



AMBO AGRITEC LIMITED

(Formerly known as AMBO Agritec Private Limited)

Regd. Office: 3, Pretoria Street, Chandrakunj Building,
Kolkata, Pin: 700 071, West Bengal, India.

Phone: +91 33 4602 0333 / 4602 0444

Email: info@amboagritec.com CIN: L15419WB1994PLC064993

GSTRN: 19AAHCS6453M1ZO

Date: June 05, 2026

The Manager
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai- 400 001
Scrip Code: 543678

Subject: Outcome of Board Meeting held on June 04, 2026, in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

In reference to the letter dated June 04, 2026, the Board of Directors of the Company, at their meeting held on Thursday, 04th June, 2026, has, inter-alia, approved the following:

- The Audited Financial Results (Standalone) of the Company along with Audit Report, for the quarter and year ended 31st March, 2026.

The said financial results along with the Audit Report (with unmodified opinion) issued by M/s. Dokania S. Kumar & Co., Statutory Auditors of the Company and declaration signed by the Managing Director in accordance with Regulation 33(3) (d) of SEBI (Listing Obligations & Disclosure Requirements), 2015 are enclosed.

Kindly take the same on record.

Thanking you,

Yours faithfully,

For Ambo Agritec Limited

Umesh Kumar
Agarwal

Digitally signed by
Umesh Kumar Agarwal
Date: 2026.06.05
21:24:54 +05'30'

Umesh Kumar Agarwal
Managing Director
(DIN: 00210217)

Encl: As above



Independent Auditor's Report on Standalone Annual Financial Results of AMBO Agritec Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

To
The Board of Directors
AMBO Agritec Limited

Report on the Audit of the Standalone Annual Financial Results

Opinion:

We have audited the accompanying Standalone Annual Financial Results of AMBO Agritec Limited (hereinafter referred to as "the Company") for the half year ended and year ended 31 March, 2026 ("the Statement" or "Standalone Annual Financial Results"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("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 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 recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the Net Profit and other financial information for the half year and year ended 31st March, 2026.

Basis for Opinion:

We conducted our audit of the Standalone Annual Financial Results in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Standalone 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 together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provision of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Annual Financial Results.

Responsibilities of the Management and Board of Director's 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 Management and the Board of Director's 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 financial information in accordance with the recognition and measurement principles laid down in Accounting Standards specified under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation.



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 the 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 Management and 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 intends to liquidate the Company or to cease operations, or has no realistic alternatives but to do so.

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

Auditors' Responsibility 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 auditors' 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 the 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 decision of users taken on the basis of these Standalone Annual Financial Results.

As a 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 misstatements 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 controls.
- 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 in place an adequate internal financial control system with reference to Financial Statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures in the Standalone Annual Financial Results made by the management and the Board of Directors.
- Conclude on the appropriateness of Management and 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 auditors' 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 auditors' 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.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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

- Planning the scope of our audit work and in evaluating the results of our work; and
- To evaluating the effect of any identified misstatements in the Financial Results.

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, relate safeguards.

Other Matters

The Standalone Annual Financial Results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges. These results are based on and should be read with the Standalone Audited Financial Statements of the Company for the year ended 31st March, 2026 on which we have issued an unmodified audit opinion.

The Standalone Annual Financial Results include the results for the half year ended 31, March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the end of September of the current financial year which were subject to limited review by us as required pursuant to listing regulation. Our report on the statement is not modified in respect of this matter.

For M/s DOKANIA S. KUMAR & CO.
Chartered Accountants
Firm Registration Number. 322919E


(CA. Sourav Dokania)

Partner
Membership No. (F) 304128
Place: Kolkata
Dated: 04/06/2026
UDIN: 26304128IYVJJE3396





AMBO AGRITEC LIMITED

(Formerly known as AMBO Agritec Private Limited)

Regd. Office: 3, Pretoria Street, Chandrakunj Building,

Kolkata, Pin: 700 071, West Bengal, India.

Phone: +91 33 4602 0333 / 4602 0444

Email: info@amboagritec.com CIN: L15419WB1994PLC064993

GSTRN: 19AAHCS6453M1ZO

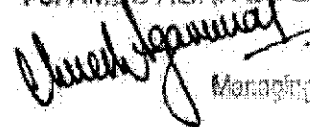
Notes to Standalone Audited Financial Results:

- i) The Standalone Audited Financial Results are prepared in accordance with the Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Account) Rules 2014 issued by ministry of Corporate Affairs and amendments thereof.
- ii) The Standalone Audited Financial results of the Company for the Half Year Ended and Financial Year Ended March 31, 2026 were reviewed and recommended by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on June 04, 2026.
- iii) As per Ministry of Corporate Affairs notification dated February 16, 2015 companies whose securities are listed on SME Exchange as referred to in Chapter IX of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from the mandatory requirement of adoption of Indian Accounting Standards (Ind AS)
- iv) The Standalone figures for the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures of the half year ended 30th September, 2025.
- v) The figures for the corresponding period have been regrouped/ reclassified wherever necessary, to make them comparable with current period figures.
- vi) On June 20, 2024, the Company allotted 1,43,00,000 Convertible Equity Share Warrants on a preferential basis to Promoters, Promoter Group and Non-Promoters investors as approved in the Extra Ordinary General Meeting held on June 03, 2024. Each warrant is issued at a price of Rs.30/- comprising a subscription price of Rs. 7.50 (25% of the Issue Price) and a warrant exercise price of Rs. 22.50 (75% of the Issue Price).

As on 31st March 2026, a total of 1,04,50,000 Warrants had been converted into equity shares of the Company, out of the total 1,43,00,000 Warrants allotted by the Company. The balance 38,50,000 Warrants lapsed due to non-exercise of conversion right by the allottee. The upfront amount of Rs.2,88,75,000/- received on such Warrants has been forfeited in accordance with the terms of issue and applicable regulatory provisions.

— For and on behalf of the Board of Directors of
AMBO Agritec Limited

For AMBO AGRITEC LIMITED


Managing Director

Place: Kolkata
Date: 04/06/2026

Umesh Kumar Agarwal
(Managing Director)
DIN: 00210217

AMBO AGRITEC LIMITED

Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071

Phone No. +91 033-46020333; Website:www.amboagritec.com; Email:cs@amboagritec.com

CIN- L15419WB1994PLC064993

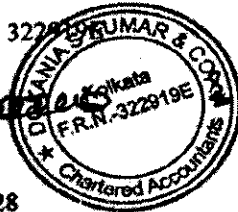
Audited Standalone Statement of Assets & Liabilities as on 31.03.2026

(INR in Lacs)

Particulars	As at 31.03.2026	As at 31.03.2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,984.52	1,471.52
(b) Reserves and Surplus	3,712.76	2,146.57
(c) Money received against warrants	-	673.50
	5,697.28	4,291.59
(2) Non-Current Liabilities		
(a) Long Term Borrowings	146.00	199.77
(b) Deferred Tax Liability (Net)	1.49	1.89
(c) Long Term Provisions	38.79	34.88
(3) Current Liabilities		
(a) Short Term Borrowings	2,384.63	1,437.39
(b) Trade Payables		
(i) total outstanding dues of micro and small enterprises	103.30	239.52
(ii) total outstanding dues other than micro and small enterprises	1,006.30	355.50
(c) Other Current Liabilities	95.05	126.30
(d) Short-Term Provisions	77.45	74.31
Total	9,550.30	6,761.13
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	171.52	73.70
(b) Non Current Investments	4.88	4.88
(c) Long Term Loans and Advances	1,575.67	3.51
(d) Other Non Current Assets	310.67	29.50
(2) Current Assets		
(a) Inventories	3,068.27	1,891.45
(b) Trade Receivables	2,984.49	2,440.37
(c) Cash and Cash Equivalents	123.54	37.42
(d) Short-Term Loans and Advances	1,311.26	2,280.30
Total	9,550.30	6,761.13

For M/s DOKANIA S. KUMAR & CO.
Chartered Accountants
Firm Registration Number. 322919E

(CA. Sourav Dokania)
Partner
Membership No. (F) 304128



Place: Kolkata
Date: 04/06/2026

UDIN : 26304128IYVJJE3396

For and on behalf of the Board of Directors
M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED
Umesh Kumar Agarwal
Managing Director

Umesh Kumar Agarwal
Managing Director
DIN: 00210217

M/s AMBO Agritec Ltd.
For AMBO AGRITEC LIMITED

Saikat Chatterjee
Director

Saikat Chatterjee
(Director)
(DIN :08511896)

AMBO AGRITEC LIMITED


Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071
Phone No. +91 033-46020333; Website:www.amboagritec.com; Email:cs@amboagritec.com
CIN- L15419WB1994PLC064993

Statement of Standalone Audited Financial Results for the Half Year and Year Ended 31st, March 2026

(INR in Lacs)

Particulars	Half Year Ended			Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	Audited)
I. Income					
Revenue from Operations	6,794.43	6,177.09	6,837.52	12,971.52	12,001.99
Other Income	(0.95)	4.57	183.31	3.62	209.09
II. Total Income	6,793.49	6,181.65	7,020.83	12,975.14	12,211.08
III. Expenses:					
Cost of Materials Consumed	944.59	2,047.94	2,803.12	2,992.53	4,315.82
Purchase of Stock-in-trade	5,734.84	4,449.92	3,033.21	10,184.76	6,790.28
Changes in Inventories of Finished Goods, WIP and Stock-in-trade	(503.91)	(1,005.56)	113.80	(1,509.47)	(481.68)
Employee Benefit Expenses	310.41	139.98	96.58	450.39	194.47
Finance Costs	111.05	95.10	86.36	206.15	171.56
Depreciation and Amortization Expenses	12.12	6.02	5.82	18.14	10.89
Other Expenses	128.41	151.83	780.43	280.24	918.14
IV. Total Expenses	6,737.51	5,885.23	6,919.32	12,622.74	11,919.48
V. Profit Before Prior Period, Exceptional & Extraordinary Items and Tax	55.97	296.43	101.51	352.40	291.59
VI. Exceptional & Extraordinary Items	-	-	-	-	-
VII. Profit Before Tax (VII - VIII)	55.97	296.43	101.51	352.40	291.59
VIII. Tax Expenses:					
(1) Current Tax	14.75	76.38	46.87	91.13	94.89
(2) Prior Year Tax	10.22	-	6.30	10.22	6.30
(3) Deffered Tax	(0.27)	(0.12)	(0.33)	(0.39)	(0.33)
IX. Profit for the Period After Tax	31.27	220.17	48.67	251.44	190.74
X. Earning Per Equity Share of Rs.10/- Each					
Basic/Diluted	0.07	1.30	0.22	1.37	1.72

For M/s DOKANIA S. KUMAR & CO.
Chartered Accountants
Firm Registration Number. 322919E


(CA. Sourav Dokania)
Partner
Membership No. (F) 304128



For and on behalf of the Board of Directors
M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED


Managing Director

Umesh Kumar Agarwal
Managing Director
DIN: 00210217

Place: Kolkata
Date: 04/06/2026

UDIN : 26304128IYVJJE3396

M/s AMBO Agritec Ltd.
For AMBO AGRITEC LIMITED

Saikat Chatterjee
Director

Saikat Chatterjee
(Director)
(DIN :08511896)

AMBO AGRITEC LIMITED

Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071

Phone No. +91 033-46020333; Website: www.amboagritec.com; Email: cs@amboagritec.com

CIN- L15419WB1994PLC064993

Standalone Audited Cash Flow Statement for the year ended 31st, March 2026

(INR in Lacs)

PARTICULARS	For the Year ended	
	3/31/2026	3/31/2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax as per Profit & Loss A/c	352.40	291.59
Add: Adjusted for Non Operating Expenses/Items		
Depreciation & Amortisation	18.14	10.89
Finance Costs	206.15	171.56
Investment in Shares W/off	-	80.00
Gratuity	5.57	(4.91)
Less: Adjusted for Non Operating Income/Items		
Interest Received	0.06	0.08
Operating Profit before charging working capital	582.20	549.06
Adjusted for :		
Decrease/(Increase) in Trade Receivables	(544.12)	(1,180.24)
Decrease/(Increase) in Inventories	(1,176.82)	129.77
Decrease/(Increase) in Loans & Advances	(603.11)	(1,731.62)
Decrease/(Increase) in Non Current Assets	(281.17)	(5.56)
Increase/(Decrease) in Provisions	(0.05)	0.67
Increase/(Decrease) in Trade Payables	514.59	21.50
Increase/(Decrease) in Other Current Liabilities	(31.25)	70.71
Operating profit after charging working capital	(1,539.73)	(2,145.71)
Income Tax (Net)	(99.81)	(77.22)
Net Cash Flow From Operating Activities (A)	(1,639.55)	(2,222.93)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	0.06	0.08
(Purchase)/Sale of Property, Plant & Equipment	(115.97)	(14.81)
Net Cash Generated/(Used) From Investing Activities (B)	(115.91)	(14.74)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long Term Borrowings	(70.27)	(49.14)
Proceeds from Long Term Borrowings	15.86	-
Proceeds/(Repayment) of Short Term Borrowings	947.89	214.35
Increase/(Decrease) in Share Capital (Net)	128.25	532.00
Security Premium Received	1,026.00	1,064.00
Finance Costs	(206.15)	(171.56)
Fund from Issuance of Warrants	-	673.50
Net Cash Generated/(Used) From Financing Activities (C)	1,841.58	2,263.14
Net Increase / (Decrease) in Cash and Cash Equivalents	86.12	25.48
Cash and Cash equivalents at the beginning of the Year	37.42	11.94
Cash and Cash equivalents at the end of the Year	123.54	37.42

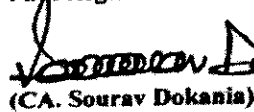
Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current period.

For M/s DOKANIA S. KUMAR & CO.

Chartered Accountants

Firm Registration Number. 322918E



(CA. Sourav Dokania)
Partner

Membership No. (F) 304128

Place: Kolkata

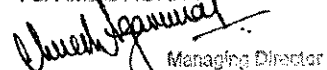
Date: 04/06/2026

UDIN : 26304128IYVJJE3396

For and on behalf of the Board of Directors

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED



Managing Director

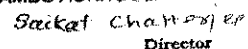
Umesh Kumar Agarwal

Managing Director

DIN: 00210217

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED



Director

Saikat Chatterjee

(Director)

(DIN :08511896)

AMBO AGRITEC LIMITED

Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071
Phone No. +91 033-46020333; Website:www.amboagritec.com; Email:cs@amboagritec.com
CIN- L15419WB1994PLC064993

Statement of Standalone Audited Segment Wise Revenue, Results, Assets & Liabilities for the Half Year and Year Ended 31st, March 2026

(INR in Lacs)

Particulars	Half Year Ended			Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
SEGMENT REVENUE *					
Trading	6,092.98	3,839.12	3,880.34	9,932.10	7,521.31
Manufacturing	697.43	2,306.77	2,953.95	3,004.20	4,475.57
Services	4.02	31.20	88.50	35.22	90.38
Total	6,794.43	6,177.09	6,922.79	12,971.52	12,087.26
Other Income	(0.95)	4.57	98.05	3.62	123.82
Total Revenue	6,793.48	6,181.65	7,020.84	12,975.14	12,211.08
SEGMENT RESULTS *					
Trading	43.94	203.65	1.19	247.59	118.21
Manufacturing	8.96	86.43	71.41	95.39	116.83
Services	4.02	1.78	10.85	5.80	12.73
Total Segment Results	56.92	291.86	83.45	348.78	247.77
Other Income	(0.95)	4.57	18.05	3.62	43.82
Exceptional Item	-	-	-	-	-
Profit Before Tax	55.97	296.43	101.50	352.40	291.59
Provision for Tax	24.70	76.26	52.84	100.96	100.86
Profit After Tax	31.27	220.17	48.66	251.44	190.73
SEGMENT ASSETS *					
Trading	8,143.10	8,036.35	5,393.22	8,143.10	5,393.22
Manufacturing	1,402.32	1,549.10	1,363.03	1,402.32	1,363.03
Others	4.88	4.88	4.88	4.88	4.88
Total	9,550.30	9,590.33	6,761.13	9,550.30	6,761.13
SEGMENT LIABILITIES *					
Trading	2,214.45	2,763.63	575.04	2,214.45	575.04
Manufacturing	1,638.56	1,160.69	1,894.50	1,638.56	1,894.50
Services	-	-	-	-	-
Total	3,853.01	3,924.32	2,469.54	3,853.01	2,469.54
Capital Employed	5,697.29	5,666.01	4,291.59	5,697.29	4,291.59

For and on behalf of the Board of Directors
M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED

Umesh Kumar Agarwal
Managing Director

Umesh Kumar Agarwal
Managing Director
DIN: 00210217

Place: Kolkata
Date: 04/06/2026

Independent Auditor's Report on Consolidated Annual Financial Results of AMBO Agritec Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

To
The Board of Directors
AMBO AGRITEC LIMITED

Opinion:

We have audited the accompanying Consolidated Annual Financial Results of AMBO Agritec Limited ("the Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group) for the half year and year ended 31 March 2026 ("the Statement" or "Consolidated Annual Financial Results"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ("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, and based on the consideration of the audited financial statements of a subsidiary, the aforesaid Consolidated Annual Financial Results:

a. Include the results of the following entity:

S. No.	Name of the Entity	Relation
1.	AMBO Retail India Limited (Formerly Known as AMBO Refineries Limited)	Subsidiary Company

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards, and other accounting principles generally accepted in India, of the Consolidated Net Profit and other financial information of the Group for the year ended 31st March, 2026.

Basis for Opinion:

We conducted our audit of the Consolidated Annual Financial Results in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Annual Financial Results section of our report. We are independent of the Group 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 Consolidated Annual Financial Results under the provision of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Annual Financial Results.



Responsibilities of the Management and Board of Director's for the Consolidated Annual Financial Results:

These Consolidated Annual Financial Results have been prepared on the basis of the Consolidated Annual Financial Statements.

The Company's Management and the Board of Director's are responsible for the preparation and presentation of these Consolidated Annual Financial Results that give a true and fair view of the consolidated Net Profit/Loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards specified under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. The respective Management and the Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Annual Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Annual Financial Results by the Managements and the Board of Directors of the Company, as aforesaid.

In preparing the Consolidated Annual Financial Results, the respective Management and the Board of Directors of the companies included in the Group are responsible for assessing the ability of each 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 respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternatives but to do so.

The respective Management of the Companies included in the Group are responsible for overseeing the financial reporting process of each Company.

Auditors' Responsibility for the Audit of the Consolidated Annual Financial Results:

Our objectives are to obtain reasonable assurance about whether the Consolidated Annual Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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 decision of users taken on the basis of these Consolidated Annual Financial Results.

As a 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 misstatements of the Consolidated 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 controls.

- 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 in place an adequate internal financial control system with reference to Financial Statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures in the Consolidated Annual Financial Results made by the management and the Board of Directors.
- Conclude on the appropriateness of Management and 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 auditors' report to the related disclosures in the Consolidated 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 auditors' 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 Consolidated Annual Financial Results, including the disclosures, and whether the Consolidated Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Consolidated Financial Results of the Company to express an opinion on the Consolidated Financial Results.

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

- Planning the scope of our audit work and in evaluating the results of our work; and
- To evaluating the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Annual Financial Results 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, relate safeguards.



Other Matters



The Consolidated Annual Financial Results dealt with by this report have been prepared for the express purpose of filing with the Stock Exchanges. These results are based on and should be read with the Consolidated Audited Financial Statements of the Company for the year ended 31st March, 2026 on which we have issued an unmodified audit opinion.

The Consolidated Annual Financial Results include the results for the half year ended 31, March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the end of September of the current financial year which were subject to limited review by us as required pursuant to listing regulation. Our report on the statement is not modified in respect of this matter.

For M/s DOKANIA S. KUMAR & CO.

Chartered Accountants

Firm Registration Number. 322919E

**(CA. Sourav Dokania)**

Partner

Membership No. (F) 304128

Place: Kolkata

Dated: 04/06/2026

UDIN: 26304128IMSJRR1443



AMBO AGRITEC LIMITED

(Formerly known as AMBO Agritec Private Limited)

Regd. Office: 3, Pretoria Street, Chandrakunj Building,

Kolkata, Pin: 700 071, West Bengal, India.

Phone: +91 33 4602 0333 / 4602 0444

Email: info@amboagritec.com CIN: L15419WB1994PLC064993

GSTRN: 19AAHCS6453M1ZO

Notes to Consolidated Audited Financial Results:

- vii) The Consolidated Audited Financial Results are prepared in accordance with the Accounting Standards as prescribed under section 133 of the Companies Act, 2013 read with Rule 7 of the companies (Account) Rules 2014 issued by ministry of Corporate Affairs and amendments thereof.
- viii) The Consolidated Audited Financial results of the Company for the Half Year Ended and Financial Year Ended March 31, 2026 were reviewed and recommended by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on June 04, 2026.
- ix) As per Ministry of Corporate Affairs notification dated February 16, 2015 companies whose securities are listed on SME Exchange as referred to in Chapter IX of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from the mandatory requirement of adoption of Indian Accounting Standards (Ind AS)
- x) The Consolidated figures for the half year ended 31st March, 2026 are the balancing figures between audited figures in respect of full financial year and unaudited year to date figures of the half year ended 30th September, 2025.
- xi) The figures for the corresponding period have been regrouped/ reclassified wherever necessary, to make them comparable with current period figures.
- xii) On June 20, 2024, the Company allotted 1,43,00,000 Convertible Equity Share Warrants on a preferential basis to Promoters, Promoter Group and Non-Promoters investors as approved in the Extra Ordinary General Meeting held on June 03, 2024. Each warrant is issued at a price of Rs.30/- comprising a subscription price of Rs. 7.50 (25% of the Issue Price) and a warrant exercise price of Rs. 22.50 (75% of the Issue Price).

As on 31st March 2026, a total of 1,04,50,000 Warrants had been converted into equity shares of the Company, out of the total 1,43,00,000 Warrants allotted by the Company. The balance 38,50,000 Warrants lapsed due to non-exercise of conversion right by the allottee. The upfront amount of Rs.2,88,75,000/- received on such Warrants has been forfeited in accordance with the terms of issue and applicable regulatory provisions.

For and on behalf of the Board of
Directors of

AMBO Agritec Limited

For AMBO AGRITEC LIMITED


Managing Director

Place: Kolkata

Date: 04/06/2026

Umesh Kumar Agarwal
(Managing Director)

DIN: 00210217

AMBO AGRITEC LIMITED

Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071

Phone No. +91 033-46020333; Website:www.amboagritec.com; Email:cs@amboagritec.com

CIN- L15419WB1994PLC064993

Audited Consolidated Statement of Assets & Liabilities as on 31.03.2026

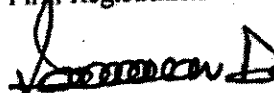
(INR in Lacs)

Particulars	As at 31.03.2026	As at 31.03.2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,984.52	1,471.52
(b) Reserves and Surplus	3,444.02	2,075.26
(c) Money Received against warrants	-	673.50
	5,428.54	4,220.28
(2) Non-Controlling Interests		
	(6.49)	(1.63)
(3) Non-Current Liabilities		
(a) Long Term Borrowings	146.00	199.77
(b) Deferred Tax Liability (Net)	1.43	1.95
(c) Long Term Provisions	38.79	34.88
(4) Current Liabilities		
(a) Short Term Borrowings	2,384.63	1,437.38
(b) Trade Payables	-	-
(i) total outstanding dues of micro and small enterprises	103.30	241.34
(ii) total outstanding dues other than micro and small enterprises	1,010.47	355.50
(c) Other Current Liabilities	109.48	135.26
(d) Short-Term Provisions	77.75	74.56
Total	9,293.91	6,699.28
II. ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment & Intangible Assets		
(i) Property, Plant and Equipment	175.62	78.13
(ii) Intangible Assets	0.38	0.70
(c) Long Term Loans and Advances	1,575.67	3.51
(d) Other Non Current Assets	311.07	30.00
(2) Current Assets		
(a) Inventories	3,120.67	1,943.72
(b) Trade Receivables	2,648.29	2,299.38
(c) Cash and Cash Equivalents	130.94	47.08
(d) Short-Term Loans and Advances	1,331.27	2,296.77
Total	9,293.91	6,699.28

For M/s DOKANIA S. KUMAR & CO.

Chartered Accountants

Firm Registration Number. 322519E


 (CA. Sourav Dokania)

Partner

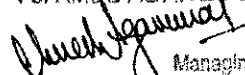
Membership No. (F) 304128



For and on behalf of the Board of Directors

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED


 Managing Director

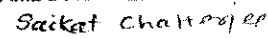
Umesh Kumar Agarwal

Managing Director

DIN: 00210217

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED


 Director

Saikat Chatterjee

(Director)

(DIN :08511896)

Place: Kolkata

Date: 04/06/2026

UDIN: 26304128IMSJRR1443

AMBO AGRITEG LIMITED

Regd. Office : 3, Prertoria Street, 2nd Floor, Kolkata-700071

Phone No. +91 033-46020333; Website: www.amboagritec.com; Email: cs@amboagritec.com

CIN- L15419WB1994PLC064993

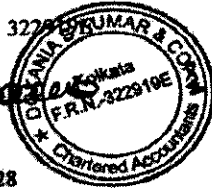
Statement of Consolidated Audited Financial Results for the Half Year and Year Ended 31st, March 2026

(INR in Lacs)

Particulars	Half Year Ended			Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I. Income					
Revenue from Operations	6,869.47	6,173.00	6,798.84	13,042.47	11,963.27
Other Income	(0.80)	4.57	183.32	3.77	209.09
II. Total Income	6,868.67	6,177.57	6,982.14	13,046.24	12,172.35
III. Expenses:					
Cost of Materials Consumed	944.59	2,047.94	2,803.11	2,992.53	4,315.82
Purchase of Stock-in-trade	5,766.79	4,489.01	3,045.11	10,255.80	6,802.19
Changes in Inventories of Finished Goods, WIP and Stock-in-trade	(460.66)	(1,048.94)	61.58	(1,509.60)	(533.95)
Employee Benefit Expenses	369.42	184.57	131.85	553.99	240.99
Finance Costs	111.05	95.10	86.40	206.15	171.60
Depreciation and Amortization Expenses	13.00	6.80	6.32	19.80	11.41
Other Expenses	188.60	188.98	802.35	377.58	941.86
IV. Total Expenses	6,932.79	5,963.46	6,936.74	12,896.25	11,949.92
V. Profit Before Prior Period, Exceptional & Extraordinary Items and Tax	(64.12)	214.11	45.40	149.99	222.43
VI. Exceptional & Extraordinary Items	-	-	-	-	-
VII. Profit Before Tax (VII - VIII)	(64.12)	214.11	45.40	149.99	222.43
VIII. Tax Expenses:					
(1) Current Tax	14.75	76.38	46.87	91.13	94.89
(2) Prior Year Tax	10.22	-	6.30	10.22	6.30
(3) Deffered Tax	(0.33)	(0.18)	(0.28)	(0.51)	(0.27)
IX. Profit After Tax	(88.76)	137.91	(7.48)	49.16	121.52
X. Attributable to:					
Equity Shareholders of the Company	(85.87)	139.88	(6.13)	54.01	123.18
Non-Controlling Interest	(2.88)	(1.97)	(1.35)	(4.85)	(1.66)
X. Earning Per Equity Share of Rs.10/- Each					
Basic/Diluted	(0.56)	0.83	(0.26)	0.27	1.10

For M/s DOKANIA S. KUMAR & CO.
Chartered Accountants
Firm Registration Number. 322910E

(CA. Sourav Dokania)
Partner
Membership No. (F) 304128



For and on behalf of the Board of Directors
M/s AMBO Agritec Ltd.
For AMBO AGRITEC LIMITED

Umesh Kumar Agarwal
Managing Director

Umesh Kumar Agarwal
Managing Director
DIN: 00210217

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED

Saikat Chatterjee
Director

Saikat Chatterjee
(Director)

(DIN :08511896)

Place: Kolkata
Date: 04/06/2026

UDIN: 26304128IMSJRR1443

AMBO AGRITEC LIMITED

Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071

Phone No. +91 033-46020333; Website: www.amboagritec.com; Email: cs@amboagritec.com

CIN- L15419WB1994PLC064993

Consolidated Cash Flow Statement for the year ended 31st, March 2026

(INR in Lacs)

PARTICULARS	For the Year ended	
	3/31/2026	3/31/2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax as per Profit & Loss A/c	149.99	222.43
Add: Adjusted for Non Operating Expenses/Items		
Depreciation & Amortisation	19.80	11.41
Finance Costs	206.15	171.60
Investment in Shares W/off	-	80.00
Gratuity	5.57	(4.63)
Less: Adjusted for Non Operating Income/Items		
Interest Received	0.06	0.08
Operating Profit before charging working capital	381.45	480.74
Adjusted for :		
Decrease/(Increase) in Trade Receivables	(348.92)	(1,039.25)
Decrease/(Increase) in Inventories	(1,176.95)	77.50
Decrease/(Increase) in Loans & Advances	(606.65)	(1,638.34)
Decrease/ (Increase) in Non Current Assets	(281.07)	(6.06)
Increase/(Decrease) in Provisions	-	0.54
Increase/(Decrease) in Trade Payables	516.94	23.33
Increase/(Decrease) in Current Liabilities	(25.79)	(30.08)
Operating profit after charging working capital	(1,540.98)	(2,131.62)
Income Tax (Net)	(99.81)	(77.22)
Net Cash Flow From Operating Activities (A)	(1,640.79)	(2,208.84)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest Received	0.06	0.08
(Purchase)/Sale of Fixed Asset	(116.99)	(20.45)
Net Cash Generated/(Used) From Investing Activities (B)	(116.93)	(20.38)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of Long Term Borrowings	(70.27)	(49.14)
Proceeds from Long Term Borrowings	15.86	-
Proceeds/(Repayment) of Short Term Borrowings	947.89	214.35
Increase/(Decrease) in Share Capital (Net)	128.25	532.00
Security Premium Received	1,026.00	1,064.00
Finance Cost	(206.15)	(171.60)
Fund from Issuance of Warrants	-	673.50
Net Cash Generated/(Used) From Financing Activities (C)	1,841.58	2,263.10
Net Increase / (Decrease) in Cash and Cash Equivalents	83.86	33.88
Cash and Cash equivalents at the beginning of the Year	47.08	13.20
Cash and Cash equivalents at the end of the Year	130.94	47.08

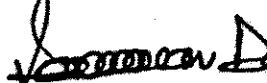
Notes:

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard -3 'Cash Flow Statement'. Previous year's figures have been regrouped / rearranged / recasted wherever necessary to make them comparable with those of current period.

For M/s DOKANIA S. KUMAR & CO.

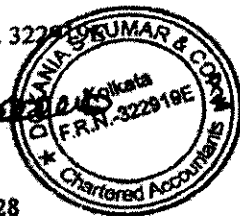
Chartered Accountants

Firm Registration Number. 322819E


 (CA. Sourav Dokania)

Partner

Membership No. (F) 304128



For and on behalf of the Board of Directors

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED


 Managing Director

Umesh Kumar Agarwal

Managing Director

DIN: 00210217

M/s AMBO Agritec Ltd.

For AMBO AGRITEC LIMITED

Saikat Chatterjee

Director

Saikat Chatterjee

(Director)

(DIN :08511896)

Place: Kolkata

Date: 04/06/2026

UDIN: 26304128IMSJRR1443

AMBO AGRITEC LIMITED

Regd. Office : 3, Pretoria Street, 2nd Floor, Kolkata-700071

Phone No. +91 033-46020333; Website:www.amboagritec.com; Email:cs@amboagritec.com

CIN- L15419WB1994PLC064993

Statement of Consolidated Audited Segment Wise Revenue, Results, Assets & Liabilities for the Half Year and Year
Ended 31st, March 2026

Particulars	Half Year Ended			Year Ended	
	31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	Audited)
(INR in Lacs)					
<u>SEGMENT REVENUE *</u>					
Trading	5,904.14	4,098.91	3,841.64	10,003.05	7,482.58
Manufacturing	961.31	2,042.89	2,953.95	3,004.20	4,475.57
Services	4.02	31.20	88.50	35.22	90.38
Total	6,869.47	6,173.00	6,884.09	13,042.47	12,048.53
Other Income	(0.80)	4.57	98.05	3.77	123.82
Total Revenue	6,868.67	6,177.57	6,982.14	13,046.24	12,172.35
<u>SEGMENT RESULTS *</u>					
Trading	(76.30)	121.33	(54.91)	45.03	49.05
Manufacturing	8.96	86.43	71.41	95.39	116.83
Services	4.02	1.78	10.85	5.80	12.73
Total Segment Results	(63.32)	209.54	27.35	146.22	178.61
Other Income	(0.80)	4.57	18.05	3.77	43.82
Exceptional Item	-	-	-	-	-
Profit Before Tax	(64.12)	214.11	45.40	149.99	222.43
Provision for Tax	24.64	76.20	52.89	100.84	100.92
Profit After Tax	(88.76)	137.91	(7.49)	49.15	121.51
<u>SEGMENT ASSETS *</u>					
Trading	(265.35)	8,161.82	5,331.37	7,896.47	5,331.37
Manufacturing	111.52	1,285.92	1,367.91	1,397.44	1,367.91
Services	-	-	-	-	-
Total	(153.83)	9,447.74	6,699.28	9,293.91	6,699.28
<u>SEGMENT LIABILITIES *</u>					
Trading	(539.36)	2,772.65	584.50	2,233.29	584.50
Manufacturing	471.38	1,160.69	1,894.50	1,632.07	1,894.50
Services	-	-	-	-	-
Total	(67.98)	3,933.34	2,479.00	3,865.36	2,479.00
Capital Employed	(85.85)	5,514.40	4,220.28	5,428.55	4,220.28

For and on behalf of the Board of Directors
of AMBO Agritec Limited

For AMBO AGRITEC LIMITED

Umesh Agarwal
Managing Director

Umesh Kumar Agarwal

Managing Director

DIN: 00210217

Place: Kolkata

Date: 04/06/2026



AMBO AGRITEC LIMITED

(Formerly known as AMBO Agritec Private Limited)

Regd. Office: 3, Pretoria Street, Chandrakunj Building,
Kolkata, Pin: 700 071, West Bengal, India.

Phone: +91 33 4602 0333 / 4602 0444

Email: info@amboagritec.com CIN: L15419WB1994PLC064993

GSTRN: 19AAHCS6453M1ZO

Date: June 05, 2026

The Manager
BSE Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai- 400 001
Scrip Code: 543678

Subject: Declaration of Unmodified Audit Report pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular no CIR/CFD/CMD/56/2016 dated 04 June, 2016

Dear Sir(s),

We hereby declare that M/s Dokania S. Kumar & Co., Chartered Accountants, Statutory Auditors of the Company, have issued their audit report dated June 04, 2026, with unmodified opinion on the audited standalone financial results of the Company for the quarter and year ended March 31, 2026.

Kindly take the above declaration on record.

Thanking you,

Yours faithfully,

For Ambo Agritec Limited

Umesh Kumar
Agarwal

Digitally signed by Umesh Kumar
Agarwal
Date: 2026.06.05 21:32:26 +05'30'

Umesh Kumar Agarwal
Managing Director
(DIN: 00210217)