

**Amber Enterprises India Limited**  
CIN: L28910PB1990PLC010265

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Registered Office: C-1, Phase II,  
Focal Point, Rajpura, Patiala-140401,  
Punjab, India

**Corporate Office:** Universal Trade Tower,  
1<sup>st</sup> Floor, Sector 49, Sohna Road,  
Gurgaon-122018, Haryana, India



Date: 06 November 2025

To  
Secretary  
Listing Department

**BSE Limited**  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers Dalal Street,  
Mumbai – 400 001

Scrip Code: 540902  
ISIN: INE371P01015

To  
Secretary  
Listing Department

**National Stock Exchange of India Ltd.**  
Exchange Plaza, C-1, Block G, Bandra Kurla  
Complex, Bandra (E) Mumbai – 400 051

Symbol: AMBER  
ISIN: INE371P01015

**Sub: Outcome of Board Meeting of the Company held on Thursday, 06 November, 2025**

Dear Sir/Ma'm,

In continuation of our intimation dated 31 October 2025, we wish to inform the exchanges that the Board of Directors of the Company, at its meeting held today, i.e., Thursday, 06 November 2025, has, *inter alia*, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30 September 2025.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("SEBI (LODR) Regulations") we hereby submit the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30 September 2025, along with the Limited Review Report issued by our Statutory Auditor, M/s S.R. Batliboi & Co LLP. The said documents are enclosed as Annexure A.

Further, an extract of the aforementioned Unaudited Financial Results (Standalone and Consolidated) will be published in accordance with the requirements prescribed under the SEBI (LODR) Regulations.

The meeting of the Board of Directors commenced at 01:10 P.M. IST and concluded at 03:40 P.M. IST.

The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30 September 2025 will also be made available on the Company's website i.e. at [www.ir.ambergroupindia.com/financial-information/#financial-results](http://www.ir.ambergroupindia.com/financial-information/#financial-results).

We request you to take the above on record and that the same be treated as compliance under applicable regulation(s) under the SEBI (LODR) Regulations.

Thanking You,  
Yours faithfully,  
For Amber Enterprises India Limited

(Konica Yaadav)  
Company Secretary and Compliance Officer  
Membership No. A30322



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Amber Enterprises India Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Amber Enterprises India Limited (the "Company") for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For S.R. Batliboi & Co. LLP**  
Chartered Accountants  
ICAI Firm registration number: 301003E/E300005

per Vishal Sharma  
Partner  
Membership No.: 096766

UDIN: 25096766BMOIW7295

Place: New Delhi  
Date: November 6, 2025



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Amber Enterprises India Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Amber Enterprises India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its joint ventures for the quarter ended September 30, 2025 and year to date from April 1, 2025 to September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Company Name	Nature
1	Amber Enterprises India Limited	Holding Company
2	Sidwal Refrigeration Industries Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
3	IL JIN Electronics (India) Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
4	PICL (India) Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
5	Pravartaka Tooling Services Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
6	AmberPR Technoplast India Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
7	Appserve Appliance Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
8	Amber Enterprises U.S.A Inc. (Subsidiary of Amber Enterprises India Limited)	Subsidiary
9	Ascent Circuits Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary



# S.R. BATLIBOI & CO. LLP

Chartered Accountants

S. No.	Company Name	Nature
10	AT Railway Sub systems Private Limited (Subsidiary of Sidwal Refrigeration Industries Private Limited)	Step-down Subsidiary
11	Ascent-K Circuit Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
12	ILJIN Holding Ltd (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
13	Power-One Micro Systems Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
14	Amber Resojet Private Limited (Joint venture of Amber Enterprises India Limited)	Joint Venture
15	Stelltek Technologies Private Limited (Joint venture of IL JIN Electronics (India) Private Limited)	Step-down Joint Venture
16	Shivaliks Mercantile Limited (Joint venture of Sidwal Refrigeration Industries Private Limited)	Step-down Joint Venture
17	Titagarh Firema Spa (Associate of Shivaliks Mercantile Limited)	Associate of Step-down Joint Venture
18	Yujin Machinery India Private Limited (Joint venture of AT Railway Sub systems Private Limited)	Step-down Joint Venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
  - three step-down subsidiaries, whose unaudited interim financial results and other financial information include total assets of Rs.14,916.31 lakhs as at September 30, 2025, total revenues of Rs.2,579.16 lakhs and Rs.2,579.16 lakhs, total net profit after tax of Rs.192.81 lakhs and Rs.192.60 lakhs, total comprehensive income of Rs.190.06 lakhs and Rs.189.85 lakhs, for the quarter ended September 30, 2025 and for the period ended on that date respectively, and net cash inflows of Rs.150.02 lakhs for the period from April 1, 2025 to September 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors.
  - one joint venture and three step-down joint ventures (including one associate of step-down joint venture), whose unaudited interim financial results and other financial information includes Group's share of net loss of Rs.751.46 lakhs and Rs.1,439.78 lakhs and Group's share of total comprehensive income of Rs.(751.46) lakhs and Rs.(1,439.78) lakhs for the quarter ended September 30, 2025 and for the period from April 1, 2025 to September 30, 2025 respectively, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results and other financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary and one step-down subsidiary, whose interim financial results and other financial information reflect total assets of Rs. 136.32 lakhs as at September 30, 2025, and total revenues of Rs.157.17 lakhs and Rs.266.97 lakhs, total net profit after tax of Rs.4.70 lakhs and Rs.15.81 lakhs, total comprehensive income of Rs. 9.27 lakhs and Rs. 20.34 lakhs, for the quarter ended September 30, 2025 and the period ended on that date respectively and net cash (outflows) of Rs.26.67 lakhs for the period from April 1, 2025 to September 30, 2025.



# **S.R. BATLIBOI & CO. LLP**

Chartered Accountants

The unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by any auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results/ information are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results/information certified by the Management.

8. The accompanying Statement of unaudited consolidated financial results for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 2024 and quarter ended June 30, 2025 includes financial results and other financial information as tabulated below of Ascent Circuits Private Limited, as considered in the Statement which have been reviewed by other auditor. Such other auditor of Ascent Circuits Private Limited issued an unmodified conclusion vide their review report dated October 21, 2024 and July 26, 2025, for the quarter ended September 30, 2024 and year to date April 01, 2024 to September 30, 2024 and quarter ended June 30, 2025 respectively.

The reports of such auditor on the unaudited financial results and other financial information mentioned above have been furnished to us by the management, and our conclusion on the unaudited consolidated financial results, insofar as it relates to the amounts and disclosures included in respect of the Ascent Circuits Private Limited, is based solely on the reports of such auditor. Our conclusion is not modified in respect of the above matter.

Particulars	Quarter ended June 30, 2025	Quarter ended September 30, 2024	Year to date April 1, 2024 to September 30, 2024	Rs. in lakhs
Revenue from operations	10,036.43	8,340.78		15,675.47
Profit after tax	883.57	1,213.68		2,391.86
Total comprehensive income	876.60	1,205.89		2,384.41
Total assets as at September 30, 2024				31,700.61
Cash (outflow) for the period from April 1, 2024 to September 30, 2024				(422.77)

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005



per Vishal Sharma

Partner

Membership No.: 096766

UDIN: 25096766BMOVM5221

Place: New Delhi

Date: November 6, 2025



## AMBER ENTERPRISES INDIA LIMITED

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CIN: L28910PB1990PLC010265, Website: www.ambergroupindia.com, Ph.: 0124 - 3923000, E-Mail: Info@ambergroupindia.com

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025

Sl. no.	Particulars	Three months ended			Year to date figures for six months ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income</b>						
	Revenue from operations	72,739.82	24,674.63	88,907.88	3,19,414.45	2,65,143.97	6,74,396.58
	Other income	1,981.15	2,965.07	2,217.34	4,946.22	4,604.50	8,180.96
	<b>Total income</b>	<b>74,720.97</b>	<b>24,963.70</b>	<b>91,125.22</b>	<b>3,24,360.67</b>	<b>2,69,748.47</b>	<b>6,82,577.54</b>
2	<b>Expenses</b>						
	Cost of raw materials consumed	59,717.53	2,02,273.38	74,534.80	2,61,990.91	2,16,880.69	5,59,072.07
	Purchase of traded goods	1,643.12	9,031.06	3,666.40	10,674.18	8,956.67	27,941.78
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(681.71)	4,509.97	(2,561.74)	3,828.26	1,639.07	(7,818.86)
	Employee benefits expense	3,751.64	3,992.64	3,339.15	7,744.28	6,808.12	13,973.44
	Finance costs	6,266.16	5,165.01	3,871.09	11,431.17	8,215.01	16,650.75
	Depreciation and amortisation expense	4,264.33	3,969.85	3,708.59	8,234.18	7,281.59	14,830.78
	Other expenses	6,938.07	10,857.42	6,994.78	17,795.49	15,919.50	38,327.22
	<b>Total expense</b>	<b>81,899.14</b>	<b>239,799.33</b>	<b>93,553.07</b>	<b>3,21,698.47</b>	<b>2,65,700.65</b>	<b>6,62,977.18</b>
3	<b>(Loss)/profit before tax</b>	<b>(7,178.17)</b>	<b>9,840.37</b>	<b>(2,427.85)</b>	<b>2,662.20</b>	<b>4,047.82</b>	<b>19,600.36</b>
4	<b>Tax expense</b>						
	(i) Current tax	(2,061.11)	2,454.06	(1,275.49)	392.95	601.61	5,050.24
	(ii) Deferred tax (credit)/charge	(243.78)	577.30	191.42	333.52	146.67	1,018.62
5	<b>(Loss)/profit for the period/year</b>	<b>(4,873.28)</b>	<b>6,809.01</b>	<b>(1,343.78)</b>	<b>1,935.73</b>	<b>3,299.54</b>	<b>13,531.50</b>
6	<b>Other comprehensive (loss)/income</b>						
	(i) Items that will not be reclassified to profit or loss	(140.15)	(11.23)	(69.88)	(151.38)	(95.39)	(72.04)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	35.29	2.83	17.60	38.12	24.02	18.14
	(iii) Items that will be reclassified to profit or loss	75.61	68.43	72.97	144.04	67.69	183.79
	(iv) Income tax relating to items that will be reclassified to profit or loss	(17.81)	(16.11)	(17.18)	(33.92)	(15.94)	(43.28)
	<b>Other comprehensive (loss)/income for the period/year, net of tax</b>	<b>(47.06)</b>	<b>43.92</b>	<b>3.51</b>	<b>(3.14)</b>	<b>(19.62)</b>	<b>86.61</b>
7	<b>Total comprehensive (loss)/income for the period/year, net of tax</b>	<b>(4,920.34)</b>	<b>6,852.93</b>	<b>(1,340.27)</b>	<b>1,932.59</b>	<b>3,279.92</b>	<b>13,618.11</b>
8	<b>Paid-up equity share capital (face value of ₹ 10 each)</b>						
		3,514.89	3,388.29	3,376.25	3,514.89	3,376.25	3,382.35
9	<b>Other equity</b>						1,85,790.75
10	<b>Earnings per share (face value of ₹ 10 each)</b> (not annualised, except for the year ended 31 March 2025)						
	(i) Basic	(13.86)	20.10	(3.98)	5.51	9.77	40.01
	(ii) Diluted	(13.80)	20.01	(3.96)	5.48	9.74	39.83



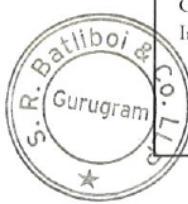
A handwritten signature is placed over a blue ink circular stamp. The stamp contains the text "Amber Enterprises India Limited" around the perimeter and a star at the bottom.

**AMBER ENTERPRISES INDIA LIMITED**
**Regd. Office:** C-1, Phase II, Focal Point, Rajpura Town, Punjab - 140401, India

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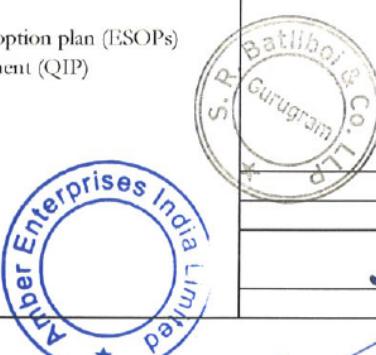
**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025**
*(₹ in lakhs)*

Particulars	As at 30 September 2025	As at 31 March 2025
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	1,29,918.03	1,31,838.90
Capital work-in-progress	4,299.70	1,429.89
Goodwill	1,236.35	1,236.35
Other intangible assets	16,423.81	16,708.21
Right-of-use assets	22,309.62	13,084.54
Intangible assets under development	3,540.99	2,527.92
Financial assets		
(i) Investments	83,082.97	83,069.25
(ii) Loans	44,452.74	8,843.71
(iii) Other financial assets	34,968.86	21,059.63
Income tax assets (net)	2,332.72	588.80
Other non-current assets	14,501.75	5,460.88
	<b>Total non-current assets</b>	<b>3,57,067.54</b>
		<b>2,85,848.08</b>
<b>Current assets</b>		
Inventories	1,17,317.37	1,19,272.87
Financial assets		
(i) Investments	12,096.85	11,616.67
(ii) Trade receivables	58,233.90	1,19,028.89
(iii) Cash and cash equivalents	3,319.44	16,969.76
(iv) Other bank balances	39,231.55	51,286.94
(v) Loans	96.60	93.10
(vi) Other financial assets	26,454.57	14,213.61
Other current assets	6,970.30	10,002.01
	<b>Total current assets</b>	<b>2,63,720.58</b>
		<b>3,42,483.85</b>
	<b>TOTAL ASSETS</b>	<b>6,20,788.12</b>
		<b>6,28,331.93</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	3,514.89	3,382.35
Other equity	2,88,310.93	1,85,790.75
	<b>Total equity</b>	<b>2,91,825.82</b>
		<b>1,89,173.10</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	57,816.30	70,647.98
(ii) Lease liabilities	14,336.73	6,521.43
(iii) Other financial liabilities	1,399.75	2,000.66
Provisions	1,240.25	947.62
Government grants	52.22	65.75
Deferred tax liabilities (net)	8,602.93	8,273.61
	<b>Total non-current liabilities</b>	<b>83,448.18</b>
		<b>88,457.05</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	1,26,385.72	71,871.96
(ii) Lease liabilities	2,644.52	1,298.58
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	787.41	1,689.82
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	73,450.28	2,50,042.29
(iv) Other financial liabilities	39,690.01	16,034.08
Other current liabilities	2,112.79	8,856.83
Provisions	416.40	606.35
Government grants	26.99	26.99
Income tax liabilities (net)	-	274.88
	<b>Total current liabilities</b>	<b>2,45,514.12</b>
	<b>Total liabilities</b>	<b>3,28,962.30</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,20,788.12</b>
		<b>6,28,331.93</b>



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**STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**
*(₹ in lakhs)*

		For the six months ended 30 September 2025 (Unaudited)	For the six months ended 30 September 2024 (Unaudited)
<b>A. Cash flows from operating activities</b>			
Profit before tax		2,662.20	4,047.82
<b>Adjustments to reconcile profit before tax to net cash flows:</b>			
Depreciation and amortisation expense		8,234.18	7,281.58
Advances and other balances written off		-	138.00
Government grant income		(3,110.10)	(1,915.05)
Interest income		(4,240.77)	(3,211.51)
Loss on disposal of property, plant and equipment (net)		128.05	141.98
Fair value (profit) on financial instruments		(335.71)	(4.98)
Unrealised foreign exchange loss/(gain)(net)		673.11	(303.81)
Loss on fair valuation of assets held for sale		-	404.04
Impairment of trade receivables		25.00	70.00
Impairment loss on property, plant and equipment		138.43	-
Shared based payment expenses		170.14	393.72
Liabilities no longer required written back		(164.87)	(49.56)
Finance costs		11,431.17	8,215.02
<b>Working capital adjustments:</b>			
Decrease in trade receivables		60,769.99	41,096.93
Decrease in inventories		1,955.51	892.86
Decrease in non-financial assets		2,694.80	216.14
Decrease in financial assets		3,419.15	2,457.76
(Decrease) in trade payables		(1,78,167.53)	(70,406.69)
Increase in provisions		116.17	81.26
(Decrease) in non-financial liabilities		(6,757.57)	(6,539.89)
Increase/(decrease) in financial liabilities		22,791.66	(131.94)
<b>Cash generated from operations</b>		<b>(77,566.99)</b>	<b>(17,126.32)</b>
Income tax paid (net)		(2,411.75)	(915.34)
<b>Net cash flows used in operating activities (A)</b>		<b>(79,978.74)</b>	<b>(18,041.66)</b>
<b>B. Cash flows from investing activities</b>			
Purchase of property, plant and equipment, capital work in progress, intangible assets and intangible assets under development		(20,140.68)	(9,470.38)
Proceeds from sale of property, plant and equipment		239.78	174.49
Loans to related parties		(56,652.50)	(15,538.00)
Repayment of loans received from related parties		20,433.76	10,970.00
Investments made in perpetual debt instruments		-	(11,593.88)
Sale of perpetual debt instruments		-	10,000.00
Payment for acquisition of additional stake in subsidiary		-	(10,185.91)
Movement in bank deposits (net)		(12,834.53)	12,659.88
Investment made in equity instruments (joint ventures)		-	(3,500.00)
Interest received on perpetual debt instruments		-	799.00
Interest received on bank deposits		2,556.92	1,869.07
Interest received on loans to related parties		612.74	590.73
<b>Net cash flows used in investing activities (B)</b>		<b>(65,784.51)</b>	<b>(13,225.00)</b>
<b>C. Cash flows from financing activities:</b>			
Proceeds from short term borrowings (net)		48,868.16	28,428.14
Proceeds from long term borrowings		-	14,000.00
Repayment of long term borrowings		(7,186.07)	(6,857.98)
Proceeds from issue of equity shares on exercise of employee stock option plan (ESOPs)		1,859.49	1,848.49
Proceeds from issue of equity shares on qualified institutional placement (QIP)		99,999.95	-
Payment of principal portion of lease liabilities		(378.95)	(364.51)
Payment of interest portion of lease liabilities		(542.50)	(265.71)
Finance costs paid		(10,507.15)	(7,826.44)
<b>Net cash flows from financing activities (C)</b>		<b>1,32,112.93</b>	<b>28,961.99</b>
<b>D. Net decrease in cash and cash equivalent (A+B+C)</b>		<b>(13,650.32)</b>	<b>(2,304.67)</b>
<b>E. Cash and cash equivalents at the beginning of the period</b>		<b>16,969.76</b>	<b>7,912.41</b>
<b>Cash and cash equivalents at the end of the period (D+E)</b>		<b>3,319.44</b>	<b>5,607.74</b>



**AMBER ENTERPRISES INDIA LIMITED**

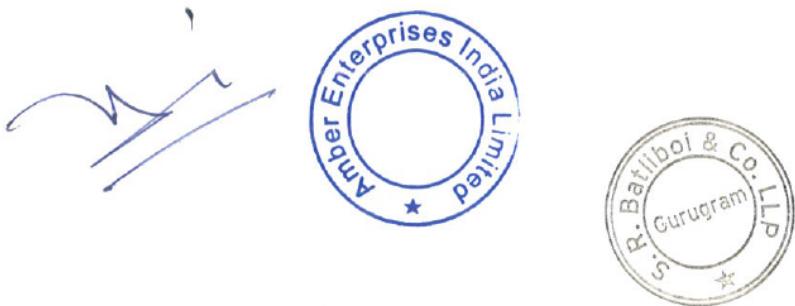
Regd. Office: C-4, Phase II, Focal Point, Rajpura Town, Punjab - 140401, India

CIN: L28910PB1990PLC010265, Website: www.ambergroupindia.com, Ph.: 0124 - 3923000, E-Mail: Info@ambergroupindia.com

**STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**

(₹ in lakh)

	For the six months ended 30 September 2025 (Unaudited)	For the six months ended 30 September 2024 (Unaudited)
<b>Cash and cash equivalents includes:</b>		
Balances with banks:		
- in current and cash credit accounts	2,606.93	1,920.43
- deposits with original maturity of less than three months	711.82	3,679.81
Cash in hand	0.69	7.50
<b>Cash and cash equivalents</b>	<b>3,319.44</b>	<b>5,607.74</b>



**AMBER ENTERPRISES INDIA LIMITED**

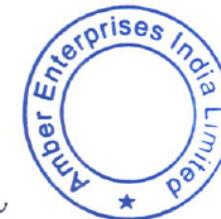
Regd. Office: C-1, Phase II, Focal Point, Raipura Town, Punjab - 140401, India

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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025**

(₹ in lakhs, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for six months ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	1,64,700.79	3,44,913.22	1,68,470.02	5,09,314.01	4,08,599.13	9,97,311.57
	Other income	1,562.99	2,967.24	1,782.01	4,530.23	3,850.15	7,356.69
	<b>Total income</b>	<b>1,66,263.78</b>	<b>3,47,880.46</b>	<b>1,70,252.03</b>	<b>5,14,444.24</b>	<b>4,12,449.28</b>	<b>10,04,658.26</b>
<b>2</b>	<b>Expenses</b>						
	Cost of raw materials consumed	1,27,149.52	2,72,984.32	1,32,205.40	4,00,133.84	3,16,194.61	7,81,807.20
	Purchase of traded goods	3,981.31	13,652.39	7,154.58	17,633.70	16,665.99	49,624.11
	Change in inventories of intermediate products (including manufactured components) and finished goods	(183.80)	4,085.01	(4,794.67)	3,01.21	(827.82)	(12,975.60)
	Employee benefits expense	9,070.79	8,979.58	7,680.17	18,050.37	15,323.37	32,459.24
	Finance costs	7,693.39	6,336.22	4,864.27	14,029.61	10,048.17	20,872.78
	Depreciation and amortisation expense	7,023.83	6,179.26	5,662.98	13,203.09	11,156.60	22,830.78
	Other expenses	15,554.19	19,542.27	14,851.09	35,096.46	30,252.59	(6,945.60)
	<b>Total expense</b>	<b>1,70,289.23</b>	<b>3,31,759.05</b>	<b>1,67,623.82</b>	<b>5,02,048.28</b>	<b>3,98,813.51</b>	<b>9,64,664.11</b>
<b>3</b>	<b>(Loss)/profit before share of (loss) of joint ventures and tax</b>	<b>(4,025.45)</b>	<b>16,121.41</b>	<b>2,628.21</b>	<b>12,095.96</b>	<b>13,635.77</b>	<b>39,994.15</b>
	Share of (loss) of joint ventures, net of tax	(751.46)	(688.32)	(267.34)	(1,39.78)	(826.37)	(2,997.78)
	<b>(Loss)/profit before tax</b>	<b>(4,776.91)</b>	<b>15,433.09</b>	<b>2,360.87</b>	<b>10,656.18</b>	<b>12,809.40</b>	<b>36,996.37</b>
<b>4</b>	<b>Tax expense</b>						
	(i) Current tax	(1,118.64)	3,379.91	(134.55)	3,261.27	2,788.40	9,872.34
	(ii) Adjustment of tax related to earlier periods [pursuant to business combination, refer note (7) below]	-	(15.89)	-	(15.89)	-	-
	(iii) Deferred tax (credit)/charge	(443.97)	471.37	399.25	27.40	452.81	2,108.89
	<b>(Loss)/profit for the period/year</b>	<b>(3,214.30)</b>	<b>10,597.70</b>	<b>2,096.17</b>	<b>7,383.40</b>	<b>9,568.19</b>	<b>25,115.14</b>
<b>6</b>	<b>Other comprehensive (loss)/profit</b>						
	(i) Items that will not be reclassified to profit or loss	(206.35)	(27.26)	(98.18)	(233.61)	(125.97)	(108.97)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	52.79	6.95	24.77	59.74	31.78	27.37
	(iii) Items that will be reclassified to profit or loss	80.19	68.38	73.34	148.57	68.18	186.41
	(iv) Income tax relating to items that will be reclassified to profit or loss	(17.81)	(16.11)	(17.18)	(33.92)	(15.94)	(43.28)
	<b>Other comprehensive (loss)/profit for the period/year, net of tax</b>	<b>(91.18)</b>	<b>31.96</b>	<b>(17.25)</b>	<b>(59.22)</b>	<b>(41.95)</b>	<b>61.53</b>
<b>7</b>	<b>Total comprehensive (loss)/income for the period/year, net of tax</b>	<b>(3,305.48)</b>	<b>10,629.66</b>	<b>2,078.92</b>	<b>7,324.18</b>	<b>9,526.24</b>	<b>25,176.67</b>
<b>8</b>	<b>(Loss)/profit attributable to:</b>						
	(i) Equity holders of the holding company	(3,285.70)	10,386.81	1,920.42	7,01.11	9,152.99	24,338.47
	(ii) Non-controlling interests	71.40	210.89	175.75	282.29	415.20	776.67
<b>9</b>	<b>Other comprehensive (loss)/income attributable to:</b>						
	(i) Equity holders of the holding company	(90.12)	32.82	(16.27)	(57.30)	(40.73)	6.42
	(ii) Non-controlling interests	(1.06)	(0.86)	(0.98)	(1.92)	(1.22)	(2.89)
<b>10</b>	<b>Total comprehensive (loss)/income attributable to:</b>						
	(i) Equity holders of the holding company	(3,375.82)	10,419.63	1,904.15	7,043.81	9,112.26	24,402.89
	(ii) Non-controlling interests	70.34	210.03	174.77	280.37	413.98	773.78
<b>11</b>	<b>Paid-up equity share capital (face value of ₹ 10 each)</b>	<b>3,514.89</b>	<b>3,388.29</b>	<b>3,376.25</b>	<b>3,514.89</b>	<b>3,376.25</b>	<b>3,382.35</b>
<b>12</b>	<b>Other equity</b>						<b>2,25,179.77</b>
<b>13</b>	<b>Earnings per share</b> (face value of ₹ 10 each) (not annualised, except for the year ended 31 March 2025)						
	(i) Basic	(9.35)	30.65	5.69	20.20	27.11	71.96
	(ii) Diluted	(9.30)	30.51	5.66	20.11	27.01	71.62



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**AMBER ENTERPRISES INDIA LIMITED**
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**CIN:** L28910PB1990PLC010265, **Website:** www.ambergroupindia.com, **Ph.:** 0124 - 3923000, **E-Mail:** Info@ambergroupindia.com

**CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2025**

(**₹ in lakhs**)

Particulars	As at 30 September 2025	As at 31 March 2025
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,15,343.77	2,08,244.18
Capital work-in-progress	21,440.30	11,513.57
Investment Properties	1,520.26	1,575.46
Goodwill	62,644.98	36,086.55
Other intangible assets	47,190.36	39,498.50
Right-of-use assets	29,750.54	18,578.88
Intrangible assets under development	11,348.20	8,256.28
Investment accounted for using equity method	10,643.44	11,533.22
Financial assets		
(i) Investments	386.99	342.34
(ii) Loans	4,994.39	3,282.42
(iii) Other financial assets	39,477.81	23,087.38
Deferred tax assets (net)	336.89	159.53
Income tax assets (net)	4,464.09	1,765.31
Other non-current assets	25,361.17	14,090.14
<b>Total non-current assets</b>	<b>4,74,903.19</b>	<b>3,78,013.76</b>
<b>Current assets</b>		
Inventories	1,76,927.03	1,65,506.91
Financial assets		
(i) Investments	12,180.52	11,697.71
(ii) Trade receivables	1,12,054.35	1,75,008.64
(iii) Cash and cash equivalents	45,374.04	21,280.07
(iv) Other bank balances	39,461.79	51,396.52
(v) Loans	408.79	273.02
(vi) Other financial assets	39,237.18	25,142.79
Other current assets	13,816.76	14,490.38
<b>Total current assets</b>	<b>4,39,460.46</b>	<b>4,64,796.04</b>
<b>TOTAL ASSETS</b>	<b>9,14,363.65</b>	<b>8,42,809.80</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	3,514.89	3,382.35
Other equity	3,61,203.84	2,25,179.77
<b>Equity attributable to equity holders of Holding Company</b>	<b>3,64,718.73</b>	<b>2,28,562.12</b>
<b>Non-controlling interests</b>		
	11,398.66	2,469.69
<b>Total Equity</b>	<b>3,76,117.39</b>	<b>2,31,031.81</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
(i) Borrowings	89,961.59	95,915.53
(ii) Lease liabilities	19,387.23	9,691.46
(iii) Other financial liabilities	45,940.26	30,268.96
Provisions	3,409.74	2,349.80
Government grants	240.69	264.22
Deferred tax liabilities (net)	20,233.60	17,653.08
<b>Total non-current liabilities</b>	<b>1,79,173.11</b>	<b>1,56,143.05</b>
<b>Current liabilities</b>		
Financial liabilities		
(i) Borrowings	1,65,877.61	98,085.82
(ii) Lease liabilities	4,114.43	2,188.31
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	33,975.30	4,556.21
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	83,013.00	3,12,478.21
(iv) Other financial liabilities	63,511.16	22,207.81
Other current liabilities		
Provisions	7,180.96	14,304.03
Government grants	998.84	1,009.27
Income tax liabilities (net)	47.12	46.92
	354.73	758.36
<b>Total current liabilities</b>	<b>3,59,073.15</b>	<b>4,55,634.94</b>
<b>Total liabilities</b>	<b>5,38,246.26</b>	<b>6,11,777.99</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>9,14,363.65</b>	<b>8,42,809.80</b>



**AMBER ENTERPRISES INDIA LIMITED**

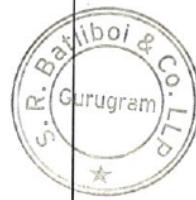
Regd. Office: C-1, Phase II, Focal Point, Rajpura Town, Punjab - 140401, India

CIN: L28910PB1990PLC010265, Website: www.ambergroupindia.com, Ph.: 0124 - 3923000, E-Mail: Info@ambergroupindia.com

**CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025**

(₹ in lakh)

		For the six months ended 30 September 2025 (Unaudited)	For the six months ended 30 September 2024 (Unaudited)
<b>A.</b>	<b>Cash flows from operating activities</b>		
	Profit before tax	10,656.18	12,809.40
	<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
	Depreciation and amortisation expense	13,203.09	11,156.60
	Advances and other balances written off	-	140.56
	Bad debts	16.31	46.27
	Provision for warranty	344.48	189.74
	Liabilities no longer required written back	(166.39)	(56.60)
	Government grant income	(3,870.12)	(2,515.05)
	Interest income	(3,675.98)	(2,840.03)
	Loss on disposal of property, plant and equipment (net)	113.97	140.91
	Loss on account of unapproved product development	-	51.82
	Impairment loss on property, plant and equipment	138.43	-
	Share of loss of joint ventures, net of tax	1,439.78	826.37
	Impairment of trade receivables	50.44	70.00
	Share based payment expenses	195.06	462.28
	Fair value gain on financial instruments	(386.86)	(12.71)
	Loss on fair valuation of assets held for sale	-	404.04
	Unrealised foreign exchange loss/(gain) (net)	1,149.33	(456.26)
	Finance costs	14,029.61	10,048.17
	<b>Working capital adjustments:</b>		
	Decrease in trade receivables	67,211.59	31,945.64
	(Increase) in inventories	(5,597.68)	(8,711.63)
	Decrease/(increase) in non-financial assets	577.34	(2,566.26)
	Decrease in financial assets	2,901.61	1,589.99
	(Decrease) in trade payables	(2,03,641.62)	(59,467.32)
	Increase/(decrease) in provisions	57.58	(125.32)
	(Decrease) in non-financial liabilities	(7,909.61)	(8,095.20)
	Increase/(decrease) in financial liabilities	39,408.45	(1,093.07)
	<b>Cash generated from operations</b>		
	Income tax paid (net)	(73,755.01)	(16,057.66)
	<b>Net cash flows used in operating activities (A)</b>		
		(77,155.81)	(19,707.75)
<b>B.</b>	<b>Cash flows from investing activities</b>		
	Purchase of property, plant and equipment, capital work in progress, intangible assets and intangible assets under development	(44,586.33)	(27,871.26)
	Proceeds from sale of property, plant and equipment	597.65	829.37
	Loans to related parties	(1,620.50)	-
	Investments made in perpetual debt instruments	-	(11,593.88)
	Sale of perpetual debt instruments	-	10,000.00
	Payment for acquisition of additional stake in subsidiary	-	(10,185.91)
	Acquisition of subsidiary, net of cash acquired	(26,166.38)	-
	Movement in bank deposits (net)	(13,799.30)	12,252.06
	Investment made in equity instruments (joint ventures)	(550.00)	(3,500.00)
	Interest received on perpetual debt instruments	-	799.00
	Interest received on bank deposits	2,877.19	2,199.27
	<b>Net cash flows used in investing activities (B)</b>		
		(83,247.67)	(27,071.35)
<b>C.</b>	<b>Cash flows from financing activities</b>		
	Proceeds from short-term borrowings (net)	58,864.30	44,110.03
	Proceeds from long-term borrowings	10,349.77	15,769.89
	Repayment of long-term borrowings	(9,215.04)	(8,796.08)
	Proceeds from issue of equity shares on exercise of employee stock option plan (ESOPs)	1,859.49	1,848.49
	Proceeds from issue of equity shares in subsidiary	30.00	-
	Proceeds from issue of equity shares on qualified institutional placement (QIP)	99,999.95	-
	Proceeds from issue of compulsory convertible preference shares (CCPS) in subsidiary	37,000.11	-
	Payment of principal portion of lease liabilities	(751.50)	(762.19)
	Payment of interest portion of lease liabilities	(795.72)	(445.43)
	Finance costs paid	(12,848.44)	(9,406.95)
	<b>Net cash flows from financing activities (C)</b>		
		1,84,492.92	42,317.76
<b>D.</b>	<b>Net increase/(decrease) in cash and cash equivalents (A+B+C)</b>		
<b>E.</b>	Cash and cash equivalents at the beginning of the period	24,089.44	(4,461.34)
	Net foreign exchange difference	21,280.07	13,187.20
	<b>Cash and cash equivalents at the end of the period (D+E)</b>	4.53	0.49
		45,374.04	8,726.35



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## CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025

(₹ in lakh)

	For the six months ended 30 September 2025 (Unaudited)	For the six months ended 30 September 2024 (Unaudited)
Cash and cash equivalents includes:		
Balances with banks:		
- in current and cash credit accounts	44,623.82	5,021.36
- deposits with original maturity of less than three months	741.26	3,691.14
Cash in hand	8.96	13.85
<b>Cash and cash equivalents</b>	<b>45,374.04</b>	<b>8,726.35</b>



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**CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025**
*(₹ in lakh)*

Sl. no.	Particulars	Three months ended			Year to date figures for six months ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Segment Revenue</b>						
	Consumer Durables Division	88,570.58	2,63,034.30	1,08,483.51	3,51,614.88	3,02,852.58	7,47,169.26
	Electronics Division	64,231.65	76,629.94	49,230.31	1,40,861.59	88,049.81	2,19,385.26
	Railway Sub-system & Defense Division	13,216.75	12,278.84	12,364.16	25,495.59	21,862.92	44,986.68
	<b>Total</b>	<b>1,66,018.98</b>	<b>3,51,943.08</b>	<b>1,70,077.98</b>	<b>5,17,962.06</b>	<b>4,12,765.31</b>	<b>10,11,541.20</b>
	Less: Inter Segment	(1,318.19)	(7,029.86)	(1,607.96)	(8,348.05)	(4,166.18)	(14,239.63)
	<b>Revenue from operations</b>	<b>1,64,700.79</b>	<b>3,44,913.22</b>	<b>1,68,470.02</b>	<b>5,09,614.01</b>	<b>4,08,599.13</b>	<b>9,97,301.57</b>
2	<b>Segment Results (Profit before Interest, Depreciation and Tax)</b>						
	Consumer Durables Division	3,299.56	18,500.24	5,303.94	21,799.80	19,777.52	52,649.90
	Electronics Division	3,742.70	4,884.15	3,811.54	8,626.85	6,912.02	15,434.96
	Railway Sub-system & Defense Division	2,198.25	2,199.33	2,170.05	4,327.58	4,220.73	8,519.22
	<b>Total</b>	<b>9,170.51</b>	<b>25,583.72</b>	<b>11,285.53</b>	<b>34,754.23</b>	<b>30,910.27</b>	<b>76,604.08</b>
	Add: Inter Segment	52.75	144.46	396.40	197.21	642.28	1,093.23
	<b>Total</b>	<b>9,223.26</b>	<b>25,728.18</b>	<b>11,681.93</b>	<b>34,951.44</b>	<b>31,552.55</b>	<b>77,697.31</b>
	Add: Other Income	1,562.99	2,967.24	1,782.01	4,530.23	3,850.15	7,356.69
	Less: Other unallocable expenditure	(94.48)	(58.53)	(308.48)	(153.01)	(562.16)	(1,356.29)
	<b>Total Earnings before Interest, Tax, Depreciation and Amortisation</b>	<b>10,691.77</b>	<b>28,636.89</b>	<b>13,155.46</b>	<b>39,328.66</b>	<b>34,840.54</b>	<b>83,697.71</b>
	Less:						
	- Finance costs	7,693.39	6,336.22	4,864.27	14,029.61	10,048.17	20,872.78
	- Depreciation and amortisation expense	7,023.83	6,179.26	5,662.98	13,203.09	11,156.60	22,830.78
3	<b>(Loss)/Profit before share of (loss) of joint ventures and tax</b>	<b>(4,025.45)</b>	<b>16,121.41</b>	<b>2,628.21</b>	<b>12,095.96</b>	<b>13,635.77</b>	<b>39,994.15</b>
	<b>Share of (loss) of joint ventures, net of tax</b>						
	Consumer Durables Division	(120.43)	(145.72)	154.86	(266.13)	48.92	(397.17)
	Electronics Division	-	-	15.16	-	-	-
	Railway Sub-system & Defense Division	(631.03)	(542.60)	(437.36)	(1,173.63)	(875.29)	(2,600.61)
4	<b>(Loss)/Profit before tax</b>	<b>(4,776.91)</b>	<b>15,433.09</b>	<b>2,360.87</b>	<b>10,656.18</b>	<b>12,809.40</b>	<b>36,996.37</b>
5	<b>Segment Assets</b>						
	Consumer Durables Division	6,61,232.35	6,84,102.82	5,04,081.58	6,61,232.35	5,04,081.58	6,69,376.93
	Electronics Division	2,42,885.94	1,47,040.51	1,22,873.78	2,42,885.94	1,22,873.78	1,48,917.02
	Railway Sub-system & Defense Division	80,339.69	72,970.31	55,442.31	80,339.69	55,442.31	62,441.99
	<b>Total</b>	<b>9,84,457.98</b>	<b>9,04,113.64</b>	<b>6,82,397.67</b>	<b>9,84,457.98</b>	<b>6,82,397.67</b>	<b>8,80,735.94</b>
	Less: Inter Segment	(70,094.33)	(44,982.53)	(39,732.68)	(70,094.33)	(39,732.68)	(37,926.14)
	<b>Total Segment Assets</b>	<b>9,14,363.65</b>	<b>8,59,131.11</b>	<b>6,42,664.99</b>	<b>9,14,363.65</b>	<b>6,42,664.99</b>	<b>8,42,809.80</b>
6	<b>Segment Liabilities</b>						
	Consumer Durables Division	3,61,286.28	4,78,667.65	3,20,594.36	3,61,286.28	3,20,594.36	4,72,472.29
	Electronics Division	1,66,145.93	1,08,018.13	89,341.30	1,66,145.93	89,341.30	1,11,918.91
	Railway Sub-system & Defense Division	50,600.67	43,820.18	27,913.88	50,600.67	27,913.88	33,759.09
	<b>Total</b>	<b>5,78,032.88</b>	<b>6,30,505.96</b>	<b>4,37,849.54</b>	<b>5,78,032.88</b>	<b>4,37,849.54</b>	<b>6,18,150.29</b>
	Less: Inter Segment	(39,786.62)	(14,784.94)	(8,454.22)	(39,786.62)	(8,454.22)	(6,372.30)
	<b>Total Segment Liabilities</b>	<b>5,38,246.26</b>	<b>6,15,721.02</b>	<b>4,29,395.32</b>	<b>5,38,246.26</b>	<b>4,29,395.32</b>	<b>6,11,777.99</b>



Notes:

- The consolidated financial results comprise the financial results of the Company and its subsidiaries (herein after referred to as "the Group") and its joint ventures as mentioned below:

<b>Amber Enterprises India Limited (Holding Company)</b>
<b>Subsidiaries:</b>
PICL (India) Private Limited (PICL)
Appserve Appliance Private Limited (Appserve)
IL JIN Electronics (India) Private Limited (IL JIN)
Sidwal Refrigeration Industries Private Limited (Sidwal)
Amber Enterprises U.S.A Inc. (Amber USA)
AmberPR Technoplast India Private Limited (AmberPR)
Pravartaka Tooling Services Private Limited (Pravartaka)
<b>Step-down subsidiaries:</b>
Ascent Circuits Private Limited (Ascent, subsidiary of IL JIN)
AT Railway Sub systems Private Limited (AT Railway, subsidiary of Sidwal)
Ascent-K Circuit Private Limited (Ascent-K, subsidiary of IL JIN) (w.e.f. 7 April 2025)
Power-One Micro Systems Private Limited (Power-One, subsidiary of IL JIN) (w.e.f. 5 August 2025)
ILJIN Holding Ltd (ILJIN Holding, subsidiary of IL JIN) (w.e.f. 21 September 2025)
<b>Joint ventures:</b>
Amber Resojet Private Limited (Resojet, joint venture of Holding Company) (w.e.f. 4 May 2024)
Stelltek Technologies Private Limited (Stelltek, joint venture of IL JIN)
Shivaliks Mercantile Limited (Shivaliks, joint venture of Sidwal)
Titagarh Firema SpA (Firema, Associate of Shivaliks)
Yujin Machinery India Private Limited (Yujin India, joint venture of AT Railway) (w.e.f. 20 August 2024)

- The above unaudited standalone and consolidated financial results of the Company and the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended).
- The above unaudited standalone and consolidated financial results for the quarter and half year ended on 30 September 2025 have been reviewed by the Audit Committee of the Company and taken on record by the Board of Directors in their respective meetings held on 6 November 2025. The Statutory Auditors have conducted "Limited Review" of these results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended and have expressed an unmodified report on the above results.
- The certificate obtained from the Chief Executive Officer and Chief Financial Officer in respect of above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.
- The Group's primary business segment is reflected based on the principal business activities carried on by the entities in the Group, in the following operating segments i.e. "Consumer Durables Division", "Electronics Division" and "Railway Sub-system & Defense Division".
- The Joint Venture Committee-2 of the Board of Directors of IL JIN, at their meeting held on 15 October 2024 approved formation of a joint venture alliance with Korea Circuit Co. Ltd. to carry on the business of manufacturing of high-density Interconnect, Flex and Semiconductor Substrates PCBs and the joint venture agreement executed on 15 October 2024. The new company namely "Ascent-K Circuit Private Limited" ("Ascent-K") was incorporated on 7 April 2025. IL JIN invested Rs.70 lakhs to acquire 70% of the equity share capital of Ascent-K with majority control, and the remaining 30% is held by Korea Circuits Co. Ltd., Consequently, Ascent-K has been considered a step-down subsidiary of the Holding Company and has been included in these consolidated financial results with effect from 7 April 2025.

7. The Scheme of amalgamation among IL JIN Electronics (India) Private Limited and Ever Electronics Private Limited has been approved by the Hon'ble National Company Law Tribunal, Mumbai, vide its order dated 30 May



2025. IL JIN Electronics (India) Private Limited has provided the effect of this scheme in accordance with appendix C of Ind AS 103 - Business Combinations in its standalone financial results and accordingly, the relevant comparable financial results and other financial information included in these consolidated financial results have also been restated to give effect of the scheme. Further, adjustment of tax related to earlier period of Rs.(15.89) lakhs is impact in income tax pursuant to the business combination and impact in deferred tax of Rs.361.55 lakhs is included in the total deferred tax charge.

8. The business of AmberPR has been transferred to the Holding Company through a slump sale for a consideration of Rs.1,867.74 lakhs on a going concern basis as per slump sale agreement dated October 1, 2024 and the Holding Company has provided the effect of the slump sale in these unaudited standalone financial results in accordance with Appendix C of Ind AS 103 - Business Combinations. Accordingly, the comparable unaudited standalone financial results and other financial information included in these unaudited standalone financial results have also been restated to give effect of the slump sale. There is no impact of the same in the unaudited consolidated financial results
9. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 27 June 2025 approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Power-One Micro Systems Private Limited ("Power-One") and IL JIN has entered into Definitive Agreements on 27 June 2025 for acquiring majority control in Power-One.

On August 5, 2025, IL JIN has acquired 60% equity shares and majority controls, for initial purchase consideration of Rs.26,200 lakhs, subject to some adjustments as stipulated in the Definitive Agreements. IL JIN have also written a put option and simultaneously bought a call option for acquisition of remaining 40% stake. Pursuant to the said acquisition, Power-One has become a subsidiary of IL JIN and step-down subsidiary of the Holding Company.

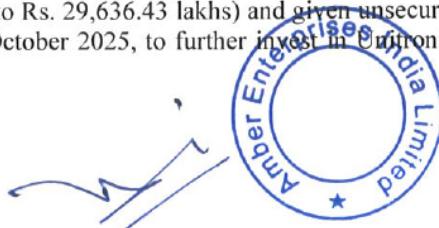
Power-One has been accounted for using acquisition method in these consolidated financial results from the date of acquisition of majority control in accordance with Ind AS 103 - Business Combinations. The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in the financial results. Total consideration has been allocated based on provisional purchase price allocation as under:

<b>Particulars</b>	<b>Rs. in lakhs</b>
Total consideration paid for 60% equity shares and majority control	26,200.00
Derivative assets for adjustments as stipulated in the Definitive Agreements including for call and put option and other adjustments	(1,559.00)
Put liability for minority interest for remaining 40% equity shares	16,427.00
<b>Total Purchase Consideration</b>	<b>41,068.00</b>
Fair value of assets acquired including intangible assets	23,482.10
Less: Fair value of liabilities assumed	(6,724.10)
Less: Deferred tax liability on fair value of net assets acquired	(2,248.44)
<b>Fair value of net asset acquired</b>	<b>14,509.56</b>
<b>Goodwill (provisional)</b>	<b>26,558.44</b>

10. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 15 September 2025 approved execution of Share Purchase Agreement for acquisition of 100 ordinary shares (100% stake) and majority control of ILJIN Holding Ltd ("ILJIN Holding") for a consideration of New Israel Shekel (NIS) 100 (equivalent to Rs.0.03 lakhs) and completed the acquisition on 21 September 2025. ILJIN Holding has become a wholly owned subsidiary of IL JIN and step-down subsidiary of the Holding Company. ILJIN Holding, a company registered under the laws of the State of Israel, was established as a Special Purpose Vehicle (SPV) to act as the dedicated investment platform for IL JIN, aimed at supporting and facilitating IL JIN's strategic international investments and acquisitions.

Further, the Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 26 September 2025 approved additional investment in ILJIN Holding by way of subscription of fresh ordinary shares and grant of loans for its principal business activities.

Subsequent to quarter ended 30 September 2025, IL JIN has subscribed to additional 11,04,39,476 ordinary shares of NIS 1 each aggregating to NIS 1,104.39 lakhs (equivalent to Rs. 29,636.43 lakhs) and given unsecured loan of NIS 474.84 lakhs (equivalent to Rs. 12,742.21 lakhs) on 6 October 2025, to further invest in Unitronics (1989) (R"G) Ltd., a publicly traded company based out of Israel.



11. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 27 July 2025 approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Unitronics (1989) (R"G) Ltd. ("Unitronics"), a company based out of Israel and is a publicly traded company in Tel Aviv Stock Exchange. IL JIN has entered into Definitive Agreements on 27 July 2025 for acquiring approximately 40.20% controlling stake of the issued and outstanding share capital (excluding dormant shares) of Unitronics for a consideration of NIS 1,561.03 lakhs (equivalent to Rs. 42,460.12 lakhs).

Subsequent to quarter ended 30 September 2025, IL JIN through ILJIN Holding has completed the acquisition of 40.20% controlling stake of Unitronics as per the terms of the Definitive Agreements on 9 October 2025.

12. During the quarter ended 30 September 2025, the Holding Company issued and allotted 12,57,861 equity shares of face value of Rs.10 each through Qualified Institutional Placement (QIP) at an issue price of Rs.7,950 per equity share, including a premium of Rs.7,940 per equity share, aggregating to Rs.99,999.95 lakhs (the "Issue") in accordance with the provisions of SEBI ICDR Regulations. The Company has used the proceeds from the Issue for repayment of outstanding borrowings of Holding Company of Rs. 98,599.95 lakhs as per the object of the Placement Document dated 22 September 2025.

Further, subsequent to the quarter ended 30 September 2025, the Holding Company have used the proceeds for General Corporate purpose (include issue expense) and repayment of outstanding borrowings of Holding Company of Rs.1,400 lakhs.

13. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meetings held on 6 September 2025 and 17 September 2025 respectively, approved the execution of the Securities Subscription Agreement and Shareholders Agreement ("Definitive Agreements") for issuance and allotment of 38,414 equity shares of face value of Rs.10 each at Rs.6,508.18 each ("Equity Shares"), aggregating to consideration of Rs.2,500 lakhs and 26,50,513 Compulsorily Convertible Preference Shares of face value Rs. 10 each, at Rs.6,508.18 each ("CCPS"), aggregating to consideration of Rs. 1,72,500 lakhs, on a preferential basis through private placement. Thereafter, the Board of Directors of IL JIN, at their meeting held on 25 September 2025, and the Shareholders of IL JIN, at their meeting held on 26 September 2025 respectively, approved the aforesaid issuance and allotment.

Further, on 30 September 2025, IL JIN has allotted 5,68,517 CCPS, aggregating to consideration of Rs.37,000.11 lakhs. The same has been accounted for as per the terms of the Definitive Agreements resulting into a non-controlling interest of Rs.8,618.49 lakhs and balance Rs.28,381.61 lakhs as Other Equity in these financial results

Furthermore, subsequent to the quarter ended 30 September 2025, IL JIN has further issued and allotted 4,30,228 CCPS, aggregating to consideration of Rs.28,000.01 lakhs.

14. The Board of Directors of IL JIN, at their meeting held on 25 September 2025 and Shareholders at their meeting held on 26 September 2025, approved IL JIN Employee Stock Option Plan 2025 ("ILJIN ESOP Plan 2025") to the eligible employees of the IL JIN, subsidiary of IL JIN and the Holding Company.

Subsequent to the quarter ended 30 September 2025, the ESOP Compensation Committee of Board of Directors of IL JIN at its meeting held on 18 October 2025 has granted 1,11,800 Stock Options to the employees of IL JIN, subsidiary of IL JIN and the Holding Company.

For and on behalf of Board of Directors of  
Amber Enterprises India Limited

(Jasbir Singh)  
Executive Chairman & CEO and Whole Time Director  
DIN: 00259632



Place: Gurugram  
Date: 6 November 2025