

Amber Enterprises India Limited
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Punjab, India

Corporate Office: Universal Trade Tower,
1st 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

Dear Sir/Ma'am,

Subject: Investor Presentation on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half Year ended 30 September 2025

Pursuant to the relevant provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, please find enclosed herewith Investor Presentation on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Half Year ended 30 September 2025.

This information is submitted to you pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This information is also being hosted on the Company's website, at <https://www.ir.ambergrouppindia.com/investor-information/investor-presentations/> for your information and for information of members / participants and public at large.

Kindly take the same into your records and oblige.

Thanking You,
Yours faithfully
For **Amber Enterprises India Limited**

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



Q2 & H1 FY26

Result Presentation

November 2025

This presentation and the accompanying slides (the “Presentation”), which have been prepared by **Amber Enterprises India Limited** (the “Company”), have been prepared solely for information purposes and do not constitute any offer, recommendation or invitation to purchase or subscribe for any securities, and shall not form the basis or be relied on in connection with any contract or binding commitment whatsoever. No offering of securities of the Company will be made except by means of a statutory offering document containing detailed information about the Company.

This Presentation has been prepared by the Company based on information and data which the Company considers reliable, but the Company makes no representation or warranty, express or implied, whatsoever, and no reliance shall be placed on, the truth, accuracy, completeness, fairness and reasonableness of the contents of this Presentation. This Presentation may not be all inclusive and may not contain all of the information that you may consider material. Any liability in respect of the contents of, or any omission from, this Presentation is expressly excluded.

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Key Highlights

Q2 & H1 FY26 Consolidated Performance



H1FY26

REVENUE[^]

4,086

5,096

H1FY25

H1FY26

25%

OPERATING EBITDA*

7.8%

320

H1FY25

7.1%

361

H1FY26

13%

PAT^{##}

96

H1FY25

74

H1FY26

-23%

In ₹ Crore

Q2FY26

REVENUE[^]

1,685

1,647

Q2FY25

Q2FY26

-2%

OPERATING EBITDA*

7.1%

120

Q2FY25

5.9%

98

Q2FY26

-19%

PAT^{##}

21

Q2FY25

(32)

Q2FY26

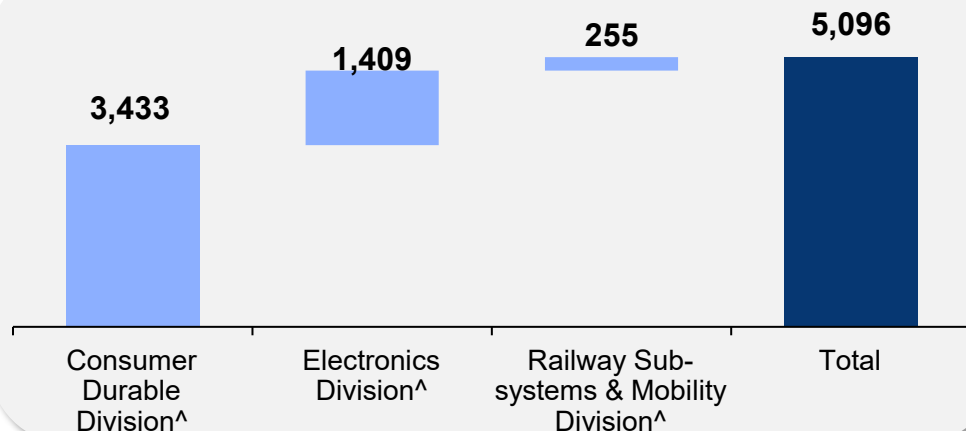
The PAT during the period carried an impact of the higher financing cost owing to Power-One stake purchase & elevated inventory levels; and share of loss of JVs

* Before impact of ESOP expense and other non-operating income and expenses ^ Does not include other income # PAT is after considering the share of loss of joint ventures of ₹ 7.5 Cr and ₹ 14.4 Cr for Q2 & H1 of FY26 respectively

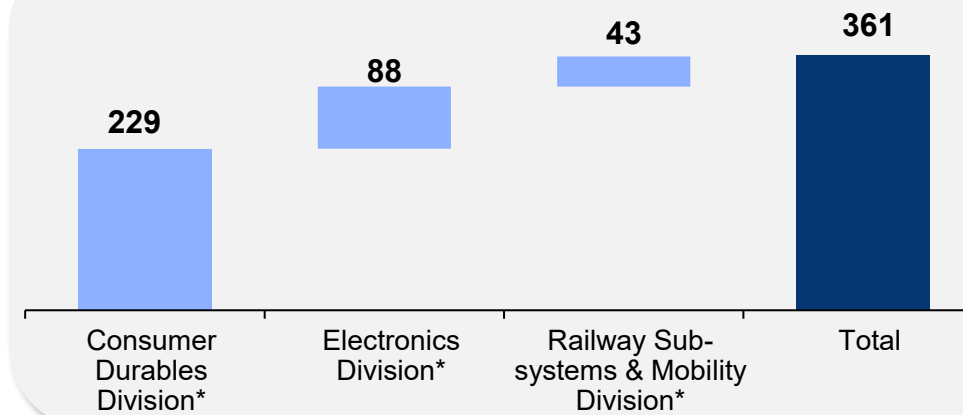
Consolidated Operating EBITDA & Revenue Build-up

H1FY26

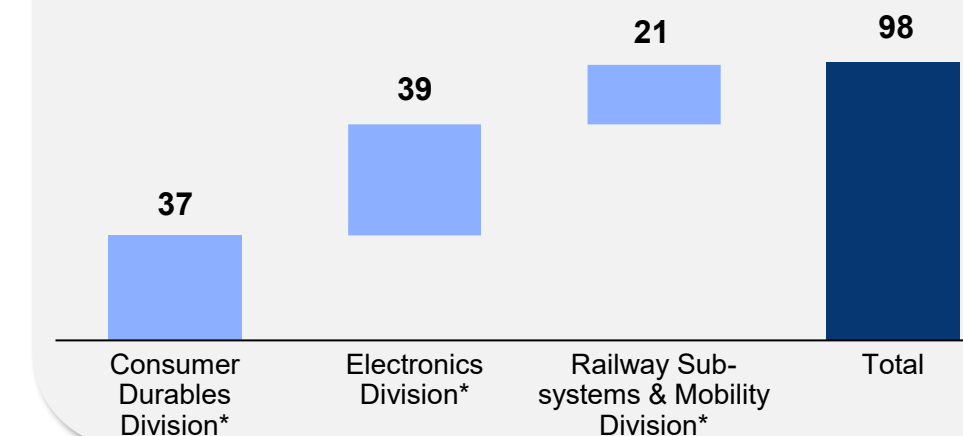
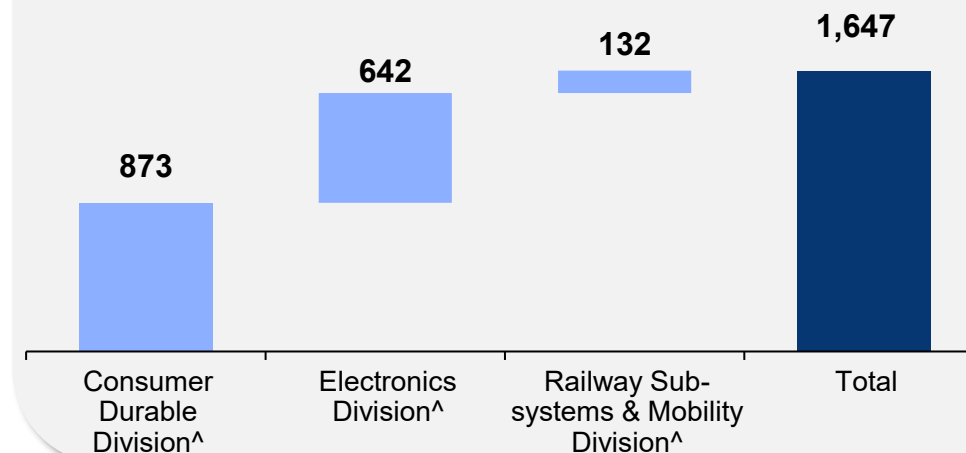
REVENUE[^]



OPERATING EBITDA*

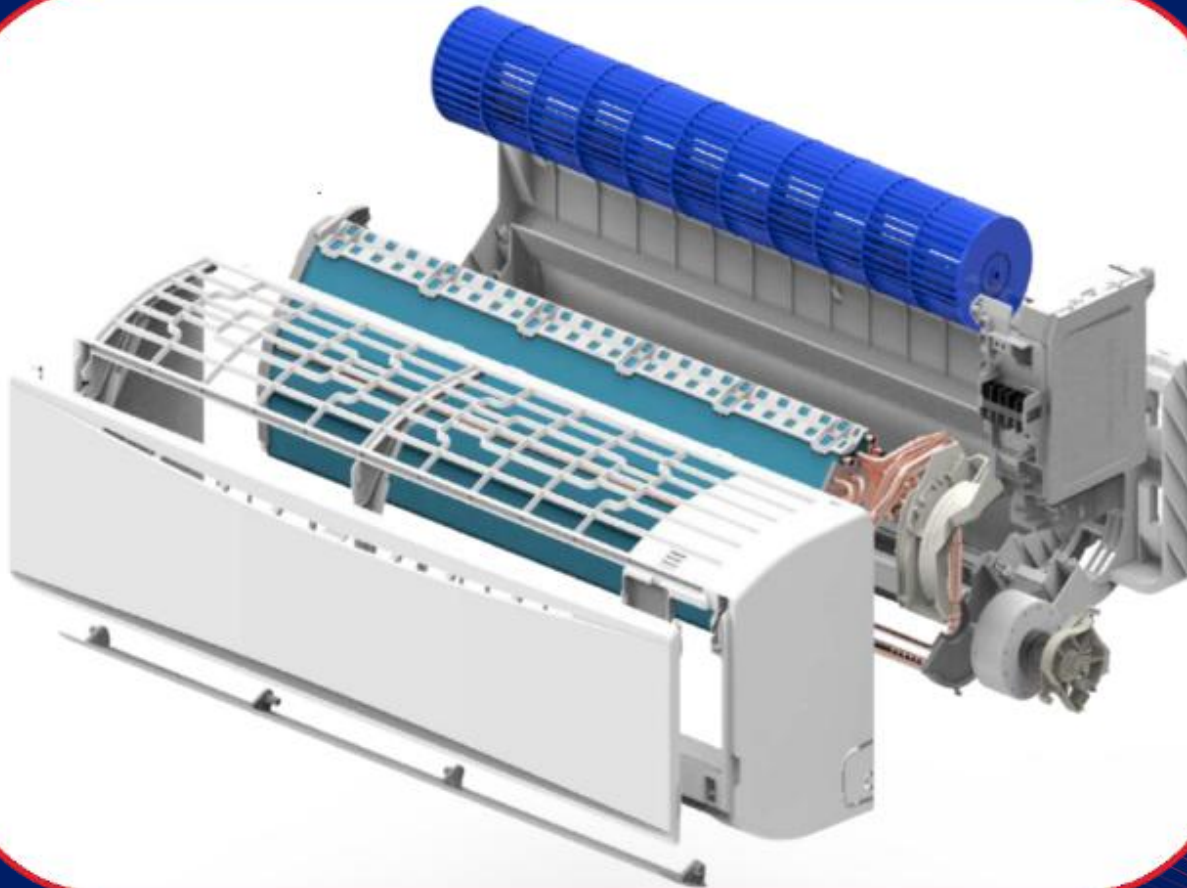


Q2FY26



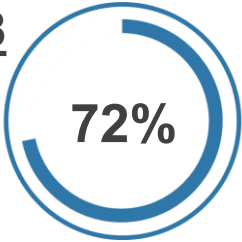

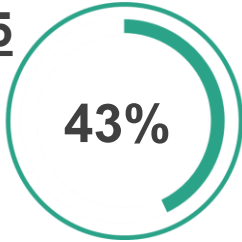

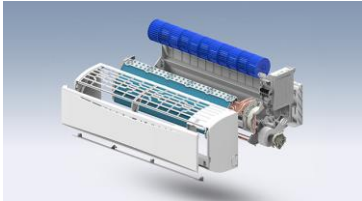
[^] Does not include other income

* Before impact of ESOP expense and other non-operating income and expenses



Consumer Durables Division

Division Overview

Diversified Business Streams across Finished Goods, Components & Sub-Assemblies	<u>FY18</u>  72%		<u>FY25</u>  43% RAC (CBU) as a % of total revenue
 24 Facilities			~70% BoM Catering Capability
<u>Business Verticals</u>	RAC	CAC	Components

Consumer Durables Product Portfolio



Diversification into Various Applications

Products

FG

- IDU
- ODU
- Commercial AC
- Window AC

Components

- Copper Tube
- Sheet Metal
- Injection Moulding
- Motor
- Tools
- Heat Exchanger
- CFF

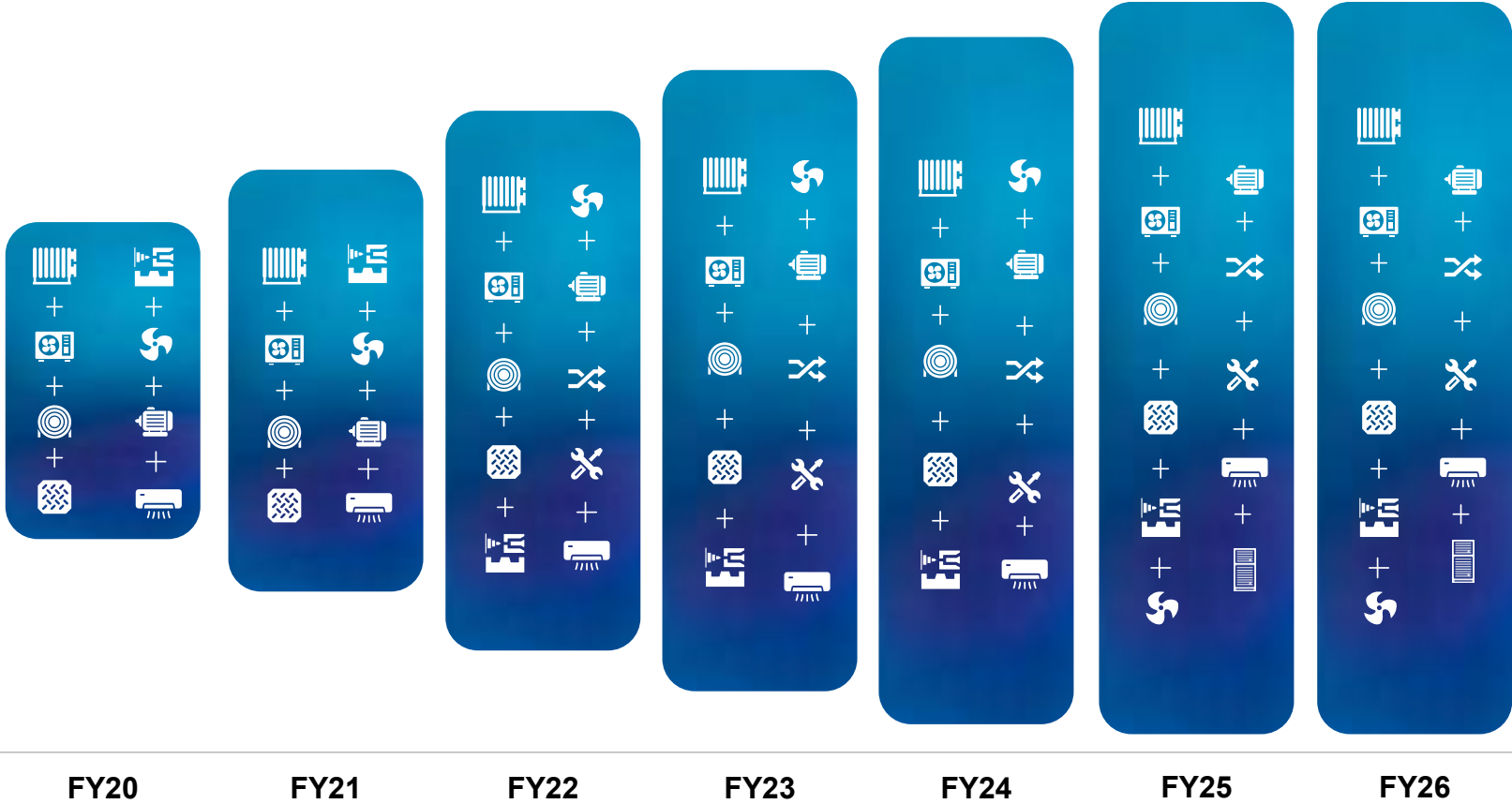
Target Segments

AC & Components

- Split AC, Window AC, Inverter AC
- Cassette AC, Tower AC and Ductable

Non-AC Components

- Refrigerators
- Washing Machine
- Microwave
- Water Purifiers
- Automobile
- Energy Meters
- Set Top Boxes, etc.

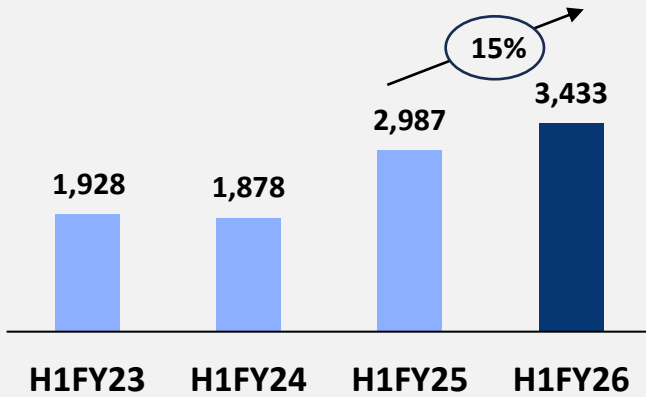


Consumer Durables Division Performance

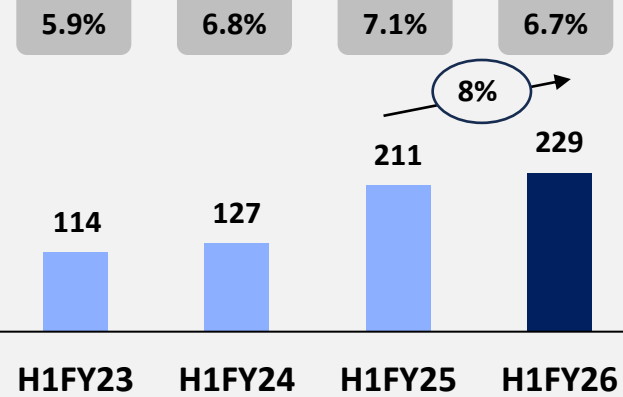
In ₹ Crore

REVENUE

H1FY26



OPERATING EBITDA*

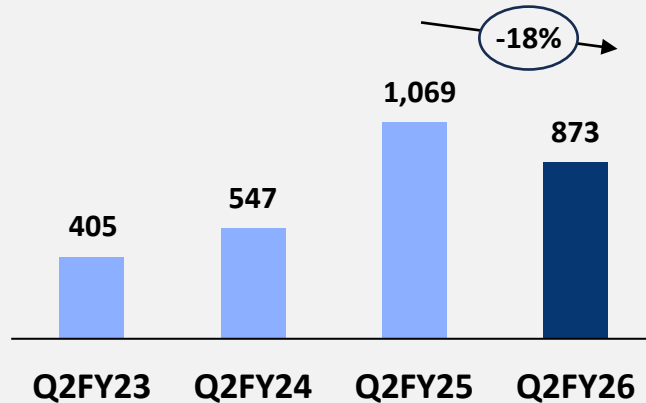


COMMENTS

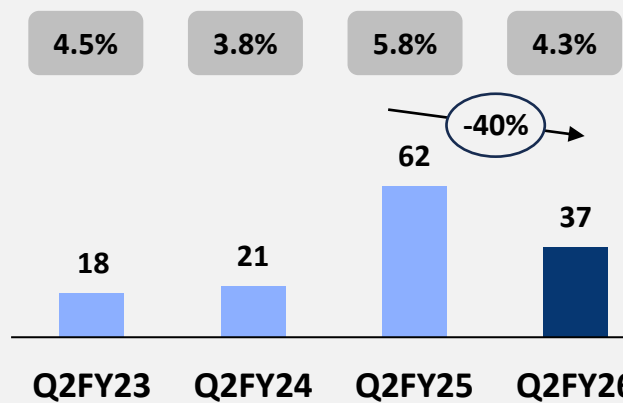
- Division performance impacted due to the challenging season for RAC industry, impacted by non-conductive weather and deferment of purchase in-between announcement & implementation of GST reduction
 - Revenue grew by 15% YoY and Operating EBITDA grew by 8% YoY in H1FY26
- GST cut on RACs from 28% to 18% to drive industry growth; And inventory levels are expected to normalize by Q4
- Strengthening of Light Commercial AC vertical with enhanced product portfolio & customer addition during H1 FY26
- Remain optimistic that the division will outperform the industry by 13-15% for the year, driven by strong product portfolio, deepening relationships and expansion in the component business

REVENUE

Q2FY26

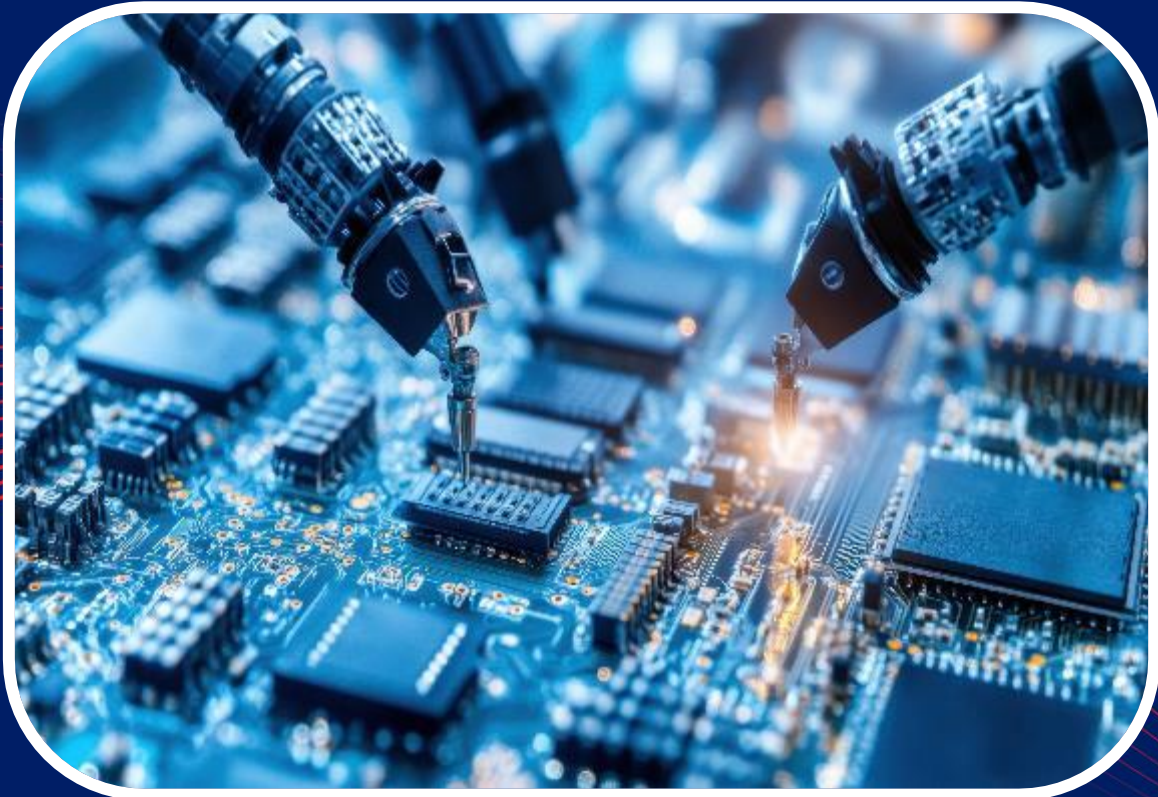


OPERATING EBITDA*



Note: Revenue & Operating EBITDA are not comparable with published segment results

* Before impact of ESOP expense and other non-operating income and expenses



Electronics Division

Division Overview



06

Facilities





01

Expansion at Hosur

<div><u>Business</u> <u>Verticals</u></div>	<div><div><u>PCB-A &</u> <u>Box Build</u></div><div></div></div>	<div></div>	<div><div><u>Bare PCB</u></div><div></div></div>	<div></div>
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Ascent Circuits Facility Expansion – Hosur, T.N



- Construction progressing well for new multi-layer PCB facility at Hosur
- The construction commencement was graced by presence Hon'ble Chief Minister of Tamil Nadu
- ECMS approval received for
 - Multi-layer PCBs application
 - Planned investment of ₹ 991 Cr over the scheme tenure
- Trial production expected to commence by Q2FY27

Ascent-K Circuit Facility Expansion – Jewar, U.P

- Ascent-K Circuit: JV between ILJIN and Korea Circuit for HDI, Flex and Semiconductor Substrates PCBs
- Lol received for 16 acres land in Jewar, Uttar Pradesh; Awaiting approval from U.P State cabinet (Approval expected by Dec'25)
- Awaiting decision on ECMS application with planned investment of ~₹3,200 Cr over the scheme tenure

PCB-Assembly Expansion

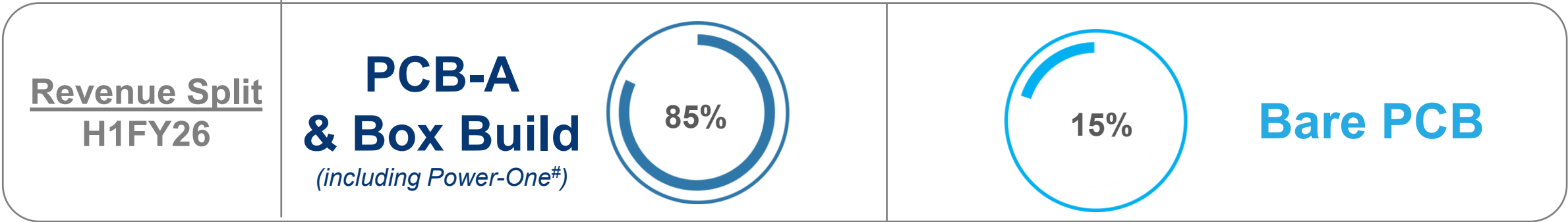


- Pune Facility Expansion:
 - Construction progressing well for a facility expansion in Pune

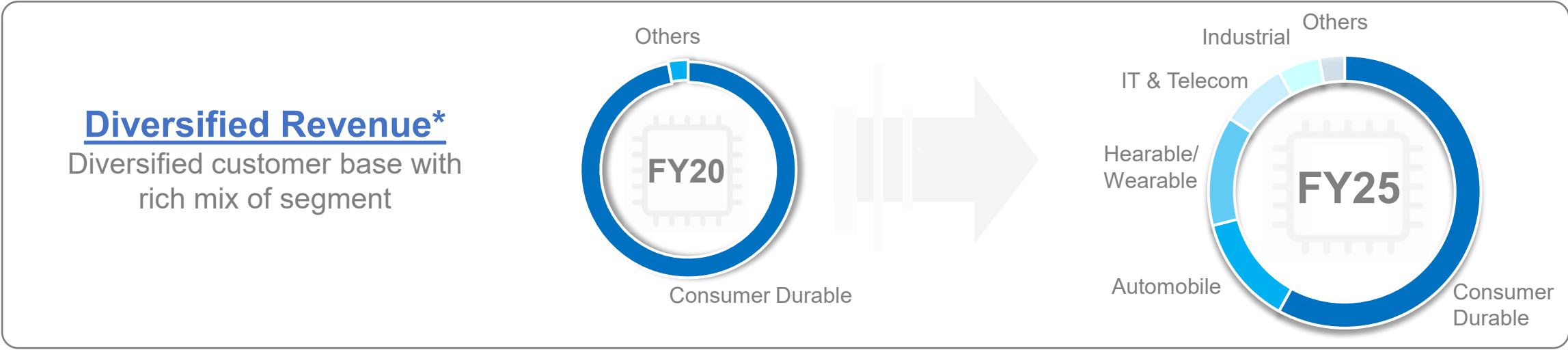
Electronics Division: Revenue Mix



PCB-A and Bare PCB



Diversified Customer Segments



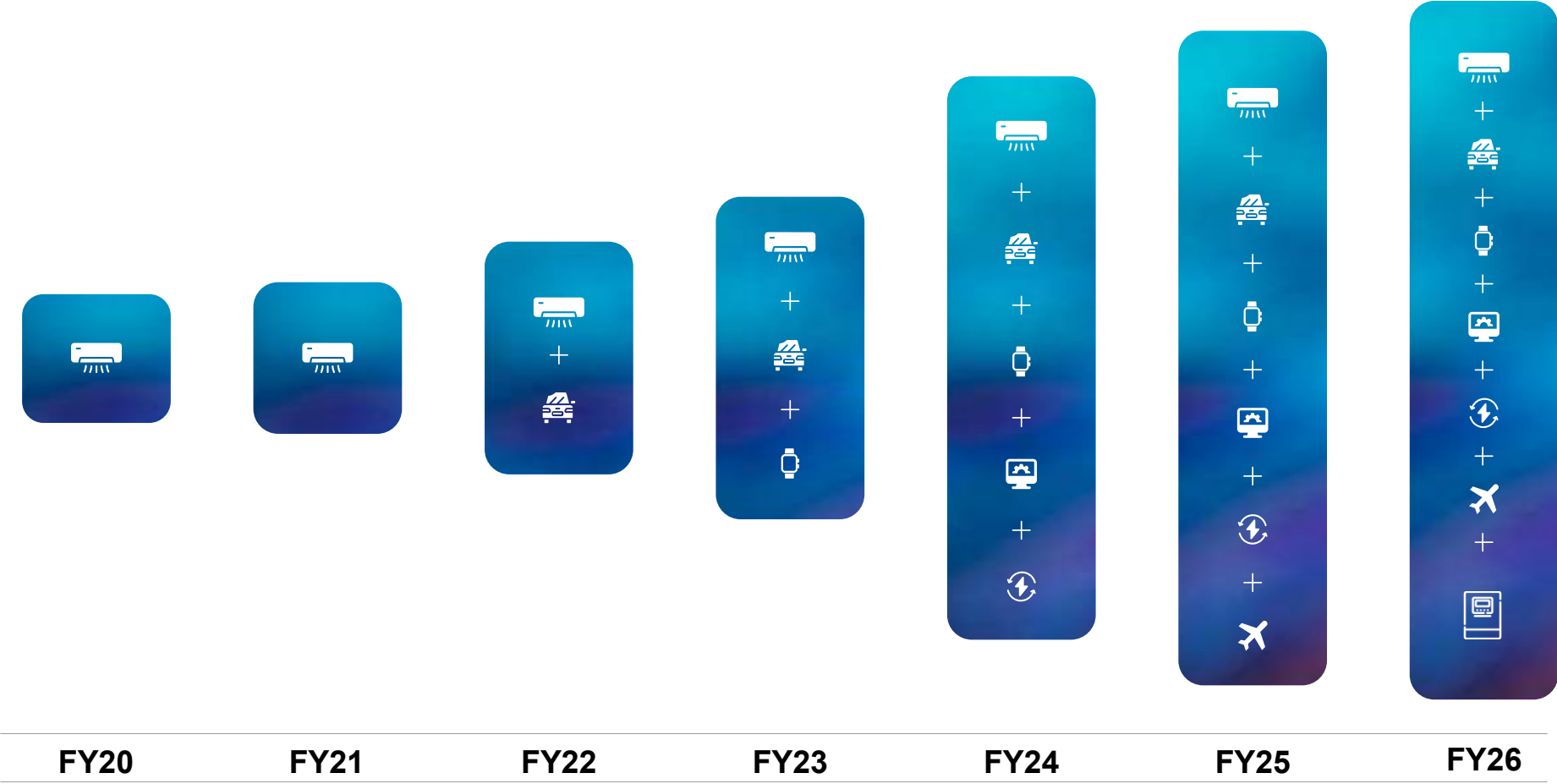
PCB-A growth coupled with Ascent and Korea Circuit expansion to further enhance customer mix

Product Portfolio Expansion

Target Segments

-  Consumer Durables
-  Automobile
-  Smart Watches
-  IT & Telecom
-  Defence & Aerospace
-  Industrials
(Including Energy)
-  Industrials
(Power-One)

Product Portfolio for PCBA's and Bare PCBs

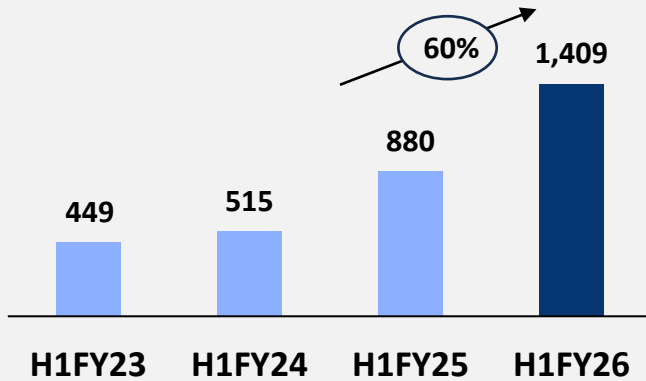


Electronics Division Performance

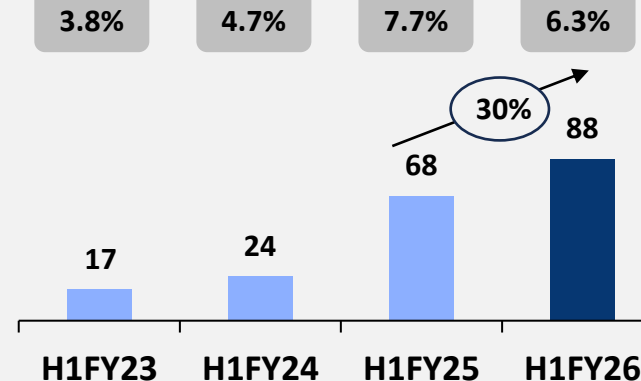
In ₹ Crore

REVENUE

H1FY26



OPERATING EBITDA*

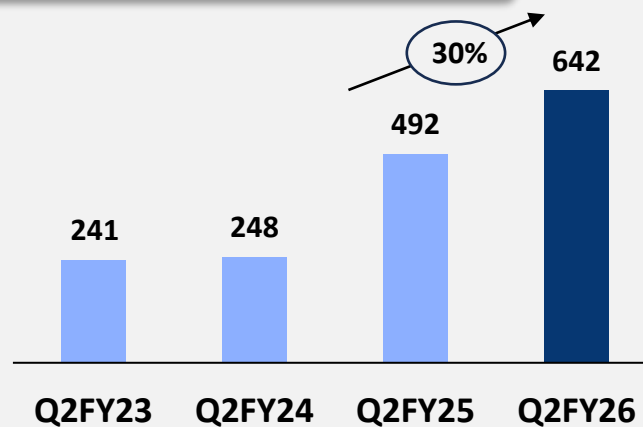


COMMENTS

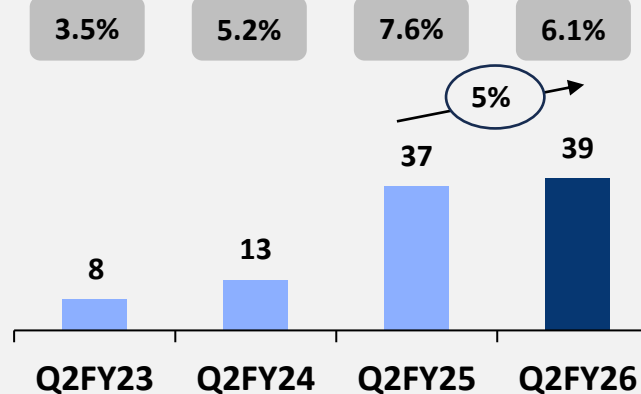
- Strong division growth:
 - Revenue grew by 60% YoY and Operating EBITDA grew by 30% YoY in H1FY26
- PCB vertical margins got impacted by the higher raw material prices, customer pass-through expected from Q4
- Power-One set to strengthen Electronic Division journey of strategically building margin accretive value play in Industrial application
- ILJIN Electronics completed stake purchase of 40.2% in Unitronics on 09th Oct'25 (through wholly owned foreign subsidiary)
- Operating EBITDA margins expected to reach double digit by FY27 driven by growth momentum and strategic action

REVENUE

Q2FY26



OPERATING EBITDA*



Power-One Micro Systems



ILJIN Electronics acquired majority stake in Power-One Microsystem Pvt Ltd

Products



Solar Inverters
(On-grid, Off-grid, and Hybrid)



UPS Systems



EV chargers
(AC & DC)



Battery Energy Storage Systems

Synergies

- Expansion into high potential and rapidly growing sector
 - Catalyse the growth leveraging into group’s strength
 - Enable backward integration leveraging decades old electronic manufacturing experience

Transaction Details

Stake %
60%

Stake Purchased on
05th Aug 2025

7,00,000+
Products Sold



Widespread Presence

400+
Employees




Railway Sub-systems & Defense Division

Division Overview

 **01**
Facility



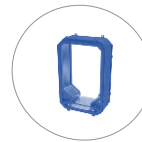
 **02**
Expansion of New Facilities

 **₹ 2,600+ Cr**
Order Book Visibility

Collaborations and Product Expansion



Doors



Gangways

Technology Transfer (ToT)

Greenfield Expansion



Coupler



Pantograph



Driving Gears



Brakes

JV with Yujin Machinery

New Facility Expansion

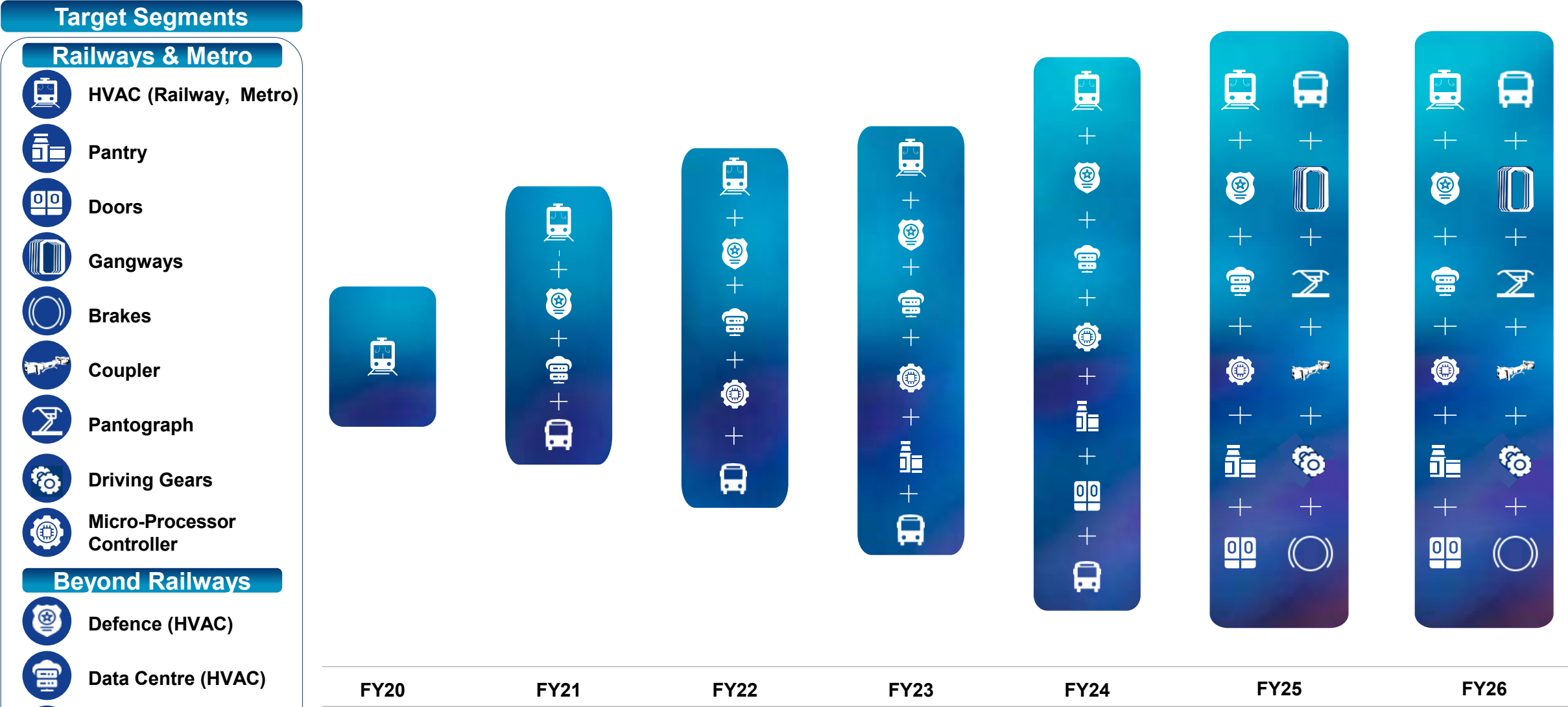


- Wallet share further enhanced by addition of brakes into Yujin Machinery JV product line-up
- Sidwal greenfield facility is expected to commence trial operations from Q3FY26 and commercial production from Q4FY26
- Yujin JV: New JV facility is ready; Product development and design is underway, and commercial production is expected to commence from H1FY27

Railway Sub-systems & Defense Product Portfolio



Diversification of Product Portfolio



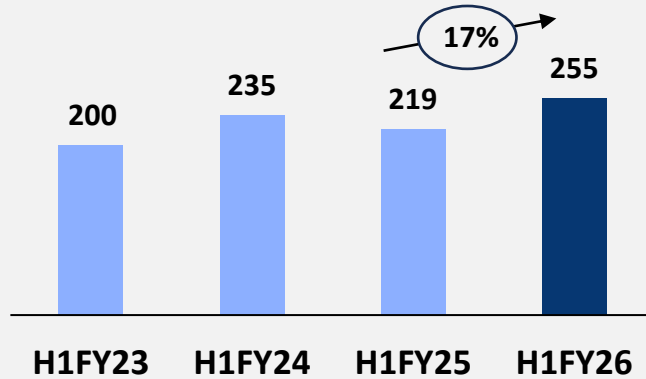
Railway Sub-systems & Defense Division Performance



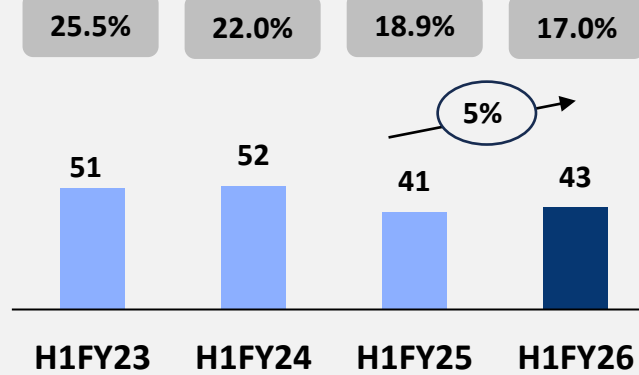
In ₹ Crore

H1FY26

REVENUE



OPERATING EBITDA*

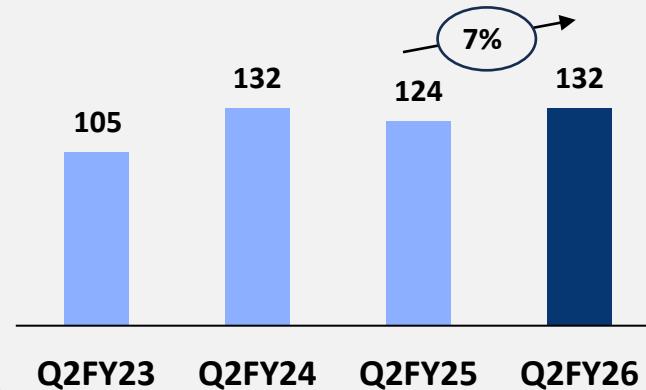


COMMENTS

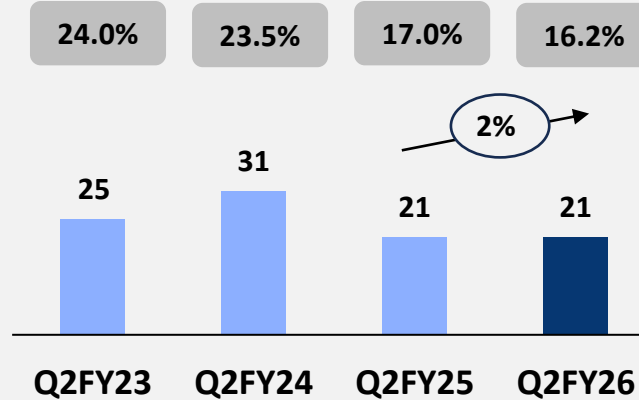
- Division witnessed good growth driven by Metro in particular
 - Revenue grew by 17% YoY and Operating EBITDA grew by 5% YoY in H1FY26
- Remain optimistic of doubling the division's revenue over the next two financial years
- Defense projects gaining robust traction

Q2FY26

REVENUE



OPERATING EBITDA*





Consolidated Financial Performance

Consolidated Profit & Loss Statement



Particulars (₹ in Crs.)	Q2FY26	Q2FY25	YoY	H1FY26	H1FY25	YoY
Revenue from Operations	1,647	1,685	(2%)	5,096	4,086	25%
Raw Material Consumption (RMC)	1,309	1,346		4,217	3,320	
Gross Profit	338	339	0%	879	766	15%
Gross Margins (%)	20.5%	20.1%		17.3%	18.7%	
Employee Expenses (excluding ESOP expenses)	90	75		179	149	
Other Expenses (excluding MTM loss on forward contracts, Loss on sale of FA and FA written off)	150	144		340	297	
Total Expenses (including RMC)	1,549	1,565		4,735	3,765	
Operating EBITDA	98	120	(19%)	361	320	13%
Operating EBITDA Margins (%)	5.9%	7.1%		7.1%	7.8%	
Depreciation & Amortization	70	57		132	112	
ESOP expenses	1	2		2	5	
Other Income (Including forex gain, adjustment of forex loss, loss on sale of FA and FA written off)	10	13		34	33	
EBIT	37	75	(51%)	261	237	10%
Finance Cost	77	49		140	100	
Profit before tax and share of profit/(loss) from JV	(40)	26	-	121	136	(11%)
Share of (loss) of JV	8	-3		14	(8)	
PBT	(48)	24	-	107	128	(17%)
Tax	(16)	3		33	32	
PAT	(32)	21	-	74	96	(23%)
PAT Margins (%)	(2.0%)	1.2%		1.4%	2.3%	

Consolidated Balance Sheet



Particulars (₹ in Crs.)	Sep-25	Mar-25
Non-Current Assets	4,749	3,780
Property, plant and equipment (including Right-of-use assets)	2,451	2,268
Investment property	15	16
Capital work-in-progress	214	115
Goodwill	626	361
Other intangible assets	472	395
Intangible assets under development	113	83
Financial assets		
(i) Investments	110	119
(ii) Loans	50	33
(iii) Other financial assets	395	231
Non-current tax assets (net)	45	18
Deferred tax assets (net)	3	2
Other non-current assets	254	141
Current Assets	4,395	4,648
Inventories	1,769	1,655
Financial assets		
(i) Investments	122	117
(ii) Trade receivables	1,121	1,750
(iii) Cash and cash equivalents	454	213
(iv) Bank balances other than (ii) above	395	514
(v) Loans	4	3
(vi) Other financial assets	392	251
Other current assets	138	145
Assets classified as held for sale	0	0
Total Assets	9,144	8,428

Particulars (₹ in Crs.)	Sep-25	Mar-25
Equity	3,761	2,310
Equity share capital	35	34
Other equity	3,612	2,252
Non controlling interest	114	25
Non-Current Liabilities	1,792	1,561
Financial liabilities		
(i) Borrowings	900	959
(ii) Lease liabilities	194	97
(iii) Other financial liabilities	459	303
Provisions	34	23
Deferred tax liabilities (net)	202	177
Other non-current liabilities (including Government grants)	2	3
Current liabilities	3,591	4,556
Financial liabilities		
(i) Borrowings	1,659	981
(ii) Trade payables	1,170	3,170
(iii) Lease liabilities	41	22
(iv) Other financial liabilities	635	222
Other current liabilities (including Government grants)	72	144
Provisions	10	10
Current tax liabilities (net)	4	8
Total Equity & Liabilities	9,144	8,428

Consolidated Cash Flow



Particulars (₹ in Crs.)	H1FY26	H1FY25
Operating profit before working capital changes	332	305
Changes in working capital	(1,070)	(465)
Cash generated from operations	(738)	(161)
Direct taxes paid (net of refund)	(34)	(37)
Net Cash from Operating Activities (A)	(772)	(197)
Net Cash from Investing Activities (B)	(832)	(271)
Net Cash from Financing Activities (C)	1,845	423
Net Change in cash and cash equivalents	241	(45)

Contact Us



Company :



CIN: L28910PB1990PLC010265

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Investor Relations Advisors :

SGA Strategic Growth Advisors

CIN: U74140MH2010PTC204285

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