Amber Enterprises India Limited
CIN: L28910PB1990PLC010265

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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

Dear Sir/Ma'am,

Subject: Investor Presentation on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2026

Pursuant to the Regulation 30 and other relevant provisions of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, please find enclosed herewith Investor Presentation on the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended 30th September 2026.

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

Kindly take the same into your records and oblige.

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

Konica Yaadav
Digitally signed by Konica Yaadav
Date: 2026.11.12 22:46:21 +05'30'

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



amber

Q2 & H1 FY27

Results Presentation

November 2026

Safe Harbor

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

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

Certain matters discussed in this Presentation may contain statements regarding the Company's market opportunity and business prospects that are individually and collectively forward-looking statements. Such forward-looking statements are not guarantees of future performance and are subject to known and unknown risks, uncertainties and assumptions that are difficult to predict. These risks and uncertainties include, but are not limited to, the performance of the Indian economy and of the economies of various international markets, the performance of the industry in India and world-wide, competition, the company's ability to successfully implement its strategy, the Company's future levels of growth and expansion, technological implementation, changes and advancements, changes in revenue, income or cash flows, the Company's market preferences and its exposure to market risks, as well as other risks. The Company's actual results, levels of activity, performance or achievements could differ materially and adversely from results expressed in or implied by this Presentation. The Company assumes no obligation to update any forward-looking information contained in this Presentation. Any forward-looking statements and projections made by third parties included in this Presentation are not adopted by the Company and the Company is not responsible for such third party statements and projections.

Key Highlights

Strengthening and simplifying group structure through complete ownership of Power-One and Ascent Circuits

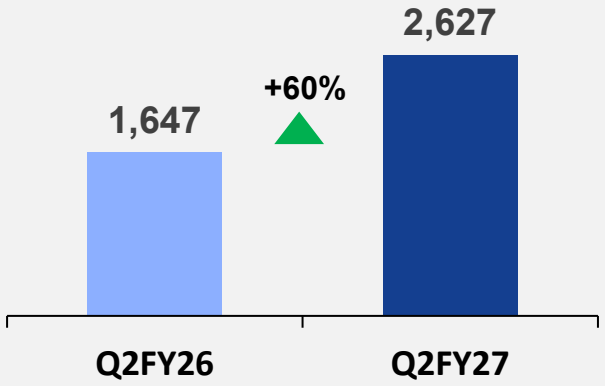
- IL JIN acquired the balance 40% stake in Power-One and 1.5% stake in Ascent Circuits on 02nd Nov'26, through issuance of CCPS under a share swap arrangement
- Consequently, both Power-One and Ascent Circuits became wholly owned subsidiaries of IL JIN

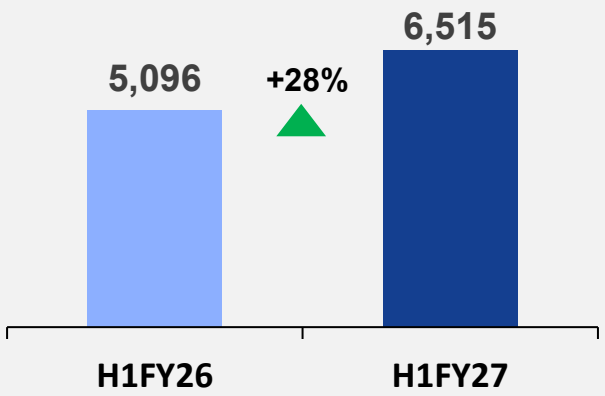
Incorporated Amber Digital Technologies Pvt Ltd., a wholly owned subsidiary of Amber Enterprises

- Amber Digital will undertake mobile phone manufacturing operations, including production for Oppo

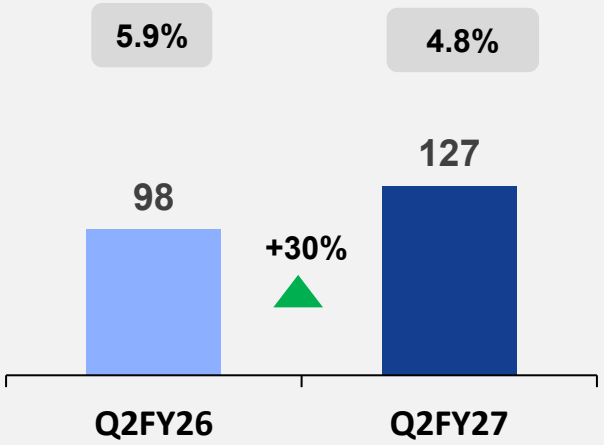
Q2 & H1FY27 Consolidated Performance

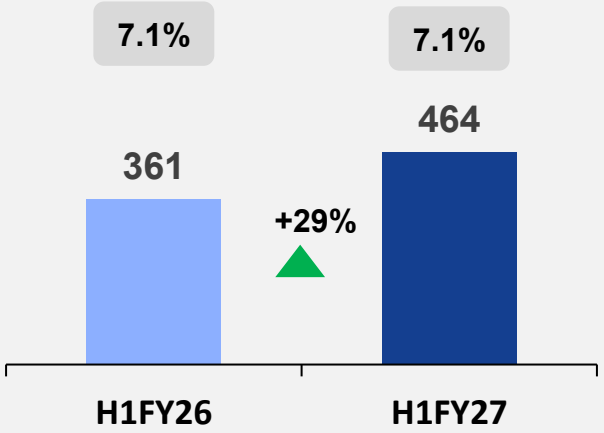
Revenue From Operations



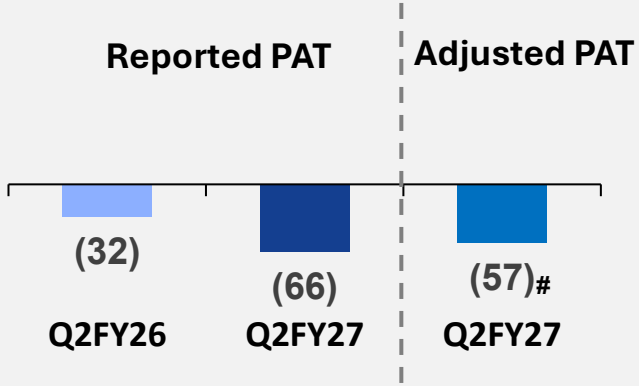


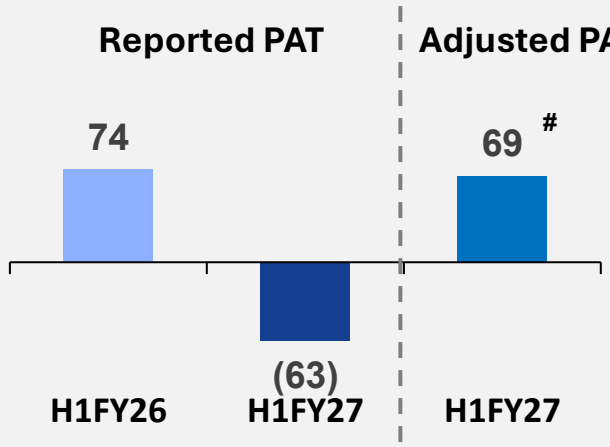
Operating EBITDA*^





Reported/Adjusted PAT





 # Adjusted PAT is before the exceptional loss of ₹9.5 Cr in Q2FY27 and ₹132.2 Cr in H1FY27

**Op. EBITDA: Before impact of ESOP expense, other non-operating income & expenses*

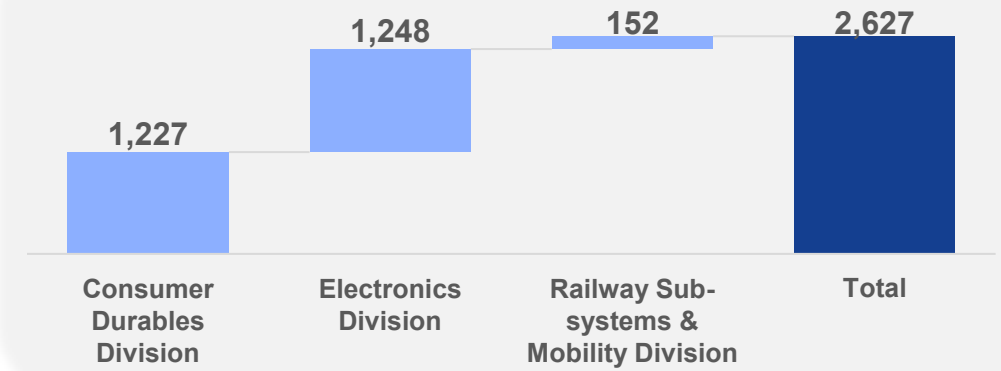
^ Operating EBITDA is *after adjusting for the consumption of inventory that had been fair valued at the time of Purchase Price Allocation (PPA) for the new acquisitions, viz. Power-One, Unitronics and Shogini, aggregating to an impact of ~ ₹ 13.5 Cr in Q2FY27 and ₹ 28.8 Cr in H1FY27, representing increase in the raw material consumption in the consolidated financial statements*

Consolidated Operating EBITDA & Revenue Build-up

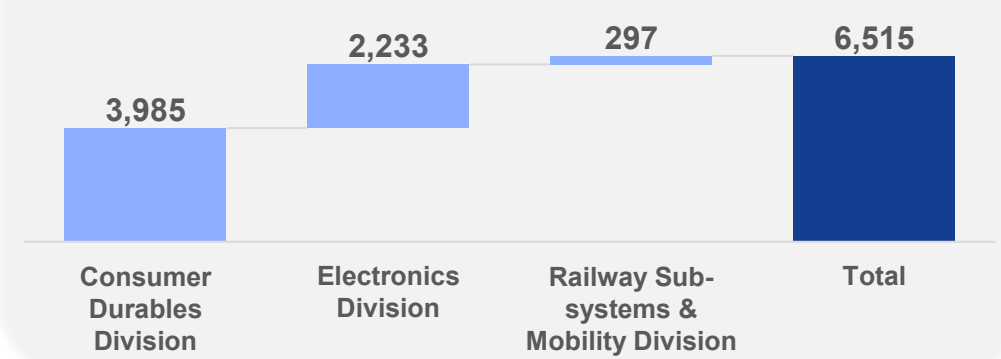
In ₹ Crore

Revenue From Operations

Q2FY27

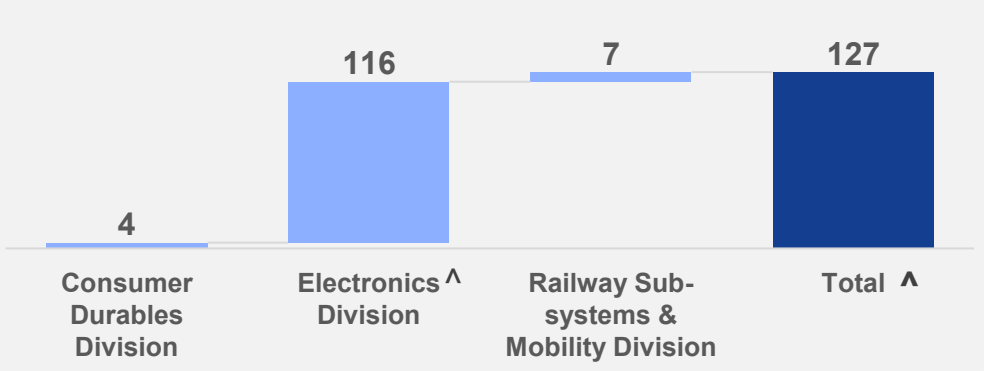


H1FY27

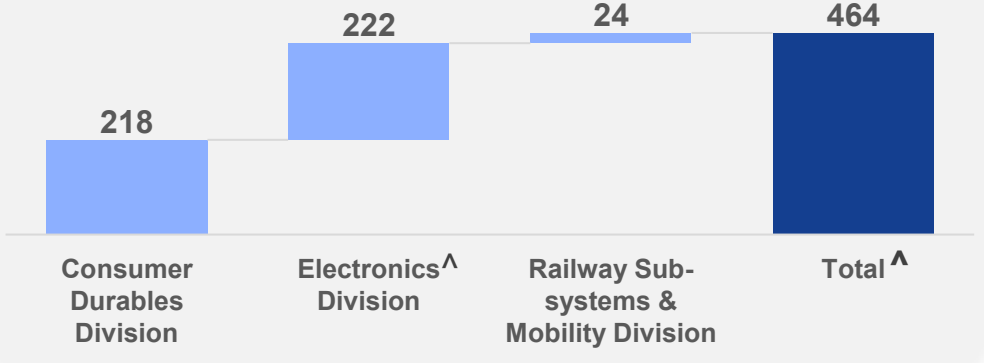


Operating EBITDA*

Q2FY27



H1FY27



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

**Op. EBITDA: Before impact of ESOP expense, other non-operating income & expenses*

^ Operating EBITDA is *after adjusting for the consumption of inventory that had been fair valued at the time of Purchase Price Allocation (PPA) for the new acquisitions, viz. Power-One, Unitronics and Shogini, aggregating to an impact of ~ ₹ 13.5 Cr in Q2FY27 and ₹ 28.8 Cr in H1FY27, representing increase in the raw material consumption in the consolidated financial statements*

Amber Group Forays Into Mobile Manufacturing

Manufacturing collaboration agreement with Oppo Mobiles India Pvt. Ltd.

Manufacturing Collaboration Agreement

Amber Group X OPPO Mobiles
Agreement

OPPO + Realme + OnePlus
Brands Covered

Expected Timeline

Q4FY27
Trial Production

Q1FY28
Commercial Production

STRATEGIC RATIONALE

New Growth Avenue
Broadens product portfolio and expands addressable markets

De-seasonalised Revenue
Mobile revenue to offsets Group's business seasonality

Asset-Light and Capital-efficient
Healthy ROCE business with minimum incremental capex

Business Divisions



Consumer Durables



Mobile

Production to start from Q4FY27



Electronics



Railways Subsystems & Defence

Consumer Durables Division







Consumer Durable Division

01



Split AC



Outdoor Unit



Window AC



Top-Through Window AC

Room Air Conditioner (RAC)

02



Cassette AC



Tower AC



Duct



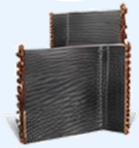
Water Heat Pump



Outdoor Unit

Commercial Air Conditioner (CAC)

03



Heat Exchanger



Plastic Moulding



Motor



Copper Tubing



Cross-Flow & Axial Fans



Sheet Metal Component



Tooling

Components

Backward Integration



~70%*

BoM Catering Capability (RAC)

*Including PCB Controller of AC, which forms part of Electronic Division of the Group.

Consumer Durables Product Portfolio

Portfolio Expansion

FG

- IDU
- ODU
- Commercial AC
- Window AC

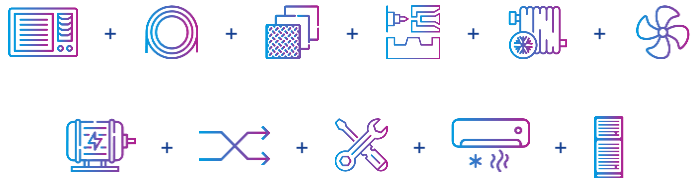
Components

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

FY20



FY27

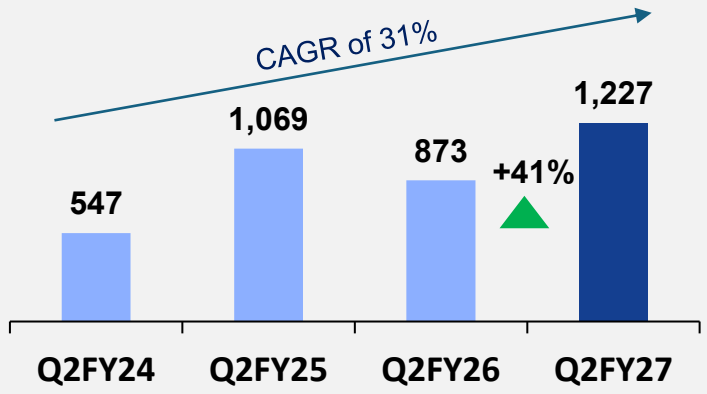


Consumer Durables Division Performance

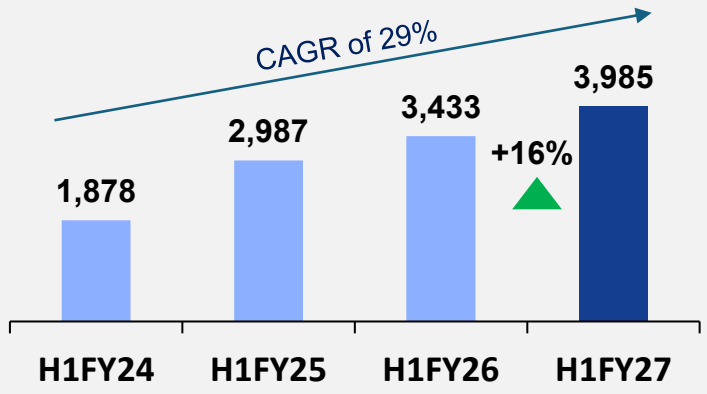
In ₹ Crore

Revenue From Operations

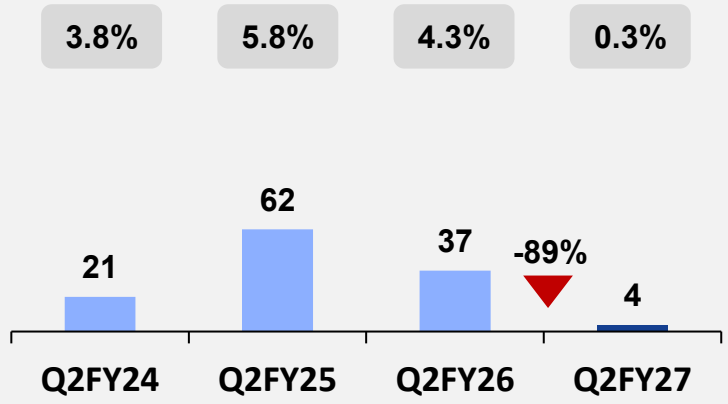
Q2 FY27

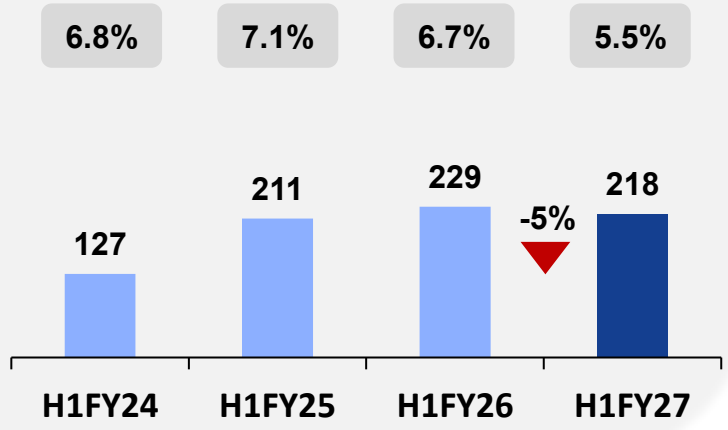


H1 FY27



Operating EBITDA*





Comments

- **Division performance for Q2FY27:**
  - Delivered revenue growth of 41% over the previous year same quarter
  - Margins impacted due to commodity inflation, foreign currency fluctuation, minimum wage revision and Sri City new plant cost which is under ramp-up phase
- Addition of new customers in H1FY27 strengthens the customer base in Light Commercial AC segment
- For the full year, the division is expected to deliver revenue growth broadly in line with RAC industry growth; And as guided earlier, margins are expected to be impacted by 50-100 bps for the full year

Note: Revenue & Operating EBITDA are not comparable with published segment results
**Operating EBITDA: Before impact of ESOP expense, other non-operating income & expenses*

Electronics Division



Electronics Division

Division Overview

01



EMS
(PCB-A & Box Build) Solutions

ILJIN
STELLTEK

02



Bare PCB

ASCENT CIRCUITS
SHOGINI TECHNOARTS PVT. LTD.
Ascent-K Circuit

03



Power Electronics

power-one®
MICRO SYSTEMS PVT. LTD.

04



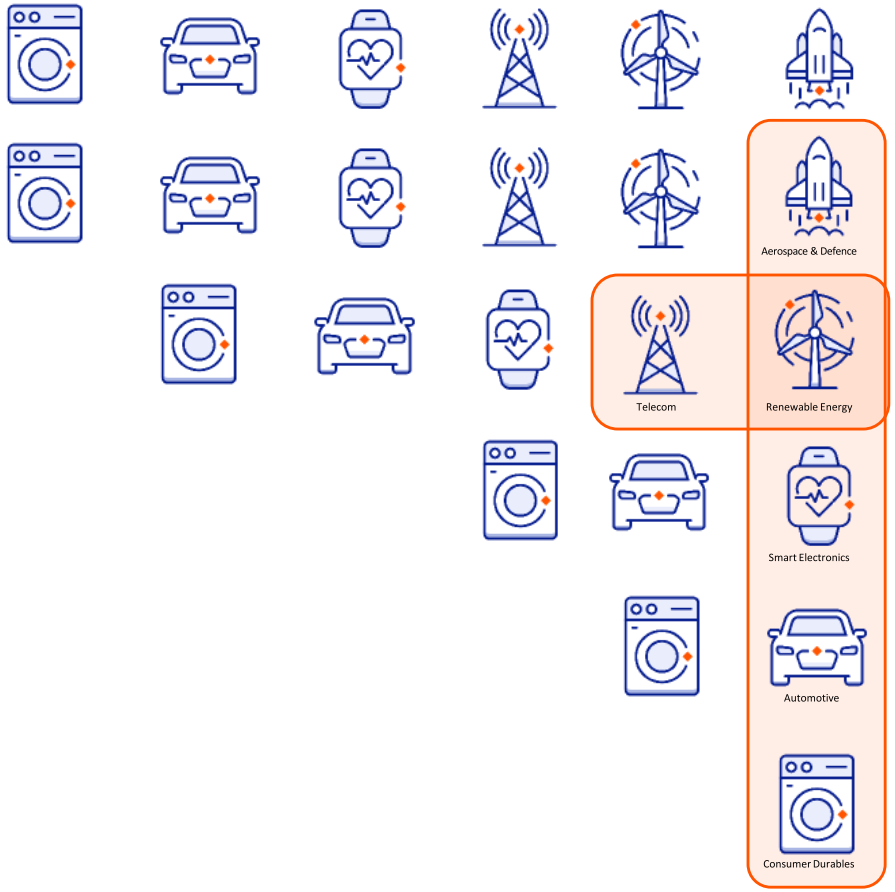
Industrial Automation

UNITRONICS®

PCB-A stands for PCB Assembly

Portfolio Growth

Business (Organic)



Organic + Inorganic

FISCAL 2026
6 + 4

FISCAL 2025
6 + 1

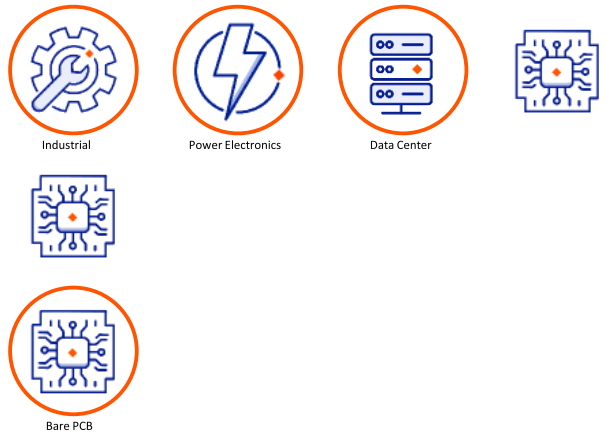
FISCAL 2024
5 + 1

FISCAL 2023
3 + 0

FISCAL 2022
2 + 0

FISCAL 2021
1 + 0

Acquired Capabilities (Inorganic)



ADDED THAT YEAR

Market Segment

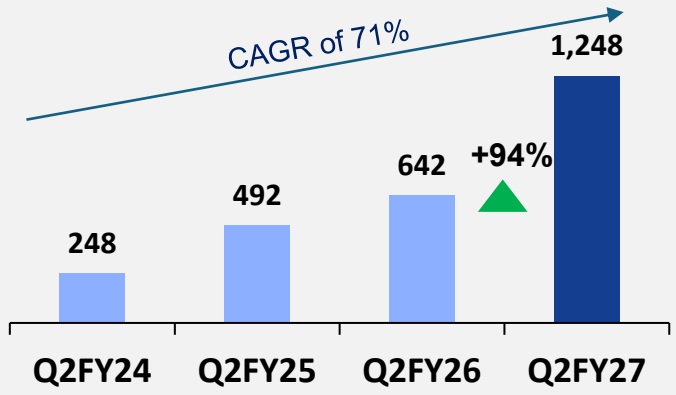
Acquired Capabilities

Electronics Division Performance

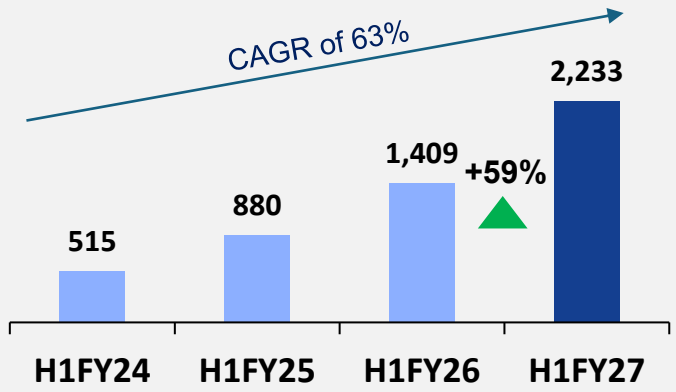
In ₹ Crore

Revenue From Operations

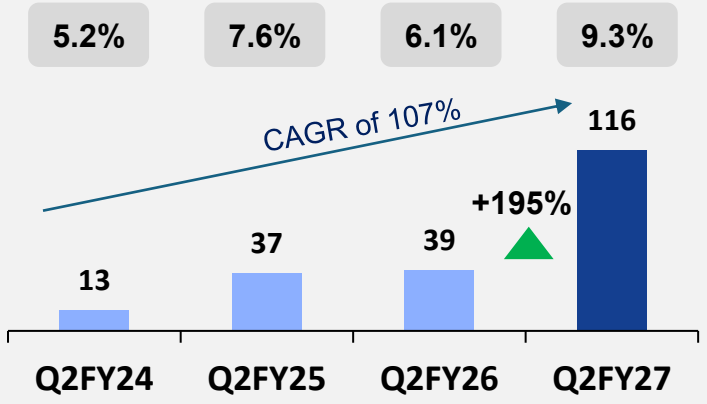
Q2 FY27

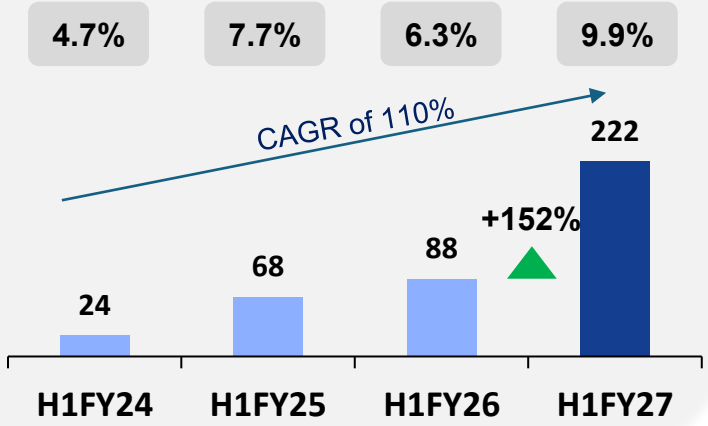


H1 FY27



Operating EBITDA*^





Comments

- **Division performance for Q2FY27 :**
  - Delivered revenue growth of 94% over the previous year same quarter
  - Operating EBITDA grew by 195% over the previous year same quarter

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

**Operating EBITDA: Before impact of ESOP expense, other non-operating income & expenses*

^ Operating EBITDA is *after adjusting for the consumption of inventory that had been fair valued at the time of Purchase Price Allocation (PPA) for the new acquisitions, viz. Power-One, Unitronics and Shogini, aggregating to an impact of ~ ₹ 13.5 Cr in Q2FY27 and ₹ 28.8 Cr in H1FY27, representing increase in the raw material consumption in the consolidated financial statements*

Electronics Division: Key Expansion

Ascent Circuits Facility Expansion – Hosur, T.N

- Construction progressing well for new multi-layer PCB facility at Hosur, T.N
- The project has received approval under ECMS for Multi-layer PCBs

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

- Ascent-K Circuit: JV between ILJIN and Korea Circuit for HDI, Flex and Semiconductor Substrates PCBs
- Groundbreaking ceremony held in Jun'2026 for HDI PCB manufacturing facility at YEIDA, near Jewar Airport (U.P)
- The project has received approval under ECMS for HDI PCB

PCB-Assembly Expansion

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

Railways Sub-systems & Defence Division













Railway Sub-systems & Defense Division

₹ 2,750+ Cr

Order Book Visibility

Collaborations and Product Expansion

01 Technology Transfer (ToT)

- Doors
- Gangways

Greenfield Expansion

02 JV with Yujin Machinery

- Coupler
- Pantograph
- Driving Gears
- Brakes

New Facility Expansion

- **Sidwal Greenfield** Facility is operational, with production capacity under scale-up to support future growth
- **Yujin JV:** New JV facility is ready; Product development and design is underway, and commercial production is anticipated to commence, following requisite RDSO approval, in H2FY27

Railways Sub-systems & Defence Division Product Portfolio

Portfolio Expansion

Railways & Metro

- HVAC (Railway, Metro)
- Micro-Processor Controller
- Pantry
- Doors
- Gangways
- Coupler
- Pantograph
- Driving Gears
- Brakes

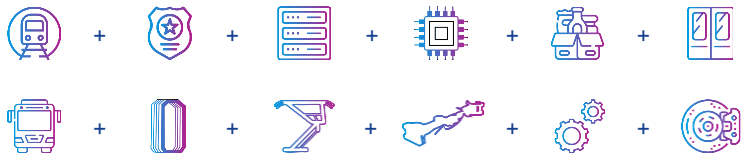
Beyond Railways

- Defence (HVAC)
- Data Centre (HVAC)
- Bus HVAC

FY20

HVAC

FY27

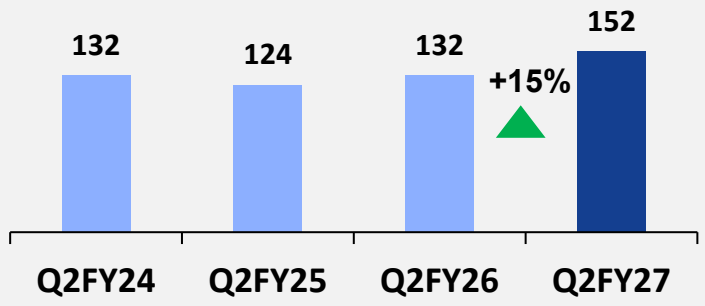


Railways Sub-systems & Defence Division Performance

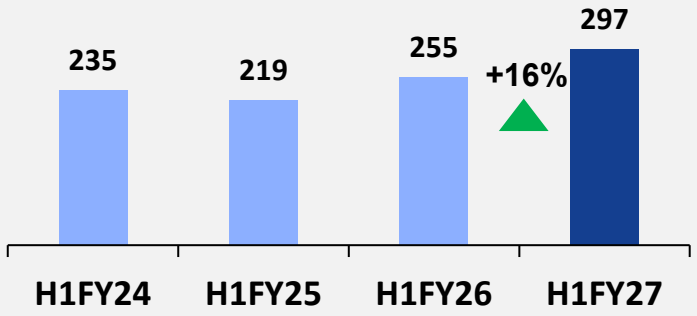
In ₹ Crore

Revenue From Operations

Q2 FY27

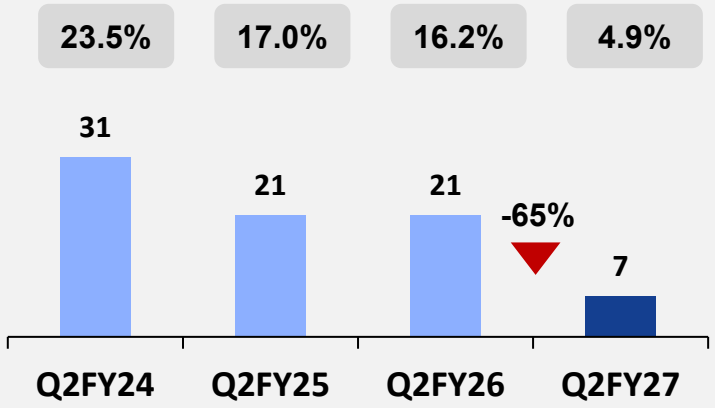


H1 FY27

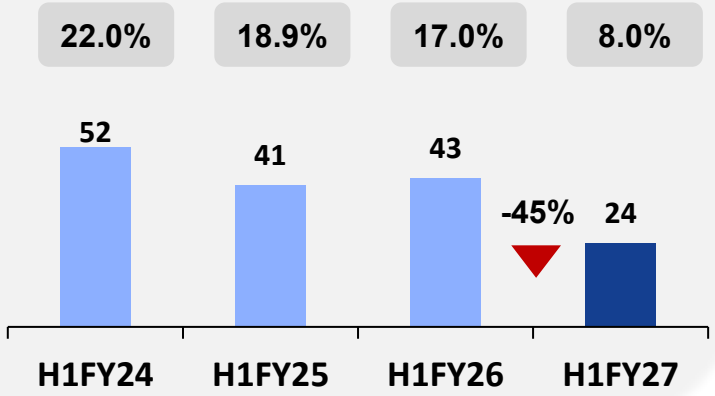


Operating EBITDA*

Q2 FY27



H1 FY27



Comments

- **Division performance for Q2FY27 :**
  - Revenue grew by 15% over the previous year same quarter
  - Margins impacted due to fixed price contracts, commodity inflation, foreign currency fluctuation and minimum wage revision in Haryana
- **Outlook:** FY27 revenue growth expected to be around 15-20%, impacted by project delays; And margins are expected to rebound to normalized levels in FY28, once old projects are delivered

Note: Revenue & Operating EBITDA are not comparable with published segment results
**Operating EBITDA: Before impact of ESOP expense, other non-operating income & expenses*

Consolidated Financial Performance



Consolidated Profit & Loss Statement

Particulars (₹ in Crs.)	Q2FY27	Q2FY26	YoY	H1FY27	H1FY26	YoY
Revenue from Operations	**2,627**	**1,647**	***60%***	**6,515**	**5,096**	***28%***
Raw Material Consumption (RMC) ^	2,134	1,309		5,291	4,217	
Gross Profit	**494**	**338**	***46%***	**1,224**	**879**	***39%***
Gross Margins (%)	**18.8%**	**20.5%**		**18.8%**	**17.3%**	
Employee Expenses (excluding ESOP expenses)	158	90		309	179	
Other Expenses (excluding MTM loss on forward contracts, Loss on sale of FA and FA written off)	209	150		451	340	
Total Expenses (including RMC)	2,500	1,549		6,050	4,735	
Operating EBITDA ^	**127**	**98**	***30%***	**464**	**361**	***29%***
Operating EBIDTA Margins (%)	**4.8%**	**5.9%**		**7.1%**	**7.1%**	
Depreciation & Amortization	113	70		221	132	
ESOP expenses	3	1		7	2	
Other Income (Including forex gain, adjustment of forex loss, loss on sale of FA and FA written off)	8	10		34	34	
EBIT	**19**	**37**	***(49%)***	**270**	**261**	***3%***
Finance Cost	95	77		180	140	
Profit before tax and share of profit/(loss) from JV and exceptional items	**(77)**	**(40)**	**-**	**90**	**121**	***(26%)***
Exceptional item	**(10)**	**-**		**(132)**		
Share of (loss) of JV	(1)	(8)		(2)	(14)	
PBT	**(87)**	**(48)**	**-**	**(44)**	**107**	**-**
Tax	(21)	(16)		20	33	
PAT	**(66)**	**(32)**	**-**	**(63)**	**74**	**-**
PAT Margins (%)	**(2.5%)**	**(2.0%)**		**(1.0%)**	**1.4%**	
Exceptional Items	10	-		132	-	
Adjusted PAT	**(57)**	**(32)**		**69**	**74**	

^ RMC & Operating EBITDA is *after adjusting for the consumption of inventory that had been fair valued at the time of Purchase Price Allocation (PPA) for the new acquisitions, viz. Power-One, Unitronics and Shogini, aggregating to an impact of ~ ₹ 13.5 Cr in Q2FY27 and ₹ 28.8 Cr in H1FY27, representing increase in the raw material consumption in the consolidated financial statements*

Consolidated Balance Sheet

Particulars (₹ in Crs.)	Sep-26	Mar-26
Non-Current Assets	**7,817**	**7,317**
Property, plant and equipment (including Right-of-use assets)	3,518	3,182
Investment property	-	-
Capital work-in-progress	667	500
Goodwill	1,713	1,678
Other intangible assets	853	773
Intangible assets under development	199	246
Financial assets		
(i) Investments	32	37
(ii) Loans	2	37
(iii) Other financial assets	154	617
Non-current tax assets (net)	44	32
Deferred tax assets (net)	21	7
Other non-current assets	615	207
Current Assets	**6,785**	**6,450**
Inventories	2,621	2,452
Financial assets		
(i) Investments	1	-
(ii) Trade receivables	1,926	2,246
(iii) Cash and cash equivalents	171	231
(iv) Bank balances other than (ii) above	175	234
(v) Loans	6	6
(vi) Other financial assets	1,455	959
Income-tax assets (net)	29	-
Other current assets	400	321
Assets classified as held for sale	-	-
Total Assets	**14,602**	**13,767**

Particulars (₹ in Crs.)	Sep-26	Mar-26
Equity	**5,845**	**5,802**
Equity share capital	35	35
Other equity	4,331	4,337
Non controlling interest	1,478	1,430
Non-Current Liabilities	**2,336**	**2,264**
Financial liabilities		
(i) Borrowings	1,126	861
(ii) Lease liabilities	380	351
(iii) Other financial liabilities	484	699
Provisions	57	47
Deferred tax liabilities (net)	282	300
Other non-current liabilities (including Government grants)	6	6
Current liabilities	**6,422**	**5,701**
Financial liabilities		
(i) Borrowings	3,162	1,445
(ii) Trade payables	2,045	2,839
(iii) Lease liabilities	55	45
(iv) Other financial liabilities	972	1,231
Other current liabilities (including Government grants)	134	86
Provisions	21	32
Current tax liabilities (net)	33	24
Total Equity & Liabilities	**14,602**	**13,767**

Consolidated Cash Flow

Particulars (₹ in Crs.)	H1FY27	H1FY26
Operating profit before working capital changes	434	332
Changes in working capital	(895)	(1,070)
Cash generated from operations	**(461)**	**(738)**
Direct taxes paid (net of refund)	(72)	(34)
Net Cash from Operating Activities (A)	**(533)**	**(772)**
Net Cash from Investing Activities (B)	**(1,316)**	**(832)**
Net Cash from Financing Activities (C)	**1,790**	**1,845**
Net Change in cash and cash equivalents	**(59)**	**241**

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