AMS POLYMERS LIMITED

(Formerly known as SAI MOH AUTO LINKS LIMITED)
CIN: L34300DL1985PLC020510
Regd. Off.: C-582, Saraswati Vihar, Pitampura, Delhi-110034
Phone: 91-11-27017987; Fax: 91-11-27017987
Email: polymersams@gmail.com; Website: www.amspolymers.com

To,
The Manager (Listing),
BSE Limited,
1st Floor, P. J. Towers,
Dalal Street, Mumbai – 400001

12.11.2026

Subject: **Outcome of Board Meeting and Submission of Standalone Unaudited Financial Results for the Quarter ended 30th September, 2026.**

Ref: BSE Scrip Code-540066

Dear Sir,

This is to inform you that in pursuance to Regulation 33 of the Securities and Exchange Board of India (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Thursday, 11th November, 2026 at C-582, Saraswati Vihar, Pitampura Delhi -110034 and concluded just now has, inter- alia, transacted the following businesses:

1. Considered and approved the Standalone Unaudited Financial Results of the Company for the Quarter ended September 30, 2026.
2. Considered and Approved the Limited Review Report for Standalone Unaudited Financial Results of the Company for the quarter ended September 30, 2026.
3. The Board of Directors considered and approved the proposal for taking on lease/rent the property owned by Mrs. Maya Goel, wife of Mr. Anand Kumar, Managing Director of the Company, at a monthly rent of Rs.2,00,000 for the F/Y 2026-27, subject to the applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015. The proposed transaction shall be undertaken on an arm's length basis

Further pursuant to Regulation 33 and Regulation 30 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Unaudited Financial Results for the quarter ended 30th September, 2026 along with Limited Review Report are enclosed herewith for your kind perusal.

The Meeting of the Board of Directors commenced at 03.30 PM and concluded at 04.30 P.M

This is for your information and records please
Thanking
you, Yours
Truly,
For AMS Polymers Limited

AMS POLYMERS LTD. DELHI

Dilshad Ahmed
Company Secretary
& Compliance
Officer

CC:

The Manager (Listing) **Ahmedabad Stock Exchange Limited,** **1 st Floor, Kamdhenu Complex,** **Opp. Sahajanand College** **Panjara Pole, Ahmedabad-380015**	**The Manager (Listing)** **Ludhiana Stock Exchange Limited,** **Feroz Gandhi Market,** **Jila Kacheri Area, Model Gram,** **Ludhiana, Punjab-141001**	**The Manager (Listing),** **Delhi Stock Exchange Ltd.,** **DSE House, 3/1, Asaf Ali Road,** **New Delhi -110002**

KVA & COMPANY
CHARTERED ACCOUNTANTS

QP-4, Upper Ground Floor, QP Block
Pitampura, North West Delhi, Delhi-110034
Email: kvaandcompany@gmail.com
Phone No: 011 4708-1081

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of AMS Polymers Limited pursuant to the Regulation 33 of the SEBI [Listing Obligation and Disclosure Requirements] Regulations, 2015, as amended

Review Report to
The Board of Directors
AMS Polymers Limited
Formerly, Sai Moh Auto Links Limited
CIN: L34300DL1985PLC020510

1. We have reviewed the accompanying statement of unaudited financial results of AMS Polymers Limited (Formerly, Sai Moh Auto Links Limited) (the "Company") for the quarter ended September 30, 2026 (the "Unaudited Financial Results") attached herewith, being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended (the "Listing Regulations").

2. The Unaudited Standalone Financial Results is the responsibility of the Company's Management and is 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, (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. Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review of the Unaudited Financial Results 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 accompanying Statement of unaudited financial results, 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 recognized practices and policies 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The unaudited standalone financial results of AMS Polymers Limited as at 30 September 2026, including the financial performance for the three-month period from July 2026 to September 2026 may have an impact on financial statement due to not fully compliant with certain calculation, disclosure and presentation requirements of the applicable Ind AS.

Our conclusions are not modified in respect of these matters.

For KVA & Company
Chartered Accountants
Firm Registration Number: 017771C

KVA & COMPANY * CHARTERED ACCOUNTANTS * DELHI

Vimal Kishore Agrawal
Partner
Membership Number: 510915
UDIN: 26510915FSEQUX6578
Date: 12.11.2026
Place: ~~Lakhimpur Kheri~~
Delhi

AMS POLYMERS LIMITED

(CIN : L34300DL1985PLC020510)

Reg. office : C-582, Sarawati Vihar, Pitampura, North West Delhi, Delhi-110034

Email: polymersams@gmail.com

Un-Audited Statement of Assets & Liabilities as at 30th September, 2026

(Rs. In Lacs)

	Particulars	Un-Audited AS AT 30.09.2026	Audited AS AT 31.03.2026
1	**Assets**		
A	**Non-Current Assets**		
	(a) Property, Plant and Equipment	60.62	61.12
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	-	-
	(f) Financial Assets	-	-
	(i) Investments	10.10	10.10
	(ii) Loans	-	-
	(g) Deferred tax assets (net)	0.09	0.09
	(h) Other non-current assets	-	-
	Total (A)	**70.81**	**71.31**
B	**Current Assets**		
	(a) Inventories	152.57	414.66
	(b) Financial Assets		-
	(i) Investments	-	-
	(ii) Trade Receivables	4,710.52	4,273.67
	(iii) Cash & Cash equivalent	5.77	1.89
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans & Advance	11.50	31.38
	(vi) Others	-	214.53
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	2,448.60	-
	Total (B)	**7,328.96**	**4,936.12**
	Total Assets (A+B)	**7,399.77**	**5,007.43**
2	**EQUITY AND LIABILITIES**		
A	**Equity**		
	(a) Equity share capital	330.25	330.25
	(b) Other Equity	338.04	273.00
	Total (A)	**668.29**	**603.25**
B	**Liabilities**		
B1	**Non-current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
	(d) Other non-current liabilities	-	-
	Total (B1)	-	-
B2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	1,068.22	1,450.49
	(ii) Trade Payables	4,922.94	2,801.40
	(iii) Other financial liabilities	572.05	-
	(b) Other current liabilities	165.73	120.30
	(c) Provisions	2.54	31.98
	(d) Current Tax Liabilities (Net)	-	-
	Total (B2)	**6,731.48**	**4,404.18**
	Total Equity and Liabilities (A+B1+B2)	**7,399.77**	**5,007.43**

Place: Delhi
Date: 12.11.2026

For AMS Polymers Limited

For AMS POLYMERS LTD.

Director

Anand Kumar
Managing Director
(DIN: 01381489)

AMS POLYMERS LIMITED
(CIN : L34300DL1985PLC020510)
Reg. office : C-582, Sarawati Vihar, Pitampura, North West Delhi, Delhi-110034
Email: polymersams@gmail.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2026

(Rs.in lacs except earning per share)

S.No.	Particulars	Quarter ended September 30, 2026	Quarter ended June 30, 2026	Quarter ended September 30, 2025	Half year ended September 30, 2026 (Year to date for current period)	Half year ended September 30, 2025 (Year to date for current period)	For the year ended on March 31, 2026
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	**Income**						
i	Revenue from operations	3,301.04	3,634.22	2,743.87	6,935.26	5,412.65	10,959.75
ii	Other Income	(1.33)	2.17	0.02	0.84	0.03	3.60
II	*Total income (A)*	**3,299.71**	**3,636.39**	**2,743.89**	**6,936.10**	**5,412.68**	**10,963.34**
III	**Expenses**						
i	Cost of Material Purchased/ Consumed	2,990.98	3,169.11	2,699.97	6,160.09	5,257.46	10,237.25
ii	Changes in inventories of Finished Goods, Work in Progress and Stock in trade	52.67	209.41	(78.35)	262.08	(204.60)	(167.30)
iii	Employee benefits expense	89.94	74.39	34.62	164.33	66.67	218.44
iv	Finance Cost	23.96	18.77	3.17	42.73	25.39	98.57
v	Depreciation and amortization expense	-	6.53	4.82	6.53	9.33	10.41
vi	Other Expenses	102.12	117.96	68.59	220.08	181.82	454.77
IV	*Total Expenses (B)*	**3,259.67**	**3,596.17**	**2,732.82**	**6,855.84**	**5,336.07**	**10,852.14**
V	**Profit/(Loss) before Exceptional and Extraordinary items and Tax (A-B)**	**40.04**	**40.22**	**11.07**	**80.26**	**76.62**	**111.20**
	(i) Prior Period Expenses	-	-	-	-	-	-
	(ii) Exceptional items	-	-	-	-	-	-
	(iii) Extraordinary items	-	-	-	-	-	-
VI	**Profit/(loss) after Exceptional and Extraordinary Items before Tax**	**40.04**	**40.22**	**11.07**	**80.26**	**76.62**	**111.20**
VII	**Tax Expense**				-		
i	Current year tax	2.67	12.55	-	15.22	5.22	31.98
ii	Current tax expenses relating to prior years	-	-	-	-	-	-
iii	Deferred tax	-	-	-	-	-	0.39
VIII	**Profit/(loss) for the period from continuing operations (VI-VII)**	**37.37**	**27.67**	**11.07**	**65.04**	**71.40**	**78.84**
IX	Profit/(loss) from discontinued operations	-	-	-	-	-	-
X	Tax Expenses of discontinued operations	-	-	-	-	-	-
XI	**Profit/(loss) from discontinued operations (after Tax) (IX-X)**	-	-	-	-	-	-
XII	**Profit/(loss) for the Period (VIII+XI)**	**37.37**	**27.67**	**11.07**	**65.04**	**71.40**	**78.84**
XIII	**Other comprehensive income**				-		
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-	-
XIV	**Total Comprehensive Income for the period (XII+XIII) Comprising Profit (Loss) and Other comprehensive Income for the period**	-	-	-	-	-	-
XV	**Earning Per Equity Share**						
	Basic	1.13	0.84	0.34	1.97	2.16	2.39
	Diluted	1.13	0.84	0.34	1.97	2.16	2.39
XVI	**Paid-up Equity Share Capital (Face Value Rs. 10/- per share)**	**330.25**	**330.25**	**330.25**	**330.25**	**330.25**	**330.25**

Note: The above financial results were reviewed by the Board of Directors at meeting held on 12.11.2026 at 03.30 PM and Approved by the Board of Directors at its meeting held on 12.11.2026 at 04.00 PM.

For AMS POLYMERS LTD.
For AMS Polymers Limited

Anand Kumar
Managing Director
Director (DIN: 01381489)

Place: Delhi
Date: 12.11.2026

AMS POLYMERS LIMITED
(CIN : L34300DL1985PLC020510)
Reg. office : C-582, Sarawati Vihar, Pitampura, North West Delhi, Delhi-110034
Email: polymersams@gmail.com

STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2026

(Rs. In Lacs)

	Particulars	Half year ended September 30, 2026 (Year to date for current period)		For the year ended on March 31, 2026	
A)	**Cash flow from operating activities**				
	Net Operating profit before tax and extra ordinary items		80.26		111.20
	Adjustments for:-				
	Depreciation	6.53		10.41	
	Discount Received	-		(0.01)	
	Profit / Loss on sale of Investments	-		-	
	Interest Income	42.73		(2.28)	
	Profit on redemption of Mutual Fund	-		-	
	Fair Value of Mutual Fund Investment	-		(1.31)	
	Dividend Income	-	49.26	-	6.82
	Operating profit before working capital changes		129.52		118.02
	(Increase) / Decrease in Other Current Assets	(2,448.60)		1,249.49	
	(Increase) / Decrease in Other Financial Asset	214.53		-	
	(Increase) / Decrease in Trade Recievables	(436.85)		1,305.47	
	(Increase) / Decrease in Loan Recievables	19.88		(25.89)	
	(Increase) / Decrease in Inventories	262.09		(167.30)	
	(Increase) / Decrease in Shot-term other assets	-		-	
	Increase / (Decrease) in Provision	(29.44)		-	
	Increase / (Decrease) in Other current liabilites	-		(22.91)	
	Increase / (Decrease) in Non-current Trade payable	(15.23)		-	
	Increase / (Decrease) in Current Trade payable	2,121.54		(2,377.19)	
	Increase / (Decrease) in Non-current Other current liabilites	45.43		-	
	Increase / (Decrease) in Other financial liabilites	572.05	305.40	-	(38.33)
	Cash generated from operations		434.92		79.70
	Net direct taxes paid		-		26.40
	Net cash from Operating Activities		434.92		53.30
B)	**Cash flow from Investing Activities**				
	Purchase of fixed Assets	(6.05)		(37.66)	
	Fresh investment made in Subsidiary Companies	-		-	
	Discount Received	-		0.01	
	Profit of Investments	-		-	
	Interest received	-		2.28	
	Dividend Income	-		-	
	Proceeds from Sale of Investment	-		1.31	
	Sale of Tangible Assets	-	(6.05)	-	(34.06)
	Net cash used in investing activities				
	Net cash from operating and investing activities		428.87		19.24
C)	**Cash flow from financing activities**				
	Proceeds from issuance of preference share capital	-			
	Increase/(decrease) Short term borrowings	(382.27)		(39.94)	
	Dividend Paid	-		-	
	Tax paid on Dividend Distribution	-		-	
	Interest paid	(42.73)	(425.00)	-	(39.94)
	Net cash from financing activities				
	Net cash from operating, investing & financial activities		3.87		(20.70)
	Net increase in cash & cash equivalant		3.87		(20.70)
	Opening balance of cash & cash equivalant		1.89		22.59
	Closing balance of cash & cash equivalant		5.77		1.89
	Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following:-				
	i) Cash balance in Hand		1.52		0.36
	ii) Balance with Banks:				
	a) In Current Accounts		4.25		1.53
	b) In Fixed Deposits				
	Total		5.77		1.89

Place: Delhi
Date: 12.11.2026

For AMS POLYMERS LTD.

For AMS Polymers Limited

Anand Kumar
Managing Director
(DIN: 01381489)