

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

12th November, 2025

To,
The Manager (Listing),
Bombay Stock Exchange Limited,
01st Floor, P. J. Towers,
Dalal Street,
Mumbai – 400001

Sub: Outcome of the Board Meeting and Submission of Standalone Un-audited Financial Results for the quarter ended 30th September, 2025 as required u/r 33 of the SEBI (LODR) Regulations, 2015

Ref: BSE - Scrip Code – 540066

Dear Sir,

This is to inform you that pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Wednesday, 12th November, 2025 at 03:30 P.M. at the registered office of the company at C-582, Saraswati Vihar, Pitampura, Delhi-110034 and concluded at 5:30 P.M. has, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Un-audited Financial Results of the Company for the quarter ended 30th September, 2025.
2. Considered and Approved the Limited Review Report for Standalone Un-audited Financial Results of the Company for the quarter ended 30th September, 2025.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Un-audited Financial Results for the quarter ended 30th September, 2025 along with Limited Review Report is enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking You.

**Yours Truly,
For AMS Polymers Limited**

Dilshad

Ahmed

Digitally signed by Dilshad
Ahmed
Date: 2025.11.12 17:54:26
+05'30'

**Dilshad Ahmed
Company Secretary &
Compliance Officer**

Encl: As Above

CC:

The Manager (Listing), Ahmedabad Stock Exchange Limited Kamdhenu Complex, Opp. Sahajanand College, Panjara Pole, Ambawadi, Ahmedabad – 380015	The Manager (Listing), Delhi Stock Exchange Ltd., DSE House, 3/1, Asaf Ali Road, New Delhi – 110002	The Manager (Listing), Ludhiana Stock Exchange Limited, Feroz Gandhi Market, JilaKacheri Area, Model Gram, Ludhiana, Punjab – 141001
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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, 2025 (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 branch-wise and consolidated financial results of AMS Polymers Limited as at 30 September 2025, including the financial performance for the three-month period from July 2025 to September 2025 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 Roshan Agarwal & Associates
Chartered Accountants

ICAI Firm Registration Number: 019919C



Roshan Agarwal

Partner

Membership Number: 402252

UDIN: 25402252BMIWBH1213

Date: 12 November, 2025

Place: Lakhimpur Kheri

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, 2025			
			(Rs. In lacs)
	Particulars	Un-Audited AS AT 30.09.2025	Audited AS AT 31.03.2025
1	Assets		
A	Non-Current Assets		
	(a) Property, Plant and Equipment	48.28	33.88
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible Assets	-	-
	(f) Financial Assets	-	-
	(i) Investments	8.75	8.79
	(ii) Loans	-	-
	(g) Deferred tax assets (net)	-	-
	(h) Other non-current assets	-	-
	Total (A)	57.03	42.67
B	Current Assets		
	(a) Inventories	451.96	247.35
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	5,371.64	5,579.14
	(iii) Cash & Cash equivalent	21.68	22.59
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans & Advance	3.88	5.49
	(vi) Others	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	1,735.11	1,464.02
	Total (B)	7,584.27	7,318.59
	Total Assets (A+B)	7,641.30	7,361.26
2	EQUITY AND LIABILITIES		
A	Equity		
	(a) Equity share capital	330.25	330.25
	(b) Other Equity	264.79	193.39
	Total (A)	595.04	523.64
B	Liabilities		
B1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	0.30	0.30
	(d) Other non-current liabilities	-	-
	Total (B1)	0.30	0.30
B2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1,751.62	1,490.43
	(ii) Trade Payables	5,120.16	5,178.59
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	149.09	143.21
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	25.09	25.09
	Total (B2)	7,045.96	6,837.32
	Total Equity and Liabilities (A+B1+B2)	7,641.30	7,361.26
<div> <div>Place: Delhi Date: 12/11/2025</div> <div> <div>For AMS Polymers Limited</div> <div>Anand Kumar Managing Director (DIN: 01381489)</div> </div> </div>			

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON SEPTEMBER 30, 2025

(Rs. in lacs except earning per share)							
S.No.	Particulars	Quarter ended September 30, 2025	Quarter ended June 30, 2025	Quarter ended September 30, 2024	Half year ended September 30, 2025 (Year to date for current period)	Half year ended September 30, 2024 (Year to date for current period)	For the year ended on March 31, 2025
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Income						
i	Revenue from operations	2,743.87	2,668.78	2,537.60	5,412.65	4,630.35	10,096.36
ii	Other Income	0.02	0.01	2.25	0.03	2.39	0.24
II	Total income (A)	2,743.89	2,668.79	2,539.85	5,412.68	4,632.74	10,096.60
III	Expenses						
i	Cost of Material Purchased/ Consumed	2,699.97	2,557.49	2,443.65	5,257.46	4,360.30	9,384.33
ii	Changes in inventories of Finished Goods, Work in Progress and Stock in trade	(78.35)	(126.25)	(59.16)	(204.60)	(43.24)	34.66
iii	Employee benefits expense	34.62	32.05	38.07	66.67	76.75	146.13
iv	Finance Cost	3.17	22.22	20.05	25.39	39.22	82.77
v	Depreciation and amortization expense	4.82	4.51	1.25	9.33	2.30	6.73
vi	Other Expenses	68.59	113.23	80.86	181.82	146.21	340.39
IV	Total Expenses (B)	2,732.82	2,603.25	2,524.72	5,336.07	4,581.54	9,995.01
V	Profit/(Loss) before Exceptional and Extraordinary items and Tax (A-B)	11.07	65.55	15.13	76.62	51.20	101.59
	(i) Prior Period Expenses	-	-	-	-	-	-
	(ii) Exceptional items	-	-	-	-	-	-
	(iii) Extraordinary items	-	-	-	-	-	-
VI	Profit/(loss) after Exceptional and Extraordinary Items before Tax	11.07	65.55	15.13	76.62	51.20	101.59
VII	Tax Expense						
i	Current year tax	-	5.22	3.93	5.22	13.31	25.09
ii	Current tax expenses relating to prior years	-	-	-	-	-	-
iii	Deferred tax	-	-	-	-	-	(0.51)
VIII	Profit/(loss) for the period from continuing operations (VI-VII)	11.07	60.33	11.20	71.40	37.89	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)	11.07	60.33	11.20	71.40	37.89	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	0.03	0.18	0.33	0.22	1.15	0.23
	Diluted	0.03	0.18	0.33	0.22	1.15	0.23
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 12.11.2025 at 06.00 PM and Approved by the Board of Directors at its meeting held on 12.11.2025 at 06.30 PM.

Place: Delhi
Date: 12/11/2025

For AMS POLYMERS LTD.


Anand Kumar
Managing Director
(DIN: 01381489)

Director

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, 2025					
	Particulars	Half year ended September 30, 2025 (Year to date for current period)		For the year ended on March 31, 2025	
A)	Cash flow from operating activities				
	Net Operating profit before tax and extra ordinary items		76.62		101.59
	Adjustments for:-				
	Depreciation	9.33		6.73	
	Discount Received	-		(0.01)	
	Profit / Loss on sale of Investments	-		-	
	Interest Income	(0.03)		(0.23)	
	Profit on redemption of Mutual Fund	-		-	
	Fair Value of Mutual Fund Investment	-		-	
	Dividend Income	-	9.30	-	6.49
	Operating profit before working capital changes		85.91		108.08
	(Increase) / Decrease in Other Current Assets	(271.09)		(930.77)	
	(Increase) / Decrease in Other non assets	-		-	
	(Increase) / Decrease in Trade Recievables	207.50		(2,151.33)	
	(Increase) / Decrease in Loan Recievables	1.61		1.04	
	(Increase) / Decrease in Inventories	(204.61)		34.66	
	(Increase) / Decrease in Shot-term other assets	-		-	
	Increase / (Decrease) in Long-term Provision	-		-	
	Increase / (Decrease) in Short -term Provision	-		-	
	(Increase) / Decrease in Short Term Provision	-		-	
	Increase / (Decrease) in Other current liabilities	(5.88)		98.61	
	Increase / (Decrease) in Non-current Trade payable	-		-	
	Increase / (Decrease) in Current Trade payable	(58.43)		2,688.69	
	Increase / (Decrease) in Non-current Other current liabilities	-		-	
	Increase / (Decrease) in Other financial liabilities	-	(330.90)	-	(259.10)
	Cash generated from operations		(244.99)		(151.02)
	Net direct taxes paid		2.78		22.32
	Net cash from Operating Activities		(247.77)		(173.34)
B)	Cash flow from Investing Activities				
	Purchase of fixed Assets	(14.40)		(19.86)	
	Fresh investment made in Subsidiary Companies	0.04		(0.04)	
	Discount Received	-		0.01	
	Profit of Investments	-		-	
	Interest received	0.03		0.23	
	Dividend Income	-		-	
	Proceeds from Sale of Investment	-		-	
	Sale of Tangible Assets	-	(14.33)	-	(19.66)
	Net cash used in investing activities		(262.10)		(193.01)
C)	Cash flow from financing activities				
	Proceeds from issuance of preference share capital	-			
	Increase/(decrease) Short term borrowings	261.19		212.61	
	Dividend Paid	-		-	
	Tax paid on Dividend Distribution	-		-	
	Interest paid	-	261.19	-	212.61
	Net cash from financing activities		(0.92)		19.60
	Net cash from operating, investing & financial activities		(0.92)		19.60
	Net increase in cash & cash equivalent		22.60		3.00
	Opening balance of cash & cash equivalent		21.68		22.60
	Closing balance of cash & cash equivalent				
	Note: Cash and cash equivalents included in the Cash Flow Statement comprise of the following:-				
	i) Cash balance in Hand		21.35		18.74
	ii) Balance with Banks:				
	a) In Current Accounts		0.33		3.86
	b) In Fixed Deposits				
	Total		21.68		22.60
Place: Delhi		For AMS Polymers Limited			
Date: 12/11/2025		For AMS POLYMERS LTD.			
		Anand Kumar			
		Managing Director			
		(DIN: 01381489)			

Notes:

- 1 The Statement of financial result has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and the recognized accounting practices and policies to the extent applicable.
- 2 The above statement of financial results was reviewed by the Board of Directors at its meeting held on 11th November, 2025 at 06:00 PM and approved by the Board of Directors at its meeting held on 11.11.2025 at 06:30 PM. The statutory auditors have performed a limited review of the financial results of the Company as required under regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the Listing Regulations').
- 3 The Company is primarily engaged in the manufacturing of industrial chemicals (organic and inorganic) used or capable of being used in all kinds of industries, automobile industries in India and elsewhere which is a single segment as per Indian Accounting Standard IND AS 108.
- 4 Company will calculate the impact of income tax and deferred tax at the year-end i.e. March 2026.
- 5 No complaint was received from the shareholder during the quarter. Hence, at present no complaint is pending against the company.
- 6 The Company's Financial Statements are presented in Indian Rupees (INR), which is also its functional currency and all values are rounded to the nearest lacs (00'000), except when otherwise indicated.
- 7 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

For AMS Polymers Limited

For AMS POLYMERS LTD.

 **Anand Kumar**
Managing Director
(DIN: 01381489)