

# 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](mailto:polymersams@gmail.com); Website: [www.amspolymers.com](http://www.amspolymers.com)

13<sup>th</sup> February, 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 & nine months ended 31<sup>st</sup> December, 2024 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 Thursday, 13<sup>th</sup> February, 2025 at 02:00 P.M. at the registered office of the company at C-582, Saraswati Vihar, Pitampura, Delhi-110034 and concluded at 5:45 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 & nine months ended 31<sup>st</sup> December, 2024.
2. Considered and Approved the Limited Review Report for Standalone Un-audited Financial Results of the Company for the quarter & nine months ended 31<sup>st</sup> December, 2024.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Un-audited Financial Results for the quarter & nine months ended 31<sup>st</sup> December, 2024 alongwith 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

For AMS POLYMERS LTD.

Anand Kumar  
Managing Director  
DIN: 01381489

Director

Encl: As Above

CC:

|   |   |  |
|---|---|--|
| The Manager (Listing),<br>Ahmedabad Stock Exchange<br>Limited<br>Kamdhenu Complex, Opp.<br>Sahajanand College,<br>Panjara Pole, Ambawadi,<br>Ahmedabad – 380015 | The Manager (Listing),<br>Delhi Stock Exchange Ltd.,<br>DSE House, 3/1, Asaf Ali<br>Road,<br>New Delhi – 110002 | The Manager (Listing),<br>Ludhiana Stock Exchange<br>Limited,<br>Feroz Gandhi Market,<br>JilaKacheri Area, Model<br>Gram,<br>Ludhiana, Punjab – 141001 |
|---|---|--|

**AMS Polymers Limited**

**CIN : L34300DL1985PLC020510**

**Regd. Off. : C-582, SARASWATI VIHAR, PITAMPURA DELHI-110034**

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2024**

| (Rs in Lacs except EPS) |  |                          |                          |                          |                           |                          |                        |
|-------------------------|--|--------------------------|--------------------------|--------------------------|---------------------------|--------------------------|------------------------|
| Sr No                   | Particulars  | For the Quarter ended    |                          |                          | For the Nine Months ended |                          | Year Ended             |
|                         |  | 31-Dec-24<br>(Unaudited) | 30-Sep-24<br>(Unaudited) | 31-Dec-23<br>(Unaudited) | 31-Dec-24<br>(Unaudited)  | 31-Dec-23<br>(Unaudited) | 31-Mar-24<br>(Audited) |
| 1                       | <b>Income from Operation</b>   |                          |                          |                          |                           |                          |                        |
|                         | (a) Net Sales/Revenue from Operations  | 2,654.35                 | 2,537.60                 | 2,033.90                 | 7,284.68                  | 6,566.39                 | 8,371.48               |
|                         | (b) Other Operating Income   | -                        | -                        | -                        | -                         | -                        | -                      |
|                         | (c) Other Income   | 0.03                     | 2.25                     | -                        | 2.42                      | 0.22                     | 0.56                   |
|                         | <b>Total Income</b>  | <b>2,654.38</b>          | <b>2,539.85</b>          | <b>2,033.90</b>          | <b>7,287.10</b>           | <b>6,566.61</b>          | <b>8,372.04</b>        |
| 2                       | <b>Expenses</b>  |                          |                          |                          |                           |                          |                        |
|                         | a) Cost of Materials consumed  | -                        | -                        | -                        | -                         | -                        | -                      |
|                         | b) Purchase of Stock-in-trade  | 2,420.27                 | 2,443.65                 | 1,977.62                 | 6,780.58                  | 6,258.42                 | 7,894.76               |
|                         | c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade                     | 79.29                    | (59.16)                  | (94.21)                  | 36.05                     | (73.62)                  | (25.38)                |
|                         | d) Employee Benefits Expenses  | 37.82                    | 38.07                    | 38.29                    | 114.58                    | 117.30                   | 163.08                 |
|                         | e) Finance Costs   | 23.31                    | 20.05                    | 17.57                    | 62.53                     | 45.47                    | 63.92                  |
|                         | f) Depreciation and Amortisation expense   | 1.03                     | 1.25                     | 1.08                     | 3.33                      | 3.08                     | 5.78                   |
|                         | g) Other expenses  | 66.27                    | 80.86                    | 54.57                    | 212.48                    | 133.03                   | 187.71                 |
|                         | <b>Total Expenses</b>  | <b>2,627.99</b>          | <b>2,524.72</b>          | <b>1,994.92</b>          | <b>7,209.55</b>           | <b>6,483.68</b>          | <b>8,289.85</b>        |
| 3                       | <b>Profit/(Loss) before Exceptional items and tax (1-2)</b>  | <b>26.39</b>             | <b>15.13</b>             | <b>38.98</b>             | <b>77.55</b>              | <b>82.93</b>             | <b>82.19</b>           |
| 4                       | Exceptional Items  | -                        | -                        | -                        | -                         | -                        | -                      |
| 5                       | <b>Profit/(Loss) before tax (3 + 4)</b>  | <b>26.39</b>             | <b>15.13</b>             | <b>38.98</b>             | <b>77.55</b>              | <b>82.93</b>             | <b>82.19</b>           |
| 6                       | <b>Tax Expense</b>   |                          |                          |                          |                           |                          |                        |
|                         | - Current tax  | 6.85                     | 3.93                     | 10.13                    | 20.16                     | 21.56                    | 21.85                  |
|                         | - Deferred tax   | -                        | -                        | -                        | -                         | -                        | (0.48)                 |
|                         | <b>Total Tax Expenses</b>  | <b>6.85</b>              | <b>3.93</b>              | <b>10.13</b>             | <b>20.16</b>              | <b>21.56</b>             | <b>21.37</b>           |
| 7                       | <b>Profit/(Loss) for the period ( 5-6)</b>   | <b>19.54</b>             | <b>11.20</b>             | <b>28.85</b>             | <b>57.39</b>              | <b>61.37</b>             | <b>60.82</b>           |
| 8                       | Other Comprehensive Income (net of tax)  | -                        | -                        | -                        | -                         | -                        | 2.79                   |
| 9                       | <b>Total Other Comprehensive Income for the period</b>   | <b>-</b>                 | <b>-</b>                 | <b>-</b>                 | <b>-</b>                  | <b>-</b>                 | <b>2.79</b>            |
| 10                      | <b>Total Comprehensive Income for the period ( 7+9)</b>  | <b>19.54</b>             | <b>11.20</b>             | <b>28.85</b>             | <b>57.39</b>              | <b>61.37</b>             | <b>63.61</b>           |
| 11                      | <b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>                            | <b>330.25</b>            | <b>330.25</b>            | <b>330.25</b>            | <b>330.25</b>             | <b>330.25</b>            | <b>330.25</b>          |
| 12                      | <b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>                                    |                          |                          |                          |                           |                          |                        |
|                         | (1) Basic  | 0.59                     | 0.34                     | 0.08                     | 1.72                      | 0.18                     | 1.93                   |
|                         | (2) Diluted  | 0.59                     | 0.34                     | 0.08                     | 1.72                      | 0.18                     | 1.93                   |
| 13                      | Reserves excluding revaluation reserves(Reserves as per balance sheet of Previous Accounting year) |                          |                          |                          |                           |                          |                        |

| Notes : |  |
|---------|--|
| 1       | The above Results for the quarter & nine months ended December 31, 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th February, 2025.   |
| 2       | The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & nine Months ended December 31, 2024.   |
| 3       | The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.  |
| 4       | Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.  |
| 5       | The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable. |
| 6       | The format for un-audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016, IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.  |
| 7       | The aforesaid unaudited financial results for the quarter & nine months ended December 31, 2024 will be available on the website of the company i.e., www.amspolymers.com  |

For and on behalf of Board of Directors of  
AMS Polymers Limited

**For AMS POLYMERS LTD.**

Anand Kumar  
Managing Director

DIN : 01381489

*Anand Kumar*  
Director

Place: Delhi

Date : 13.02.2025





KVA & COMPANY  
CHARTERED ACCOUNTANTS

QU-173A, Ground Floor  
Pitampura, Delhi-110034  
Telephone: 0114708108  
E-mail: [kvaandcompany@gmail.com](mailto:kvaandcompany@gmail.com)

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**Independent Auditors Limited Review Report on Quarterly Unaudited Standalone Financial Results of AMS Polymer Limited (Formerly, Sai Moh Auto Links Limited) for the Quarter ended 31st, December 2024 (Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.**

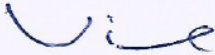
To,  
The Board of Directors  
AMS Polymers Limited  
(Formerly, Sai Moh Auto Links Limited)  
C-582, Saraswati Vihar, Pitampura,  
North Delhi, Delhi, Delhi, India, 110034

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **AMS Polymers Limited (Formerly, Sai Moh Auto Links Limited)** (the "Company") for the quarter ended 31st, December, 2024 (the "Statements") being submitted by the Company pursuant to the requirements of Regulations 33 and 52 of the Securities and Exchange Board of India (the "SEBI") (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurements principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), 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 express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of person 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 could 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, prepared in accordance with the recognition and measurements principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For KVA & Company  
Chartered Accountants  
FRN: 017771C



Vimal Kishore Agrawal  
Partner  
M. No.: 510915



Place: New Delhi  
Date: 13.02.2025

UDIN: 25510915BMLJW0K7363