

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

11.07.2026

Subject: Reply to Observation on Discrepancy in Financial Results - Declaration in XBRL Mode for the Year Ended March 2026

Dear Sir/Madam,

This is with reference to your communication regarding the discrepancy observed in the Financial Results submitted under Regulation 33/52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

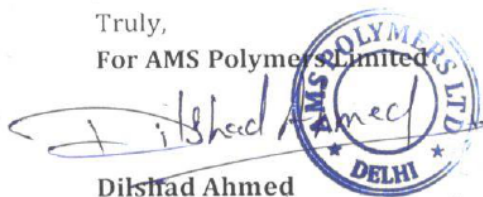
In this regard, we wish to inform you that due to clerical mistake declaration in XBRL mode is not submitted the said discrepancy has been duly noted. The required Declaration has now been uploaded/submitted in XBRL mode on the BSE Listing Portal.

We request you to kindly take the same on record and treat the discrepancy as complied with.

Thanking
you, Yours

Truly,

For AMS Polymers Limited



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

22.05.2026

Subject: Outcome of Board Meeting and Submission of Audited Standalone Financial Results for the Quarter and Financial Year ended 31" March, 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 Friday, 22nd May, 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 Audited Financial Results of the Company for the Quarter and Year ended March 31, 2026
2. Considered and approved the Auditor's Report for the Audited Financial Results of the Company for the quarter and year ended March 31, 2026
3. Considered and taken on record Declaration for the audit report with unmodified opinion for the year ended 31st March 2026 pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015 and SEBI circular dated May 27, 2016, bearing reference no. CIR/CFD/CMD/56/2016.
4. Considered and appointed M/s A Saini & Associates, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2026-27 enclosed Annexure-I.

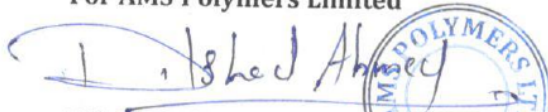

Further pursuant to Regulation 33 and Regulation 30 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Financial Results for the quarter and year ended 31st March, 2026 along with Auditor's Report are enclosed herewith for your kind perusal.

The Meeting of the Board of Directors commenced at 03.00 PM and concluded at 03.55 P.M
This is for your information and records please

Thanking
you, Yours

Truly,

For AMS Polymers Limited

Dilshad Ahmed
Company Secretary
& Compliance
Officer

CC:

<p>The Manager (Listing) Ahmedabad Stock Exchange Limited,</p> <p>1 st Floor, Kamdhenu Complex,</p> <p>Opp. Sahajanand College Panjara Pole, Ahmedabad-380015</p>	<p>The Manager (Listing) Ludhiana Stock Exchange Limited,</p> <p>Feroz Gandhi Market, Jila Kacheri Area, Model Gram, Ludhiana, Punjab-141001</p>	<p>The Manager (Listing), Delhi Stock Exchange Ltd.,</p> <p>DSE House, 3/1, Asaf Ali Road, New Delhi -110002</p>
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BRIEF PROFILE
DETAILS AS PER REGULATION 30 OF SEBI (LODR) REGULATIONS, 2015

S. NO.	PARTICULARS	DETAILS
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Date of appointment/ Term of Appointment	Date: 22 nd May 2026 Mr. Amit Saini is appointed as the internal auditor of the Company for the financial year 2026-27
3.	Brief profile (In case of Appointment)	Established in June 2020, A Saini & Associates is a professional Chartered Accountancy firm dedicated to providing expert financial, taxation, and compliance services. With a focus on accuracy, transparency, and efficiency, we specialize in catering to businesses across the different industries like manufacturing, trading and services with comprehensive experience in internal auditing, risk management, and corporate governance, bringing value through objective assessments and control enhancements. Skilled in evaluating financial and operational processes to ensure efficiency, compliance, and fraud prevention in line with statutory regulations and industry best practices
4.	Disclosure of relationship between Directors	N.A

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

22.05.2026

Subject: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: BSE Scrip Code-540066

Dear Sir,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated May 27, 2016 bearing circular reference no. CIR/CFD/CMD/56/2016, we hereby declare that the Statutory Auditors of the Company, i.e., M/s Roshan Agarwal & Associates, Chartered Accountants, have issued an Audit Report with unmodified opinion on Annual Audited Standalone Financial Statements of the Company for the Financial Year ended 31st March, 2026.

This is for your information and records please

Thanking
you, Yours

Truly,

For AMS Polymers Limited



Anand Kumar
Managing Director
DIN: 01381489

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
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Independent Auditor's Report on Standalone Quarterly and Annual Financial Results of Ams Polymers Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (As Amended)

To,
The Bord of Directors
AMS Polymers Limited
(Formerly, Sai Moh Auto Links Limited)

Opinion

We have audited the accompanying Standalone Annual Financial Results of **AMS POLYMERS LIMITED** Formerly, SAI MOH AUTO LINKS LIMITED (hereinafter referred to as "the Company") for the quarter and year ended **March 31, 2026** being submitted by the Company pursuant to the requirement of Regulation 33 of the 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 standalone annual financial results:

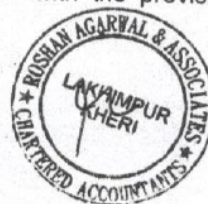
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and other accounting principles generally accepted in India, of the net profit / (loss) and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Quarterly and Annual 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 ('ICAI') together with the ethical requirements that are relevant to our audit of the financial results 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. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Managements and Board Of Directors' Responsibilities for the Standalone Annual Financial Results

These Standalone Annual Financial Results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit / (loss) and other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for



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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Board of Directors are 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 the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of The Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results 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 standalone annual 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 standalone annual financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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 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 standalone annual financial results 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 standalone annual financial results, including the disclosures, and whether the standalone annual financial results 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.



Other Matters

The standalone annual financial results include the results for the quarter ended March 31, 2026, being the balancing figure between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

Our opinion is not modified in respect of the above matter.

Report on Other Legal and Regulatory Requirements

As required by Regulation 33 of the Listing Regulations, we report that:

- the standalone annual financial results for the year ended March 31, 2026, to the best of our knowledge and belief, do not contain any false statement or omit any material fact or contain statements that might be misleading;
- these standalone annual financial results present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

**For M/s Roshan Agarwal & Associates
Chartered Accountants**

ICAI Firm Registration No. 019919C



Roshan Agarwal
Partner

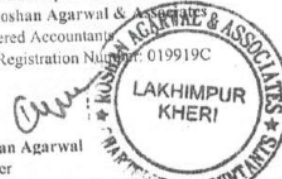
Membership No.: 402252

UDIN: 26402252 BXTH6L9883

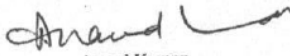
**Place: Lakhimpur Kheri
Date: 22.05.2026**

Audited Standalone Balance Sheet as on March 31, 2026

Part "A"	(Rs. In Lacs)	
	March 31, 2026	March 31, 2025
Particulars	Audited	Audited
I. ASSETS		
(1) Non-current assets	61.12	33.88
Property, Plant and Equipment	-	-
Capital work-in-progress	-	-
Other Intangible Assets	-	-
Financial Assets	-	-
i) Investments	10.10	8.79
Investments in Subsidiary, Associate and Joint Ventures	-	-
Other Investments	-	-
ii) Loans	-	-
ii) Others	-	-
Other non-current assets	0.09	-
Other Tax Assets (Net)	-	-
Total Non Current Assets	71.31	42.67
(2) Current assets	414.66	247.35
Inventories	-	-
Financial Assets	-	-
i) Investments	4,273.67	5,579.14
ii) Trade receivables	1.89	22.59
iii) Cash and cash equivalents	-	-
iv) Bank balances other than cash and cash equivalent	31.38	5.49
v) Loans	214.53	1,464.02
vi) Others	-	-
Other Current Assets	-	-
Total Current Assets	4,936.13	7,318.59
TOTAL ASSETS	5,007.45	7,361.26
II. EQUITY AND LIABILITIES		
(1) Equity	330.25	330.25
Equity Share Capital	273.00	193.39
Others Equity	603.25	523.64
(2) Non Current Liabilities	-	-
Provisions	-	-
Long term Borrowings	-	0.30
Deferred tax liabilities (Net)	-	0.30
(3) Current liabilities	-	-
Financial Liabilities	-	-
i) Trade payables	-	-
-Due to micro and small enterprises	2,801.40	5,178.59
-Due to other than micro and small enterprises	1,450.49	1,490.43
ii) Short term borrowings	-	-
ii) Others	120.30	143.21
Other current liabilities	31.98	25.09
Provisions (Tax)	-	-
TOTAL EQUITY & LIABILITIES	5,007.45	7,361.26

As per our report of even date
For Roshan Agarwal & Associates
Chartered Accountants
Firm Registration Number: 019919C

Roshan Agarwal
Partner
ICAI Membership No: 402252
UDIN: 26402252BXTHGL9883
Place: Lakhimpur Kheri
Date: 22.05.2026

For and behalf of Board of Directors of
AMS Polymers Limited


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 Audited Financial Results for the quarter and year ended March 31, 2026

(Rs.in Lacs except earning per share)

S.No.	Particulars	Quarter ended			Year ended	Previous year ended
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
i	Revenue from operations	2,850.33	2,588.87	2,811.66	10,959.75	10,096.36
ii	Other Income	3.59	-	(2.19)	3.60	0.24
II	Total income (A)	2,853.92	2,588.87	2,809.47	10,963.34	10,096.60
III	Expenses					
i	Cost of Material Purchased/ Consumed	2,458.56	2,417.23	2,606.76	10,237.25	9,384.33
ii	Changes in inventories of Finished Goods, Work in Progress and Stock in trade	62.77	(26.29)	(1.38)	(167.30)	34.66
iii	Employee benefits expense	105.57	37.99	31.56	218.44	146.13
iv	Finance Cost	26.26	46.92	20.22	98.57	82.77
v	Depreciation and amortization expense	0.41	5.50	3.40	10.41	6.73
vi	Other Expenses	177.67	93.55	127.90	454.77	340.39
IV	Total Expenses (B)	2,831.24	2,574.90	2,788.46	10,852.14	9,995.01
V	Profit/(Loss) before Exceptional and Extraordinary items and Tax (A-B)	22.68	13.97	21.01	111.20	101.59
	(i) Prior Period Expenses	-	-	-	-	-
	(ii) Exceptional items	-	-	-	-	-
	(iii) Extraordinary items	-	-	-	-	-
VI	Profit/(loss) after Exceptional and Extraordinary Items before Tax	22.68	13.97	21.01	111.20	101.59
VII	Tax Expense					
i	Current year tax	12.06	14.70	4.42	31.98	25.09
ii	Current tax expenses relating to prior years	-	-	-	-	-
iii	Deferred tax	0.39	-	-	0.39	(0.51)
VIII	Profit/(loss) for the period from continuing operations (VI-VII)	10.24	(0.72)	16.60	78.84	77.02
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)	10.24	(0.72)	16.60	78.84	77.02
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	0.31	(0.02)	0.50	2.39	2.33
	Diluted	0.31	(0.02)	0.50	2.39	2.33
XVI	Paid-up Equity Share Capital (Face Value Rs. 10/-per share)	330.25	330.25	330.25	330.25	330.25

As per our report of even date
For Roshan Agarwal & Associates
Chartered Accountants
Firm Registration Number:

RA



Roshan Agarwal
Partner
ICAI Membership No:402252
UDIN : 26402252 BXTHL9883

Place: Lakhimpur Kheri
Date: 22.05.2026

For and behalf of Board of Directors of
AMS Polymers Limited

Anand Kumar

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

Part "B"

(Rs. In Lacs)

Particulars	Year ended	
	March 31, 2026 Audited	March 31, 2025 Audited
Cash flow from operating activities		
Net Operating profit before tax and extra ordinary items	111.20	101.59
Adjustments for:-		
Depreciation	10.41	6.73
Discount Received	(0.01)	(0.01)
Profit / Loss on sale of Investments	-	0.58
Interest Income	(2.28)	(0.23)
Profit on redemption of Mutual Fund	-	-
Fair Value of Mutual Fund Investment	(1.31)	-
Dividend Income	-	-
	118.02	108.66
Operating profit before working capital changes		
(Increase) / Decrease in Other Current Assets	1,249.49	(930.67)
(Increase) / Decrease in Trade Receivables	1,305.47	(2,151.33)
(Increase) / Decrease in Loan Receivables	(25.89)	1.04
(Increase) / Decrease in Inventories	(167.30)	34.66
Increase / (Decrease) in Other current liabilities	(22.91)	98.61
Increase / (Decrease) in Current Trade payable	(2,377.19)	2,688.69
	79.69	(150.34)
Cash generated from operations		
Net direct taxes paid	26.40	21.85
	53.29	(172.19)
Net cash from Operating Activities		
Cash flow from Investing Activities		
Purchase of fixed Assets	(37.66)	-
Fresh investment made in Subsidiary Companies	-	-
Discount Received	0.01	0.01
Profit of Investments	-	-
Interest received	2.28	0.23
Dividend Income	-	-
Proceeds from Sale of Investment	1.31	-
Sale of Tangible Assets	-	-
	(34.06)	0.24
Net cash used in investing activities		
	19.23	(171.95)
Net cash from operating and investing activities		
Cash flow from financing activities		
Proceeds from issuance of preference share capital	-	-
Increase/(decrease) Short term borrowings	(39.94)	212.61
Tax paid on Dividend Distribution	-	-
Interest paid	-	-
	(39.94)	212.61
Net cash from financing activities		
	(20.71)	40.66
Net cash from operating, investing & financial activities		
Net increase in cash & cash equivalent		
	22.59	2.99
Opening balance of cash & cash equivalent	1.88	43.65
Closing balance of cash & cash equivalent		

As per our report of even date
For Roshan Agarwal & Associates
Chartered Accountants
Firm Registration Number

Roshan Agarwal
Partner

ICAI Membership No. 402257
UDIN 26402252 BXTH6L9883

Place: Lakhimpur Kheri
Date: 22.05.2026

For and behalf of Board of Directors of
AMS Polymers Limited

Anand Kumar

Anand Kumar
Managing Director
DIN: 01381489

Part "C"

CRITICAL NOTES FORMING PART OF THE FINANCIAL RESULTS

Notes

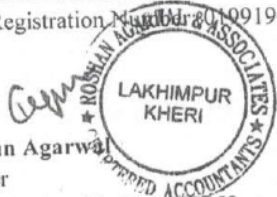
- 1 The above standalone financial results for the quarter ended March 31, 2026 were reviewed by the audit committee meeting held on 22nd May, 2026 and approved by the Board of Directors at their meeting held on 22nd May, 2026
- 2 The figures for the last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the fourth quarter of the respective financial years. Also the figures upto the end of the fourth quarter were only reviewed and not subjected to audit.
- 3 The figures for the Previous year/quarter figures have been reclassified/regrouped wherever necessary to make them comparable. The Impact of such reclassification/regrouping is not material to the financial results.confirm to the classification of the current year.

As per our report of even date
For Roshan Agarwal & Associates
Chartered Accountants
Firm Registration Number: 010919C

Roshan Agarwal
Partner

ICAI Membership No: 402252

UDIN: 26402252BXTH679883



For and Behalf of Board of Directors
AMS Polymers Limited

Anand Kumar

Anand Kumar
Managing Director
DIN: 01381489

Place: Lakhimpur Kheri
Date: 22.05.2026