

Amber Enterprises India Limited
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Corporate Office: Universal Trade Tower,
1st Floor, Sector 49, Sohna Road,
Gurgaon-122018, Haryana, India



Date: 10 February 2026

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 Monday, 09 February, 2026

Dear Sir/Ma'am,

In continuation of our intimation dated 03rd February 2026, we wish to inform the exchanges that the Board of Directors of the Company, at its meeting held on Monday, 09th February 2026, has, *inter alia*, considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December 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 nine months ended 31st December 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 12:00 Noon IST and concluded at 10:30 P.M. IST.

The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31st December 2025 will also be made available on the Company’s website i.e. at 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
(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 December 31, 2025 and year to date from April 1, 2025 to December 31, 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: 26096766ABHQFP6281

Place: Gurugram

Date: February 9, 2026



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 December 31, 2025 and year to date from April 1, 2025 to December 31, 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, except with respect to one subsidiary and one step-down joint venture (including its associate), for which the respective component auditors have not reviewed the results as explained in paragraph 5 below.

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



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S. No.	Company Name	Nature
9	Ascent Circuits Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
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	Shogini Technoarts Pvt Ltd (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
15	Unitronics (1989) (R"G) Ltd. (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
16	Amber Resojet Private Limited (Joint venture of Amber Enterprises India Limited)	Joint Venture
17	Stelltek Technologies Private Limited (Joint venture of IL JIN Electronics (India) Private Limited)	Step-down Joint Venture
18	Shivaliks Mercantile Limited (Joint venture of Sidwal Refrigeration Industries Private Limited)	Step-down Joint Venture
19	Titagarh Firema SpA (Associate of Shivaliks Mercantile Limited)	Associate of Step-down Joint Venture
20	Yujin Machinery India Private Limited (Joint venture of AT Railway Sub systems Private Limited)	Step-down Joint Venture

5. Basis of Qualified Conclusion

The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary, which has not been reviewed by its auditor, whose interim financial results reflect total revenue of Rs.117.95 lakhs and Rs.384.92 lakhs, total net profit after tax of Rs.10.07 lakhs and Rs.25.88 lakhs and total comprehensive income of Rs.11.86 lakhs and Rs.32.20 lakhs, for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025, respectively as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs.686.87 lakhs and Rs.1,791.18 lakhs and total comprehensive loss of Rs.686.87 lakhs and Rs.1,791.18 lakhs, for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025, respectively as considered in the Statement, in respect of one joint venture (including its associate), based on their unaudited interim financial results and other unaudited financial information, which have not been reviewed by their auditors.

The above unaudited interim financial results and other unaudited financial information 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 the subsidiary and the joint venture (including its associate), is based solely on such unaudited interim financial results and other unaudited financial information. Accordingly, we are unable to comment on the financial impact, if any, on the Statement, had the same been subjected to review either by us or by the other auditors.

6. Qualified Conclusion

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 7 below, except for the possible effects of our observations in para 3 and 5 above, 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 Standard ('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.



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7. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

- Four step-down subsidiaries, whose unaudited interim financial results and other financial information includes total revenues of Rs.10,107.76 lakhs and Rs.10,107.76 lakhs, total net profit after tax of Rs.721.31 lakhs and Rs.712.35 lakhs, total comprehensive income of Rs.606.57 lakhs and Rs.597.61 lakhs for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 2025 respectively, as considered in the Statement which have been reviewed by their respective independent auditors.
- one joint venture and two step-down joint ventures, whose unaudited interim financial results and other financial information includes Group's share of net loss of Rs.177.31 lakhs and Rs. 512.79 lakhs and Group's share of total comprehensive loss of Rs.177.31 lakhs and Rs.512.79 lakhs for the quarter ended December 31, 2025 and for the period from April 1, 2025 to December 31, 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.

Certain of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been reviewed by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

Our conclusion on the Statement in respect of matters stated in para 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

8. The accompanying Statement includes financial results and other financial information as tabulated below for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 in respect 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 January 22, 2025 on such financial results and other financial information.

The report 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 report of such auditor. Our conclusion is not modified in respect of the above matter.

Particulars	Quarter ended December 31, 2024	Year to date April 1, 2024 to December 31, 2024
Revenue from operations	8,201.55	23,877.03
Profit after tax	1,085.12	3,476.98
Total comprehensive income	1,081.40	3,465.82

9. The accompanying Statement includes financial results and other financial information as tabulated below for the quarter ended September 30, 2025 in respect of Power-One Micro Systems Private Limited, as considered in the Statement, which have been reviewed by other auditor. Such other auditor of Power-One Micro Systems Private Limited issued an unmodified conclusion vide their review report dated November 5, 2025, on such financial result and other financial information.

The report 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 Power-One Micro Systems Private



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Limited, is based solely on the report of such auditor. Our conclusion is not modified in respect of the above matter.

Particulars	Rs. in lakhs
Quarter ended September 30, 2025	
Revenue from operations	2,579.16
Profit after tax	201.56
Total comprehensive income	198.81

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005

per Vishal Sharma
Partner
Membership No.: 096766

UDIN: 26096766ATDMIG1266

Place: Gurugram
Date: February 9, 2026



AMBER ENTERPRISES INDIA LIMITED

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

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

(₹ in lakhs, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,88,307.99	72,739.82	1,41,306.95	5,07,722.44	4,06,450.92	6,74,396.58
	Other income	4,580.11	1,981.15	2,037.01	9,526.33	6,641.51	8,180.96
	Total income	1,92,888.10	74,720.97	1,43,343.96	5,17,248.77	4,13,092.43	6,82,577.54
2	Expenses						
	Cost of raw materials consumed	1,60,033.14	59,717.53	1,21,878.99	4,22,024.05	3,38,759.68	5,59,072.07
	Purchase of traded goods	6,359.81	1,643.12	7,799.29	17,033.99	16,755.96	27,941.78
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(4,086.48)	(681.71)	(8,736.13)	(258.22)	(7,097.06)	(7,818.86)
	Employee benefits expense	3,633.49	3,751.64	3,290.96	11,377.77	10,099.08	13,973.44
	Finance costs	6,225.21	6,266.16	4,413.00	17,656.38	12,628.01	16,650.75
	Depreciation and amortisation expense	4,390.81	4,264.33	3,826.60	12,624.99	11,108.19	14,830.78
	Other expenses	10,095.14	6,938.07	8,277.00	27,890.63	24,196.50	38,327.22
	Total expense	1,86,651.12	81,899.14	1,40,749.71	5,08,349.59	4,06,450.36	6,62,977.18
3	Profit/(loss) before exceptional items and tax						
	Exceptional items (refer note 14 below)	6,236.98	(7,178.17)	2,594.25	8,899.18	6,642.07	19,600.36
	Profit/(loss) before tax	5,670.59	(7,178.17)	2,594.25	8,332.79	6,642.07	19,600.36
5	Tax expense						
	(i) Current tax	901.12	(2,061.11)	304.36	1,294.07	905.97	5,050.24
	(ii) Deferred tax charge/(credit)	546.73	(243.78)	17.16	880.25	163.83	1,018.62
6	Profit/(loss) for the period/year	4,222.74	(4,873.28)	2,272.73	6,158.47	5,572.27	13,531.50
7	Other comprehensive (loss)/income						
	(i) Items that will not be reclassified to profit or loss	(75.68)	(140.15)	(44.91)	(227.06)	(140.30)	(72.04)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	19.05	35.29	11.31	57.17	35.33	18.14
	(iii) Items that will be reclassified to profit or loss	(144.04)	75.61	57.46	-	125.15	183.79
	(iv) Income tax relating to items that will be reclassified to profit or loss	33.92	(17.81)	(13.53)	-	(29.47)	(43.28)
	Other comprehensive (loss)/income for the period/year, net of tax	(166.75)	(47.06)	10.33	(169.89)	(9.29)	86.61
8	Total comprehensive income/(loss) for the period/year, net of tax	4,055.99	(4,920.34)	2,283.06	5,988.58	5,562.98	13,618.11
9	Paid-up equity share capital (face value of ₹ 10 each)						
		3,517.20	3,514.89	3,382.35	3,517.20	3,382.35	3,382.35
10	Other equity						
11	Earnings per share (face value of ₹ 10 each) (not annualised, except for the year ended 31 March 2025)						
	(i) Basic	12.01	(13.86)	6.72	17.51	16.47	40.01
	(ii) Diluted	11.94	(13.80)	6.68	17.43	16.41	39.83



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

(₹ in Lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,94,281.66	1,64,700.79	2,13,332.75	8,03,895.67	6,21,931.88	9,97,301.57
	Other income	5,476.38	1,562.99	1,597.63	10,806.61	5,447.78	7,356.69
	Total income	2,99,758.04	1,66,263.78	2,14,930.38	8,13,902.28	6,27,379.66	10,04,658.26
2	Expenses						
	Cost of raw materials consumed	2,37,410.93	1,27,149.52	1,67,476.50	6,37,544.77	4,83,671.11	7,81,897.20
	Purchase of traded goods	7,544.57	3,981.31	16,458.42	25,178.27	33,124.41	49,624.11
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(8,683.81)	(185.80)	(10,532.71)	(4,782.60)	(11,360.53)	(12,965.60)
	Employee benefits expense	12,302.48	9,070.79	7,904.16	30,352.85	23,227.53	32,459.24
	Finance costs	7,935.14	7,693.39	5,365.81	21,964.75	15,413.98	20,872.78
	Depreciation and amortisation expense	9,122.77	7,023.83	5,876.56	22,325.86	17,033.16	22,830.78
	Other expenses	21,097.26	15,554.19	16,151.86	56,193.72	46,404.45	69,945.60
	Total expense	2,86,729.34	1,70,289.23	2,08,700.60	7,88,777.62	6,07,514.11	9,64,664.11
3	Profit/(loss) before share of (loss) of joint ventures, exceptional items and tax	13,028.70	(4,025.45)	6,229.78	25,124.66	19,865.55	39,994.15
	Share of (loss) of joint ventures, net of tax	(864.18)	(751.46)	(901.32)	(2,303.96)	(1,727.69)	(2,997.78)
	Exceptional items (refer note 14 and 15 below)	(10,309.77)	-	-	(10,309.77)	-	-
	Profit/(loss) before tax	1,854.75	(4,776.91)	5,328.46	12,510.93	18,137.86	36,996.37
4	Tax expense						
	(i) Current tax	3,051.02	(1,118.64)	1,248.97	6,312.29	4,037.37	9,872.34
	(ii) Adjustment of tax related to earlier periods [pursuant to business combination, refer note (7) below]	-	-	-	(15.89)	-	-
	(iii) Deferred tax (credit)/charge	(262.45)	(443.97)	374.89	(235.05)	827.70	2,008.89
5	(Loss)/profit for the period/year	(933.82)	(3,214.30)	3,704.60	6,449.58	13,272.79	25,115.14
6	Other comprehensive income/(loss)						
	(i) Items that will not be reclassified to profit or loss	(13.05)	(206.35)	(46.26)	(246.66)	(172.23)	(108.97)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	17.19	52.79	10.98	76.93	42.76	27.37
	(iii) Items that will be reclassified to profit or loss	1,241.45	80.19	58.58	1,390.02	126.76	186.41
	(iv) Income tax relating to items that will be reclassified to profit or loss	33.92	(17.81)	(13.53)	-	(29.47)	(43.28)
	Other comprehensive income/(loss) for the period/year, net of tax	1,279.51	(91.18)	9.77	1,220.29	(32.18)	61.53
7	Total comprehensive income/(loss) for the period/year, net of tax	345.69	(3,305.48)	3,714.37	7,669.87	13,240.61	25,176.67
8	(Loss)/profit attributable to:						
	(i) Equity holders of the holding company	(2,724.20)	(3,285.70)	3,587.03	4,376.91	12,748.68	24,338.47
	(ii) Non-controlling interests	1,790.38	71.40	117.57	2,072.67	524.11	776.67
9	Other comprehensive income/(loss) attributable to:						
	(i) Equity holders of the holding company	881.95	(90.12)	9.58	824.65	(31.41)	64.42
	(ii) Non-controlling interests	397.56	(1.06)	0.39	395.64	(0.77)	(2.89)
10	Total comprehensive (loss)/income attributable to:						
	(i) Equity holders of the holding company	(1,842.25)	(3,375.82)	3,596.41	5,201.56	12,717.27	24,402.89
	(ii) Non-controlling interests	2,187.94	70.34	117.96	2,468.31	523.34	773.78
11	Paid-up equity share capital (face value of ₹ 10 each)	3,517.20	3,514.89	3,382.35	3,517.20	3,382.35	3,382.35
12	Other equity						
13	Earnings per share (face value of ₹ 10 each) (not annualised, except for the year ended 31 March 2025)						
	(i) Basic	(7.75)	(9.35)	10.61	12.44	37.69	71.90
	(ii) Diluted	(7.71)	(9.30)	10.55	12.38	37.54	71.62

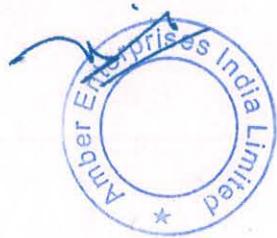


Notes:

1. 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:

Amber Enterprises India Limited (Holding Company)
Subsidiaries:
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)
Step-down subsidiaries:
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)
Unitronics (1989) (R"G) Ltd. (Unitronics, subsidiary of IL JIN) (w.e.f. 9 October 2025)
Shogini Technoarts Pvt Ltd (Shogini, subsidiary of IL JIN) (w.e.f. 1 December 2025)
Joint ventures:
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)

2. 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).
3. The above unaudited standalone and consolidated financial results for the quarter and nine months ended on 31 December 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 9 February 2026. 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 unaudited standalone financial results and a qualified report on the unaudited consolidated financial results.
4. 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.
5. 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".



6. 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. 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 and for General Corporate Purposes aggregating to Rs.99,999.95 lakhs as per the object of the Placement Document dated 22 September 2025.
9. 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.

During the nine months ended 31 December 2025, IL JIN has allotted 26,50,513 CCPS and 38,414 equity shares, aggregating to consideration of Rs.1,75,000.00 lakhs. The same has been accounted for as per the terms of the Definitive Agreements resulting into a non-controlling interest as per Ind AS-110 Consolidated Financial Statements as Non-controlling interest and Other Equity in these unaudited consolidated financial results.

10. (a) The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 27 June 2025 had 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 acquired 60% equity shares and a majority control, 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 these financial results.

Total consideration has been allocated based on provisional purchase price allocation as under:

Particulars	Rs. in lakhs
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
Total Purchase Consideration	41,068.00



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)
Fair value of net asset acquired	14,509.56
Goodwill (provisional)	26,558.44

(b) The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 14 November 2025 approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Shogini Technoarts Pvt Ltd ("Shogini") and IL JIN entered into Definitive Agreements on 14 November 2025 for acquiring majority control in Shogini.

On 1 December 2025, IL JIN acquired 80% of the equity shares and obtained majority control for an initial purchase consideration of Rs.50,597.55 lakhs. In accordance with the terms of the Definitive Agreements, IL JIN has also recognized a deferred consideration of Rs.10,041.45 lakhs for the acquisition of the remaining 20% equity shares. Pursuant to the said acquisition, Shogini has become a subsidiary of IL JIN and step-down subsidiary of the Holding Company.

Shogini 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:

Particulars	Rs. in lakhs
Total consideration paid for 80% equity shares and majority control	50,597.55
Present value of deferred consideration as stipulated in the Definitive Agreements	10,041.45
Total Purchase Consideration	60,639.00
Fair value of assets acquired including intangible assets	60,059.19
Less: Fair value of liabilities assumed	(13,910.07)
Less: Deferred tax liability on fair value of net assets acquired	(5,504.43)
Fair value of net asset acquired	40,644.70
Goodwill (provisional)	19,994.30

11. 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.

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) on 6 October 2025 and given unsecured loan of NIS 697.79 lakhs (equivalent to Rs.19,695.94 lakhs) during the quarter ended 31 December 2025, to further invest in Unitronics (1989) (R"G) Ltd., a publicly traded company based out of Israel. Refer note 12 below for further details on investment made by ILJIN Holding.

12. 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 (through ILJIN Holding) for a consideration of NIS 1,561.03 lakhs (equivalent to Rs. 42,460.12 lakhs)



and completed the acquisition on 9 October 2025.

Unitronics 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:

Particulars	Rs. in lakhs
Total consideration paid for 40.20% equity shares and majority control	42,460.12
Adjustments for call and put option as per terms of the Definitive Agreements	783.08
Non-Controlling Interest for remaining 59.80% equity shares	52,525.20
Total Purchase Consideration	95,768.40
Fair value of assets acquired including intangible assets	53,964.67
Less: Fair value of liabilities assumed	(12,862.15)
Less: Deferred tax liability on fair value of net assets acquired	(3,112.75)
Fair value of net asset acquired	37,989.77
Goodwill (provisional)	57,778.63

Further, subsequent to the initial acquisition, during the quarter ended on 31 December 2025, IL JIN, through ILJIN Holding, also acquired an additional 4.12% ordinary equity shares (equivalent to 6,44,888) (excluding dormant shares). Consequently, ILJIN Holding holds 45.48% ordinary shares with majority control in Unitronics as at 31 December 2025. These acquisitions have been accounted for in these consolidated financial results in accordance with the requirements of Ind AS 110 – Consolidated Financial Statements.

13. 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, a subsidiary of IL JIN and the Holding Company.

During the quarter ended 31 December 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, a subsidiary of IL JIN and the Holding Company.

14. On November 21, 2025, the Government of India notified four Labour Codes- the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best understanding of the new regulations. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact as exceptional item in these unaudited financial results for the quarter and nine months ended December 31, 2025. The incremental impact consists of gratuity and long-term compensated absences of Rs.566.39 lakhs and Rs.933.19 lakhs in these unaudited standalone and consolidated financial results, respectively. The Company continues to monitor the finalisation of Central/State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
15. The Group has net equity accounted investment value aggregating to Rs.6,402.33 lakhs and a loan (including interest accrued thereon) of Rs.2,974.24 lakhs as at December 31, 2025 in Shivaliks Mercantile Limited ("Shivaliks"), a joint venture company of Sidwal Refrigeration Industries Private Limited ("Sidwal") (wholly owned subsidiary of the Holding Company). Shivaliks has further invested in Titagarh Firema SpA ("Firema") and holds 34.59% stake in Firema. The Government of Italy, through its investment agency, Invitalia also owns 30.30% equity shares of Firema.

The Group with its other joint venture partner (in Shivaliks) were in the process of ramping up Firema operations owing to a healthy order book however, due to unexpected and unforeseen developments which were outside and beyond the control of Firema, including challenges in certain legacy contracts and disputes raised by one of the largest customer of Firema who inter alia suspended payments of all invoices, which resulted in a significant operational and financial stress for Firema.

Firema with the support of the Ministry of Enterprise, Government of Italy, have been actively trying to find a



resolution to the aforesaid problems including possibility of inducting new equity investors for acquisition of the majority stake of Firema by private and/or governmental entities, including the State Railways of Italy.

The Board of Directors of Firema, in compliance with the relevant laws of Italy regulating companies in financial difficulties, approved the initiation of necessary protection procedures under the Italian Crisis Code – Composizione Negoziate della Crisi (CNC) and a restructuring plan was formulated, which was filed with the Chamber of Commerce and admitted by the Court of Naples on May 27, 2025, who vide its orders confirmed the protective measures under article 19 of the Italian Crisis code against any potential actions of the creditors until 18 May 2026.

In the meantime, an independent expert was appointed by the competent authority to assess the feasibility of Firema's restructuring under the CNC framework for restructuring and revival of Firema and also giving some options to its shareholders. As a result of this process, Ferrovie dello Stato Italiane SpA ("FS Group"), Italy's state-owned railway operator, submitted a binding offer on 11 December 2025 to acquire as a going concern the business unit related to Firema's production activities. The Board of Directors of Firema considered and accepted this offer at its meeting held on 24 December 2025. Further, pursuant to the order of the Court of Naples dated 29 January 2026, issued under Article 22 of the Italian Civil Code, a competitive tender procedure must be conducted in order to obtain an improved offer compared to the proposal submitted by FS Group. Such improved offer must be received no later than 16 February 2026, so as to comply with the deadline of 28 February 2026 for the possible acceptance of the FS Group proposal, provided that it is advantageous both for creditors and for business continuity.

Basis the above, the management of the Group has considered an impairment in the carrying value of its investment and loan to Shivaliks (including accrued interest thereon) aggregating to Rs.9,376.57 lakhs in the current quarter and has disclosed the same as exceptional item in these unaudited consolidated financial results.

**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: 9 February 2026

AMBER ENTERPRISES INDIA LIMITED

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CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

(₹ in lakh)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Consumer Durables Division	2,01,439.96	88,570.58	1,58,641.87	5,53,044.84	4,61,494.45	7,47,169.26
	Electronics Division	84,483.32	64,231.65	47,173.22	2,25,344.91	1,35,223.03	2,19,385.26
	Railway Sub-system & Defense Division	12,740.79	13,216.75	10,602.89	38,236.38	32,465.81	44,986.68
	Total	2,98,664.07	1,66,018.98	2,16,417.98	8,16,626.13	6,29,183.29	10,11,541.20
	Less: Inter Segment	(4,382.41)	(1,318.19)	(3,085.23)	(12,730.46)	(7,251.41)	(14,239.63)
	Revenue from operations	2,94,281.66	1,64,700.79	2,13,332.75	8,03,895.67	6,21,931.88	9,97,301.57
2	Segment Results (Profit before Interest, Depreciation and Tax)						
	Consumer Durables Division	14,359.51	3,299.56	11,171.55	36,159.31	30,949.07	52,649.90
	Electronics Division	8,608.40	3,742.70	3,511.55	17,235.25	10,423.57	15,434.96
	Railway Sub-system & Defense Division	1,778.46	2,128.25	1,215.26	6,106.03	5,435.99	8,519.22
	Total	24,746.37	9,170.51	15,898.36	59,500.59	46,808.63	76,604.08
	Add: Inter Segment	(67.01)	52.75	228.01	130.21	870.29	1,093.23
	Total	24,679.36	9,223.26	16,126.37	59,630.80	47,678.92	77,697.31
	Add: Other Income	5,476.38	1,562.99	1,597.63	10,006.61	5,447.78	7,356.69
	Less: Other unallocable expenditure	(69.13)	(94.48)	(251.86)	(222.14)	(814.01)	(1,356.29)
	Total Earning before Interest, Tax, Depreciation and Amortisation	30,086.61	10,691.77	17,472.14	69,415.27	52,312.69	83,697.71
	Less:						
	- Finance costs	7,935.14	7,693.39	5,365.81	21,964.75	15,413.98	20,872.78
	- Depreciation and amortisation expense	9,122.77	7,023.83	5,876.56	22,325.86	17,033.16	22,830.78
3	Profit / (Loss) before exceptional items, share of (loss) of joint ventures and tax						
	Exceptional item	13,028.70	(4,025.45)	6,229.77	25,124.66	19,865.55	39,994.15
	Consumer Durables Division	(696.56)	-	-	(696.56)	-	-
	Electronics Division	(154.53)	-	-	(154.53)	-	-
	Railway Sub-system & Defense Division	(9,458.67)	-	-	(9,458.67)	-	-
4	Profit / (Loss) before share of (loss) of joint ventures and tax	2,718.94	(4,025.45)	6,229.77	14,814.90	19,865.55	39,994.15
	Share of (loss) of joint ventures, net of tax						
	Consumer Durables Division	(139.33)	(120.43)	(124.76)	(405.47)	(75.84)	(397.17)
	Electronics Division	-	-	-	-	-	-
	Railway Sub-system & Defense Division	(724.86)	(631.03)	(776.56)	(1,898.50)	(1,651.85)	(2,600.61)
5	Profit / (Loss) before tax	1,854.75	(4,776.91)	5,328.45	12,510.93	18,137.86	36,996.37
6	Segment Assets						
	Consumer Durables Division	7,69,211.53	6,61,232.35	5,88,682.86	7,69,211.53	5,88,682.86	6,69,376.93
	Electronics Division	4,68,129.39	2,42,885.94	1,39,213.90	4,68,129.39	1,39,213.90	1,48,917.02
	Railway Sub-system & Defense Division	74,426.62	80,339.69	58,076.83	74,426.62	58,076.83	62,441.99
	Total	13,11,767.54	9,84,457.98	7,86,573.59	13,11,767.54	7,86,573.59	8,80,735.94
	Less: Inter Segment	(59,587.35)	(70,094.33)	(36,495.66)	(59,587.35)	(36,495.66)	(37,926.14)
	Total Segment Assets	12,52,180.19	9,14,363.65	7,50,077.93	12,52,180.19	7,50,077.93	8,42,809.80
7	Segment Liabilities						
	Consumer Durables Division	4,64,120.50	3,61,286.28	4,00,679.82	4,64,120.50	4,00,679.82	4,72,472.29
	Electronics Division	1,98,144.30	1,66,145.93	1,04,542.98	1,98,144.30	1,04,542.98	1,11,918.91
	Railway Sub-system & Defense Division	53,892.86	50,600.67	30,996.35	53,892.86	30,996.35	33,759.09
	Total	7,16,157.66	5,78,032.88	5,36,219.15	7,16,157.66	5,36,219.15	6,18,150.29
	Less: Inter Segment	(28,833.30)	(39,786.62)	(5,030.55)	(28,833.30)	(5,030.55)	(6,372.30)
	Total Segment Liabilities	6,87,324.36	5,38,246.26	5,31,188.60	6,87,324.36	5,31,188.60	6,11,777.99

