

DUE DILIGENCE REPORT
AMBA AUTO SALES AND SERVICES LIMITED
(as the "Issuer Co." / "the Company" / "Amba Auto")

Date: April 18, 2026

To,

**THE BOARD OF DIRECTORS
AMBA AUTO SALES AND SERVICES LIMITED**

Sy.No. 442/2A, 443/2B, 7, Hongasandra, Bangalore, Karnataka, India, 560068

Dear Sirs,

We have been instructed by Amba Auto Sales and Services Limited, (hereinafter referred to as the “**Issuer Co.**” / “**the Company**” / “**Amba Auto**”) to undertake its legal due diligence as per the Scope detailed hereinunder. This due diligence report (the “**Report**”) is being submitted by Singhania & Co. LLP (“**Firm**”) as the Legal Advisor to the Issuer Co. for the proposed IPO to be filed with the SME Platform of the National Stock Exchange of India Limited. (“**Purpose**”).

Scope of the Review

1. Our Report is based on the information and documents which have been made available to us by the Issuer Co. and discussion with the Issuer Co. management and its representatives till April 18, 2026. (*as defined hereinunder*).
2. Please note that this Report is restricted to the review of information and documents provided to us till April 18, 2026.
3. Our Report is limited to: (i) Outstanding Litigations and Material Development by or against the Issuer Co., Promoters, Directors, Group Companies and Key Managerial Personnel, and incorporating the provisions of our findings into the chapter on Outstanding Litigation; (ii) Government and Other Statutory Approvals; and (iii) Key Industry Regulations and Policies. The details of the same are annexed herewith in **Annexure**.

We have relied on copies of instruments furnished to us for the purpose of the aforesaid due diligence and drafting of this Report set out in the Red Herring Prospectus. We have also relied on certificates, undertakings, and statements of Issuer Co., Issuer Co. management, officers and other representatives of the and the Promoters and we have no reason to believe that such certificates, undertaking, or the statement are not correct or genuine.

As per our findings during the due diligence strictly based on information and documents provided to us by the Issuer Co. and the Issuer Co. management, officers and other representative, as far as we are aware:

1. No disciplinary action, including penalty imposed by Securities Exchange Board of India (“**SEBI**”) or stock exchanges, has been taken against the Issuer Co., its Group Companies, Promoters, promoter members, key managerial personnel’s, Senior Management Personnel’s and Directors in the last 5 (five) financial years.

2. Neither the Issuer Co., its group companies, Promoters, promoter members, key managerial personnel's, Senior Management Personnel's and Directors have any pending litigations apart from those disclosed in the chapter titled "Outstanding Litigation and Material Developments".
3. No petitions have been filed for the winding up on the Issuer Co.
4. No statutory action has been taken or threatened or is contemplated against the Issuer Co. and there is no adverse or other order or interim order passed in any other legal proceeding that restricts or limits the Issuer Co., apart from those disclosed in the chapter titled "Outstanding Litigation and Material Developments".
5. Apart from Direct / Indirect Tax Litigation, as disclosed in the chapter titled "Outstanding Litigation and Material Developments", there are no other pending tax defaults by or against the Issuer Co. its Group Companies, Promoters, promoter members, and Directors.
6. The Issuer Co. has not made any Tax claims except those disclosed in the chapter title "Outstanding Litigation and Material Developments".
7. Neither the Issuer Co., its Group Companies, Promoters, promoter members, key managerial personnel's and Directors is a willful defaulter.
8. Neither of the Issuer Co., its Group Companies, Promoters, promoter members, key managerial personnel and Directors, is debarred from accessing the capital market under any order or directions made by SEBI or any other regulatory authority.
9. Neither the Issuer Co., its Group Companies, Promoters, promoter members, key managerial personnel's and Directors were: (a) suspended from trading by stock exchange(s) during the (5) five years prior to this Report; or (b) delisted from the stock exchanges.
10. There are no proceedings initiated against the Promoters or Directors for any fugitive economic offences.

Qualifications:


1. We have not made any other investigation and do not express any opinion on the laws of any jurisdiction other than the laws of India.
2. In rendering the Report, we have assumed the authenticity of all documents submitted to us as originals and the conformity to the originals of all documents submitted to us as copies. In addition, we have assumed and have not verified the accuracy as to factual matters of each document we have reviewed. In our review of documents,

we have assumed that: (a) each of the parties thereto has the power to enter into and perform all obligations thereunder and had the due authorization accompanied by all requisite action to execute and deliver such documents; and (b) with respect to each of the parties thereto, the validity and binding effect thereof. In addition, we have assumed the accuracy as to factual matters of each document we have reviewed. As to any other matters or facts material to our opinion as expressed, we have relied on the statements and communications of the Issuer Co. representatives and their auditors/Independent Chartered Accountant, engaged for certifying disclosures for the purpose of Initial Public Offering, wherever applicable.

3. We express no opinion as to any tax (including customs), environmental, technical, financial, competition, accounting or commercial matters including determination of arm's length nature of transactions, or the validity of the numbers and figures contained in the financial information furnished to us in relation to this due diligence review.
4. The Scope of Review does not include undertaking an audit to check if appropriate or adequate payments have been made in favour of, or to appropriate authorities on behalf of, the Issuer Co.
5. We are not commenting on, nor have we verified any issue pertaining to the commercial, regulatory and/or financial aspect of the Issuer Co. and we assume that the same are in order and in compliance with all applicable laws. We have also not investigated, and we do not express or imply any opinion on laws of any other jurisdiction.
6. The delivery of this Report by ourselves, or otherwise to any person, including by any such person shall not make such person or any such person a client of the Firm, and such person shall not be deemed to have received legal advice from our Firm. In any event, we shall assume no liability whatsoever in relation to any disclosures and/or the contents of this Report towards any person other than the Issuer Co., towards whom our liability is limited to the extent of fees we have received for the preparation and submission of this Report. It may be noted that in no circumstances shall the liability of the Firm, its partners, associates or employees, related to the services provided in connection with this review, exceed the amount paid to us for this review.
7. This Report is given and addressed in confidence, solely, and is for the benefit of the Issuer Co. and for the Purpose. It is expressly stated herein that the contents of this Report, be disclosed in the Red Herring Prospectus / Prospectus by the Merchant Bankers appointed by the Issuer Co. for the Purpose, namely: (i) CapitalSquare Advisors Private Limited ("**Merchant Banker**").
8. Subject to Paragraph 6 and 7 above, any use of this Report other than for the purpose specifically identified herein above, in whole or in part, shall be subject to the following terms:
 - (i) The Firm was engaged to prepare the Report in relation to the Purpose in accordance with the Scope of Review subject to the exclusions herein, and the assumptions and limitations set out herein. The Firm disclaims any duty of care or liability or responsibility towards any party in respect of the preparation of the Report or to ensure the accuracy of its contents or accuracy or care in its preparation.

(ii) The Firm does not make any express or implied representation to the third party/ies.

Yours faithfully,


For, Singhanía & Co. LLP
Diviy Chadha
Partner
Date: April 18, 2026



ANNEXURE

KEY INDUSTRY REGULATIONS AND POLICIES

The following is a summary of certain relevant laws and regulations applicable to the business and operations of our Company. Our Company's business is governed by various central and state legislations that regulate the substantive and procedural aspects of our Company's business. The information detailed in this chapter has been obtained from publications available in the public domain. The description of the applicable regulations as given below has been set out in a manner to provide general information to the investors and is not exhaustive and shall not be treated as a substitute for professional legal advice.

*Under the provisions of various Central Government and State Government statutes, our Company is required to obtain and periodically renew certain licenses or registrations and to seek statutory permissions to conduct our business and operations. For details of such Government Approvals obtained by our Company in compliance with these regulations, see **"Government and Other Statutory Approvals"** beginning on page 36.*

The statements below are based on the current provisions of Indian law, and the judicial, regulatory and administrative interpretations thereof, which are subject to change or modification by legislative, regulatory, administrative, quasi-judicial or judicial decisions/actions.

INDUSTRY SPECIFIC REGULATIONS

The Motor Vehicles Act, 1988

The Indian Motor Vehicles Act of 1988 ("**Act**") is a comprehensive law regulating road transport. Implemented on July 1, 1989, it replaced the earlier Motor Vehicles Act of 1939. It covers aspects like vehicle registration, licensing of drivers, traffic rules, insurance requirements, and penalties for violations. The Act mandates that all motor vehicles be registered with the Regional Transport Office (RTO). It mandates that no person shall drive a motor vehicle unless it is registered and the driver holds a valid driving licence. To provide speedier remedies to victims of motor vehicle accidents, the Act established Motor Accidents Claims Tribunals (MACTs) across the country. It also specifies the requirements for obtaining driving licenses for various types of vehicles. The Act also emphasizes the importance of pollution control by requiring Pollution Under Control (PUC) certificates and mandates third-party insurance for all motor vehicles to protect victims of accidents. It defines punishments for violations like speeding, driving under the influence, and driving without a license. Significant amendments in 2019 introduced stricter penalties for traffic violations, including higher fines for offences such as driving without a licence, driving under the influence, and not wearing seat belts or helmets. These provisions aim to enhance road safety and ensure responsible behaviour

among road users. It is the primary legislation governing auto dealerships in India, including the issuance of trade certificates. The Central Motor Vehicles Rules, 1989 provide more specific details and guidelines.

Bureau of Indian Standards Act, 2016 (“BIS Act”)

The BIS Act provides for the establishment of the Bureau of Indian Standards (“BIS”) for the harmonious development of the activities of standardisation, conformity assessment and quality assurance of goods, articles, processes, systems and services. The BIS Act for the functions of the BIS which includes, among others, (a) recognizing as an Indian standard, any standard established for any article or process by any other institution in India or elsewhere; (b) specifying a standard mark which shall be of such design and contain such particulars as may be prescribed to represent a particular Indian standard; and (c) undertake testing of samples for purposes other than for conformity assessment and (d) undertake activities related to legal metrology. The BIS Act empowers the Central Government in consultation with the BIS to order compulsory use of standard mark for any goods or process if it finds it expedient to do so in public interest. The BIS Act also provides the penalties in case there is a contravention of the provisions of the BIS Act. BIS Standards list provides for Specification for ice cream cups and lids and standards have been also established for methods of sampling and test for paper and allied products, methods of test for paper, board and pulp.

The Sale of Goods Act, 1930

The law relating to the sale of goods is codified in the Sale of Goods Act, 1930. It defines sale and agreement to sell as a contract whereby the seller transfers or agrees to transfer the property in goods to the buyer for a price and provides that there may be a contract of sale between part owner and another and that the contract of sale may be absolute or conditional.

The Micro, Small and Medium Enterprises Development Act, 2006

The Micro, Small and Medium Enterprises Development Act, 2006 as amended from time to time (MSMED Act) seeks to facilitate the development of micro, small and medium enterprises. The MSMED Act provides for the memorandum of micro, small and medium enterprises to be submitted by the relevant enterprises to the prescribed authority. The MSMED Act ensures that the buyer of goods makes payment to the registered enterprise within the time limit prescribed by the MSMED Act. The MSMED Act provides that the agreed period cannot exceed forty-five days from the day of acceptance of goods. The MSMED Act also provides for the establishment of the Micro and Small Enterprises Facilitation Council (“Council”). The Council has jurisdiction to act as an arbitrator or conciliator in a dispute between the supplier located within its jurisdiction and a buyer located anywhere in India.

Automotive Mission Plan 2016–2026 and the National Auto Policy, 2018

The Department of Heavy Industry, Ministry of Heavy Industries and Public Enterprises, Government of India, has released the Automotive Mission Plan 2016–2026 (“AMP”) and the draft National Auto Policy, 2018, with the objective of positioning India among the top three global automotive manufacturing and export hubs.

The AMP seeks to integrate the Indian automotive industry with the “Make in India” initiative and aims, inter alia, to promote safe, efficient and sustainable mobility while addressing environmental and safety challenges. The policy framework envisages a stable and coordinated regulatory regime, improvement in manufacturing competitiveness, and a significant increase in exports of vehicles and components. The National Auto Policy further outlines measures to promote exports, including incentives aligned with export promotion schemes, and to enhance global competitiveness of the Indian automotive sector.

National Electric Mobility Mission Plan 2020 (“NEMMP”)

The National Electric Mobility Mission Plan 2020, released in 2013 by the Ministry of Heavy Industries and Public Enterprises, provides a vision and roadmap for accelerated adoption and domestic manufacturing of electric vehicles in India. The NEMMP aims to enhance national fuel security, reduce environmental impact, and promote affordable and sustainable transportation, while enabling the Indian automotive industry to achieve global manufacturing leadership. The policy also envisages development of adequate charging infrastructure to support electric mobility across the country.

Charging Infrastructure for Electric Vehicles – Revised Consolidated Guidelines and Standards

The Revised Consolidated Guidelines and Standards for Charging Infrastructure for Electric Vehicles, issued by the Ministry of Power on January 14, 2022, supersede all earlier guidelines in this regard. These guidelines are intended to facilitate the creation of a robust electric vehicle charging ecosystem, ensure preparedness of the electricity distribution system, promote energy security and reduce emission intensity. The guidelines prescribe requirements relating to public charging infrastructure, location norms for public charging stations, electricity tariff applicable to electric vehicle charging stations, and provision of land at promotional rates for such stations, among other matters.

ENVIRONMENT LAWS AND REGULATIONS

The Environment (Protection) Act, 1986 and the Environment (Protection) Rules, 1986

The Environment (Protection) Act, 1986 provides a framework for the Central Government to coordinate activities of various state and central authorities established under previous environmental laws. The Act specifies that no person carrying on any industry, operation or process shall discharge or emit or permit to be discharged or emitted any environment pollutants in excess of such standards as may be prescribed. The Act empowers the Central Government to make rules to prescribe standards/limits for matters *inter-alia* standards of quality of air, water or soil for various areas, maximum allowable limits of concentration of various environmental pollutants for different areas etc.

In exercise of powers conferred under the Environment (Protection) Act, the Central Government notified the Environment (Protection) Rules, 1986 to prescribe the standards for emission or discharge of environmental pollutants which an industry must comply with. Under the Environment Protection Rules, every person who carries on an industry, operation or process requiring consent under Water (Prevention and Control of Pollution) Act, 1974 or Air (Prevention and Control of Pollution) Act, 1981 or the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 shall submit to the concerned State Pollution Control Board a statement for that financial year in the prescribed form.

The Environmental Impact Assessment Notification, 2006 (“EIA Notification”)

The EIA Notification issued under the Environment Act and the Environment Rules, as amended from time to time, mandates the prior approval of the Ministry of Environment, Forest and Climate Change, Government of India, or State Environment Impact Assessment Authority, as the case may be for the establishment of any new project, expansion or modernisation of existing projects, change of product mixes in existing manufacturing units. The EIA Notification prescribes a stage-wise approval process for obtaining environmental clearances for projects.

The Water (Prevention and Control of Pollution) Act, 1974 (“Water Act”)

The Water Act aims to prevent and control water pollution as well as restore water quality by establishing and empowering the Central Pollution Control Board (“CPCB”) and the State Pollution Control Board (“SPCB”). Under the Water Act, any person establishing any industry, operation or process, any treatment or disposal system, use of any new or altered outlet for the discharge of sewage or new discharge of sewage, must obtain the consent of the relevant State Pollution Control Board, which is empowered to establish standards and conditions that are required to be complied with.

The Air (Prevention and Control of Pollution) Act, 1981 (“Air Act”)

The Air Act aims at the prevention, control and abatement of air pollution. Pursuant to the provisions of the Air Act, any person, establishing or operating any industrial plant within an air pollution control area, must obtain the consent of the relevant SPCB before establishing or operating such industrial plant. No person operating any industrial plant in any air pollution control area is permitted to discharge the emission of any air pollutant in excess of the standards laid down by the State Pollution Control Board.

The Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 (“Hazardous Waste Rules”)

The Hazardous Waste Rules were notified by the Government of India in exercise of the powers conferred under Sections 6, 8 and 25 of the Environment Protection Act, 1986 and by superseding the erstwhile Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2008. The Hazardous Waste Rules were notified to ensure the safe handling, generation, processing, treatment, package, storage, transportation, use reprocessing, collection, conversion, and offering for sale, destruction and disposal of hazardous waste.

The Hazardous Waste Rules impose an obligation on each occupier and operator of any facility generating hazardous waste to dispose any hazardous waste in the manner prescribed in the Hazardous Waste Rules. “Hazardous Waste” in this regard, means any waste, which by reason of characteristics, such as physical, chemical, biological, reactive, toxic, flammable, explosive or corrosive, causes danger to health, or environment. It is obligatory for each occupier and operator of any facility generating hazardous waste to obtain an approval from the relevant State Pollution Control Board for collecting, storing and treating the hazardous waste.

Battery Waste Management Rules, 2022

The Battery Waste Management Rules, 2022 (“**Rules**”), notified by India's Ministry of Environment, Forest and Climate Change, establish a comprehensive framework for the environmentally sound management of all types of batteries, including those used in EVs, portable devices, automotive, and industrial applications. Central to these rules is the Extended Producer Responsibility (EPR) principle, which mandates that producers, including importers, are accountable for the collection, recycling, or refurbishment of waste batteries and the incorporation of recovered materials into new batteries. The rules prohibit the disposal of waste batteries in landfills or through incineration and promote the establishment of a centralized online portal for the exchange of EPR certificates between producers and recyclers/refurbishers. To ensure compliance, environmental compensation is imposed on entities failing to meet their EPR obligations, with the collected funds utilized for the collection and recycling of uncollected or non-recycled waste batteries. Additionally, the rules stipulate minimum recovery and recycling targets for different battery types, encourage the use of domestically recycled materials in battery production, and mandate proper labelling of batteries with EPR registration numbers. These measures aim to foster a circular economy, reduce environmental pollution, and promote sustainable practices in battery waste management across India.

INDUSTRIAL, EMPLOYMENT AND LABOUR LAWS

The Public Liability Insurance Act, 1991 (“Act”) & the Public Liability Insurance Rules, 1991

The Act imposes liability on the owner or controller of hazardous substances for any damage arising out of an accident involving such hazardous substances. A list of hazardous substances covered by the Act has been enumerated by the government by way of a notification. Under the Act, the owner or handler is also required to take out an insurance policy insuring against liability.

In exercise of its powers conferred under Section 23 of the Act, the Government of India has notified the Public Liability Insurance Rules which mandates the employer to contribute towards the ‘Environmental Relief Fund’ with a sum equal to the premium paid on the insurance policies.

Laws relating to Employment

The employment of workers, depending on the nature of activity, is regulated by a wide variety of generally applicable labour laws. The following is an indicative list of labour laws which may be applicable to our Company due to the nature of our business activities:

- a) The Contract Labour (Regulation and Abolition) Act, 1970
- b) The Employees’ Compensation Act, 1923
- c) The Employees’ Provident Funds and Miscellaneous Provisions Act, 1952
- d) The Employees’ State Insurance Act, 1948
- e) The Industrial Disputes Act, 1947
- f) The Industrial Employment (Standing orders) Act, 1946
- g) The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986
- h) The Payment of Bonus Act, 1965
- i) The Minimum Wages Act, 1948
- j) The Payment of Wages Act, 1936
- k) The Equal Remuneration Act, 1976
- l) The Maternity Benefit Act, 1961
- m) The Apprentices Act, 1961
- n) The Payment of Gratuity Act, 1972

- o) The Trade Unions Act, 1926
- p) The Sales Promotion Employees (Conditions of Service) Act, 1976
- q) The Unorganised Workers Social Security Act, 2008

The Code on Wages, 2019

The Code on Wages, 2019 amalgamates, simplifies and rationalises the relevant provisions of the following four central labour enactments relating to wages, namely, (a) The Payment of Wages Act, 1936; (b) The Minimum Wages Act, 1948; (c) The Payment of Bonus Act, 1965; and (d) The Equal Remuneration Act, 1976. The Code on Wages, 2019 is an Act to amend and consolidate the laws relating to wages and bonus and matters connected therewith or incidental thereto. The Code received the assent of the President of India on August 8, 2019 and is published in the Official Gazette. The Code applies to the covered employees and allows the Central Government to set a fixed floor wage taking into account minimum living standards of a worker. The Code on Wages, 2019 was notified by the Government of India on November 21, 2025. The Rules in relation to the code will come into force on such date as may be notified by the Government.

The Occupational Safety, Health and Working Conditions Code, 2020

Occupational Safety, Health and Working Conditions Code, 2020 received the assent of the President of India on September 28, 2020 and was published in the Official Gazette. The Act consolidates and amends the laws regulating the occupational safety, health and working conditions of the persons employed in an establishment. The Code amalgamates, simplifies and rationalises the relevant provisions of the following thirteen Central labour enactments namely, 1. The Factories Act, 1948; 2. The Plantations Labour Act, 1951; 3. The Mines Act, 1952; 4. The Working Journalists and other Newspaper Employees (Conditions of Service and Miscellaneous Provisions) Act, 1955; 5. The Working Journalists (Fixation of Rates of Wages) Act, 1958; 6. The Motor Transport Workers Act, 1961; 7. The Beedi and Cigar Workers (Conditions of Employment) Act, 1966; 8. The Contract Labour (Regulation and Abolition) Act, 1970; 9. The Sales Promotion Employees (Condition of Service) Act, 1976; 10. The Inter-State Migrant workmen (Regulation of Employment and Conditions of Service) Act, 1979; 11. The Cine Workers and Cinema Theatre Workers Act, 1981; 12. The Dock Workers (Safety, Health and Welfare) Act, 1986; and 13. The Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996. The Occupational Safety, Health and Working Conditions Code, 2020 was notified by the Government of India on November 21, 2025. The Rules in relation to the code will come into force on such date as may be notified by the Government.

The Code on Social Security, 2020

The Code on Social Security, 2020 received the assent of the President of India on September 28, 2020 and was published in the official gazette. The objective of the Code is to amend and consolidate the laws relating to social security, with the primary goal to extend social security to all employees and workers. The Code on Social Security, 2020, amalgamates, simplifies and rationalises the relevant provisions of the following nine(9) central labour enactments relating to social security, namely, (i) The Employees' Compensation Act, 1923; (ii) The Employees' State Insurance Act, 1948; (iii) The Employees' Provident Funds and Miscellaneous Provisions Act, 1952; (iv) The Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959; (v) The Maternity Benefit Act, 1961; (vi) The Payment of Gratuity Act, 1972; (vii) The Cine Workers Welfare Fund Act, 1981; (viii) The Building and Other Construction Workers Welfare Cess Act, 1996; and (ix) The Unorganised Workers' Social Security Act, 2008. The Code on Social Security, 2020 notified by the Government of India on November 21, 2025. The Rules in relation to the code will come into force on such date as may be notified by the Government.

The Industrial Relations Code, 2020

The Industrial Relations Code, 2020 is an Act to consolidate and amend the laws relating to Trade Unions, conditions of employment in an industrial establishment or undertaking, investigation and settlement of industrial disputes. The Industrial Relation Code 2020 amalgamates, simplifies and rationalises the relevant provisions of (a) the Trade Unions Act, 1926; (b) the Industrial Employment (Standing Orders) Act, 1946; and (c) the Industrial Disputes Act, 1947. The Code will come into force on the date to be notified by the Government. The Industrial Relations Code, 2020 was notified by the Government of India on November 21, 2025. The Rules in relation to the code will come into force on such date as may be notified by the Government.

The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986

The Child and Adolescent Labour (Prohibition and Regulation) Act, 1986 prohibits employment of children below fourteen years of age in certain occupations and processes and provides for regulation of employment of children in all other occupations and processes. The Act regulates the conditions of work of adolescents.

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

The Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 Act provides for protection to women against sexual harassment at workplace and prevention and redressal of complaints of sexual harassment. The Act defines "Sexual Harassment" to include any unwelcome sexually determined behaviour (whether directly or by implication). "Workplace" under the Act has been defined to include government bodies, private and public sector organizations, non-governmental organizations, organizations carrying on commercial, vocational, educational, entertainment, industrial, financial activities, hospitals and nursing homes, educational institutes, sports institutions and stadiums used for training individuals.

The Act requires an employer to set up an “Internal Complaints Committee” at each office or branch of an organization employing at least 10 employees. The Government is required to set up a “Local Complaints Committee” at the district level to investigate complaints regarding sexual harassment from establishments where internal complaints committee has not been constituted.

INTELLECTUAL PROPERTY LAWS

The Patents Act, 1970 (“Patents Act”)

The Patents Act governs the registration and protection of patents in India. In addition to the broad requirement that an invention satisfy the requirements of novelty, utility and non-obviousness in order for it to avail patent protection, the Patents Act also provides that patent protection may not be granted to certain specified types of inventions and materials even if they satisfy the above criteria. The Patents Act also prohibits any person resident in India from applying for patent for an invention outside India without making an application for the same in India. The term of a patent granted under the Patents Act is for a period of twenty years from the date of filing of the application for the patent.

The Trade Marks Act, 1999 (“Trade Marks Act”)

The Trade Marks Act governs the statutory protection of trademarks and prevents the use of fraudulent marks in India. The Trade Marks Act prohibits any registration of deceptively similar trademarks. An application for registration of a trademark may be made by an individual or joint applicants and can be made on the basis of either use or intention to use a trademark in the future. Once granted, a trademark registration is valid for ten years, unless cancelled. If not renewed after ten years, the mark lapses and the registration has to be restored. The Trademarks Act also provides for penalties for infringement, falsifying and falsely applying for trademarks. The Trademarks Act has been amended to enable Indian nationals as well as foreign nationals to secure simultaneous protection of trademark in other countries. The Trade Marks Act also seeks to simplify the law relating to transfer of ownership of trademarks by assignment or transmission and to align the law with international practice.

The Copyright Act, 1957 (“Copyright Act”)

The Copyright Act governs and deals with copyright protection in India. Under the prevalent Act, a copyright may subsist in original literary, dramatic, musical or artistic works, cinematograph film and sound recordings. While copyright registration is not a prerequisite for acquiring or enforcing a copyright in an otherwise

copyrightable work, such copyright registration constitutes *prima facie* evidence of the particulars entered therein and may expedite infringement proceedings. Reproduction of a copyrighted work for sale or hire, issuing of copies to the public, performance or exhibition in public, making a translation of the copyrighted work, making an adaptation of the work and making a cinematograph film of the work without consent of the owner of the copyright are all acts which amount to an infringement of copyright.

FOREIGN TRADE REGULATIONS

Foreign Exchange Management Act, 1999 (“FEMA”)

Foreign investment in Indian securities is governed by the provisions of the FEMA (that replaced the erstwhile Foreign Exchange Regulation Act, 1973) and the FDI policy of the Government of India. Foreign investment is permitted (except in the prohibited sectors) in Indian companies, either through the automatic route or the government approval route, depending upon the sector in which foreign investment is sought to be made. The regulatory framework developed over a period of time consists of Acts, regulations, press notes, press releases, and clarifications among other amendments.

The Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade (Regulation) Rules, 1993

The Foreign Trade (Development and Regulation) Act, 1992 and the Rules framed thereunder governing foreign trade in India. The Act provides for the development and regulation of foreign trade by facilitating imports into, and augmenting exports from, India and for matters connected therewith or incidental thereto. Under the Act the Government of India is empowered to make provisions *inter-alia* to prohibit, restrict and regulate exports and imports formulate and announce export and import policy. The Act prohibits a person from undertaking any import or export except under an Importer-Exporter Code member (IEC) unless exempted in that aspect.

LAWS IN RELATION TO TAXATION

In addition to the aforementioned legislations which are applicable to our Company, some of the tax legislations that are applicable to the operations of our Company include:

- a) Income Tax Act 1961, and the Income Tax Rules, 1962, as amended by the Finance Act in the respective years;
- b) Central Goods and Service Tax Act, 2017, the Central Goods and Service Tax Rules, 2017 and various state-wise legislations made thereunder;
- c) The Integrated Goods and Service Tax Act, 2017; and
- d) State-wise professional tax legislations.

Income Tax Act, 1961

The Income Tax Act, 1961 (“**IT Act**”) is applicable to every domestic/ foreign company whose income is taxable under the provisions of the IT Act or the rules made under it, depending upon the status of its registration and the type of income involved. The IT Act provides for taxation of a person resident in India on their income and person not resident in India, on their income received, accruing or arising in India or deemed to have been received, accrued or arising in India. Every company assessable to income tax under the IT Act is required to comply with the provisions thereof.

Goods and Services Tax Act, 2017

Goods and Services Tax Act, 2017 (“**GST**”) is an indirect tax applicable throughout India which has replaced multiple cascading taxes levied by the Central and State Governments. The application of GST is governed primary by the Central Goods and Services Tax Act, 2017; the Integrated Goods and Services Tax Act, 2017. The Parliament has the exclusive power to levy integrated GST (IGST) on Inter-State trade or commerce (including imports) in goods or services. GST is governed by a GST Council, with its chairman being the Finance Minister of India.

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976

The Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976 was enacted to make a provision for the levy and collection of tax on Professions, Trades, Callings and Employments by the Government of Karnataka. Under Section 4 of Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976, the tax payable under the Act by any person earning a salary or wage, shall be deducted by his employer from the salary or wage payable to such person before such salary or wage is paid to him, and such employer shall, irrespective of whether such deduction has been made or not when the salary or wage is paid to such persons, be liable to pay tax on behalf of all such persons.

General Laws

The Consumer Protection Act, 2019

The Consumer Protection Act, 2019 repeals the earlier Consumer Protection Act, 1986. The Act was enacted to provide simpler and quicker access to redress consumer grievances. The Act *inter alia* seeks to promote and protect the interests of consumers against deficiencies and defects in goods or services, secure the rights of a consumer against unfair trade practices, by manufacturers, service providers and traders.

The Consumer Protection Act, 2019 also provides for the establishment of a Central Consumer Protection Authority to regulate matters relating to violation of rights of consumers, unfair trade practices and false or misleading advertisements which are prejudicial to the interests of public and consumers and to promote, protect and enforce the rights of consumers as a class. The Act provides for settlement of disputes by way of mediation in case there is a possibility of settlement at the stage of admission of complaint or at any later stage, if acceptable to both parties. The Act contemplates a mediation cell attached to each district, state and National Commission for expedited resolution of consumer disputes.

The Competition Act, 2002

The Competition Act, 2002, as amended from time to time, aims to prevent practices having adverse effect on competition, to promote and sustain competition in markets, to protect interest of the consumers and to ensure freedom of trade in India. The Competition Act deals with prohibition of anti-competitive agreements. No enterprise or group shall abuse its dominant position in various circumstances as mentioned under the Act. The Act establishes the Competition Commission of India (“**Commission**”) which is responsible for eliminating practices having adverse effect on competition, promoting and sustaining competition, protecting interest of consumers and ensuring freedom of trade.

The Companies Act, 2013 (“Companies Act”)

The Companies Act, 2013, was introduced replacing the erstwhile Companies Act, 1956. The provisions of the Companies Act apply to all the companies incorporated either under this Act or under the previous law. The Companies Act deals with matters *inter-alia* incorporation of companies and the procedure for incorporation and post-incorporation along with conversion of a private company into a public company and *vice versa*. In case of public company, a company can be formed by seven or more persons and by two or more persons in case of private company. Further significant amendments have been introduced in the Companies Act on matters *inter-alia* corporate social responsibility, disclosure under board report, general meetings etc.

The Indian Contract Act, 1872

The Indian Contract Act, 1872 occupies the most important place in Commercial Law. The objective of the Contract Act is to ensure that the rights and obligations

arising out of a contract are honored and that legal remedies are made available to those who are affected due to violation of such rights and obligations.

The Arbitration and Conciliation Act, 1996

The Arbitration and Conciliation Act ("**Arbitration Act**") governs domestic arbitration & international arbitration, conciliation and all matters connected therewith or incidental thereto. The Act offers a streamlined, efficient, and globally resonant alternative to court litigation.

Indian Stamp Act, 1899

The Indian Stamp Act, 1899 prescribes the rates for the stamping of documents and instruments by which any right or liability is, or purports to be, created, transferred, limited, extended, extinguished or recorded. Under the Indian Stamp Act, 1899, an instrument not 'duly stamped' cannot be accepted as evidence by civil court, an arbitrator or any other authority authorized to receive evidence.

The Registration Act, 1908

The Registration Act, 1908 was introduced to provide for the public registration of documents so as to give information to people regarding legal rights and obligations arising or affecting a particular property, and to perpetuate documents which may afterwards be of legal importance, and also to prevent fraud.

The Negotiable Instruments Act, 1881

In India, the laws governing monetary instruments such as cheques are contained in the Negotiable Instruments Act, 1881. The Act provides effective legal provisions to restrain persons from issuing cheques without having sufficient funds in their account and any stringent provision to punish them in the event of such cheque not being honoured by their bankers and returned unpaid. Section 138 of the Act creates statutory offence in the matter of dishonour of cheques on the ground of insufficiency of funds in the account maintained by a person with the banker.

The Karnataka Shops and Commercial Establishments Act, 1961

The provisions of the Karnataka Shops and Commercial Establishments Act, 1961 regulates the working and employment conditions of the workers employed in shops and establishments and provides for fixation of working hours, leave, termination of service, and other rights and obligations of the employers and employees. The Karnataka Shops and Commercial Establishments Act, 1961 also provides for offences and penalties for the contravention of the various provisions of the Act.

Information Technology, 2000

The Information Technology, 2000 is an act to provide legal recognition for transactions carried out by means of electronic data interchange and other means of electronic communication, commonly referred to as "electronic commerce", which involves the use of alternatives to paper-based methods of communication and storage of information to facilitate electronic filing of documents. This act provides a legal framework for e-commerce, e-governance, digital communication and cybercrime in India.

Police Laws and Fire Prevention Laws

The state legislatures in India have enacted laws regulating public order and police, which provide, inter alia, for the registration of eating houses and obtaining a 'no objection certificate' for operating such eating houses, from the police licensing authority, along with prescribing penalties for non-compliance. The state legislatures have also enacted legislations for fire control and safety. The legislations include provisions in relation to provision of fire safety and life saving measures by occupiers of buildings, licensing provisions and penalties and/or suspension or cancellation of license for non-compliance.

Municipality Laws

The respective state legislatures in India have the power to endow the municipalities with the power to implement schemes and perform functions in relation to matters listed in the Twelfth Schedule to the Constitution of India which includes regulation of public health. The respective state governments have enacted laws empowering the Municipalities to regulate public health including the issuance of a health trade license for operating eating outlets and implementation of regulations relating to such license along with prescribing penalties for non-compliance.

Other applicable laws

In addition to the above, our Company is required to comply with the provisions of the Transfer of Property Act, 1882, the Indian Easement Act, 1882, the Registration Act, 1908 to the extent applicable, SEBI Listing Regulations, RBI guidelines, IBC, and other 189 applicable laws and regulations imposed by the central and state governments and other authorities for the day-to-day operations, business, and administration of our Company.

The Digital Personal Data Protection Act, 2023 (“DPDP Act”)

The Digital Personal Data Protection Act, 2023 (“DPDP Act”) was passed by Parliament on August 9, 2023 and notified in the Official Gazette on August 11, 2023; however, it has not yet come into force. Upon its implementation, the DPDP Act will replace the existing data protection framework presently contained under Section 43A of the Information Technology Act, 2000 and the rules framed thereunder.

The DPDP Act governs the processing of digital personal data in a manner that balances the right of individuals to protect their personal data with the need to process such data for lawful purposes. Under the DPDP Act, personal data may be processed only for a lawful purpose upon obtaining consent of the data principal or for certain specified legitimate uses. The Act mandates issuance of a notice prior to seeking consent and prescribes obligations on data fiduciaries relating to data protection, security safeguards and grievance redressal. Non-compliance may attract monetary penalties and other regulatory consequences.

Legal Metrology Act, 2009

The Legal Metrology Act, 2009 (“LM Act”) provides for establishment and enforcement of standards of weights and measures and regulates trade and commerce in goods sold or distributed by weight, measure or number. The LM Act requires that all weights and measures used by an entity conform to the metric system based on internationally accepted units. The Act and rules framed thereunder regulate, inter alia, packaging and labelling requirements, verification and certification of weights and measures through government-approved test centres, and prescribe penalties for non-compliance. Any violation may result in monetary penalties, seizure of goods and, in certain cases, imprisonment.

OUTSTANDING LITIGATIONS AND MATERIAL DEVELOPMENTS

*Except as stated in this section, there are no outstanding (i) criminal proceedings; (ii) actions taken by statutory and regulatory authorities; (iii) tax proceedings - claims related to direct and indirect taxes in a consolidated manner; and (iv) material civil litigation or arbitration proceeding which are determined to be 'material' as per a policy adopted by our Board ("**Materiality Policy**") in each case involving our Company, Subsidiary, Promoters or Directors (collectively, the "**Relevant Parties**"). Further, there are no disciplinary actions including penalty imposed by the SEBI or stock exchanges against our Promoters in the last five Financial Years including any outstanding action.*

Further, except as stated in this section, there are no (a) pending litigation involving our Group Companies which may have a material impact on our Company; (b) outstanding criminal cases involving the Key Managerial Personnel and members of the Senior Management; and (c) outstanding action by regulatory and statutory authorities against the Key Managerial Personnel and the Senior Managerial Personnel.

For the purposes of (iv) above, our Board, in its meeting held on September 03, 2025, determined that outstanding legal proceedings involving the Relevant Parties will be considered as material litigation ("Material Litigation") based on lower of the threshold criteria mentioned below:

We hereby confirm that we have complied with the threshold of Outstanding Material Litigation as mentioned below:

For the purpose of determining materiality, the threshold shall be lower of threshold criteria mentioned below–

1) As per the policy of materiality defined by the Board of Directors of the Company where the aggregate amount involved in such individual litigation exceeds 1% of profit after tax of the Company, as per the last consolidated audited financial statements of the Company i.e. Rs. 7.78 lakhs or such litigations outcome could have a material impact on the business, operations, prospects or reputations of the Company.

or

2) Litigation where the value or expected impact in terms of value, exceeds the lower of the following:

(Rs. in Lakhs)

Particulars	Turnover	Percent (%)	Amount for threshold Criteria
-------------	----------	-------------	-------------------------------

a. Two percent of turnover, as per the latest annual restated financial statements of the issuer;	24,236.65	02	484.73
Particulars	Net Worth	Percent (%)	Amount for threshold Criteria
b. Two percent of net worth, as per the latest annual restated financial statements of the issuer except in case the arithmetic value of the net worth is negative; or	1,514.24	02	30.29
Particulars	Average Profit after Tax*	Percent (%)	Amount for threshold Criteria
c. Five percent of the average of absolute value of profit or loss after tax, as per the last three annual restated financial statements of the issuer.	376.70	05	18.84
Lower of a, b, c			18.84

*Calculation of the average of absolute value of profit or loss after tax, as per the last three Annual Restated Financial Statements of the issuer:

Particular	Profit After Tax (Rs. In lakhs)
FY 2023	63.83
FY2024	288.67
FY2025	777.60
Average Profit after Tax	376.70

or

3) the outcome of such proceeding (including proceedings under the Insolvency and Bankruptcy Code, 2016) could have a material adverse effect on the business, operations, performance, results of operations, cash flows, prospects, financial position or reputation of our Company, irrespective of whether the amount involved in such proceeding exceeds the threshold or not or whether the monetary liability is not quantifiable in such proceeding.

or

4) the decision in such proceeding is likely to affect the decision in similar proceedings, such that the cumulative amount involved in such proceedings exceeds the threshold, even though the amount involved in an individual proceeding may not exceed the threshold.

It is clarified that for the purposes of the above, pre-litigation notices received/ sent by the Relevant Parties from third parties (excluding those notices issued by statutory/regulatory/tax authorities or notices threatening criminal action) shall, unless otherwise decided by our Board, have not and shall not, be considered as Material Litigation until such time that the Relevant Parties, as the case may be, are impleaded as a party in proceedings before any judicial /arbitral forum.

Except as stated in this section, there are no outstanding material dues to creditors of our Company. In accordance with the Amended Materiality Policy, outstanding dues to any creditor of our Company having monetary value exceeding 1% of total trade payables as per the latest audited financial statement shall be considered as 'material'. Accordingly, as on December 31, 2025, any outstanding dues exceeding Rs. 8.00 Lakhs have been considered as 'material outstanding dues' for the purpose of disclosure in this section. Further, for outstanding dues to any party which is a micro, small or medium enterprise ("MSME"), the disclosure will be based on information available with our Company regarding status of the creditor as defined under Section 2 of the Micro, Small and Medium Enterprises Development Act, 2006, as amended.

Details of outstanding dues to creditors (including micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006) as required under the SEBI (ICDR) Regulations have been disclosed on our website at www.ambaauto.com

Further, Singhania & Co. LLP, the Legal Advisor, has given its legal due diligence report in relation to the Outstanding Litigations and Material Development dated April 18, 2026.

All terms defined in a particular litigation disclosure pertain to that litigation only. Unless stated to the contrary, the information provided below is as of the date of this Red Herring Prospectus.

I. LITIGATIONS INVOLVING OUR COMPANY

A. All Criminal litigations involving our Company

Criminal litigation against our Company

As on the date of this Red Herring Prospectus, there are no outstanding Criminal Litigations initiated against our Company.

NIL

Criminal litigations initiated by our Company

As on the date of this Red Herring Prospectus, there are no outstanding Criminal Litigations initiated by our Company.

NIL

B. Other Pending Material Civil litigations involving our Company

Other Pending Material Civil litigations against our Company

As on the date of this Red Herring Prospectus, there are no outstanding Civil Litigations against our Company, except as follows:

1. Ramya v/s Chandrakanta S, The Manager, Iffco Tokio General Insurance Company Limited & Proprietor, Amba Auto Sales and Services Pvt Ltd bearing Case No. MFA/002787/2024, dated April 15, 2023, filed before the Hon'ble High Court of Karnataka.

Ms. Ramya had filed a petition (M.V.C./1192/2016) under Sec 166 of the Motor Vehicles Act, 1988 before the Motor Accidents Claims Tribunal, in the court of Additional Small Causes and Senior Civil Judge, Mysuru against (i) respondent no.1: Chandrakanta (owner of the vehicle), (ii) respondent no.2: the Manager, Iffco Tokio General Insurance Company Limited (the insurance company which has issued the vehicle insurance) and (iii) respondent no.3: the Company (dealer which has sold the vehicle to respondent no.1), seeking a compensation of Rs. 15,00,000 (Rs fifteen lakhs) along with interest with respect to the injuries sustained by her in a road traffic accident. Our Company, being a dealer to the vehicle involved in the accident, was also made a party to this case by the petitioner. Upon conclusion of the proceedings the hon'ble court, vide its order dated April 15, 2023, announced a compensation of Rs. 6,15,300 (Rs. Six lakhs fifteen thousand three hundred) with an interest of 6% p.a. to be jointly paid by respondent no. 1 and 2. Accordingly, the petition No. M.V.C/1192/2016 was disposed of.

Further Aggrieved by the compensation awarded, Ms. Ramya filed a Miscellaneous First Appeal (MFA/002787/2024) before the Hon'ble High Court of Karnataka challenging the order dated April 15, 2023. The matter is currently pending. The Company, till date, has not received any notice from the Hon'ble court to participate in the proceedings of the matter. The Company will appropriately file its response with the Court as and when the Company would receive a notice in this regard.

2. Shivaputrappa B Hadapad vs Edelweiss General Insurance Company Ltd, M K Glass Designs, Shri Ram General Insurance Company Limited & M/s Amba Auto Sales and Services Pvt Ltd.: MVC 4655/ 2023 filed at the Court of Small Causes, Bangalore

The complainant Mr. Shivaputrappa B Hadapad, had filed a complaint with court of Chief Judge, Court of Small Causes at Bengaluru in 2023 (4655/2023) under Section 166 of the Motor Vehicles Act. The said case was filed against (i) Respondent no. 1: Edelweiss General Insurance Co, Limited, (ii) Respondent no. 2: MK Glass Designs, (iii) Respondent no. 3: Shri Ram General Insurance Co Limited and (iv) the Company. The Company, being the Respondent no. 4 in this case, has not received the notice, neither from the Court nor from the advocate of the complainant as on the date of this DRHP. From the limited records available on the website of the Bengaluru Courts, the matter is still pending at the stage of evidence with the hon'ble court. The Company will appropriately file its response with the Court as and when the Company would receive a notice in this regard. and the next date of hearing in this matter is June 18, 2026.

Other Pending Material Civil litigations initiated by our Company

As on the date of this Red Herring Prospectus, there are no outstanding Civil Litigations initiated by our Company, except as follows:

NIL

C. Outstanding actions taken by Statutory or Regulatory Authorities against our Company

As on the date of this Red Herring Prospectus, there are no actions by Statutory or Regulatory Authorities against our Company.

NIL

D. Disciplinary actions including penalties imposed by SEBI or stock exchanges against our Company in the last five financial years including outstanding action

As on the date of this Red Herring Prospectus, there are no Disciplinary actions including penalties imposed by SEBI or stock exchanges against our Company in the last five financial years including outstanding action.

NIL

II. LITIGATIONS INVOLVING OUR PROMOTERS

A. All Criminal litigations involving our Promoters

Criminal litigation against our Promoters

As on the date of this Red Herring Prospectus, there are no outstanding criminal litigations initiated against our Promoters.

NIL

Criminal litigations initiated by our Promoters

As on the date of this Red Herring Prospectus, there are no outstanding criminal litigations initiated by our Promoters.

NIL

B. Other Pending Material Civil litigations involving our Promoters

Other Pending Material Civil litigations against our Promoters

As on the date of this Red Herring Prospectus, there are no other Pending Material Civil Litigations against our Promoters, except as follows:

1. Sri Chandrasekhar S v/s. Sri Rakesh Kumar Lohia, Sri Manjunath G N, Manager United India Insurance Company Ltd.: Case No. MV.C. 3872/2018 filed before the Small Causes Judge and Additional Chief Metropolitan Magistrate, Bengaluru

Sri Chandrasekhar S filed a petition under Sec 166 of the Motor Vehicles Act, 1988 (M.V.C. 3872/2018) with the court of the Additional Small Causes Judge and Additional Chief Metropolitan Magistrate and M.A.C.T., Bengaluru, against (i) Respondent no. 1: Rakesh Kumar Lohia, (ii) Respondent no. 2: Manjunath G.N., and (iii) Respondent no. 3: United India Insurance Co. Limited, praying for a compensation of Rs. 24,00,000/- for the injuries sustained by him in the road traffic accident caused due to rash & negligent riding of the motorcycle driven by the employee of Mr. Rakesh Lohia without having a valid driving license. The Hon'ble Court vide its order dated September 04, 2023, allowed the petition and awarded a compensation of Rs. 7,16,347/- together with an interest of 6% p.a., which was to be paid by Respondent no. 1.

The Hon'ble Court passed an Order dated September 02, 2023 stating that the petition is partly allowed with costs, awarding the petitioner a total compensation of ₹7,16,347/- with interest at 6% per annum from the date of petition till deposit; Respondent No.1 is held liable, however Respondent No.3—Insurance Company is directed to deposit the said amount within one month from the date of order with liberty to recover the same along with interest from Respondent No.1, and out of the compensation so deposited, 25% shall be kept in fixed deposit in the name of the petitioner for a period of two years in any nationalized bank of his choice, while the remaining 75% shall be released to him through e-payment upon proper identification, with advocate's fee fixed at ₹1,000/-. Accordingly The petition was disposed off.

Aggrieved by the order dated September 4, 2023, Mr. Rakesh Kumar Lohia filed a Miscellaneous First Appeal (MFA No. 833/2024) on before the Hon'ble High Court of Karnataka. Additionally, the petitioner, Mr. Sri Chandrasekhar S, filed a separate Miscellaneous First Appeal (MFA No. 3413/2024) on May 29, 2024, challenging the same order before the Hon'ble High Court of Karnataka. Pursuant to requests made by both parties, the matter has been referred to the Lok Adalat. However, as of date, the Company has not received any notice from the Hon'ble Court regarding the listing of the matter or participation in any further proceedings.

2. Sri Chandrasekhar S vs Sri Rakesh Kumar Lohia, Sri Manjunath G N, Manager United India Insurance Company Ltd.: Case No. MFA/3413/2024 pending before the Hon'ble High Court of Karnataka

kindly refer chapter "Outstanding Litigations and Material Developments" on page **Error! Bookmark not defined.** for more details. The details are mentioned under the head 'Other Pending Material Civil litigations against our Promoters'.

Other Pending Material Civil litigations initiated by our Promoters

As on the date of this Red Herring Prospectus, there are no other Pending Material Civil Litigations initiated our Promoters, except as follows:

1. Sri Rakesh Kumar Lohia V/s Sri Chandrasekhar, Sri Manjunath G N, Manager United India Insurance Company Ltd, had filed Miscellaneous First Appeal bearing Case No. MFA/833/2024 pending before the Hon'ble High Court of Karnataka.

kindly refer chapter "Outstanding Litigations and Material Developments" on page **Error! Bookmark not defined.** for more details. The details are mentioned under the head 'Other Pending Material Civil litigations against our Promoters'.

C. Actions taken by Statutory or Regulatory Authorities against our Promoters

As on the date of this Red Herring Prospectus, there are no actions initiated by Statutory or Regulatory authorities against our Promoters.

NIL

D. Disciplinary actions including penalties imposed by SEBI or stock exchanges against our Company in the last five financial years including outstanding action

As on the date of this Red Herring Prospectus, there are no Disciplinary actions including penalties imposed by SEBI or stock exchanges against our Company in the last five financial years including outstanding action.

NIL

III. LITIGATIONS INVOLVING OUR DIRECTORS (OTHER THAN OUR PROMOTERS)

A. Criminal litigations involving our Directors (Other than our Promoters)

Criminal litigations against our Directors (Other than our Promoters)

As on the date of this Red Herring Prospectus there are no criminal litigations against our Directors.

NIL

Criminal litigations initiated by our Directors (Other than our Promoters)

As on the date of this Red Herring Prospectus there are no criminal litigations initiated by our Directors.

NIL

B. Other Pending Material Civil litigations involving our Directors (Other than our Promoters)

Other Pending Material Civil litigations initiated by our Directors (Other than our Promoters)

As on the date of this Red Herring Prospectus, there are no civil litigations initiated by our Directors (other than Promoters).

NIL

Other Pending Material Civil litigations against by our Directors (Other than our Promoters)

As on the date of this Red Herring Prospectus, there are no civil litigations initiated by our Directors (other than Promoters), except as follows:

NIL

C. Actions taken by Statutory or Regulatory Authorities against our Directors (Other than our Promoters)

As on the date of this Red Herring Prospectus there are no actions taken by Statutory or Regulatory Authorities against our Directors (Other Than Promoters).

NIL

D. Disciplinary actions including penalties imposed by SEBI or stock exchanges against our Directors (Other than Promoters) in the last five financial years including outstanding action

As on the date of this Red Herring Prospectus, there are no Disciplinary actions including penalties imposed by SEBI or stock exchanges against our Directors (Other than Promoters) in the last five financial years including outstanding action.

NIL

IV. LITIGATION INVOLVING OUR GROUP ENTITIES

A. Outstanding criminal litigations involving our Group Entities

Criminal litigation against our Group Entities

As on the date of this Red Herring Prospectus, there are no outstanding Criminal Litigations initiated against our Group Entities.

NIL

Criminal Litigation by our Group Entities

As on the date of this Red Herring Prospectus, there are no outstanding Criminal Litigations initiated by our Group Entities.

NIL

B. Other Pending Material Civil litigations involving our Group Entities

Civil litigations against our Group Entities

As on the date of this Red Herring Prospectus, there are no outstanding Civil Litigations initiated against our Group Entities.

NIL

Civil litigations initiated by our Group Entities

As on the date of this Red Herring Prospectus, there are no outstanding Civil Litigations initiated by our Group Entities.

NIL

C. Actions by Statutory or Regulatory Authorities against our Group Entities

As on the date of this Red Herring Prospectus, there are no outstanding actions initiated by Statutory or Regulatory Authorities against our Group Entities.

NIL

V. LITIGATIONS INVOLVING OUR KEY MANAGERIAL PERSONNEL AND SENIOR MANAGEMENT PERSONAL (OTHER THAN PROMOTERS AND DIRECTORS)

A. Criminal litigations involving the Key Managerial Personnel and Senior Management Personal of our Company (other than Promoters and Directors)

Criminal litigation against the Key Managerial Personnel and Senior Management Personal of the Company (other than Promoters and Directors)

As on the date of this Red Herring Prospectus there are no criminal Litigation against the Key Managerial Personnel and Senior Management Personal of our Company (KMPs other than Promoters and Directors).

NIL

Criminal litigation initiated by the Key Managerial Personnel and Senior Management Personal of the Company (other than Promoters and Directors)

As on the date of this Red Herring Prospectus there are no criminal litigation initiated by the Key Managerial Personnel and Senior Management Personal of our Company (other than Promoters and Directors).

NIL

B. Other civil litigations involving the Key Managerial Personnel and Senior Management Personal of the Company (other than Promoters, Directors)

Other pending Civil litigation against the Key Managerial Personnel and Senior Management Personal of the Company (other than Promoter and Director)

As on the date of this Red Herring Prospectus there are no other civil litigations against the Key Managerial Personnel and Senior Management Personal of our Company (other than Promoters and Directors).

NIL

Other pending Civil litigation initiated by the Key Managerial Personnel and Senior Management Personal of the Company (other than Promoter and Director)

As on the date of this Red Herring Prospectus there are no other pending civil proceedings initiated by the Key Managerial Personnel and Senior Management Personal of our Company (KMPs other than Promoter and Director).

NIL

C. Actions by Statutory or Regulatory Authorities against the Key Managerial Personnel and of the Company

As on the date of this Red Herring Prospectus there are no actions by Statutory or Regulatory Authorities against the Key Managerial Personnel and Senior Management Personal of the Company.

NIL

VI. TAX PROCEEDING INVOLVING OUR COMPANY, PROMOTERS, DIRECTORS (OTHER THAN PROMOTERS), KMP, SMP AND GROUP ENTITIES

A. Direct Tax claims involving our Company:

Income Tax – Outstanding Demand

Assessment Year	Section Code	Demand Identification Number	Date on which demand is raised	No. of Defaults	Outstanding Demand (in Rupees)	Accrued Interest (in Rupees)
2018-19	143(1)(a)	20192018837052003396C	16/10/2019	1	2,98,900	2,12,219
2019-20	143(1)(a)	2020201937008661731C	06/07/2020	1	0	97,936
2020-21	154	2024202037318156786C	15/11/2024	1	3,15,450	1,41,930
Total					6,14,350	4,52,085

Income Tax – E Proceeding

Assessment Year	Description	Amount	Current Status
2020-2021, 2019-2020 and 2018-2019	<p>The Company has received an issuer letter bearing reference no. ITBA/RCV/F/17/2024-25/1073758778(1) dated February 25, 2025, pertaining to Assessment Years 2020–21, 2019–20, and 2018–19, raising demands of Rs.3,15,449, Rs.97,936, and Rs.2,98,900 respectively, aggregating to Rs.7,12,285. The said demands have been raised under Sections 154, 220(2), and 143(1) of the Income Tax Act, 1961.</p> <p>The Income Tax Department has issued the letter directing the Company to clear the outstanding demand, failing which interest may be levied under Section 220(2) of the Act.</p> <p>In response, the Company has filed submissions for the respective assessment years, disputing the demands (either fully or partially).</p>	Nil	Pending

	The matter is currently pending as on date.		
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Tax Deduction at Source – Outstanding Demand

Financial Year	Particular	Amount in (Rs.)	Proceeding Status
2025-2026, 2018-2019, and 2010-2011	cumulative amount for different financial years	20,990/-	Open

Indirect Tax – GST

Financial Year	Particular	Amount in (Rs.)	Proceeding Status
2021-2022	The company has received Demand Notice bearing Reference No. ZD2906210010323, dated June 25, 20221, for outstanding amount of Rs. 78612 and 78612 issued under GST Act. Total aggregating amount of Rs. 1,57,224/- the demand is still pending as on date.	1,57,224/-	Open

B. Direct Tax Claims involving Our Promoters, Directors, KMP and SMP

Income Tax – Outstanding Demand

Sr. No.	Name	Assessment Year	Section Code	Demand Identification Number	Date on which demand is raised	Outstanding Demand (in Rupees)	Final/Accrued Interest (in Rupees)
Promoters							
1.	Pradeep Kumar Lohia	2017-18	143(1)(a)	2018201737019393770T	June 13, 2018	79,920	75905
2.	Vikas Kumar Lohia	2008-09	143(1)(a)	2009200837000867683T	27-Mar-2010	25,260*	52508
3.	Rakesh Kumar Lohia	-	-	-	-	-	-
Directors (Other than Promoters)							

4.	Neetu Jalan	-	-	-	-	-	-
5.	Mudra Kansal	-	-	-	-	-	-
6.	Raina Singh	-	-	-	-	-	-
KMP and SMP (other than Promoters and Director)							
7.	Chetan Kumar Hiralal Solanki	-	-	-	-	-	-
8	Praveen K	-	-	-	-	-	-
9	M.V. Venkatesh	-	-	-	-	-	-
10	Bharat Lalwani	-	-	-	-	-	-

Note

* Mr. Vikash Kumar Lohia filed a rectification request on February 11, 2017, against the demand raised by the authority. However, the said rectification request remains pending as on date.

Income Tax – E Proceeding

Assessment Year	Description	Amount	Status
Promoters			
	Pradeep Kumar Lohia	-	-
	Vikas Kumar Lohia	-	-
	Rakesh Kumar Lohia	-	-
Directors (Other than Promoters)			
	Neetu Jalan	-	-
	Mudra Kansal	-	-
	Raina Singh	-	-
KMP and SMP (other than Promoters and Director)			
	Chetan Kumar Hiralal Solanki	-	-
	Praveen K	-	-
	M.V. Venkatesh	-	-
	Bharat Lalwani	-	-

Except as disclosed above, there are no outstanding direct and/or indirect tax claims involving our Company, Group Entities, Promoters and Directors.

VII. Outstanding dues to creditors

Our Board, in its meeting held on September 03, 2025, has considered and adopted the Materiality Policy. In terms of the Materiality Policy, creditors of our Company, to whom an amount equal to or in excess of 1 % of total trade payables is outstanding as on the date of the latest Restated Financial Statements would be considered as ‘material’ creditors.

As per the latest Restated Financial Statements, our total trade payables as on December 31, 2025, was Rs. 800.76 lakhs and accordingly, creditors to whom outstanding dues exceed 1% of total trade payables as per the last audited financial statements which is Rs. 8.00 lakhs have been considered as ‘material’ creditors for the purposes of disclosure in this Red Herring Prospectus.

Based on these criteria, details of outstanding dues owed as on December 31, 2025, by our Company are set out below:

(Rs. In Lakhs)

Type of Creditors	No. of Creditors	Total Amount Outstanding	No of Material Creditors	Amount of Material Creditors	No of other Creditors	Amount of other Creditors
Total outstanding Due to micro, small and enterprises	0	0	0	0	0	0
Dues to other Creditors	67	800.76	11	676.23	56	124.53
Total	67	800.76	11	676.23	56	124.53

Note :

As per policy material creditors are 5% of total trade payables, for better corporate governance the above table contains 1% material creditors

VIII. Material Developments occurring after last Balance Sheet date

Except as disclosed in Chapter titled “**Management Discussion & Analysis of Financial Conditions & Results of Operations**” beginning on page **Error! Bookmark not defined.** this Red Herring Prospectus, there have been no material developments that have occurred after the Last Balance Sheet date.

GOVERNMENT AND OTHER STATUTORY APPROVALS

Our Company has received the necessary licenses, permissions and approvals from the Central and State Governments and other government agencies/ regulatory authorities/ certification bodies required to undertake the Issue or continue our business activities and except as mentioned below, no further approvals are required for carrying on our present or proposed business activities.

In view of the approvals listed below, we can undertake this Issue and our current business activities and no further major approvals from any governmental or regulatory authority or any other entity are required to be undertaken in respect of the Issue or to continue our business activities. It must be distinctly understood that, in granting these approvals, the Government of India does not take any responsibility for our financial soundness or for the correctness of any of the statements made or opinions expressed in this behalf. Unless otherwise stated, these approvals are all valid as of the date of this Red Herring Prospectus.

The main objects clause of the Memorandum of Association of our Company and the objects incidental, enable our Company to carry out its activities.

The Company has got following licenses/registrations/approvals/ consents/ permissions from the Government and various other Government agencies required for its present business.

INCORPORATION DETAILS OF THE COMPANY

1. The Company was incorporated on February 24, 2005, as ‘Amba Auto Sales and Services Private Limited’, pursuant to a Certificate of Incorporation bearing no. U05010KA2005PTC035690 issued by the Registrar of Companies, Bangalore.
2. Pursuant to a resolution passed by the Shareholders in an Extra-Ordinary General Meeting held on February 08, 2025, the Company converted from a private limited company to a public limited company on May 15, 2025, and a fresh Certificate of Incorporation bearing no. U47594KA2005PLC035690 was issued by the Registrar of Companies, Consequent to the said conversion, the name of our Company was changed to ‘Amba Auto Sales and Services Limited’ from ‘Amba Auto Sales and Services Private Limited’.

APPROVALS IN RELATION TO THE ISSUE

Corporate Approvals

1. Our Board of Directors, pursuant to the resolution passed in its meeting dated August 01, 2025, has authorised the Issue, subject to the approval by the shareholders of our Company under section 62(1)(c) of the Companies Act, 2013.
2. Our shareholders have, pursuant to a resolution dated August 26, 2025, Section 62(1)(c) of the Companies Act, 2013, authorized the Issue.
3. Our Board approved the Draft Red Herring Prospectus pursuant to its resolution dated September 28, 2025.
4. Our Board approved the Red Herring Prospectus pursuant to its resolution dated April 20, 2026.
5. Our Board approved the Prospectus pursuant to its resolution dated [●].

APPROVAL FROM STOCK EXCHANGE

In-principle approval dated February 05, 2026 from NSE for using the name of the Exchange in the Issue documents for listing of the Equity Shares on Emerge Platform of NSE, issued by our Company pursuant to the Issue.

OTHER APPROVALS: (Agreements with National Securities Depository Limited and Central Depository Services (India) Limited)

1. Our Company has entered into an agreement on September 19, 2025, with the Central Depository Services (India) Limited (CDSL) and the Registrar and Transfer Agent, who in this case is Bigshare Services Private Limited, for the dematerialization of its shares.
2. Our Company has entered into an agreement on July 08, 2025, with the National Securities Depository Limited (NSDL) and the Registrar and Transfer Agent, who in this case is Bigshare Services Private Limited, for the dematerialization of its shares.
3. Our Company's International Securities Identification Number ("ISIN") is INE293601014.

APPROVALS/ LICENSES IN RELATION TO THE BUSINESS OF OUR COMPANY

We require various approvals and/ or licenses under various rules and regulations to conduct our business. Some of the material approvals required by us to undertake our business activities are set out below:

A. INCORPORATION RELATED APPROVALS

Sr No.	Nature of Registration/ License	CIN/LLP Identification Number	Applicable Laws	Issuing Authority	Date of Issue	Date of Expiry
1	Certificate of Incorporation	U05010KA2005PTC035690	Companies Act, 1956	Registrar of Companies, Bangalore	February 24, 2005	Valid until cancelled
2	Certificate of Incorporation pursuant to change of name from Amba Auto Sales and Services Private Limited to Amba Auto Sales and Service Limited	U47594KA2005PLC035690	Companies Act, 2013	Registrar of Companies, Bangalore	May 14, 2025	Valid until cancelled

B. TAX RELATED APPROVALS

Sr No.	Description	Applicable Laws	Issuing Authority	Registration Number	Date of Issue	Date of Expiry
1	Permanent Account Number (PAN)	Income Tax Act, 1961	Income Tax Department, Government of India	AAFCA6983J	February 24, 2005	Valid until cancelled
2	Tax Deduction Account Number (TAN)	Income Tax Act, 1961	Income Tax Department, Government of India	BLRA08255C*	February 24, 2005	Valid until cancelled
3	Certificate of Registration of Goods and Services Tax	Centre Goods and Services Tax Act, 2017	Superintendent of State Tax	29AAFCA6983J1Z2	July 01, 2017	Valid until cancelled

4	Certificate of Registration - Professional Tax (Karnataka)	Karnataka Tax on Professions, Trades, Callings and Employments Act, 1976	Commissioner of Professional Tax, Revenue Department	370759876	November 16, 2017	Valid until cancelled
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* The Company has applied for the change of its name from a Private Limited Company to a Public Limited Company, which is currently pending for approval.

C. BUSINESS RELATED CERTIFICATIONS/ LICENSES/CONSENTS

Sr. No.	Nature of License / Approvals / Ratings	Issuing Authority	Particulars of License / Approvals / Certificate no.	Date of Issue	Date of Expiry
1	Udyam Registration Certificate	Ministry of Micro, Small and Medium Enterprises	UDYAM-KR-03-0014608	September 16, 2020	Valid until cancelled
2	Legal Entity Identifier Code (LEI)	Legal Entity Identifier India Limited	3358002Q46CFBCXD5E50	April 05, 2026	April 04, 2027
3	Trade Certificate -	Government of Karnataka, Transport Department	KA01A0006TC	March 25, 2025	March 23, 2030
4	Trade Certificate – 100 feet main road, BTM Layout, 1 st Stage, Karnataka	Government of Karnataka, Transport Department	KA01A0034TC	February 09, 2026	February 06, 2030
5	Trade Certificate – 442/2A, Garve Bhavi Palya, Main Road, Bommanahalli, Karnataka	Government of Karnataka, Transport Department	KA01A0033TC	February 09, 2026	February 06, 2030
6	Registration Certificate of Establishment Address: No 2, 2 A And 2 B Hosur Main Road, Hongasandra Village, Begur Hobli, G B Palya, Bangalore, 560068	Government of Karnataka – Department of Labour	38/189/CE/0184/2023	September 14, 2023	December 31, 2027
7	Registration Certificate of Establishment Address: #1/B, 100 Feet Main Road, BTM 1st stage, NA, BTM Layout, Bangalore, 560068	Government of Karnataka – Department of Labour	22/172/S/0300/2022	July 29, 2022	December 31 2026
8	Registration Certificate of Establishment Address: NO#3, 17th Main road, AICOBA nagar, NA, BTM Layout 1st stage, Bangalore, 560068	Government of Karnataka – Department of Labour	22/172/S/0301/2022	July 29, 2022	December 31, 2026

Sr. No.	Nature of License / Approvals / Ratings	Issuing Authority	Particulars of License / Approvals / Certificate no.	Date of Issue	Date of Expiry
9	Registration Certificate of Establishment Address: No 699, Btm layout, 2nd Stage, 1st Phase, Bangalore Karnataka, 560076	Government of Karnataka – Department of Labour	35/176/S/0229/2024	July 24, 2024	December 31, 2028
10	Registration Certificate of Establishment Address: No 11, 1st, Main Road, Vijayanagar, Mysore Income Tax Layout, Bangalore, 560040	Government of Karnataka – Department of Labour	12/103/CE/0038/2019	September 13, 2019	December 31, 2028
11	Registration Certificate of Establishment Address: No At, # 11 Mysore Income Tax Layout, 1st Main road, Vijayanagar, Bangalore Karnataka, 560040	Government of Karnataka – Department of Labour	12/123/S/0217/2024	November 08, 2024	December 31, 2028
12	Registration Certificate of Establishment Address: No 36 New Kaatha, Konappana Agrhara, No 317/36/17/24, NA, Village Beguru Hobli, Bangalore South Taluk Bangalore, 560068	Government of Karnataka – Department of Labour	18/188/S/0178/2025	August 20, 2025	December 31, 2029
13	Registration Certificate of Establishment Address: 6/5,60/6, Ganesh Towers, Hosur Main Road, Opp. Infosys, Konappana Agrahara Village, Begur Hobli, Bengaluru, 560100	Government of Karnataka – Department of Labour	18/192/S/0050/2021	February 18, 2021	December 31, 2030
14	Registration Certificate of Establishment Address: NO 907, Hongasandra Taluk, G B PALYA, Begur Hobli Hosuru Main Road, Bangalore South Taluk Bangalore, 560068	Government of Karnataka – Department of Labour	38/191/S/0357/2024	November 06, 2024	December 31, 2028
15	Registration Certificate of Establishment Address: No 43/1, Narasimha Reddy Layout, Hosur Road, Begur Hobli,	Government of Karnataka – Department of Labour	38/189/CE/0185/2023	September 14, 2023	December 31, 2027

Sr. No.	Nature of License / Approvals / Ratings	Issuing Authority	Particulars of License / Approvals / Certificate no.	Date of Issue	Date of Expiry
	Garvebhavipalya Village, Bangalore, 560068				
15	Registration Certificate of Establishment Address: No 2795, 27th Main Road, 1st Sector, NA, HSR Layout, Bangalore, 560102	Government of Karnataka – Department of Labour	22/174/S/0468/2022	November 27, 2022	December 31, 2026
16	Registration Certificate of Establishment Address: #39/14, Iblur Village, ", NA, ", Bangalore, 560034	Government of Karnataka – Department of Labour	22/174/S/0469/2022	July 27, 2022	December 31, 2026
17	Registration Certificate of Establishment Address: 39/14, AMBA BAJAJ, Sarjapura Outer Ring Road, Iblur, Marathahalli, Bengaluru, 560034	Government of Karnataka – Department of Labour	22/174/S/0014/2022	January 07, 2022	December 31, 2026
18	Registration Certificate of Establishment Address: No 03, Ganigrapalya, Sri Narshimha Swamy Road, Near Government School, Thalaghattpura, Bangalore, Karnataka, 560060	Government of Karnataka – Department of Labour	48/198/S/0177/2024	July 26, 2024	December 31, 2028
19	Registration Certificate of Establishment Address: No 184 33 8, Annapoorna, Ground Floor, NA, Kanakapura Road JP Nagar, Bangalore Karnataka, 560078	Government of Karnataka – Department of Labour	39/178/S/0049/2025	August 25, 2025	December 31, 2029
20	Registration Certificate of Establishment Address: No. 80, Pereira Building, Hosur Road, Opp. SRS Travels, Madivala, Bengaluru, 560068	Government of Karnataka – Department of Labour	14/152/S/0014/2021	February 23, 2021	December 31, 2030
21	Registration Certificate of Establishment Address: No 5, 10th Cross Road, R M V Extension, Aramane Nagar, Bangalore, 560080	Government of Karnataka – Department of Labour	31/35/CE/0097/2023	September 14, 2023	December 31, 2027

Sr. No.	Nature of License / Approvals / Ratings	Issuing Authority	Particulars of License / Approvals / Certificate no.	Date of Issue	Date of Expiry
22	Registration Certificate of Establishment Address: Khatha SI No 2/3 Pro, Singasandra Village, House List No 16/1, NA, Begur Hobli, South Taluk Bangalore, 560068	Government of Karnataka – Department of Labour	38/191/S/0284/2025	August 20, 2025	December 31, 2029
23	Registration Certificate of Establishment Address: Amba Bajaj no 192/2, Bommasandra Village, Measuring 3 Guntas, NA, Sarjapura Hobli, Anekal Taluk Bangalore, 562125	Government of Karnataka – Department of Labour	38/189/S/0179/2024	November 07, 2024	December 31, 2028
24	Registration Certificate of Establishment Address: No 19 1A, LNC Residency 2nd Main, 4th Floor, 3rd Cross Hanuman Reddy Layout Chinnappanahalli, Vtc Bangalore South Sarjapura Road Po Yemalur, 560037	Government of Karnataka – Department of Labour	38/SJ-/S/0024/2024	July 30, 2024	December 31, 2028
25	Registration Certificate of Establishment Address: No 332 320 315 1 62, Village, Singasandra, Beguru Hobli, Bangalore, South Karnataka, 560068	Government of Karnataka – Department of Labour	38/191/S/0176/2024	July 30, 2024	December 31, 2028
26	Registration Certificate of Establishment Address: No 4 property no 75, Thimmappa Reddy layout, khata no 75/2, 1st cross, Hulimavu gate, Bannerghatta Road Bangalore, 560076.	Government of Karnataka – Department of Labour	18/188/S/0162/2025	August 20, 2025	December 31, 2029
27	Registration Certificate of Establishment Address: NO 47, Revenue Layout, Hosuru Main Road, Singasandra Anekal, Bangalore South, 560068	Government of Karnataka – Department of Labour	38/191/S/0172/2024	July 25, 2024	December 31, 2028

Sr. No.	Nature of License / Approvals / Ratings	Issuing Authority	Particulars of License / Approvals / Certificate no.	Date of Issue	Date of Expiry
28	Trade License Address: #442/2b Mangammanapalya Hongasandra Village, G.B. Palya, Hosur Main Road	Bruhat Bengaluru Mahanagara Palike	BO26190746151872526*	April 01, 2026	March 31, 2027
29	Trade License Address: 1/B 100 Feet Main Road, Btm Layout 1st Stage, Bangalore	Bruhat Bengaluru Mahanagara Palike	SO23172746151799351*	April 01, 2026	March 31, 2027
30	Trade License Address: 03 Valpra House, Service Road, 17th Main, Aicoboo Nagar Btm 1st Stage, Bangalore.	Bruhat Bengaluru Mahanagara Palike	SO23172746152960832*	April 01, 2026	March 31, 2027
31	Trade License Address: 699 100 Feet Ring Road, Btm Layout 2nd Stage Bangalore	Bruhat Bengaluru Mahanagara Palike	SO23176645147786481*	April 01, 2026	March 31, 2027
32	Trade & Power License Address: 11 1st Main Mysore Income Tax Layout, Vijayanagar	Bruhat Bengaluru Mahanagara Palike	SO18132746152963427*	April 01, 2026	March 31, 2027
33	Trade License Address: No 907, Hosur Main Road, Bangalore South Taluk, Bangalore G B Palya, Hongasandra Taluk, Begur Hobali	Bruhat Bengaluru Mahanagara Palike	BO26190645148809528*	April 01, 2026	March 31, 2027
34	Trade License Address: No 43/1 Garvebhavi Palya Village, Narsimha Reddy Hosur Main Road Begur Hobli	Bruhat Bengaluru Mahanagara Palike	BO261756451461073206*	April 01, 2026	March 31, 2027
35	Trade License Address: 429 27th Main Road, Hsr 1st Sector, Bangalore	Bruhat Bengaluru Mahanagara Palike	BO26174746151713113*	April 01, 2026	March 31 2027
36	Trade License Address: 39/14 (14) 319 Iblur Village Bangalore, South Taluk	Bruhat Bengaluru Mahanagara Palike	BO26174746152902873*	April 01, 2026	March 31 2027
37	Trade License Address:39/7/3/9(14),319 Iblur Village Bangalore, South Taluk	Bruhat Bengaluru Mahanagara Palike	BO26174746152902872*	April 01, 2026	March 31, 2027
38	Trade License Address: 80 Hosur Mn Rd Madiwala Blore.	Bruhat Bengaluru Mahanagara Palike	SO23152645148774526*	April 01, 2026	March 31, 2027

Sr. No.	Nature of License / Approvals / Ratings	Issuing Authority	Particulars of License / Approvals / Certificate no.	Date of Issue	Date of Expiry
39	Trade & Power License Address: No 5 10th Cross Road Rmv Extension Aramane Nagar	Bruhat Bengaluru Mahanagara Palike	WE080356451461072873*	April 01, 2026	March 31, 2027
40	Trade License Address: 4, 16/1 Singasandra Village Begur, Hobli	Bruhat Bengaluru Mahanagara Palike	BO26175645146809531*	April 01, 2026	March 31, 2027
41	Trade & Power License Address: No 4, 75/2 Hulimavu Village Begur Hobli Bangalore South Taluka Hulimavu	Bruhat Bengaluru Mahanagara Palike	BO261936451461209174*	April 01, 2026	March 31, 2027
42	Trade Licence Address - 162-795 B Singasandra Village Begur Hobli Bangalore South Taluk Bangalore 560068	Bruhat Bengaluru Mahanagara Palike	BO261756451471221763*	April 01, 2026	March 31, 2027
43	Trade Licence Address - 455, Sy no.48, Revenue Layout Singasandra Bangalore 560068	Bruhat Bengaluru Mahanagara Palike	BO261756451471221764*	April 01, 2026	March 31, 2027

* The Company has applied for the change of its name from a Private Limited Company to a Public Limited Company, which is currently pending approval.




D. LABOUR LAWS RELATED APPROVALS

Sr. No.	Nature of License / Approvals / Ratings	Issuing Authority	Particulars of License / Approvals	Date of Issue	Validity Period
1	ESIC Code	Employees State Insurance Corporation	50000209910000799 ⁽¹⁾	August 31 2010*	Valid until cancelled
2	EPF Code	Employees' Provident Fund Organisation	PYBOM0034648000	May 20, 2004	Valid until cancelled

*The Company has no ESI allotment letter available in their records. However, the Company has a track record maintained on the ESI Portal from September 2010.

⁽¹⁾The Company has applied for name changing from Amba Auto Sales and Services Private Limited to Amba Auto Sales and Services Private Limited.

E. INTELLECTUAL PROPERTY RELATED APPROVALS

Sr No.	Word/Label/ Mark/Design/Logo	Trademark Certificate/ Copyright Certificate/ Application No	Issuing Authority	Class	Current Status*	Date of Application	Expiry Date
1		7249642	Registrar of Trade Marks	35	Formalities Check Pass	September 22, 2025	Not Available
2		7249641	Registrar of Trade Marks	12	Formalities Check Pass	September 22, 2025	Not Available
3		4747928**	Register of Copyright	-	Objected	August 29, 2025	Not Available

Note

*The Company has applied for registration of the above intellectual property with the respective authorities vide application dated September 22, 2025 for trademark and August 29, 2025 for Copyright. As on the date of the Draft Red Herring Prospectus, the applications are in process.

**The Company has received an objection in respect of the above-mentioned Copyright application, as a similar Copyright is already found on record before the competent authority. The matter is under process, and the Company is taking appropriate steps in accordance with applicable laws to address the objection.

THE DETAILS OF DOMAIN NAME REGISTERED ON THE NAME OF THE COMPANY:

Sr. No.	Domain Name	contract Domain ID	Date of Issue	Expiry Date
1	ambaauto.com	30267676	December 08, 2025	November 08, 2026
2	ambabajaj.com	30267676	March 21, 2026	April 20, 2026*
3	ktmbangalore.com	30267676	February 25, 2026	February 24, 2027
4	ktmbtm.com	30267676	February 25, 2026	February 24, 2027

Note:-

*The company renews its domain on a monthly basis.

It must, however be, distinctly understood that in granting the above-mentioned approvals, the Central Government, State Government, RBI and other authorities do not take any responsibility for the financial soundness of the company or for the correctness of any of the statements.

THE COMPANY HAS APPLIED FOR THE CHANGE OF ITS NAME FROM A PRIVATE LIMITED COMPANY TO A PUBLIC LIMITED COMPANY, WHICH IS CURRENTLY PENDING APPROVAL

Sr. No.	Description	Name under which the License exists as on Date	Registration/ Application No	Current Status
1	Tax Deduction Account Number (TAN) under Income Tax Act, 1961	Amba Auto Sales and Services Private Limited	BLRA08255C	In - process
2	Registration under Employees State Insurance Act 1948	Amba Auto Sales and Services Private Limited	50000209910000799	In – process
3	Certificate of Registration of Goods and Services Tax – Addition of Business Place - 75/2, 75/2/4, Timappa Reddy Layout, Hulimavu, Bengaluru, 560076	Amba Auto Sales and Services Limited	29AAFCA6983J1Z2	In – process
4	Trade License Address: #442/2b Mangammanapalya Hongasandra Village, G.B. Palya, Hosur Main Road	Amba Auto Sales and Services Private Limited	BO26190746151872526	In – process
5	Trade License Address: 1/B 100 Feet Main Road, Btm Layout 1st Stage, Bangalore	Amba Auto Sales and Services Private Limited	SO23172746151799351	In – process
6	Trade License Address: 03 Valpra House, Service Road, 17th Main, Aicoboo Nagar Btm 1st Stage, Bangalore.	Amba Auto Sales and Services Private Limited	SO23172746152960832	In – process
7	Trade License Address: 699 100 Feet Ring Road, Btm Layout 2nd Stage Bangalore	Amba Auto Sales and Services Private Limited	SO23176645147786481	In – process
8	Trade & Power License Address: 11 1st Main Mysore Income Tax Layout, Vijayanagar	Amba Auto Sales and Services Private Limited	SO18132746152963427	In – process

9	Trade License Address: No 907, Hosur Main Road, Bangalore South Taluk, Bangalore G B Palya, Hongasandra Taluk, Begur Hobali	Amba Auto Sales and Services Private Limited	BO26190645148809528	In – process
10	Trade License Address: No 43/1 Garvebhavi Palya Village, Narsimha Reddy Hosur Main Road Begur Hobli	Amba Auto Sales and Services Private Limited	BO261756451461073206	In – process
11	Trade License Address: 429 27th Main Road, Hsr 1st Sector, Bangalore	Amba Auto Sales and Services Private Limited	BO26174746151713113	In – process
12	Trade License Address: 39/14 (14) 319 Iblur Village Bangalore, South Taluk	Amba Auto Sales and Services Private Limited	BO26174746152902873	In – process
13	Trade License Address: 39/7/3/9(14), 319 Iblur Village Bangalore, South Taluk	Amba Auto Sales and Services Private Limited	BO26174746152902872	In – process
14	Trade License Address: 80 Hosur Mn Rd Madiwala Blore.	Amba Auto Sales and Services Private Limited	SO23152645148774526	In – process
15	Trade & Power License Address: No 5 10th Cross Road Rmv Extension Aramane Nagar	Amba Auto Sales and Services Private Limited	WE080356451461072873	In – process
16	Trade License Address: 4, 16/1 Singasandra Village Begur, Hobli	Amba Auto Sales and Services Private Limited	BO26175645146809531	In – process
17	Trade & Power License Address: No 4, 75/2 Hulimavu Village Begur Hobli Bangalore South Taluka Hulimavu	Amba Auto Sales and Services Private Limited	BO261936451461209174	In – process
18	Trade Licence Address - 332/320/315/1/162-795 B Singasandra Village Begur Hobli Bangalore South Taluk Bangalore 560068	Amba Auto Sales and Services Private Limited	BO261756451471221763	In – process
19	Trade Licence Address - Site No.4, 455, Sy no.48, Revenue Layout Singasandra Bangalore 560068	Amba Auto Sales and Services Private Limited	BO261756451471221764	In – process
20	Trade Licence Address - No 3, Sri Narshima Swamy Road, Near Government School Ganigrapalya Thalghattapura Bangalore 560060	Amba Auto Sales and Services Private Limited	N252624121356796*	In – process

21	Trade Licence Address - No 184/33/8 No 184, Ground Floor Annapoorna Kanakapura Road J P Nagar Bangalore 560078	Amba Auto Sales and Services Private Limited	N252624121356804*	In – process
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**Note: The company has submitted an application for a trade license certificate to the concerned authorities.*

F. MATERIAL LICENSES / APPROVALS FOR WHICH THE COMPANY IS YET TO APPLY:

NIL