Amber Enterprises India Limited
CIN: L28910PB1990PLC010265

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

P: +91 124 392 3000
E: info@ambergroupindia.com
W: www.ambergroupindia.com

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

Date: 12th November 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

Subject: Outcome of Board Meeting of the Company held on Thursday, 12th November 2026 - Approval of Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2026

Dear Sir/Ma'am,

Pursuant to Regulation 30 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations") and further to our intimation dated 7th November 2026, we wish to inform the stock exchanges that the Board of Directors of the Company, at its meeting held on Thursday, 12th November 2026, has, *inter alia*, considered and approved the **Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended 30th September 2026.**

Pursuant to Regulation 33 of the SEBI LODR Regulations, we hereby submit the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2026, along with the Limited Review Report issued by the Statutory Auditor of the Company, M/s S.R. Batliboi & Co. LLP. A copy of the aforesaid documents is enclosed herewith as '**Annexure A**'.

Further, an extract of the aforementioned Unaudited Financial Results (Standalone and Consolidated) of the Company shall be published in newspapers in accordance with the provisions of the SEBI LODR Regulations.

The meeting of the Board of Directors commenced at 02:30 P.M. IST and concluded at 8:00 P.M. IST.

The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2026, shall also be made available on the Company's website at https://www.ir.ambergroupindia.com/financial-information/#financial-results.

We request you to kindly take the above on record and oblige.

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

Konica Yaadav

Amber Enterprises India Limited

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

S.R. BATLIBOI & CO. LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

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, 2026 and year to date from April 01, 2026 to September 30, 2026 (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: 26096766XNDDZL9012

Place: Gurugram
Date: November 12, 2026

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	1,11,465.50	2,66,266.69	72,739.82	3,77,732.19	3,19,414.45	7,96,695.29
	Other income	3,276.58	3,149.47	1,981.15	6,426.05	4,946.22	10,685.62
	Total income	**1,14,742.08**	**2,69,416.16**	**74,720.97**	**3,84,158.24**	**3,24,360.67**	**8,07,380.91**
2	**Expenses**						
	Cost of raw materials consumed	89,259.67	2,20,807.77	59,717.53	3,10,067.44	2,61,990.91	6,64,083.56
	Purchase of traded goods	4,669.38	9,850.80	1,643.12	14,520.18	10,674.18	27,086.48
	Changes in inventories of intermediate products (including manufactured components) and finished goods	4,688.17	(1,665.08)	(681.71)	3,023.09	3,828.26	(1,923.07)
	Employee benefits expense	4,791.98	4,706.34	3,751.64	9,498.32	7,744.28	16,428.77
	Finance costs	6,891.38	6,380.25	6,266.16	13,271.63	11,431.17	22,758.89
	Depreciation and amortisation expense	5,533.56	5,335.94	4,264.33	10,869.50	8,234.18	17,491.95
	Other expenses	9,683.10	14,818.05	6,938.07	24,501.15	17,795.49	41,608.46
	Total expense	**1,25,517.24**	**2,60,234.07**	**81,899.14**	**3,85,751.31**	**3,21,698.47**	**7,87,535.04**
3	**(Loss)/profit before exceptional items and tax**	**(10,775.16)**	**9,182.09**	**(7,178.17)**	**(1,593.07)**	**2,662.20**	**19,845.87**
	Exceptional items (refer note 10 below)	-	-	-	-	-	(566.39)
3	**(Loss)/profit before tax**	**(10,775.16)**	**9,182.09**	**(7,178.17)**	**(1,593.07)**	**2,662.20**	**19,279.48**
4	**Tax expense**						
	(i) Current tax	(1,873.88)	1,919.12	(2,061.11)	45.24	392.95	3,303.02
	(ii) Adjustment of tax related to earlier periods	-	-	-	-	-	36.41
	(iii) Deferred tax (credit)/charge	(908.14)	685.01	(243.78)	(223.13)	333.52	1,352.90
5	**(Loss)/profit for the period/year**	**(7,993.14)**	**6,577.96**	**(4,873.28)**	**(1,415.18)**	**1,935.73**	**14,587.15**
6	**Other comprehensive (loss)/income**						
	(i) Items that will not be reclassified to profit or loss	(355.26)	19.07	(140.15)	(336.19)	(151.38)	76.27
	(ii) Income tax relating to items that will not be reclassified to profit or loss	89.45	(4.80)	35.29	84.65	38.12	(19.20)
	(iii) Items that will be reclassified to profit or loss	-	-	75.61	-	144.04	-
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	(17.81)	-	(33.92)	-
	Other comprehensive (loss)/income for the period/year, net of tax	**(265.81)**	**14.27**	**(47.06)**	**(251.54)**	**(3.14)**	**57.07**
7	**Total comprehensive (loss)/income for the period/year, net of tax**	**(8,258.95)**	**6,592.23**	**(4,920.34)**	**(1,666.72)**	**1,932.59**	**14,644.22**
8	**Paid-up equity share capital (face value of ₹ 10 each)**	**3,526.78**	**3,526.78**	**3,514.89**	**3,526.78**	**3,514.89**	**3,519.17**
9	**Other equity**						**3,02,629.69**
10	**Earnings per share** (face value of ₹ 10 each) (not annualised, except for the year ended 31 March 2026)						
	(i) Basic	(22.68)	18.67	(13.86)	(4.01)	5.51	41.45
	(ii) Diluted	(22.62)	18.62	(13.80)	(4.00)	5.48	41.28

S. R. Batliboi & Co. LLP Gurugram

Amber Enterprises India Limited

AMBER ENTERPRISES INDIA LIMITED

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STATEMENT OF UNAUDITED STANDALONE OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(Rs. in lakh)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	1,58,306.57	1,55,848.88
Capital work-in-progress	21,262.14	19,552.36
Goodwill	1,236.35	1,236.35
Other intangible assets	16,834.76	16,374.52
Right-of-use assets	39,906.68	37,010.47
Intangible assets under development	7,415.41	6,425.16
Financial assets		
(i) Investments	1,13,347.04	83,426.46
(ii) Loans	50,634.34	47,808.17
(iii) Other financial assets	11,918.16	57,127.36
Income tax assets (net)	53.97	54.28
Other non-current assets	24,165.19	7,159.02
Total non-current assets	**4,45,080.61**	**4,32,023.03**
Current assets		
Inventories	1,38,780.25	1,60,160.54
Financial assets		
(i) Trade receivables	85,846.42	1,40,236.06
(ii) Cash and cash equivalents	5,890.89	7,663.27
(iii) Other bank balances	15,143.35	15,174.70
(v) Loans	311.52	340.27
(v) Other financial assets	67,959.16	54,324.18
Current tax assets (net)	2,397.88	-
Other current assets	20,584.34	21,763.91
Total current assets	**3,36,913.81**	**3,99,662.93**
TOTAL ASSETS	**7,81,994.42**	**8,31,685.96**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,526.78	3,519.17
Other equity	3,03,405.61	3,02,629.69
Total equity	**3,06,932.39**	**3,06,148.86**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	59,897.38	51,543.90
(ii) Lease liabilities	27,575.24	28,683.22
(iii) Other financial liabilities	4,854.30	6,976.22
Provisions	2,034.62	1,517.51
Government grants	25.23	38.76
Deferred tax liabilities (net)	9,337.93	9,645.71
Total non-current liabilities	**1,03,724.70**	**98,405.32**
Current liabilities		
Financial liabilities		
(i) Borrowings	2,04,484.50	1,10,325.74
(ii) Lease liabilities	2,517.87	2,348.21
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	2,342.38	3,754.97
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	93,083.86	2,15,135.94
(iv) Other financial liabilities	65,387.67	92,109.60
Other current liabilities	3,118.31	2,843.69
Provisions	375.75	536.43
Government grants	26.99	26.99
Current tax liabilities (net)	-	50.21
Total current liabilities	**3,71,337.33**	**4,27,131.78**
Total liabilities	**4,75,062.03**	**5,25,537.10**
TOTAL EQUITY AND LIABILITIES	**7,81,994.42**	**8,31,685.96**

Amber Enterprises India Limited

S. R. Batliboi & Co. LLP Gurugram

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UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026

(₹ in lakh)

	Particulars	For the six months ended 30 September 2026 (Unaudited)	For the six months ended 30 September 2025 (Unaudited)
A.	**Cash flows from operating activities**		
	(Loss)/profit before tax	**(1,593.07)**	**2,662.20**
	Adjustments to reconcile (loss)/profit before tax to net cash flows:		
	Depreciation and amortisation expense	10,869.50	8,234.18
	Government grant income	(3,020.32)	(3,110.10)
	Interest income	(5,160.73)	(4,240.77)
	Loss on disposal of property, plant and equipment (net)	38.88	128.05
	Fair value loss/(gain) on financials instruments at fair value through profit and loss (net)	2,880.07	(335.71)
	Unrealised foreign exchange loss (net)	1,159.65	673.11
	Impairment of trade receivables	-	25.00
	Impairment loss on property, plant and equipment	107.65	138.43
	Shared based payment expenses	242.63	170.14
	Liabilities no longer required written back	(0.26)	(164.87)
	Finance costs	13,271.63	11,431.17
	Working capital adjustments:		
	Decrease in trade receivables	54,401.12	60,769.99
	Decrease in inventories	21,380.28	1,955.51
	Decrease in non-financial assets	1,167.60	2,694.80
	Decrease in financial assets	3,859.99	3,419.15
	(Decrease) in trade payables	(1,23,925.35)	(1,78,167.53)
	Increase in provisions	20.24	116.17
	Increase/(decrease) in non-financial liabilities	261.09	(6,757.57)
	(Decrease)/increase in financial liabilities	(25,473.16)	22,791.66
	Cash used in operations	**(49,512.56)**	**(77,566.99)**
	Income tax paid (net of refund)	(2,493.02)	(2,411.75)
	Net cash flows used in operating activities (A)	**(52,005.58)**	**(79,978.74)**
B.	**Cash flows from investing activities**		
	Purchase of property, plant and equipment, capital work in progress, intangible assets and intangible assets under development	(40,650.13)	(20,140.68)
	Proceeds from sale of property, plant and equipment	548.29	239.78
	Loans to related parties	(64,674.88)	(56,652.50)
	Repayment of loans received from related parties	61,949.82	20,433.76
	Payment for acquisition of additional stake in subsidiary	(174.46)	-
	Movement in bank deposits (net)	(1,445.16)	(12,834.53)
	Interest received on bank deposits	2,874.12	2,556.92
	Interest received on loans to related parties	1,942.54	612.74
	Net cash flows used in investing activities (B)	**(39,629.86)**	**(65,784.51)**
C	**Cash flows from financing activities:**		
	Proceeds from short term borrowings (net)	89,908.76	48,868.16
	Proceeds from long term borrowings	20,694.35	-
	Repayment of long term borrowings	(8,090.87)	(7,186.07)
	Proceeds from issue of equity shares on exercise of employee stock option plan (ESOPs)	2,064.20	1,859.49
	Proceeds from issue of equity shares on qualified institutional placement (QIP)	-	99,999.95
	Payment of principal portion of lease liabilities	(1,166.35)	(378.95)
	Payment of interest portion of lease liabilities	(1,365.93)	(542.50)
	Finance costs paid	(12,181.10)	(10,507.15)
	Net cash flows from financing activities (C)	**89,863.06**	**1,32,112.93**
D	**Net decrease in cash and cash equivalent (A+B+C)**	**(1,772.38)**	**(13,650.32)**
E	Cash and cash equivalents at the beginning of the period	7,663.27	16,969.76
	Cash and cash equivalents at the end of the period (D+E)	**5,890.89**	**3,319.44**

Particulars	As at 30 September 2026 (Unaudited)	As at 30 September 2025 (Unaudited)
Cash and cash equivalents includes:		
Balances with banks:		
- in current and cash credit accounts	5,152.18	2,606.93
- deposits with original maturity of less than three months	736.71	711.82
Cash in hand	2.00	0.69
Cash and cash equivalents	**5,890.89**	**3,319.44**

S.R. Batliboi & Co. LLP Gurugram

Amber Enterprises India Limited

S.R. BATLIBOI & CO. LLP
Chartered Accountants

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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"), its associate and joint ventures for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (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	Relationship
1	Amber Enterprises India Limited	Holding company
2	Sidwal Refrigeration Industries Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
3	PICL (India) Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
4	Appserve Appliance Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
5	AmberPR Technoplast India Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
6	Amber Enterprises USA Inc. (Subsidiary of Amber Enterprises India Limited)	Subsidiary
7	IL JIN Electronics (India) Limited (formerly, IL JIN Electronics (India) Private Limited) (Subsidiary of Amber Enterprises India Limited)	Subsidiary

S.R. Batliboi & Co. LLP Gurugram

S No	Company Name	Relationship
8	Pravartaka Tooling Services Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
9	AT Rail Subsystems Private Limited (Subsidiary of Sidwal Refrigeration Industries Private Limited)	Step-down subsidiary
10	Ascent Circuits Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary
11	Ascent-K Circuit Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary
12	Power- One Micro Systems Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary
13	IL JIN Holding Ltd. (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary
14	Unitronics (1989) (R"G) Ltd. (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary
15	Shogini Technoarts Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary
16	Stelltek Technologies Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary
17	Yujin Machinery India Private Limited (Joint venture of AT Rail Subsystems Private Limited)	Step-down Joint Venture
18	Amber Resojet Private Limited (Joint venture/Subsidiary of Amber Enterprises India Limited)	Subsidiary (w.e.f. April 10, 2026) Joint venture (till April 09, 2026)
19	MoMagic Wireless Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step-down Associate (w.e.f. April 03, 2026)
20	ILJIN Technologies Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step down Subsidiary (w.e.f. June 04, 2026)
21	Amber Digital Technologies Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary (w.e.f. September 18, 2026)
22	IL JIN Digital Technologies Private Limited (Subsidiary of IL JIN Electronics (India) Limited)	Step-down subsidiary (w.e.f. September 18, 2026)

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:
   - Seven subsidiaries, whose unaudited interim financial results include total assets of Rs. 1,43,957.30 lakhs as at September 30, 2026, total revenues of Rs. 27,795.46 lakhs and Rs. 46,332.05 lakhs, total net profit after tax of Rs. 1,463.36 lakhs and Rs. 1,987.08 lakhs, total comprehensive income of Rs. 1,604.49 lakhs and Rs. 1,826.65 lakhs, for the quarter ended September 30, 2026 and the period ended on that date respectively, and net cash outflows of Rs. 4,482.28 lakhs for the period from April 01, 2026 to September 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.

   - One associate and two joint ventures, whose unaudited interim financial results and other financial information include Group's share of net loss of Rs. 96.27 lakhs and Rs. 151.31 lakhs and Group's share of total comprehensive loss of Rs. 96.27 lakhs and Rs. 151.31 lakhs for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditors.

   The independent auditor's reports on interim financial results/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, joint ventures and associate 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 audited 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.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
   - Three subsidiaries, whose interim financial results and other financial information reflect total assets of Rs. 117.47 lakhs as at September 30, 2026, and total revenues of Rs. 28.66 lakhs and Rs. 52.31 lakhs, total net loss after tax of Rs. 11.81 lakhs and Rs. 64.26 lakhs, total comprehensive income/(loss) of Rs. 8.26 lakhs and Rs. (62.69) lakhs, for the quarter ended September 30, 2026.and the period ended on that date respectively and net cash outflows of Rs. 1.80 lakhs for the period from April 01, 2026 to September 30, 2026.

   The unaudited interim financial results and other unaudited financial information of these subsidiaries have not been reviewed by their/any auditors 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 and other financial information are not material to the Group.

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



8. 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 05, 2025, on such financial results and other financial information.

Rs. in lakhs

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

Total assets as at September 30, 2025	13,928.89
Cash outflows for the period from August 05, 2025 to September 30, 2025	0.25

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

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

per Vishal Sharma
Partner
Membership No.: 096766

UDIN: 26096766IARGML9373

Place: Gurugram
Date: November 12, 2026

AMBER ENTERPRISES INDIA LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2026

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	2,62,716.77	3,88,772.45	1,64,700.79	6,51,489.22	5,09,614.01	12,18,647.66
	Other income	3,295.01	4,752.05	1,562.99	8,047.06	4,530.23	12,016.04
	Total income	2,66,011.78	3,93,524.50	1,66,263.78	6,59,536.28	5,14,144.24	12,30,663.70
2	**Expenses**						
	Cost of raw materials consumed	1,97,475.83	3,06,991.41	1,27,149.52	5,04,467.24	4,00,133.84	9,64,192.35
	Purchase of traded goods	9,677.28	12,019.65	3,981.31	21,696.93	17,633.70	37,821.66
	Changes in inventories of intermediate products (including manufactured components) and finished goods	6,204.04	(3,253.77)	(183.80)	2,950.27	3,901.21	(7,233.69)
	Employee benefits expense	16,124.65	15,455.27	9,070.79	31,579.92	18,050.37	45,927.61
	Finance costs	9,532.06	8,473.62	7,693.39	18,005.68	14,029.61	28,439.38
	Depreciation and amortisation expense	11,273.30	10,820.83	7,023.83	22,094.13	13,203.09	32,255.67
	Other expenses	23,386.69	26,354.85	15,554.19	49,741.54	35,096.46	82,707.61
	Total expense	2,73,673.85	3,76,861.86	1,70,289.23	6,50,535.71	5,02,048.28	11,84,110.59
3	**(Loss)/profit before exceptional items and share of (loss) of an associate and joint ventures and tax**	(7,662.07)	16,662.64	(4,025.45)	9,000.57	12,095.96	46,553.11
	Exceptional items (refer note 10, 11 and 12 below)	(954.30)	(12,263.06)		(13,217.36)		(3,907.44)
	Share of (loss) of joint ventures and an associate, net of tax	(96.18)	(54.57)	(751.46)	(150.75)	(1,439.78)	(9,004.06)
	(Loss)/profit before tax	(8,712.55)	4,345.01	(4,776.91)	(4,367.54)	10,656.18	33,641.61
4	**Tax expense**						
	(i) Current tax	(227.73)	4,452.68	(1,118.64)	4,224.95	3,261.27	11,172.46
	(ii) Adjustment of tax related to earlier periods	0.30			0.30	(15.89)	123.02
	(iii) Deferred tax (credit)/charge	(1,850.09)	(416.23)	(443.97)	(2,266.32)	27.40	(299.20)
5	**(Loss)/profit for the period/year**	(6,635.03)	308.56	(3,214.30)	(6,326.47)	7,383.40	22,645.33
6	**Other comprehensive (loss)/income**						
	(i) Items that will not be reclassified to profit or loss	(415.53)	29.54	(200.35)	(385.99)	(233.61)	234.63
	(ii) Income tax relating to items that will not be reclassified to profit or loss	104.95	(7.76)	52.79	97.19	59.74	(50.12)
	(iii) Items that will be reclassified to profit or loss	(920.41)	4,179.00	80.19	3,258.59	148.57	1,322.68
	(iv) Income tax relating to items that will be reclassified to profit or loss			(17.81)		(33.92)	
	Other comprehensive (loss)/income for the period/year, net of tax	(1,230.99)	4,200.78	(91.18)	2,969.79	(59.22)	1,507.19
7	**Total comprehensive (loss)/income for the period/year, net of tax**	(7,866.02)	4,509.34	(3,305.48)	(3,356.68)	7,324.18	24,152.52
8	**(Loss)/profit attributable to:**						
	(i) Equity holders of the holding company	(8,016.38)	2,227.04	(3,285.70)	(5,789.34)	7,101.11	17,764.71
	(ii) Non-controlling interests	1,381.35	(1,918.48)	71.40	(537.13)	282.29	4,880.62
9	**Other comprehensive (loss)/income attributable to:**						
	(i) Equity holders of the holding company	(949.84)	2,773.44	(90.12)	1,823.60	(57.30)	1,108.07
	(ii) Non-controlling interests	(281.15)	1,427.34	(1.06)	1,146.19	(1.92)	399.12
10	**Total comprehensive (loss)/income attributable to:**						
	(i) Equity holders of the holding company	(8,966.22)	5,000.48	(3,375.82)	(3,965.74)	7,043.81	18,872.78
	(ii) Non-controlling interests	1,100.20	(491.14)	70.34	609.06	280.37	5,279.74
11	**Paid-up equity share capital (face value of ₹ 10 each)**	3,526.78	3,526.78	3,514.89	3,526.78	3,514.89	3,519.17
12	**Other equity**						4,33,692.53
13	**Earnings per share** (face value of ₹ 10 each) (not annualised, except for the year ended 31 March 2026)						
	(i) Basic	(22.76)	6.34	(9.35)	(16.42)	20.20	50.48
	(ii) Diluted	(22.70)	6.33	(9.30)	(16.37)	20.11	50.28

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STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2026

(Rs. in lakh)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,89,213.02	2,67,977.34
Capital work-in-progress	66,671.15	50,030.75
Goodwill	1,71,289.36	1,67,805.73
Right-of-use assets	62,624.94	50,234.89
Other intangible assets	85,332.36	77,255.13
Intangible assets under development	19,867.78	24,607.21
Investment accounted for using equity method	2,637.17	3,221.16
Financial assets		
(i) Investments	582.40	513.24
(ii) Loans	171.58	3,713.35
(iii) Other financial assets	15,378.27	61,714.34
Deferred tax assets (net)	2,056.51	748.05
Income tax assets (net)	4,376.42	3,234.31
Other non-current assets	61,533.66	20,663.75
Total non-current assets	**7,81,734.62**	**7,31,719.25**
Current assets		
Inventories	2,62,148.01	2,45,202.17
Financial assets		
(i) Investments	53.13	49.86
(ii) Trade receivables	1,92,608.76	2,24,627.27
(iii) Cash and cash equivalents	17,130.45	23,137.66
(iv) Other bank balances	17,466.77	23,417.59
(v) Loans	576.61	576.15
(vi) Other financial assets	1,45,532.86	95,905.93
Income-tax assets (net)	2,913.62	-
Other current assets	40,046.61	32,051.70
Total current assets	**6,78,476.82**	**6,44,968.33**
TOTAL ASSETS	**14,60,211.44**	**13,76,687.58**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,526.78	3,519.17
Other equity	4,33,105.32	4,33,692.53
Equity attributable to equity holders of holding company	**4,36,632.10**	**4,37,211.70**
Non-controlling interests	1,47,849.48	1,42,950.17
Total Equity	**5,84,481.58**	**5,80,161.87**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	1,12,561.40	86,081.70
(ii) Lease liabilities	38,014.94	35,067.80
(iii) Other financial liabilities	48,439.46	69,937.63
Provisions	5,713.70	4,732.69
Government grants	219.58	219.58
Deferred tax liabilities (net)	28,227.75	29,989.52
Other non-current liabilities	401.96	367.24
Total non-current liabilities	**2,33,578.79**	**2,26,396.16**
Current liabilities		
Financial liabilities		
(i) Borrowings	3,16,213.62	1,44,513.26
(ii) Lease liabilities	5,525.38	4,495.89
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	7,296.24	7,615.70
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,97,204.99	2,76,237.14
(iv) Other financial liabilities	97,204.00	1,23,075.43
Other current liabilities	13,307.36	8,522.69
Provisions	2,068.92	3,188.93
Government grants	47.12	47.12
Current tax liabilities (net)	3,283.44	2,433.39
Total current liabilities	**6,42,151.07**	**5,70,129.55**
Total liabilities	**8,75,729.86**	**7,96,525.71**
TOTAL EQUITY AND LIABILITIES	**14,60,211.44**	**13,76,687.58**

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UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2026

(₹ in Lakh)

	Particulars	For the six months ended 30 September 2026 (Unaudited)	For the six months ended 30 September 2025 (Unaudited)
A.	**Cash flows from operating activities**		
	(Loss)/profit before tax	**(4,367.54)**	**10,656.18**
	Adjustments to reconcile (loss)/profit before tax to net cash flows:		
	Depreciation and amortisation expense	22,094.13	13,203.09
	Advances and other balances written off	0.19	-
	Bad debts	36.89	16.31
	Provision for warranty	349.62	344.48
	Liabilities no longer required written back	(26.69)	(166.39)
	Government grant income	(4,030.42)	(3,870.12)
	Interest income	(5,636.02)	(3,675.98)
	Loss on disposal of property, plant and equipment (net)	72.61	113.97
	Impairment loss on property, plant and equipment	107.65	138.43
	Share of (loss) of an associate and joint ventures, net of tax	150.75	1,439.78
	Impairment of trade receivables	76.28	50.44
	Impairment of investments	36.93	-
	Share based payment expenses	715.95	195.06
	Fair value loss/(gain) on financials instruments at fair value through profit and loss (net)	1,318.44	(386.86)
	Exceptional items	13,217.36	-
	Unrealised foreign exchange loss (net)	1,289.67	1,149.33
	Finance costs	18,005.68	14,029.61
	Working capital adjustments:		
	Decrease in trade receivables	32,120.97	67,211.59
	(Increase) in inventories	(16,226.19)	(5,597.68)
	(Increase)/decrease in non-financial assets	(7,224.81)	577.34
	Decrease in financial assets	810.38	2,901.61
	(Decrease) in trade payables	(80,712.43)	(2,03,641.62)
	(Decrease)/increase in provisions	(977.72)	57.58
	Increase/(decrease) in non-financial liabilities	4,817.22	(7,909.61)
	(Decrease)/increase in financial liabilities	(22,136.36)	39,408.45
	Cash used in operations	**(46,117.46)**	**(73,755.01)**
	Income tax paid (net of refund)	(7,153.41)	(3,400.80)
	Net cash flows used in operating activities (A)	**(53,270.87)**	**(77,155.81)**
B.	**Cash flows from investing activities**		
	Purchase of property, plant and equipment, capital work in progress, intangible assets and intangible assets under development	(1,04,348.43)	(44,586.33)
	Proceeds from sale of property, plant and equipment	717.37	597.65
	Loans to related parties	-	(1,620.50)
	Investment in equity shares of an associate	(2,000.00)	-
	Investment made in equity instruments	(124.88)	-
	Acquisition of subsidiary, net of cash acquired	198.11	(26,166.38)
	Payment for acquisition of additional stake in subsidiary	(34,437.38)	-
	Movement in bank deposits (net)	2,864.06	(13,799.30)
	Investment made in equity shares of a joint venture	-	(550.00)
	Dividend received on investment in equity instruments	0.50	-
	Interest received on bank deposits	5,503.34	2,877.19
	Net cash flows used in investing activities (B)	**(1,31,627.31)**	**(83,247.67)**
C.	**Cash flows from financing activities**		
	Proceed from Rights Issue of equity shares (net of issue expenses)	3,207.89	-
	Proceeds from short-term borrowings (net)	1,63,687.80	58,864.30
	Proceeds from long-term borrowings	43,657.09	10,349.77
	Repayment of long-term borrowings	(13,836.78)	(9,213.04)
	Proceeds from issue of equity shares on exercise of employee stock option plan (ESOPs)	2,064.21	1,859.49
	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	(2,143.99)	(751.50)
	Payment of interest portion of lease liabilities	(1,784.65)	(795.72)
	Finance costs paid	(15,845.93)	(12,848.44)
	Net cash flows from financing activities (C)	**1,79,005.64**	**1,84,492.92**
D.	**Net (decrease)/increase in cash and cash equivalents (A+B+C)**	**(5,892.54)**	**24,089.44**
E.	Cash and cash equivalents at the beginning of the period	23,137.66	21,280.07
	Net foreign exchange difference	(114.67)	4.53
	Cash and cash equivalents at the end of the period (D+E)	**17,130.45**	**45,374.04**

Particulars	As at 30 September 2026 (Unaudited)	As at 30 September 2025 (Unaudited)
Cash and cash equivalents includes:		
Balances with banks		
- in current and cash credit accounts	13,080.09	44,623.82
- deposits with original maturity of less than three months	4,035.33	741.26
Cash in hand	15.03	8.96
Cash and cash equivalents	**17,130.45**	**45,374.04**

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UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND SIX MONTS ENDED 30 SEPTEMBER 2026

(Rs. in lakh)

Sl. no.	Particulars	Three months ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment Revenue**						
	Consumer Durables Division	1,25,170.68	2,80,299.80	88,570.58	4,05,470.48	3,51,604.88	8,56,285.78
	Electronics Division	1,24,789.38	98,483.49	64,231.65	2,23,272.87	1,40,861.59	3,26,846.85
	Railway Sub-system & Defense Division	15,231.56	14,445.51	13,216.75	29,677.07	25,495.59	53,540.46
	Total	**2,65,191.62**	**3,93,228.80**	**1,66,018.98**	**6,58,420.42**	**5,17,962.06**	**12,36,673.09**
	Less: Inter Segment	(2,474.85)	(4,456.35)	(1,318.19)	(6,931.20)	(8,348.05)	(18,025.43)
	Revenue from operations	**2,62,716.77**	**3,88,772.45**	**1,64,700.79**	**6,51,489.22**	**5,09,614.01**	**12,18,647.66**
2	**Segment Results (Profit before interest, depreciation and amortization and tax)**						
	Consumer Durables Division	(1,386.21)	21,380.99	3,299.56	19,994.78	21,799.80	58,123.09
	Electronics Division	10,457.01	8,144.38	3,742.70	18,601.39	8,626.85	28,181.06
	Railway Sub-system & Defense Division	734.06	1,624.70	2,128.25	2,358.76	4,327.58	9,005.74
	Total	**9,804.86**	**31,150.07**	**9,170.51**	**40,954.93**	**34,754.23**	**95,309.89**
	Add: Inter Segment	98.82	126.23	52.75	225.05	197.21	213.51
	Total	**9,903.68**	**31,276.30**	**9,223.26**	**41,179.98**	**34,951.44**	**95,523.40**
	Add: Other Income	3,295.01	4,752.05	1,562.99	8,047.06	4,530.23	12,016.04
	Less: Other unallocable expenditure	(55.40)	(71.26)	(94.48)	(126.66)	(153.01)	(291.28)
	Total earning before interest, tax, depreciation and amortisation	**13,143.29**	**35,957.09**	**10,691.77**	**49,100.38**	**39,328.66**	**1,07,248.16**
	Less:						
	- Finance costs	9,532.06	8,473.62	7,693.39	18,005.68	14,029.61	28,439.38
	- Depreciation and amortisation expense	11,273.30	10,820.83	7,023.83	22,094.13	13,203.09	32,255.67
3	**(Loss)/profit before exceptional items and share of (loss) of an associate and joint ventures and tax**	**(7,662.07)**	**16,662.64**	**(4,025.45)**	**9,000.57**	**12,095.96**	**46,553.11**
	Exceptional item						
	Consumer Durables Division	-	-	-	-	-	(696.56)
	Electronics Division	(954.30)	(12,263.06)	-	(13,217.36)	-	(154.53)
	Railway Sub-system & Defense Division	-	-	-	-	-	(3,056.35)
4	**(Loss)/profit before share of (loss) of an associate and joint ventures and tax**	**(8,616.37)**	**4,399.58**	**(4,025.45)**	**(4,216.79)**	**12,095.96**	**42,645.67**
	Share of (loss) of associate and joint ventures, net of tax						
	Consumer Durables Division	-	-	(120.43)	-	(266.15)	(669.59)
	Electronics Division	(29.73)	(20.91)	-	(50.64)	-	-
	Railway Sub-system & Defense Division	(66.45)	(33.66)	(631.03)	(100.11)	(1,173.63)	(8,334.47)
5	**(Loss)/profit before tax**	**(8,712.55)**	**4,345.01**	**(4,776.91)**	**(4,367.54)**	**10,656.18**	**33,641.61**
6	**Segment Assets**						
	Consumer Durables Division	8,20,230.77	8,52,201.12	6,61,232.35	8,20,230.77	6,61,232.35	8,73,328.20
	Electronics Division	6,47,536.56	5,69,601.56	2,42,885.94	6,47,536.56	2,42,885.94	5,23,902.03
	Railway Sub-system & Defense Division	86,871.16	83,112.01	80,339.69	86,871.16	80,339.69	77,069.06
	Total	**15,54,638.49**	**15,04,914.69**	**9,84,457.98**	**15,54,638.49**	**9,84,457.98**	**14,74,299.29**
	Less: Inter Segment	(94,427.05)	(1,06,455.07)	(70,094.33)	(94,427.05)	(70,094.33)	(97,611.71)
	Total Segment Assets	**14,60,211.44**	**13,98,459.62**	**9,14,363.65**	**14,60,211.44**	**9,14,363.65**	**13,76,687.58**
7	**Segment Liabilities**						
	Consumer Durables Division	5,03,343.91	5,26,462.57	3,61,286.28	5,03,343.91	3,61,286.28	5,58,557.41
	Electronics Division	3,42,734.07	2,65,479.13	1,66,145.93	3,42,734.07	1,66,145.93	2,20,549.49
	Railway Sub-system & Defense Division	61,164.32	57,405.12	50,600.67	61,164.32	50,600.67	54,954.95
	Total	**9,07,242.30**	**8,49,346.83**	**5,78,032.88**	**9,07,242.30**	**5,78,032.88**	**8,34,061.85**	
	Less: Inter Segment	(31,512.44)	(43,499.18)	(39,786.62)	(31,512.44)	(39,786.62)	(37,536.14)
	Total Segment Liabilities	**8,75,729.86**	**8,05,847.65**	**5,38,246.26**	**8,75,729.86**	**5,38,246.26**	**7,96,525.71**

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Amber Enterprises India Limited

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 associate and 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) Limited (formerly, 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)
Amber Resojet Private Limited (Resojet) (w.e.f. 10 April 2026)
Amber Digital Technologies Private Limited (w.e.f. 18 September 2026)
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 Holding) (w.e.f. 9 October 2025)
Shogini Technoarts Pvt Ltd (Shogini, subsidiary of IL JIN) (w.e.f. 1 December 2025)
Stelltek Technologies Private Limited (Stelltek, subsidiary of IL JIN) (w.e.f. 15 February 2026)
ILJIN Technologies Private Limited (IL JIN Technologies, subsidiary of IL JIN) (w.e.f. 4 June 2026)
ILJIN Digital Technologies Private Limited (w.e.f. 18 September 2026)
Associates:
MoMagic Wireless Private Limited (MoMagic, associate of IL JIN) (w.e.f. 3 April 2026)
Joint ventures:
Amber Resojet Private Limited (Resojet) (till 9 April 2026)
Yujin Machinery India Private Limited (Yujin India, joint venture of AT Railway)

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 half year ended on 30 September 2026 have been reviewed by the Audit Committee of the Company and taken on record by the Board of Directors at their respective meetings held on 12 November 2026. The Statutory Auditors have conducted "Limited Review" of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have expressed an unmodified report on the above 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 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"). IL JIN entered into Definitive Agreements on 27 June 2025 for acquiring majority control in Power-One.

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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 became 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.

The Holding Company completed the allocation of purchase price. Total consideration has been allocated as under:

Particulars	**Rs. in lakhs**
Total consideration paid for 60% equity shares and majority control	26,200.00
Purchase Consideration Receivable	(386.00)
Derivative liability for adjustments as stipulated in the Definitive Agreements including for call and put option and other adjustments	2,852.00
Put liability for minority interest for remaining 40% equity shares	19,112.00
Total purchase consideration	**47,778.00**
Fair value of assets acquired including intangible assets	19,784.10
Less: Fair value of liabilities assumed	(6,724.10)
Less: Deferred tax liability on fair value of net assets acquired	(1,317.15)
Fair value of net asset acquired	**11,742.85**
Goodwill	**36,035.15**

Subsequently, on 2 November 2026, IL JIN completed acquisition of the remaining 40% equity stake in Power One pursuant to the share swap agreements dated 18 October 2026. Under the agreement, IL JIN acquired 1,75,680 equity shares of Power One and issued 1,76,000 CCPS A3 to the erstwhile shareholders at an issue price of Rs. 10,000 per CCPS A3, including a premium of Rs. 9,990 per share, on 3 November 2026. Consequently, Power One became wholly owned subsidiary of IL JIN and step-down wholly owned subsidiary of Amber.

7. 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"). 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.12,301.45 lakhs for the acquisition of the remaining 20% equity shares. Pursuant to the said acquisition, Shogini became 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	12,301.45
Total purchase consideration	**62,899.00**
Fair value of assets acquired including intangible assets	59,737.47
Less: Fair value of liabilities assumed	(19,514.47)
Less: Deferred tax liability on fair value of net assets acquired	(5,504.43)
Fair value of net asset acquired	**34,718.57**
Goodwill (provisional)	**28,180.43**

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8. 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 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. 41,909.78 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.

The Holding Company completed the allocation of purchase price. Total consideration has been allocated as under:

Particulars	**Rs. in lakhs**
Total consideration paid for 40.20% equity shares and majority control	41,909.78
Adjustments for call and put option as per terms of the Definitive Agreements	617.50
Put liability for minority interest	671.20
Non-Controlling Interest for remaining 59.80% equity shares	50,984.42
Total purchase consideration	**94,182.90**
Fair value of assets acquired including intangible assets	52,884.24
Less: Fair value of liabilities assumed	(15,710.42)
Less: Deferred tax liability on fair value of net assets acquired	(3,014.36)
Fair value of net asset acquired	34,159.46
Goodwill	**60,023.44**

Further, subsequent to the initial acquisition, IL JIN, through ILJIN Holding, acquired an additional 10.24% ordinary equity shares (equivalent to 14,32,456 shares) (excluding dormant shares), including 0.78% ordinary equity shares (equivalent to 1,08,868 shares) during the previous quarter. Consequently, ILJIN Holding holds 50.43% ordinary shares with majority control in Unitronics as at 30 September 2026. These acquisitions have been accounted for in these consolidated financial results in accordance with the requirements of Ind AS 110 – Consolidated Financial Statements.

9. On 03 April 2026, Amber entered into a share purchase agreement with LCGC Resolute Appliances LLP, the existing joint venture partner, for acquisition of 10,000 equity shares, representing 50% of the paid-up share capital of Amber Resojet for a consideration of Rs.174.45 lakhs. The transaction was completed on 10 April 2026. Pursuant to the acquisition, Amber Resojet ceased to be a Joint Venture and became a wholly owned subsidiary of the Company with effect from the acquisition date.

In accordance with Ind AS 103 - Business Combinations, Amber Resojet has been accounted for using acquisition method from the date the Company obtained control. Further, the Company remeasured its previously held 50% stake in its erstwhile joint venture at its acquisition-date fair value as per Ind AS 103, resulting in fair valuation gain of Rs.123.08 lakhs, which has been recognised in the consolidated financial results.

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, including the fair value of previously held interest, has been allocated based on provisional purchase price allocation as under:

Particulars	**Rs. in lakhs**
Acquisition-date fair value of previously held equity	2,556.32
Shares acquired on 10 April 2026	174.45
Total purchase consideration	**2,730.77**
Fair value of assets acquired	14,293.88
Less: Fair value of liabilities assumed	(9,181.24)
Less: Deferred tax liability on fair value of net assets acquired	(47.68)
Net identifiable net assets/(liabilities) acquired	(5,064.95)
Capital reserve	**(2,334.18)**

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10. On 21 November 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 the audited financial results for the quarter and year ended 31 March 2026. The incremental impact consists of gratuity and long-term compensated absences of Rs. 566.39 lakhs and Rs. 933.19 lakhs in the audited standalone and consolidated financial results, respectively.

11. During the previous year, the Group had recognised a net impairment of Rs. 2,974.25 lakhs relating to its investment and loan in Shivaliks Mercantile Limited ("Shivaliks"), a joint venture of Sidwal Refrigeration Industries Private Limited. The impairment was recognised following financial and operational challenges faced by Titagarh Firema SpA ("Firema"), an investee of Shivaliks, which underwent restructuring proceedings under the Italian Crisis Code and subsequently transferred its operating business to Ferrovie dello Stato Italiane SpA (FS Group) on 4 March 2026. On 30 March 2026, Sidwal entered into a Share Purchase Agreement with J P Fincap Private Limited, for the sale of its entire 49% stake in Shivaliks at a nominal value of Rs. 1.10 lakhs. Upon consummation of this transaction, Shivaliks ceased to be a joint venture of Sidwal.

12. IL JIN had acquired 9,36,000 equity shares of Ascent on 2 February 2024, representing 60% of the total share capital, by investing Rs.31,100.13 lakhs. IL JIN had also written a put option and simultaneously bought a call option for acquisition of remaining 40% stake in Ascent which can be exercised after the expiry of five years i.e. after 1 February 2029 and accordingly, recognised Rs.21,906.76 lakhs as put liability for acquisition of remaining shares. The Holding Company accounts for such arrangements in its consolidated financial statements applying the guidance under Ind AS 32 and Ind AS 109 for "Accounting of Non-Controlling Interest with Put Option" and recognised the said put option as a financial liability measured at fair value through profit or loss (FVTPL), at the time of initial recognition.

    Looking into the high growth era of Printed Circuit Board (PCB) business in India, IL JIN has entered into Share Purchase Agreements on 18 June 2026 to acquire an additional 38.50% stake in Ascent after cancelling the put option and call option for 38.5% stake in Ascent. The acquisition of 37.50% stake was completed on 19 June 2026 for an aggregate consideration of Rs. 32,800 lakhs, increasing IL JIN's shareholding from 60.00% to 97.50%. Subsequently, the balance 1.00% stake was acquired on 03 July 2026 for Rs.800 lakhs, taking IL JIN's ownership in Ascent to 98.50%.

    The differential amount of Rs. 12,263.06 lakhs between the carrying value of the Put liability for minority interest and the consideration paid for acquiring additional stake of 37.50% from the minority shareholders has been accounted for as an exceptional item for the quarter ended 30 June 2026. Further, the differential amount of Rs. 327.01 lakhs between the carrying value of the Put liability for minority interest and the consideration paid for acquiring additional stake of 1% from the minority shareholders has been accounted for as an exceptional item in these financial results for the quarter ended 30 September 2026.

    Subsequently, on 2 November 2026, IL JIN completed the acquisition of the remaining 1.50% equity stake in Ascent, pursuant to the Share swap agreements dated 18 October 2026. Under the agreement, IL JIN acquired 23,401 equity shares of Ascent and issued 13,120 CCPS A2 at an issue price of Rs. 10,000 per CCPS A2, including a premium of Rs. 9,990 per share, on 3 November 2026. Consequently, Ascent became wholly owned subsidiary of IL JIN and step-down wholly owned subsidiary of Amber.

13. On 15 February 2026, IL JIN executed an Amendment Agreement to the Joint Venture Agreement dated 18 September 2023 with Stelltek Technologies Private Limited ("Stelltek") and Nexxbase Marketing Private Limited ("Noise"). As a result of this Amendment Agreement, IL JIN has been granted the right to nominate and appoint the majority of Directors on the Board of Stelltek. Consequently, IL JIN shall exercise control over the management and policy decisions of Stelltek in line with the definition of "Control" under Section 2(27) of the Companies Act, 2013. In the said context, IL JIN has appointed a Non-Executive Additional Director on the Board of Stelltek. This appointment results in IL JIN acquiring control over Stelltek through a majority Board representation, thus gaining authority over its management and decisions. As a result of these rights relating to control over the composition of the Board of Directors, Stelltek ceases to be a joint venture of IL JIN and become a subsidiary of IL JIN, thereby becoming a step-down subsidiary of Amber.

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In accordance with Ind AS 103 - Business Combinations, Stelltek has been accounted for using acquisition method from the date the Company obtained control. Further, the Company remeasured its previously held 50% stake in its erstwhile joint venture at its acquisition-date fair value as per Ind AS 103, resulting in gain on disposal of joint venture of Rs.386.00 lakhs, which has been recognised in the consolidated financial results.

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, including the fair value of previously held interest, has been allocated based on provisional purchase price allocation as under:

Particulars	**Rs. in lakhs**
Acquisition-date fair value of previously held equity	386.00
Non-controlling interest	386.00
Total purchase consideration	**772.00**
Fair value of assets acquired	3,750.25
Less: Fair value of liabilities assumed	(3,952.31)
Less: Deferred tax liability on fair value of net assets acquired	(14.04)
Net identifiable net assets/(liabilities) acquired	(216.09)
Goodwill	**(988.09)**

14. IL JIN has raised additional capital, to support its strategic initiatives, aggregating to Rs.32,812.29 lakhs by way of a Rights Issue of equity shares to its shareholders including Amber. Amber has subscribed in the said Rights Issue, being equity shares of face value of Rs.10/- each, at an issue price of Rs.2,375/- per equity share, including a premium of Rs.2,365/- per equity share, for an aggregate consideration of Rs.29,602.71 lakhs. The allotment for rights issue of IL JIN was duly completed on 21 April 2026.

15. On 14 February 2026, IL JIN entered into a share purchase agreement with MoMagic Wireless Private Limited (MoMagic) and its shareholders for acquisition of 19.92% stake in MoMagic for a consideration of Rs.2,500 lakhs. On 03 April 2026, IL JIN completed the first tranche acquisition of 16.60% equity stake in MoMagic for an aggregate consideration of Rs.2,000 lakhs. On acquisition, Momagic became an associate of IL JIN and step-down associate of Amber. On 30 June 2026, ILJIN extended the timeline for completion of the second tranche acquisition. The remaining acquisition is expected to be completed on or before 30 September 2026, or such other date as may be mutually agreed between the parties under the definitive transaction agreements. On 30 September 2026, ILJIN extended the timeline for completion of the second tranche acquisition. The remaining acquisition is expected to be completed on or before 30 November 2026, or such other date as may be mutually agreed between the parties under the definitive transaction agreements.

16. On 04 June 2026, IL JIN incorporated ILJIN Technologies Private Limited in collaboration with Singularity Des Electronics Private Limited (Singularity). The shareholding structure comprises 60% held by ILJIN and 40% held by Singularity, resulting in ILJIN Technologies being classified as a subsidiary of ILJIN and a step-down subsidiary of Amber. During the quarter ended 30 September 2026, IL JIN and Singularity has infused subscription money of Rs.60.00 lakhs and Rs.40.00 lakhs, respectively. The incorporation aligns with the Group's strategic objective of expanding its electronics manufacturing and design capabilities into high-growth, technology-intensive sectors, including medical devices, defence electronics, and aerospace applications.

17. A fire incident occurred on 4 August 2026 at one of the factories of IL JIN situated in Ecotech, Greater Noida. The Company has assessed the impact of the incident on its operations and the extent of the damage to the property, plant and equipment and inventories. Based on the preliminary assessment, the loss arising from the damage and consequent derecognition of property, plant and equipment and inventories is estimated at approx. Rs. 3,827.29 lakhs. The affected assets and inventories are fully covered under the Company's insurance policies. The Company has lodged an insurance claim of Rs. 5,650.63 lakhs with the insurer on the basis of replacement/market value of property, plant and equipment and inventories. The survey and claim assessment process by the insurance company is currently underway.

    Based on the documents submitted by the Company, the surveyor, vide its letter dated 10 November 2026, has preliminary assessed the claim at Rs.3,200.00 lakhs. Further, the insurer has already released an on-account payment of Rs. 2,000.00 lakhs till date.

    Considering the nature and materiality of the incident and the related insurance recovery, the Company has disclosed the net loss from fire and income from insurance claim as exceptional item in the Statement of profit and

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loss.

18. On 11 July 2026, the Board of Directors of IL JIN approved the sub-division of its equity shares from a face value of Rs. 10 per equity share to Rs.5 per equity share and issuance of bonus shares to its existing shareholders. Subsequently, on 17 August 2026, the Allotment Committee Board of Directors of IL JIN approved the allotment of the bonus shares to its existing shareholders in the ratio of 25:1.

    Pursuant to the share split and subsequent bonus issue, the Company's shareholding in IL JIN increased from 60,98,240 equity shares to 31,71,08,480 equity shares. The Company's percentage shareholding remained unchanged at 89.71%, as the bonus shares were allotted proportionately to all existing shareholders.

19. Amber Digital Technologies Private Limited and ILJIN Digital Technologies Private Limited were incorporated on 18 September 2026, as a wholly owned subsidiary of Amber and IL JIN, respectively, each with an initial subscription of Rs. 1.00 lakh. The companies have been incorporated in India to undertake the business of manufacturing mobile phones with operations in Electronics and Telecommunication industry.

20. Pursuant to Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), as amended from time to time, IL JIN has filed the Draft Red Herring Prospectus dated 06 November 2026 ("DRHP"), on 07 November 2026 with the Securities and Exchange Board of India, BSE Limited and National Stock Exchange of India Limited in connection with its proposed Initial Public Offer ("IPO").

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

Amber Enterprises India Limited

(Daljit Singh)
Managing Director
DIN: 02023964

S.R. Batliboi & Co. LLP
Gurugram

Place: Gurugram
Date: 12 November 2026