the year ended 31<sup>st</sup> March, 2026.
4. Audited Segment Report for the year ended 31<sup>st</sup> March, 2026.
5. Audit Review Report for the Fourth Quarter and year ended 31<sup>st</sup> March, 2026.
6. Declaration for Unmodified Opinion for the financial year ended 31<sup>st</sup> March 2026.
7. To create, issue and offer upto 8,48,600 (Eight Lakh Forty-Eight Thousand Six Hundred) equity shares of Rs. 10/- (Rupees Ten Only) each on preferential basis to members of promoter group subject to the approval of shareholders at a price of Rs. 24/- (including premium of Rs. 14 per share).
8. To convene an Extra Ordinary General Meeting of the members on Tuesday, 30<sup>th</sup> June 2026 at registered Office of the Company, to approve the item no 7 mentioned above. Other details regarding the EGM will be disclosed separately.
9. Appointment of Mr. Jineshwar Kumar Sankhala as the Scrutinizer for the ensuing Extra-Ordinary General Meeting to oversee the voting process in a fair and transparent manner.

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[www.ambicaagarbathi.com](http://www.ambicaagarbathi.com)  
[www.ambicaagarbathies.com](http://www.ambicaagarbathies.com)

GST IN. 37AAACA7483L1Z9

CIN:L24248AP1995PLC020077



**AMBICA AGARBATHIES  
AROMA & INDUSTRIES LTD**

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The details as required under **Regulation 30** of the SEBI Listing Regulations read with SEBI Circular No. SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 are given in the enclosed **Annexure I**.

The Board meeting commenced at 09:00 p.m. and concluded 10:25 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



**AMBICA AGARBATHIES  
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Annexure I

**Details as required under the Regulation 30 of the SEBI Listing Regulations read with  
SEBI Circular No. SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155  
dated November 11, 2024**

Preferential Allotment of Equity shares to members of Promoter Group

Sl. No	Particulars	Details
1	Type of Securities proposed to be issued	Equity shares
2	Type of Issuance	Preferential Issue of Securities in accordance with the SEBI (ICDR) Regulations, 2018 read with the Companies Act, 2013 and rules made thereunder.
3	Total Number of Securities proposed to be issued or the Total Amount for which the Securities will be issued (approximately)	Issue of upto 8,48,600 equity shares of Rs.10/- each at a price of Rs. 24/- (including premium of Rs. 14 per share) to members of promoter group.
4	Name of the investors	<b>Annexure A</b>
5	Post - allotment of Securities, outcome of the Subscription, Issue Price / Allotted Price (in case of Convertible Equity Share Warrants) ;  Number of Investors	Relevant information if any, will be disclosed post allotment of securities/in due course of time. Issue Price at 24/- each (including premium of Rs. 14 per share)  Four (4)
6	In case of Convertible Equity Warrants - Intimation on conversion of the Securities or lapse of the tenure of the Instrument	Not Applicable
7	Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not Applicable

**Annexure A - Name of the Investors**

S. No	Name of the Investors	Type of Security	Amount
1	Satrasala Lavanya Gupta	Equity Shares	50,91,600
2	Perla Ambica Ramachandran	Equity Shares	50,91,600
3	Alapati Karthik Hanuma Kumar	Equity Shares	50,91,600
4	Alapati Lakshmana Ramachandra Ambica Eswar	Equity Shares	50,91,600
	Total		<b>2,03,66,400</b>

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# AMBICA AGARBATHIES AROMA & INDUSTRIES LTD

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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.,) Audited Financial results for the Year ended 31st March, 2026						
S.No.	Particulars	(All amounts in Lakhs except EPS)				
		Quarter Ended			Year ended	Year ended
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-Audited	Audited	Audited	Audited
1	Income from operation	2227.00	5404.02	3105.03	14108.25	12361.59
2	Other Income	338.91	118.61	132.76	845.76	530.59
3	<b>Total Income(1)+(2)</b>	<b>2565.92</b>	<b>5522.63</b>	<b>3237.79</b>	<b>14954.02</b>	<b>12892.18</b>
4	Expenses					
	a) Cost of Material Consumed	381.46	429.58	618.53	2016.87	2543.65
	b) Purchase of Stock-in-trade	679.53	4018.81	1292.32	7888.89	5843.14
	c) Changes in inventories of finished goods, work in progress and stock in trade	181.73	-214.31	254.92	-32.58	64.00
	d) Employee benefits expense	283.51	226.43	287.68	944.27	754.76
	e) Finance cost	316.29	307.40	244.38	1127.01	1086.47
	f) Depreciation and Amortisation expense	83.19	49.87	72.76	232.81	199.49
	g) Admin and Other Manufacturing Expenses	503.54	614.99	523.89	2273.82	2131.44
	<b>Total Expenses</b>	<b>2429.25</b>	<b>5432.77</b>	<b>3294.48</b>	<b>14451.09</b>	<b>12622.96</b>
5	<b>Profit before tax (3-4)</b>	<b>136.67</b>	<b>89.85</b>	<b>-56.69</b>	<b>502.93</b>	<b>269.22</b>
6	Tax Expense					
	Current Tax Net	-31.76	33.56	-34.45	71.35	49.07
	Mat Credit Entitlement	-0.92	0.00	0.00	-0.92	0.00
	Deferred Tax	87.76	0.00	171.29	87.76	171.29
7	<b>Profit/(Loss) for the period (5-6)</b>	<b>81.59</b>	<b>56.28</b>	<b>-193.53</b>	<b>344.74</b>	<b>48.86</b>
8	Other Comprehensive Income	-55.68	55.68	751.07	0.00	751.07
9	<b>Total Comprehensive Income (7+8)</b>	<b>25.91</b>	<b>111.96</b>	<b>557.54</b>	<b>344.74</b>	<b>799.93</b>
10	Paid up equity share capital (Face value Rs.10/- per Share)	1717.74	1717.74	1717.74	1717.74	1717.74
11	Other Equity				9554.97	9210.23
12	Earnings Per Share (EPS)					
	a) Basic EPS	0.15	0.65	3.25	2.01	4.66
	b) Diluted EPS	0.15	0.65	3.25	2.01	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 audited financial statements for the quarter ended 31st March, 2026 have been taken on record by the Board of Directors at its meeting held on 30th May 2026.
- The statutory auditors have expressed an unqualified audit opinion.
- Figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures published nine months ended to date figures upto the third quarter of the relevant period and figures have been regrouped and rearranged wherever considered necessary in order to make them comparable with those of the current period.

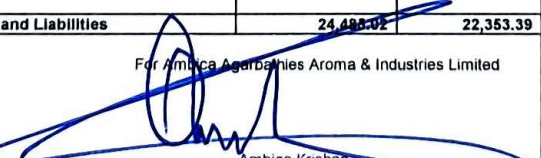
For Ambica Agarbathies Aroma & Industries Limited

Place : ELURU  
Date 30.05.2026

Ambica Krishna  
Chairman & Managing Director

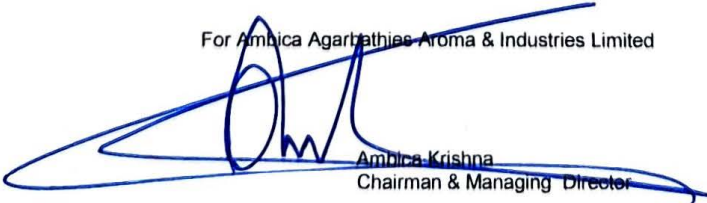


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POWERPET, ELURU - 534 002 ELURU DT. (A.P.)  
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Ambica Agarbathies Aroma & Industries Limited (Formerly known as Ambica Agarbathies & Aroma Industries Ltd.) Balance Sheet as at 31st March 2026 (All amounts in Lakhs except EPS)			
S.No.	Particulars	As at 31.03.2026	As at 31.03.2025
		Audited	Audited
1	<b>ASSETS</b>		
	<b>Non-current assets</b>		
a	Property, Plant and Equipment	12143.49	12,280.77
	Right of use of Asset	653.37	690.70
b	Capital work in progress	0.00	-
c	Investment Property		
d	Other Intangible Assets	0.39	0.51
e	Financial Assets		
	(i) Investments	1167.27	958.49
	(i) Other Financial Assets	101.47	19.98
f	Other Non current assets	336.80	404.16
g	Deferred tax Assets (Net)		
	<b>Total Non current assets</b>	<b>14402.79</b>	<b>14354.62</b>
	<b>Current assets</b>		
a	Inventories	529.06	513.67
b	Financial assets		
	(i) Investments	-	-
	(ii) Trade Receivables	2360.92	1,415.54
	(iii) Cash and cash equivalents	28.35	155.02
	(iv) Other Financials Assets	6730.84	5,562.25
c	Other current assets	433.06	352.30
	<b>Total current assets</b>	<b>10082.23</b>	<b>7998.77</b>
	<b>Total assets</b>	<b>24,485.02</b>	<b>22,353.39</b>
2	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
a	Equity Share Capital	1717.74	1,717.74
b	Other equity	9554.97	9,210.23
c	Share Application Money		
	<b>Total Equity</b>	<b>11272.71</b>	<b>10927.97</b>
	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
a	Financial Liabilities		
	(i) Borrowings	6828.44	5,977.28
	Lease Liability	736.31	718.36
	(i) Other Financials Liabilities	25.00	25.00
b	Deferred tax Liabilities ( Net )	1717.52	1,629.76
c	Provisions	63.7971	105.27
d	Other Non Current Liabilities		
	<b>Total Non-Current Liabilities</b>	<b>9371.07</b>	<b>8455.67</b>
	<b>Current Liabilities</b>		
a	Financial Liabilities		
	(i) Borrowings	2016.59	1,526.20
	(ii) Trade Payables	482.52	337.08
	(iii) Other financial liabilities	491.39	339.08
b	Provisions	85.38	49.07
c	Other current liabilities	765.36	718.32
	<b>Total Current Liabilities</b>	<b>3841.25</b>	<b>2969.75</b>
	<b>Total Equity and Liabilities</b>	<b>24,485.02</b>	<b>22,353.39</b>
For Ambica Agarbathies Aroma & Industries Limited			
Place : ELURU			
Date : 30.05.2026	Ambica Krishna Chairman & Managing Director		



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AMBICA AGARBATHIES AROMA & INDUSTRIES LTD. CIN: L24248AP1995PLC020077 Cash flow statement for the year ended 31st March, 2026		
(All amounts in Lakhs except EPS)		
Particulars	As at 31st March, 2026 AUDITED	As at 31st March, 2025 AUDITED
<b>A. Cash Flows From Operating Activities:</b>		
Net profit before taxation	502.93	269.22
Adjusted for :		
Interest Paid	1,127.01	1,086.47
Discounting Interest on Pref. Shares	74.28	68.94
Interest Income	(687.84)	(404.88)
Bad Debts Written off	-	(8.47)
Loss on Sale of Assets	0.27	-
Depreciation	232.81	199.49
Operating profits before working capital changes	1,249.46	1,210.76
<b>Changes in current assets and liabilities</b>		
Inventories	(15.39)	42.12
Trade Receivables	(945.38)	(474.36)
Other Current assets	(1,249.35)	(110.12)
Trade Payables	145.44	(980.45)
Other Financial Liabilities and other current liabilities	123.27	453.85
Cash generated from operations	(691.95)	141.80
Income tax	-	-
<b>Cash used(-)/(+)generated from operating activities (a)</b>	<b>(691.95)</b>	<b>141.80</b>
<b>B. Cash Flows From Investing Activities:</b>		
Purchase of fixed assets and change in capital wip	(71.37)	(879.16)
Proceeds from disposal of Fixed Assets	13.53	11.94
Interest Income	687.84	404.88
<b>Cash used(-)/(+)generated in investing activities (b)</b>	<b>630.00</b>	<b>(462.34)</b>
<b>C. Cash Flows From Financing Activities:</b>		
Changes in Share Capital-Share Application Money	-	-
Changes in Investments	(208.78)	-
Changes in Borrowings	1,341.55	771.37
Change in Lease liability	17.95	718.36
Changes in Other Non Current Assets	(14.12)	(1.54)
Interest paid	(1,201.29)	(1,155.41)
<b>Cash used(-)/(+)generated in financing activities (c)</b>	<b>(64.70)</b>	<b>332.78</b>
<b>Net increase(+)/decrease (-) in cash and cash equivalents (a+b+c)</b>	<b>(126.65)</b>	<b>12.25</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>155.02</b>	<b>142.77</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>28.35</b>	<b>155.02</b>
<b>Reconciliation of cash and cash equivalents</b>		
Balances with banks and cash in Hand	28.35	155.02
<b>Cash and Cash Equivalent as per Cash Flow Statement</b>	<b>28.35</b>	<b>155.02</b>
For Ambica Agarbathies Aroma & Industries Limited		
Place : ELURU Date: 30.05.2026	 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

(All amounts in Lakhs except EPS)

Sl. No.	Quarter Ended			Year ended	Year ended
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Audited	Un-Audited	Audited	Audited	Audited
<b>1 Segment Revenue</b>					
A) Agarbathies Division	1,732.65	4,661.30	2,356.88	11,583.75	9,658.97
B) Hotel Division	833.27	861.33	880.91	3,370.27	3,233.21
Increase/(Decrease) in stock	-	-	-	-	-
<b>Total :</b>	<b>2,565.92</b>	<b>5,522.63</b>	<b>3,237.79</b>	<b>14,954.02</b>	<b>12,892.18</b>
<b>Net Sales / Income from Operations</b>	<b>2,565.92</b>	<b>5,522.63</b>	<b>3,237.79</b>	<b>14,954.02</b>	<b>12,892.18</b>
<b>2 Segment Results</b>					
(Profit)(+) / (Loss)(-) before Tax from each segment	-	-	-	-	-
A) Agarbathies Division	215.15	97.10	-164.42	610.55	271.86
B) Hotel Division	-78.48	-7.25	107.73	-107.62	-2.64
<b>Total :</b>	<b>136.67</b>	<b>89.85</b>	<b>-56.69</b>	<b>502.93</b>	<b>269.22</b>
<b>Profit after Tax</b>	<b>25.91</b>	<b>111.96</b>	<b>557.54</b>	<b>344.74</b>	<b>799.93</b>
<b>3 Segment Assets</b>					
A) Agarbathies Division	12,071.23	11,159.72	9,914.68	12,071.23	9,914.68
B) Hotel Division	12,413.79	12,357.02	12,438.71	12,413.79	12,438.71
<b>Total :</b>	<b>24,485.02</b>	<b>23,516.74</b>	<b>22,353.39</b>	<b>24,485.02</b>	<b>22,353.39</b>
<b>4 Segment Liabilities</b>					
A) Agarbathies Division	2,652.63	1,959.01	1,633.59	2,652.63	1,633.59
B) Hotel Division	10,559.68	10,207.82	9,791.83	10,559.68	9,791.83
<b>Total :</b>	<b>13,212.31</b>	<b>12,166.83</b>	<b>11,425.42</b>	<b>13,212.31</b>	<b>11,425.42</b>

For Ambica Agarbathies Aroma & Industries Limited

Ambica Krishna  
Chairman & Managing Director

Place : ELURU  
DATE : 30.05.2026

**Independent Auditor's Report on Audit of Annual Financial Results and Review of Quarterly Financial Results of Ambica Agarbathies Aroma & Industries Limited pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.**

To  
**The Board of Directors**  
**Ambica Agarbathies Aroma & Industries Limited**

**Report on the Audit of Annual Financial Results**

**Opinion**

We have audited the accompanying statement of annual financial results of **Ambica Agarbathies Aroma & Industries Limited** (hereinafter referred to as the "Company") for the year and quarter ended 31<sup>st</sup> March, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Statement:

- (i) are presented in accordance with the requirements of Regulation 33 and Regulation 52(4) of the Listing Regulations, as prescribed in Securities and Exchange Board of India operational circular SEBI/HO/DDHS/P/CIR/2021/613 dated 10 August 2021 in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34, Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net Profit, including other comprehensive income and other financial information of the Company for the year ended 31<sup>st</sup> March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditors' Responsibilities for the Audit of the Financial Results 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 results for the year ended 31<sup>st</sup> March, 2026 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 Code of Ethics.



**Managements and Board of Directors' Responsibilities for the Financial Results**

This Statement, which is the responsibility of the Company's Management and board of directors approved by the Board of Directors, has been prepared on the basis of the annual financial statements for the year ended 31<sup>st</sup> March, 2026. This responsibility includes the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss, including other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS 34, prescribed under section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India and in compliance with the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Management and Board of Directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors and 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 financial reporting process of the Company.

**Auditors' Responsibilities for the Audit of the Financial Results**

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

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

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



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the Company of which we are the independent auditors 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.



**Other Matters**

1. The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> March, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were subject to limited review by us.

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



*T. Peri Reddy*

(Peri Reddy Talla)  
Partner

Membership No. 236759  
UDIN: 26236759FGNHHCN9671

Place: Hyderabad  
Date: 30-05-2026



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

Date: 30<sup>th</sup> May, 2026

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

*Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion*

**DECLARATION FOR UNMODIFIED OPINION**

I, Ambica Krishna, Chairman & Managing Director of M/s. **Ambica Agarbathies Aroma & Industries Limited** having its registered office at Sankar Towers, Powerpet, Eluru, West Godavari- 534002, hereby declare that, the Statutory Auditors of the Company M/s. Ramasamy Koteswara Rao & Co LLP, Chartered Accountants, (FRN: 010396S) have issued an Audit Report with unmodified opinion on Audited Financial Results for the quarter and year ended 31<sup>st</sup> March 2026.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Yours Faithfully,

For **Ambica Agarbathies Aroma & Industries Limited**

**AMBICA KRISHNA**  
Chairman and Managing Director  
DIN-00391898