



Date: 23.01.2025

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 of the Company dated 23.01.2025**Ref: Board Meeting held to consider and review the Unaudited Financial Results (Consolidated and Standalone) of the Company for the quarter and nine months ended 31 December 2024**

Dear Sir/Ma'am

This has reference to our letter dated 18 January 2025, regarding the captioned subject. The Board of Directors of the Company ("Board"), at their meeting held today i.e. on 23 January 2025, transacted the following items of business:-

Unaudited Financial Results (Standalone and Consolidated)

1. Approved the Unaudited Financial Results (Standalone and Consolidated) of the Company and its subsidiaries as per Indian Accounting Standards ("Ind AS") for the quarter and nine months ended 31 December 2024;

Hence, pursuant to regulation 33 of the SEBI LODR Regulations, we are hereby enclosing:

- a) The Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31 December 2024;
- b) Limited Review Report on Unaudited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31 December 2024, issued by the Statutory Auditors of the Company M/s S.R. Batliboi & Co. LLP.

The Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended 31 December 2024 together with the Limited Review Report will be uploaded on the Company's website www.ambergrouppindia.com.

Furthermore, an extract of the aforesaid Unaudited Financial Results (Standalone and Consolidated) shall be published in newspaper in the manner as prescribed under SEBI LODR Regulations.

The meeting of the Board of Directors commenced at 14:30 Hours IST and concluded at 16:00 Hours IST.

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

Thanking You,
Yours faithfully,
For Amber Enterprises India Limited

(Konica Yaadav)
Company Secretary and Compliance Officer
Membership No. ACS30322

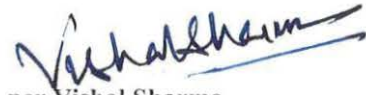
**Amber Enterprises India Limited**

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Universal Trade Tower, 1st Floor, Sector 49, Gurgaon-1 22018
Tel.: +91 124 3923000 | Fax: +91 124 3923016,17
CIN: L28910PB1990PLC010265

Regd. Office:
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Amber Enterprises India Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Amber Enterprises India Limited (the "Company") for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (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/E300005per Vishal Sharma
Partner
Membership No.: 096766UDIN: **25096766BM10HE5756**Place: Gurugram
Date: January 23, 2025

AMBER ENTERPRISES INDIA LIMITED

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

CIN: 128910PB1990PLC010265, Website: www.ambergrouppindia.com, Ph.: 0124 - 3923000, E-Mail: Info@ambergrouppindia.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,41,306.95	88,907.88	82,838.12	4,06,450.92	2,50,700.09	4,57,363.26
	Other income	2,037.01	2,217.34	580.56	6,641.51	3,492.83	5,820.58
	Total income	1,43,343.96	91,125.22	83,418.68	4,13,092.43	2,54,192.92	4,63,183.84
2	Expenses						
	Cost of raw materials consumed	1,21,878.99	74,534.80	74,171.97	3,38,759.68	2,10,322.28	3,80,626.23
	Purchase of traded goods	7,799.29	3,666.40	-	16,755.96	-	5,648.50
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(8,736.13)	(2,561.74)	(4,485.18)	(7,097.06)	(194.28)	2,110.19
	Employee benefits expense	3,290.96	3,339.15	3,345.45	10,099.08	9,561.35	12,972.68
	Finance costs	4,413.00	3,871.09	2,938.50	12,628.01	9,628.41	13,667.96
	Depreciation and amortisation expense	3,826.60	3,708.59	3,394.12	11,108.19	10,075.84	13,557.03
	Other expenses	8,277.00	6,994.78	6,549.73	24,196.50	18,127.33	28,342.66
	Total expense	1,40,749.71	93,553.07	85,914.59	4,06,450.36	2,57,520.93	4,56,925.25
3	Profit/(loss) before tax	2,594.25	(2,427.85)	(2,495.91)	6,642.07	(3,328.01)	6,258.59
4	Tax expense						
	(i) Current tax	304.36	(1,275.49)	(62.52)	905.97	(62.52)	1,205.84
	(ii) Deferred tax charge/(credit)	17.16	191.42	(682.90)	163.83	(894.36)	504.80
5	Profit/(loss) for the period/year	2,272.73	(1,343.78)	(1,750.49)	5,572.27	(2,371.13)	4,547.95
6	Other comprehensive income/(loss)						
	(i) Items that will not be reclassified to profit or loss	(44.91)	(69.88)	(59.12)	(140.30)	(177.36)	(102.04)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	11.31	17.60	14.89	35.33	44.66	25.69
	(iii) Items that will be reclassified to profit or loss	57.46	72.97	118.57	125.15	11.31	(135.08)
	(iv) Income tax relating to items that will be reclassified to profit or loss	(13.53)	(17.18)	(27.92)	(29.47)	(2.66)	31.81
	Other comprehensive income/(loss) for the period/year, net of tax	10.33	3.51	46.42	(9.29)	(124.05)	(179.62)
7	Total comprehensive income/(loss) for the period/year, net of tax	2,283.06	(1,340.27)	(1,704.07)	5,562.98	(2,495.18)	4,368.33
8	Paid-up equity share capital (face value of ₹ 10 each)	3,382.35	3,376.25	3,369.37	3,382.35	3,369.37	3,369.37
9	Other equity						1,68,511.30
10	Earnings per share (face value of ₹ 10 each) (not annualised)						
	(i) Basic	6.72	(3.98)	(5.20)	16.47	(7.04)	13.50
	(ii) Diluted	6.68	(3.96)	(5.19)	16.41	(7.03)	13.48



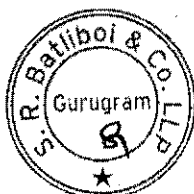
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Amber Enterprises India Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Amber Enterprises India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its joint ventures for the quarter ended December 31, 2024 and year to date from April 1, 2024 to December 31, 2024 (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	Nature
1	Amber Enterprises India Limited	Holding Company
2	Sidwal Refrigeration Industries Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
3	IL JIN Electronics (India) Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
4	PICL (India) Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
5	Ever Electronics Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
6	Pravartaka Tooling Services Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
7	AmberPR Technoplast India Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
8	Appserve Appliance Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
9	Amber Enterprises U.S.A Inc. (Subsidiary of Amber Enterprises India Limited)	Subsidiary



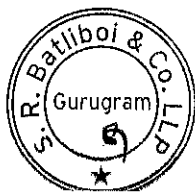
10	Ascent Circuits Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary
11	AT Railway Sub systems Private Limited (subsidiary of Sidwal Refrigeration Industries Private Limited)	Step-down Subsidiary
12	Stelltek Technologies Private Limited (Joint venture of IL JIN Electronics (India) Private Limited)	Step-down Joint Venture
13	Shivaliks Mercantile Private Limited (Joint venture of Sidwal Refrigeration Industries Private Limited)	Step-down Joint Venture
14	Titagarh Firema SpA (Associate of Shivaliks Mercantile Private Limited)	Associate of Step-down Joint Venture
15	Amber Resojet Private Limited (Joint venture of Amber Enterprises India Limited)	Joint Venture
16	Yujin Machinery India Private Limited (Joint venture of AT Railway Sub systems Private Limited)	Step-down Joint Venture

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:
- two step-down subsidiaries, whose unaudited interim financial results include total revenues of Rs.8,201.56 lakhs and Rs.23,877.03 lakhs, total net profit after tax of Rs.1,082.14 lakhs and Rs.3,471.13 lakhs and total comprehensive income of Rs.1,078.43 lakhs and Rs.3,459.97 lakhs, for the quarter ended December 31, 2024 and the period ended on that date respectively, as considered in the Statement which have been reviewed by their respective independent auditors.
 - one joint venture and two step-down joint ventures (including one associate of step-down joint venture), whose unaudited interim financial results include Group's share of net loss of Rs.901.32 lakhs and Rs.1,727.69 lakhs and Group's share of total comprehensive income of Rs.901.32 lakhs and Rs.1,727.69 lakhs for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 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 of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and joint ventures is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of:
- one subsidiary, whose interim financial results and other financial information reflect total revenues of Rs.58.84 lakhs and Rs.172.54 lakhs, total net profit after tax of Rs.3.79 lakhs and Rs.14.25 lakhs and total comprehensive income of Rs.4.92 and Rs.15.87, for the quarter ended December 31, 2024 and the period ended on that date respectively.
 - one joint venture of step-down subsidiary, whose interim financial results includes the Group's share of net profit of Rs. Nil and Rs. Nil and Group's share of total comprehensive income of Rs. Nil and Rs. Nil for the quarter ended December 31, 2024 and for the period ended on that date respectively.

The unaudited interim financial results and other unaudited financial information of the subsidiary and the joint venture of step-down 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 the subsidiary and the joint venture of step-down subsidiary, 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 are not material to the Group.




Chartered Accountants

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above 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.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm registration number: 301003E/E300005


per Vishal Sharma
Partner
Membership No.: 096766



UDIN: **25096766BM10HD5292**

Place: Gurugram

Date: January 23, 2025

AMBER ENTERPRISES INDIA LIMITED

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,13,332.75	1,68,470.02	1,29,475.58	6,21,931.88	3,92,380.72	6,72,926.89
	Other income	1,597.63	1,782.01	520.95	5,447.78	3,727.16	5,530.79
	Total income	2,14,930.38	1,70,252.03	1,29,996.53	6,27,379.66	3,96,107.88	6,78,457.68
2	Expenses						
	Cost of raw materials consumed	1,67,476.50	1,32,205.40	1,08,299.52	4,83,671.11	3,17,446.04	5,37,918.09
	Purchase of traded goods	16,458.42	7,154.58	-	33,124.41	-	9,238.32
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(10,532.71)	(4,794.67)	(4,426.76)	(11,360.53)	(1,048.86)	2,836.87
	Employee benefits expense	7,904.16	7,680.17	6,386.44	23,227.53	18,303.53	25,723.57
	Finance costs	5,365.81	4,864.27	3,685.27	15,413.98	11,868.25	16,698.44
	Depreciation and amortisation expense	5,876.56	5,662.98	4,656.32	17,033.16	13,506.98	18,652.89
	Other expenses	16,151.86	14,851.09	11,366.13	46,404.45	30,681.36	48,021.86
	Total expense	2,08,700.60	1,67,623.82	1,29,966.92	6,07,514.11	3,90,757.30	6,59,090.04
3	Profit before share of (loss) of joint ventures and tax	6,229.78	2,628.21	29.61	19,865.55	5,350.58	19,367.64
	Share of (loss) of joint ventures, net of tax	(901.32)	(267.34)	-	(1,727.69)	-	(234.46)
	Profit before tax	5,328.46	2,360.87	29.61	18,137.86	5,350.58	19,133.18
4	Tax expense						
	(i) Current tax	1,248.97	(134.55)	734.08	4,037.37	2,119.73	4,599.12
	(ii) Deferred tax charge/(credit)	374.89	399.25	(652.91)	827.70	(813.23)	587.37
5	Profit/(loss) for the period/year	3,704.60	2,096.17	(51.56)	13,272.79	4,044.08	13,946.69
6	Other comprehensive income/(loss)						
	(i) Items that will not be reclassified to profit or loss	(46.26)	(98.18)	(74.20)	(172.23)	(206.60)	(116.20)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	10.98	24.77	18.81	42.76	52.39	28.56
	(iii) Items that will be reclassified to profit or loss	58.58	73.34	119.62	126.76	12.19	(134.02)
	(iv) Income tax relating to items that will be reclassified to profit or loss	(13.53)	(17.18)	(27.92)	(29.47)	(2.66)	31.81
	Other comprehensive income/(loss) for the period/year, net of tax	9.77	(17.25)	36.31	(32.18)	(144.68)	(189.85)
7	Total comprehensive income/(loss) for the period/year, net of tax	3,714.37	2,078.92	(15.25)	13,240.61	3,899.40	13,756.84
8	Profit/(loss) attributable to:						
	(i) Equity holders of the holding company	3,587.03	1,924.75	(48.23)	12,748.68	3,821.25	13,288.05
	(ii) Non-controlling interests	117.57	171.42	(3.33)	524.11	222.83	658.64
9	Other comprehensive income/(loss) attributable to:						
	(i) Equity holders of the holding company	9.38	(16.30)	39.31	(31.41)	(139.25)	(187.58)
	(ii) Non-controlling interests	0.39	(0.95)	(3.00)	(0.77)	(5.43)	(2.27)
10	Total comprehensive income/(loss) attributable to:						
	(i) Equity holders of the holding company	3,596.41	1,908.45	(8.92)	12,717.27	3,682.00	13,100.46
	(ii) Non-controlling interests	117.96	170.47	(6.33)	523.34	217.40	656.38
11	Paid-up equity share capital (face value of ₹ 10 each)	3,382.35	3,376.25	3,369.37	3,382.35	3,369.37	3,369.37
12	Other equity						2,03,066.39
13	Earnings per share (face value of ₹ 10 each) (not annualised)						
	(i) Basic	10.61	5.70	(0.14)	37.69	11.34	39.44
	(ii) Diluted	10.55	5.68	(0.14)*	37.54	11.34*	39.41

*Dilution in earning per share is less than 0.01



AMBER ENTERPRISES INDIA LIMITED

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

CONSOLIDATED SEGMENTWISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2024

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 Dec 2024	30 Sept 2024	31 December 2023	31 Dec 2024	31 Dec 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	Consumer Durables Division	1,84,412.52	1,08,483.51	94,602.02	4,87,265.10	2,83,177.78	5,06,361.00
	Electronics Division	57,496.24	49,230.31	24,125.03	1,45,546.05	75,661.51	1,24,040.13
	Railway Sub-system & Defense Division	10,602.89	12,364.16	12,167.11	32,465.81	35,713.21	47,976.31
	Total	2,52,511.65	1,70,077.98	1,30,894.16	6,65,276.96	3,94,552.50	6,78,377.44
	Less: Inter Segment	(39,178.90)	(1,607.96)	(1,418.58)	(43,345.08)	(2,171.78)	(5,450.55)
	Revenue from operations	2,13,332.75	1,68,470.02	1,29,475.58	6,21,931.88	3,92,380.72	6,72,926.89
2	Segment Results (Profit before Interest, Depreciation and Tax)						
	Consumer Durables Division	11,171.55	5,303.94	4,268.48	30,949.07	16,120.80	32,692.31
	Electronics Division	3,511.55	3,811.54	1,083.74	10,423.57	3,529.85	6,878.95
	Railway Sub-system & Defense Division	1,215.26	2,170.05	2,334.96	5,435.99	7,462.80	9,681.09
	Total	15,898.36	11,285.53	7,687.18	46,808.63	27,113.45	49,252.35
	Add: Inter Segment	228.01	396.40	(28.64)	870.29	120.82	439.17
	Total	16,126.37	11,681.93	7,658.54	47,678.92	27,234.27	49,691.52
	Add: Other Income	1,597.63	1,782.01	520.95	5,447.78	3,727.16	5,330.79
	Less: Other unallocable expenditure	(251.85)	(308.48)	191.71	(814.01)	(235.62)	(503.34)
	Total EBITDA	17,472.15	13,155.46	8,371.20	52,312.69	30,725.81	54,718.97
	Less:						
	- Finance costs	5,365.81	4,864.27	3,685.27	15,413.98	11,868.25	16,698.44
	- Depreciation and amortisation	5,876.56	5,662.98	4,656.32	17,033.16	13,506.98	18,652.89
3	Profit before share of (loss) of a joint venture and tax	6,229.78	2,628.21	29.61	19,865.55	5,350.58	19,367.64
	Share of profit/(loss) of a joint venture, net of tax						
	Consumer Durables Division	(124.76)	154.86	-	(75.84)	-	(5.65)
	Electronics Division	-	15.16	-	-	-	(5.65)
	Railway Sub-system & Defense Division	(776.56)	(437.36)	-	(1,651.85)	-	(228.81)
4	Profit before tax	5,328.46	2,360.87	29.61	18,137.86	5,350.58	19,133.18
5	Segment Assets						
	Consumer Durables Division	5,88,682.86	5,04,081.58	4,36,656.63	5,88,682.86	4,36,656.63	5,36,031.29
	Electronics Division	1,39,213.90	1,22,873.78	46,035.25	1,39,213.90	46,035.25	1,17,406.80
	Railway Sub-system & Defense Division	58,676.83	55,442.31	36,273.87	58,676.83	36,273.87	40,757.66
	Total	7,86,573.59	6,82,397.67	5,18,965.76	7,86,573.59	5,18,965.75	6,94,195.75
	Less: Inter Segment	(36,495.66)	(39,732.68)	(3,928.52)	(36,495.66)	(3,928.52)	(34,875.99)
	Total Segment Assets	7,50,077.93	6,42,664.99	5,22,894.28	7,50,077.93	5,15,037.23	6,59,319.76
6	Segment Liabilities						
	Consumer Durables Division	4,00,679.82	3,20,594.36	2,68,201.57	4,00,679.82	2,68,201.57	3,59,833.89
	Electronics Division	1,04,542.98	89,341.30	37,498.84	1,04,542.98	37,498.84	1,07,628.96
	Railway Sub-system & Defense Division	30,996.35	27,913.88	11,772.85	30,996.35	11,772.85	14,859.57
	Total	5,36,219.15	4,37,849.54	3,17,473.27	5,36,219.15	3,17,473.26	4,82,322.42
	Less: Inter Segment	(5,030.55)	(8,454.22)	(3,670.73)	(5,030.55)	(3,670.73)	(34,619.37)
	Total Segment Liabilities	5,31,188.60	4,29,395.32	3,13,802.54	5,31,188.60	3,13,802.53	4,47,703.05



Notes:

1. The consolidated financial results comprise the financial results of the Company and its subsidiaries (herein after referred to as "the Group") and its joint ventures as mentioned below:

1	Amber Enterprises India Limited (Holding Company)
2	PICL (India) Private Limited (PICL, Subsidiary)
3	Appserve Appliance Private Limited (Appserve, Subsidiary)
4	IL JIN Electronics (India) Private Limited (IL JIN, Subsidiary)
5	Ever Electronics Private Limited (Ever Electronics, Subsidiary)
6	Sidwal Refrigeration Industries Private Limited (Sidwal, Subsidiary)
7	Amber Enterprises U.S.A Inc. (Amber USA, Subsidiary)
8	AmberPR Technoplast India Private Limited (AmberPR, Subsidiary)
9	Pravartaka Tooling Services Private Limited (Pravartaka, Subsidiary)
10	Ascent Circuits Private Limited (Ascent, subsidiary of IL JIN) (w.e.f. 2 February 2024)
11	AT Railway Sub systems Private Limited (AT Railway, subsidiary of Sidwal) (w.e.f. 15 March 2024)
12	Stelltek Technologies Private Limited (Stelltek, joint venture of IL JIN) (w.e.f. 26 December 2023)
13	Shivaliks Mercantile Private Limited (Shivaliks, joint venture of Sidwal) (w.e.f. 13 February 2024)
14	Titagarh Firema SpA (Firema, Associate of Shivaliks) (w.e.f. 13 February 2024)
15	Amber Resojet Private Limited (Resojet, joint venture of Holding Company) (w.e.f. 4 May 2024)
16	Yujin Machinery India Private Limited (Yujin, joint venture of AT Railway) (w.e.f. 20 August 2024)

2. The above unaudited standalone and consolidated financial results of the Company and the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as 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, as amended 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.
3. The above unaudited standalone and consolidated financial results for the quarter and nine months ended on 31 December 2024 have been reviewed by the Audit Committee of the Company and taken on record by the Board of Directors in their respective meetings held on 23 January 2025. 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 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-Systems & Defense Division".
6. During the quarter ended 31 December 2024, the business of AmberPR has been transferred to the Holding Company through a slump sale for a consideration of Rs.1,867.74 lakhs on a going concern basis and the Holding Company has provided the effect of the slump sale in these financial results in accordance with Ind AS 103-Business Combinations. Accordingly, the comparable financial results and other financial information included in these financial results have also been restated to give effect of the slump sale.
7. The Joint Venture Committee-2 of the Board of Directors of the IL JIN, at their meeting held on 15 October 2024 approved formation of a joint venture alliance with Korea Circuit Co. Limited to carry on the business of manufacturing of HDI, Flex, Semiconductor Substrates PCBs and the joint venture agreement has been executed on 15 October 2024. The Joint venture Company has not been incorporated yet.
8. The Board of Directors of Amber Enterprises India Limited, at their meeting held on 22 October 2024 and AmberPR Technoplast India Private Limited, at their meeting held on 21 October 2024 has approved the scheme of amalgamation among Amber Enterprises India Limited and AmberPR Technoplast India Private Limited. The Company is in the process of filing the scheme with NCLT for required approvals. The effect of the scheme would be recognised on receipt of requisite approvals in accordance with Ind AS 103 "Business Combination".



9. 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



A handwritten signature in blue ink, appearing to read "Jasbir Singh".

(Jasbir Singh)
Executive Chairman & CEO and Whole Time Director
DIN: 00259632

Place: Gurugram
Date: 23 January 2025