Date: 21 October 2022

To Secretary Listing Department **BSE Limited** Department of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001	To Secretary Listing Department **National Stock Exchange of India Limited** Exchange Plaza, Bandra Kurla Complex, Mumbai – 400 050
Scrip Code : 540902 ISIN : INE371P01015	Scrip Code : AMBER ISIN : INE371P01015

Sub: Outcome of Board Meeting dated 21 October 2022

Dear Sir/Ma'am

In furtherance to our intimation dated 13 October 2022, we hereby inform you that the Board at its meeting held today, **21 October 2022** has inter alia considered and approved the unaudited financial statements (standalone and consolidated) for the quarter and half year ended 30 September 2022.

Pursuant to regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), we have enclosed the unaudited financial results (standalone and consolidated) for the quarter and half year ended 30 September 2022, alongwith Limited review report on unaudited financial results (standalone and consolidated) for the quarter and half year ended 30 September 2022 issued by our statutory auditors M/s S.R. Batliboi & Co LLP, Chartered Accountants.

Unaudited financial statements (standalone and consolidated) alongwith Limited review report will be uploaded on the Company's website www.ambergroupindia.com.

The meeting commenced at 14:30 Hours and concluded at 17:00 Hours.

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

Thanking You,

For **Amber Enterprises India Limited**

Konica Yaadav

Amber Enterprises India Limited

(Konica Yadav)
Company Secretary and Compliance Officer

2nd & 3rd Floor
Golf View Corporate Tower - B
Sector - 42, Sector Road
Gurugram - 122 002, Haryana, India
Tel : +91 124 681 6000

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") for the quarter ended September 30, 2022 and year to date from April 1, 2022 to September 30, 2022 (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 Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting 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.

S. R. BATLIBOI & CO. LLP GURUGRAM

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary located outside India, whose interim financial results and other financial information reflect total assets of INR 69.97 lakhs as at September 30, 2022, and total revenues of INR 57.39 lakhs and INR 110.79 lakhs, total net profit after tax of INR 6.83 lakhs and INR 11.61 lakhs, total comprehensive income of INR 6.83 lakhs and INR 11.61 lakhs, for the quarter ended September 30, 2022 and the period ended on that date respectively and net cash inflows of INR 31.10 lakhs for the period from April 1, 2022 to September 30, 2022.

   The unaudited interim financial results and other unaudited financial information of this subsidiary have not been reviewed by any auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this subsidiary, is based solely on such unaudited interim financial results and other unaudited financial information. The Holding Company's management has converted the financial results of such subsidiary located outside India from accounting principles generally accepted in its respective country to accounting principles generally accepted in India. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the financial results certified by the Management.

7. The comparative Ind AS financial information of the Group for the corresponding quarter and period ended September 30, 2022, included in these consolidated Ind AS financial results, were reviewed by the predecessor auditor and the Ind AS consolidated financial statements of the Group for the year ended March 31, 2022, were audited by predecessor auditor who expressed an unmodified conclusion and unmodified opinion on those consolidated financial information on October 30, 2021 and May 13, 2022 respectively.

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

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

per Vishal Sharma
Partner
Membership No.: 096766

UDIN: 22096766BAOQOA4487

Place: Gurugram
Date: October 21, 2022

S.R. BATLIBOI & CO. LLP
Chartered Accountants

2nd & 3rd Floor
Golf View Corporate Tower - B
Sector - 42, Sector Road
Gurugram - 122 002, 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, 2022 and year to date from April 1, 2022 to September 30, 2022 (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.

5. The comparative Ind AS financial information of the Company for the corresponding quarter and period ended September 30, 2022, included in these standalone Ind AS financial results, were reviewed by the predecessor auditor and the Ind AS financial statements of the Company for the year ended March 31, 2022, were audited by predecessor auditor who expressed an unmodified conclusion and unmodified opinion on those financial information on October 30, 2021 and May 13, 2022 respectively.

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

per Vishal Sharma
Partner
Membership No.: 096766

S.R. BATLIBOI & CO. LLP GURUGRAM

UDIN: 22096766BAOPKT3789
Place: Gurugram
Date: October 21, 2022

AMBER ENTERPRISES INDIA LIMITED
Regd. Office: C-1, Phase II, Focal Point, Rajpura Town, Punjab - 140401, India
CIN: L28910PB1990PLC010265, Website: www.ambergroupindia.com, Ph.: 0121 - 3923000, E-Mail: Info@ambergroupindia.com

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2022

(₹ in lakh)

Particulars	As at 30 September 2022 (Unaudited)	As at 31 March 2022 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	127,144.16	107,909.47
Capital work-in-progress	29,940.99	10,557.67
Goodwill	14,474.79	14,567.11
Other intangible assets	27,774.26	28,036.61
Intangible assets under development	5,458.71	2,266.86
Financial assets		
(i) Investments	9,934.62	10,564.41
(ii) Other financial assets	9,978.88	10,837.89
Deferred tax assets (net)	457.36	284.35
Income tax assets (net)	4,741.61	2,147.94
Other non-current assets	7,599.25	7,222.01
Total non-current assets	237,504.63	194,394.32
Current assets		
Inventories	73,065.10	84,084.77
Financial assets		
(i) Investments	5,801.62	11,976.51
(ii) Trade receivables	61,674.13	131,491.25
(iii) Cash and cash equivalents	22,170.17	29,858.30
(iv) Other bank balances	20,619.04	26,400.81
(v) Loans	212.62	180.94
(vi) Other financial assets	2,023.26	2,455.01
Other current assets	13,970.43	10,356.48
Total current assets	199,536.37	296,804.07
Assets classified as held for sale	47.60	47.60
TOTAL ASSETS	437,088.60	491,245.99
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,369.37	3,369.37
Other equity	175,558.25	170,051.60
Equity attributable to owners of Holding Company	178,927.62	173,420.97
Non-controlling interest	4,019.80	3,865.78
Total equity	182,947.42	177,286.75
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	49,109.28	33,232.16
(ii) Lease liabilities	2,990.33	3,046.49
(iii) Other financial liabilities	3,223.59	3,403.18
Provisions	1,721.53	1,507.68
Deferred tax liabilities (net)	9,349.36	9,828.38
Other non-current liabilities	136.91	150.59
Total non-current liabilities	66,531.00	51,168.48
Current liabilities		
Financial liabilities		
(i) Borrowings	82,016.94	69,950.53
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	66.69	378.19
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	78,800.76	169,831.25
(iii) Lease liabilities	591.74	627.09
(iv) Other financial liabilities	18,817.60	11,679.08
Other current liabilities	5,419.16	9,704.11
Provisions	479.61	354.56
Income tax liabilities (net)	1,417.68	265.95
Total current liabilities	187,610.18	262,790.76
TOTAL EQUITY AND LIABILITIES	437,088.60	491,245.99

S. R. BATLIBOI & CO. LLP
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Amber Enterprises India Limited

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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2022

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for six months ended		Year ended
		30 September 2022	30 June 2022	30 September 2021	30 September 2022	30 September 2021	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	75,044.47	182,572.60	58,748.23	257,617.07	129,541.17	420,639.73
	Other income	1,218.15	1,284.94	814.13	2,503.09	1,523.98	3,323.22
	Total income	76,262.62	183,857.54	59,562.36	260,120.16	131,065.15	423,962.95
2	**Expenses**						
	Cost of raw materials consumed	61,172.35	152,151.16	47,756.30	213,323.51	103,208.79	352,488.18
	Changes in inventories of finished goods and intermediate products (including manufactured components)	(1,928.55)	4,199.98	(320.35)	2,271.43	3,149.06	478.49
	Employee benefits expense	4,764.41	4,588.80	3,530.42	9,353.21	6,757.50	14,995.06
	Finance costs	2,436.37	2,107.50	639.96	4,543.87	1,554.78	4,643.71
	Depreciation and amortisation expense	3,180.92	3,215.35	2,623.44	6,396.27	5,059.02	10,790.63
	Other expenses	7,369.00	11,708.39	4,351.47	19,077.39	8,778.58	25,139.73
	Total expenses	76,994.50	177,971.18	58,581.24	254,965.68	128,507.73	408,535.80
3	**(Loss)/profit before tax**	(731.88)	5,886.36	981.12	5,154.48	2,557.42	15,427.15
4	**Tax expense**						
	(i) Current tax	77.62	1,567.18	173.18	1,644.80	805.15	3,087.72
	(ii) Deferred tax (credit)/charge	(580.45)	29.90	19.10	(550.55)	(154.09)	1,207.13
5	**(Loss)/profit for the period/year**	(229.05)	4,289.28	788.84	4,060.23	1,908.36	11,132.30
6	**Other comprehensive income for the period/year**						
	(i) Items that will not be reclassified to profit or loss	(99.95)	9.08	(34.59)	(90.87)	(15.19)	37.38
	(ii) Income tax relating to items that will not be reclassified to profit or loss	25.25	(2.38)	8.45	22.87	3.52	(9.79)
	(iii) Items that will be reclassified to profit or loss	(475.70)	50.95	300.19	(424.75)	462.09	649.18
	(iv) Income tax relating to items that will be reclassified to profit or loss	111.57	(11.55)	(73.34)	100.02	(111.22)	(152.42)
	Total other comprehensive income (net of tax)	(438.83)	46.10	200.71	(392.73)	339.20	524.35
7	**Total comprehensive income for the period/year**	(667.88)	4,335.38	989.55	3,667.50	2,247.56	11,656.65
8	**(Loss)/Profit attributable to:**						
	(i) Owners of the Holding Company	(298.04)	4,204.91	743.13	3,906.87	1,985.76	10,919.19
	(ii) Non controlling interests	68.99	84.37	45.71	153.36	(77.40)	213.11
9	**Other comprehensive (loss)/income attributable to:**						
	(i) Owners of the Holding Company	(438.47)	45.08	198.07	(393.39)	336.26	520.22
	(ii) Non controlling interests	(0.36)	1.02	2.64	0.66	2.94	4.13
10	**Total comprehensive income for the period/year**						
	Owners of the Holding Company	(736.51)	4,249.99	941.20	3,513.48	2,322.02	11,439.41
	Non controlling interest	68.63	85.39	48.35	154.02	(74.46)	217.24
11	**Paid-up equity share capital (face value of ₹ 10 each)**	3,369.37	3,369.37	3,369.37	3,369.37	3,369.37	3,369.37
12	**Other equity**						170,051.60
13	**Earnings per share** (face value of ₹ 10 each) (not annualised)						
	(i) Basic	(0.88)	12.48	2.21	11.60	5.89	32.41
	(ii) Diluted	(0.88)	12.48	2.21	11.60	5.89	32.41

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Amber Enterprises India Limited

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CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2022

(₹ in lakh)

		For the six months ended 30 September 2022 (Unaudited)	For the six months ended 30 September 2021 (Unaudited)
A.	**Cash flows from operating activities**		
	Profit before tax	**5,154.48**	**2,557.42**
	Adjustment for:		
	Depreciation and amortisation expense	6,396.27	5,059.02
	Advances and other balance written off	10.60	5.65
	Bad debts	0.41	0.03
	Provision for warranty	120.48	57.37
	Government grant income	(1,049.92)	13.81
	Interest income	(2,013.88)	(1,440.91)
	(Loss)/gain on sale of property, plant and equipment (net)	(3.95)	0.17
	Liabilities no longer required written back	(152.22)	(0.06)
	Loss on sale of perpetual bonds	248.34	59.04
	Loss on account of unapproved product development	27.42	20.19
	Impairment loss on property, plant and equipment	100.60	2.09
	Provision for doubtful debts	11.41	5.76
	Share based payment expense	1,215.04	742.96
	Unrealised foreign exchange loss	2,023.42	27.15
	Impairment of trade receivables	57.15	-
	Finance costs	4,543.87	1,554.78
	Operating profit before working capital changes	**16,689.52**	**8,664.47**
	Adjusted for movement in:		
	Trade receivables	69,805.30	64,743.55
	Inventories	11,019.67	15,252.38
	Financial and other assets	360.94	(1,604.22)
	Trade payables	(92,338.62)	(100,216.04)
	Provisions	218.43	151.87
	Financial and other liabilities	(4,569.90)	(3,856.63)
	Cash generated/(used) in operations	**1,185.34**	**(16,864.60)**
	Income tax paid (net)	(3,155.52)	(3,163.62)
	Net cash used in operating activities	(1,970.18)	(20,028.22)
B.	Cash flows from investing activities		
	Purchase of property, plant and equipment and intangible assets	(27,539.06)	(16,645.95)
	Proceeds from sale of property, plant and equipment	45.41	155.52
	Purchase of equity investment	-	(165.00)
	Investments made in perpetual debt instruments	(4,327.36)	(13,209.22)
	Proceeds from sale of perpetual debt instruments	10,500.00	4,998.78
	Payment of deferred consideration for acquisition of additional stake in subsidiary	(352.98)	-
	Movement in bank deposits (net)	(8,185.31)	(8,736.90)
	Interest received on bank deposits, loans and bonds	2,013.88	1,630.40
	Net cash used in investing activities	**(27,845.43)**	**(31,972.37)**
C	**Cash flows from financing activities**		
	Proceeds of short term borrowings (net)	8,585.50	28,875.67
	Proceeds from long term borrowings	20,930.97	13,246.05
	Repayment of long term borrowings	(2,769.94)	(1,703.29)
	Payment of lease liabilities	(310.72)	(191.47)
	Finance costs paid	(4,308.33)	(1,410.80)
	Net cash generated from financing activities	**22,127.48**	**38,816.16**
D	**Net (decrease) in cash and cash equivalent (A+B+C)**	**(7,688.13)**	**(13,184.43)**
E	Cash and cash equivalent at the beginning of the period	29,858.30	17,996.30
	Cash and cash equivalent at the end of the period (D+E)	22,170.17	4,811.87

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

Amber Enterprises India Limited

AMBER ENTERPRISES INDIA LIMITED

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2022

₹ in lakhs

Particulars	As at 30 September 2022 (Unaudited)	As at 31 March 2022 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	91,497.77	81,520.94
Capital work-in-progress	26,915.21	5,203.91
Other intangible assets	8,654.65	9,804.15
Intangible assets under development	4,050.94	1,283.63
Financial assets		
(i) Investments	49,496.77	50,140.57
(ii) Loans	6,853.00	5,767.36
(iii) Other financial assets	8,835.29	8,498.43
Income tax assets (net)	1,665.27	554.59
Other non-current assets	5,862.97	6,197.01
Total non-current assets	203,831.87	168,970.59
Current assets		
Inventories	50,221.84	66,707.34
Financial assets		
(i) Investments	5,801.62	11,976.51
(ii) Trade receivables	43,601.50	112,648.19
(iii) Cash and cash equivalents	19,430.91	25,472.88
(iv) Other bank balances	16,250.21	23,118.53
(v) Loans	138.20	142.01
(vi) Other financial assets	817.27	829.70
Other current assets	10,892.22	8,750.07
Total current assets	**147,153.77**	**249,645.23**
TOTAL ASSETS	350,985.64	418,615.82
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,369.37	3,369.37
Other equity	155,202.80	156,075.13
Total equity	**158,572.17**	**159,444.50**
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	37,373.42	23,653.49
(ii) Lease liabilities	1,862.50	2,712.02
(iii) Other financial liabilities	647.30	951.08
Provisions	561.63	509.92
Deferred tax liabilities (net)	3,928.56	4,365.89
Other non-current liabilities	136.78	150.59
Total non-current liabilities	44,510.19	32,342.99
Current liabilities		
Financial liabilities		
(i) Borrowings	71,416.71	63,023.22
(ii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	66.69	378.19
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	58,462.68	147,034.68
(iii) Lease liabilities	376.64	570.98
(iv) Other financial liabilities	15,851.04	8,885.18
Other current liabilities	1,381.41	6,776.82
Provisions	348.11	159.26
Total current liabilities	**147,903.28**	**226,828.33**
TOTAL EQUITY AND LIABILITIES	**350,985.64**	**418,615.82**

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2022

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for six months ended		Year ended
		30 September 2022	**30 June 2022**	30 September 2021	30 September 2022	**30 September 2021**	31 March 2022
		(Unaudited)	**(Unaudited)**	(Unaudited)	(Unaudited)	**(Unaudited)**	(Audited)
1	**Income**						
	Revenue from operations	32,782.12	143,169.62	34,504.62	175,951.74	91,896.05	313,760.43
	Other income	1,212.39	1,323.11	851.51	2,535.50	1,585.61	3,298.61
	Total income	**33,994.51**	**144,492.73**	**35,356.13**	**178,487.24**	**93,481.66**	**317,059.04**
2	**Expenses**						
	Cost of raw materials consumed	27,336.54	123,160.55	29,467.68	150,497.09	74,787.66	273,216.06
	Changes in inventories of finished goods and intermediate products (including manufactured components)	(911.79)	4,646.12	(375.88)	3,734.33	3,921.82	773.17
	Employee benefits expense	2,390.96	2,415.89	1,891.87	4,806.85	3,658.75	8,149.44
	Finance costs	1,970.77	1,796.53	448.39	3,767.30	1,194.32	3,657.96
	Depreciation and amortisation expense	2,141.17	2,322.32	1,956.51	4,463.49	3,752.39	7,951.99
	Other expenses	4,331.35	8,270.77	2,771.88	12,602.12	5,931.16	16,330.82
	Total expenses	**37,259.00**	**142,612.18**	**36,160.45**	**179,871.18**	**93,246.10**	**310,079.44**
3	**(Loss)/profit before tax**	**(3,264.49)**	**1,880.55**	**(804.32)**	**(1,383.94)**	**235.56**	**6,979.60**
4	**Tax expense**						
	(i) Current tax	(578.86)	578.86	(288.48)	-	22.39	1,215.57
	(ii) Deferred tax (credit)/charge	(321.85)	(12.13)	51.08	(333.98)	90.37	954.01
5	**(Loss)/profit for the period/year**	**(2,363.78)**	**1,313.82**	**(566.92)**	**(1,049.96)**	**122.80**	**4,810.02**
6	**Other comprehensive income for the period/year**						
	(i) Items that will not be reclassified to profit or loss	(4.33)	(9.82)	(81.34)	(14.15)	(78.43)	(33.61)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.09	2.47	20.47	3.56	19.74	8.46
	(iii) Items that will be reclassified to profit or loss	(473.78)	49.03	300.19	(424.75)	462.09	647.26
	(iv) Income tax relating to items that will be reclassified to profit or loss	111.57	(11.55)	(73.34)	100.02	(111.22)	(152.42)
	Total other comprehensive income (net of tax)	**(365.45)**	**30.13**	**165.98**	**(335.32)**	**292.18**	**469.69**
7	**Total comprehensive income for the period/year**	**(2,729.23)**	**1,343.95**	**(400.94)**	**(1,385.28)**	**414.98**	**5,279.71**
8	**Paid-up equity share capital (face value of ₹ 10 each)**	**3,369.37**	**3,369.37**	**3,369.37**	**3,369.37**	**3,369.37**	**3,369.37**
9	**Other equity**						**156,075.13**
10	**Earnings per share** (face value of ₹ 10 each) (not annualised)						
	(i) Basic	(7.02)	3.90	(1.68)	(3.12)	0.36	14.28
	(ii) Diluted	(7.02)	3.90	(1.68)	(3.12)	0.36	14.28

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* GURUGRAM *

Amber Enterprises India Limited

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

STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2022

(₹ in lakh)

	Particulars	For the six months ended 30 September 2022 (Unaudited)	For the six months ended 30 September 2021 (Unaudited)
A.	**Cash flows from operating activities**		
	(Loss)/profit before tax	(1,383.94)	235.56
	Adjustment for:		
	Depreciation and amortisation expense	4,463.49	3,752.39
	Advances and other balance written off	-	5.48
	Share based payment expense	1,096.60	742.96
	Bad debts	-	0.03
	Government grant income	(1,049.92)	(13.81)
	Interest income	(2,060.67)	(1,515.02)
	Loss on sale of property, plant and equipment (net)	(1.65)	-
	Provision for doubtful debts	-	5.76
	Loss on sale of perpetual bonds	248.34	59.04
	Impairment of trade receivables	57.15	-
	Impairment of investment	14.00	
	Unrealised foreign exchange loss	1,858.42	3.73
	Balances written back	(135.61)	-
	Finance costs	3,767.30	1,194.32
	Operating profit before working capital changes	6,873.51	4,470.44
	Adjusted for movement in:		
	Trade receivables	69,103.84	63,177.50
	Inventories	16,485.50	17,189.47
	Financial and other assets	(4,028.68)	(980.19)
	Trade payables	(89,535.21)	(99,011.60)
	Provisions	240.56	65.09
	Financial and other liabilities	(5,519.14)	(2,750.84)
	Cash used in operations	**(6,379.62)**	**(17,840.13)**
	Income tax paid (net)	(1,110.45)	(1,545.97)
	Net cash used in operating activities	**(7,490.07)**	**(19,386.10)**
B.	**Cash flows from investing activities**		
	Purchase of property, plant and equipment and intangible assets	(30,995.04)	(12,498.21)
	Proceeds from sale of property, plant and equipment	17.65	138.26
	Loans given to related parties	(1,081.83)	(1,086.00)
	Payment of deferred consideration for acquisition of additional stake in subsidiary	(352.98)	-
	Purchase of equity investment	-	(172.13)
	Investments made in perpetual debt instruments	(4,327.36)	(13,209.23)
	Proceeds from sale of perpetual debt instruments	10,500.00	4,998.78
	Movement in bank deposits (net)	7,373.17	(8,140.84)
	Interest received on bank deposits, loans and bonds	2,060.67	2,038.45
	Net cash used in investing activities	**(16,805.72)**	**(27,930.92)**
C.	**Cash flows from financing activities**		
	Proceeds of short term borrowings (net)	6,650.54	24,586.09
	Proceeds from long term borrowings	16,834.25	10,922.25
	Repayment of long term borrowings	(1,571.68)	(1,046.46)
	Payment of lease liabilities	(230.94)	(170.79)
	Finance costs paid	(3,428.35)	(1,085.22)
	Net cash generated from financing activities	18,253.83	33,205.87
D.	**Net decrease in cash and cash equivalent (A+B+C)**	**(6,041.97)**	**(14,111.15)**
E.	Cash and cash equivalent at the beginning of the period	25,472.88	16,216.32
	Cash and cash equivalent at the end of the period (D+E)	19,430.91	2,105.17

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Amber Enterprises India Limited

Notes:

1. 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 notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standard) Amendment Rules, 2016 and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) and other accounting principles generally accepted in India.

2. The consolidated financial results comprise the financial results of the Company and its subsidiaries, herein after referred to as "the Group" as mentioned below:

1	Amber Enterprises India Limited (Holding Company)
Subsidiary Companies	
2	PICL (India) Private Limited
3	Appserve Appliance Private Limited
4	IL JIN Electronics (India) Private Limited
5	Ever Electronics Private Limited
6	Sidwal Refrigeration Industries Private Limited
7	Amber Enterprises U.S.A Inc.
8	AmberPR Technoplast India Private Limited
9	Pravartaka Tooling Services Private Limited

3. The above unaudited standalone and consolidated financial results for the half year and quarter ended on September 30, 2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company in their respective meetings held on October 21, 2022. The Statutory Auditors have conducted "Limited Review" of these results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have expressed 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 Company's and Group's primary business segment is reflected based on the principal business activities carried on by the Company and the Group. The Company and Group operates in one reportable business segment i.e., manufacturing of consumer durable products and is primarily operating in India and hence, considered as single geographical segment. Accordingly, there are no separate reportable business segments as per Ind AS 108 'Operating Segments'.

6. The Board of Directors of the Company on the recommendation of the Nomination and Remuneration Committee in its meeting held on May 13, 2022, has granted 250,000 options to certain identified eligible employees of the Company and its subsidiaries under "Amber Enterprises India Limited Employee Stock Option Plan 2017". During the period, such options were issued at a discount of ₹ 500 per option on latest closing price of the equity share of the Company on recognized stock exchange where the equity shares of the Company have highest trading volume on the date of meeting.

7. Previous period figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.

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

Amber Enterprises India Limited

(Jasbir Singh)
Chairman and Chief Executive Officer
DIN: 00259632

Place: Gurugram
Date: October 21, 2022

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