



Date: 23.01.2023

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

Sub: Outcome of Board Meeting dated 23.01.2023

Dear Sir/Ma'am

In furtherance to our intimation dated 15.01.2023 we hereby inform you that the Board at its meeting held today, **23.01.2023** has inter alia considered and approved the unaudited financial statements (standalone and consolidated) for the quarter and nine months ended 31 December 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 nine months ended 31 December 2022, alongwith Limited review report on unaudited financial results (standalone and consolidated) for the quarter ended 31 December 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.ambergrouppindia.com.

The meeting commenced at 16:00 Hours and concluded at 18:00 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**

Konika Yadav
(Konika Yadav)
Company Secretary and Compliance Officer



Amber Enterprises India Limited (Formerly Known as Amber Enterprises (India) Private Limited)

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

Regd. Office:
C-1, Phase II, Focal Point, Rajpura Town-140401, Punjab
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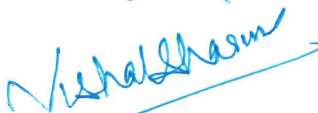
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Amber Enterprises 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, 2022 and year to date from April 1, 2022 to December 31, 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 December 31, 2021, 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 January 29, 2022 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



UDIN: 23096766B6YHRL7079

Place: Gurugram

Date: January 23, 2023

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 December 31, 2022 and year to date from April 1, 2022 to December 31, 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

Chartered Accountants

6. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one subsidiary located outside India, whose unaudited interim financial results and other financial information includes total revenues of INR 52.04 lakhs and INR 162.83 lakhs, total net profit after tax of INR 0.09 lakhs and INR 11.70 lakhs, total comprehensive income of INR 4.94 lakhs and INR 16.55 lakhs, for the quarter ended December 31, 2022 and the period ended on that date respectively net cash inflows of INR 41.40 lakhs for the period from April 1, 2022 to December 31, 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 December 31, 2021, 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 January 29, 2022 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



UDIN: 230 96766 BGYHRM6429

Place: Gurugram

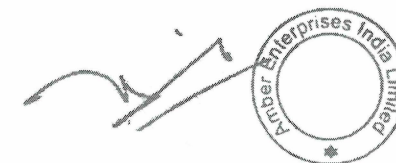
Date: January 23, 2023

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

CIN: L28910PB1990PLC010265, **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 2022
(₹ in lakhs, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	91,229.11	32,782.12	66,209.50	2,67,180.85	1,58,105.56	3,13,760.43
	Other income	926.37	1,212.39	826.14	3,461.87	2,411.75	3,298.61
	Total income	92,155.48	33,994.51	67,035.64	2,70,642.72	1,60,517.31	3,17,059.04
2	Expenses						
	Cost of raw materials consumed	87,277.63	27,336.54	64,386.26	2,37,774.72	1,39,173.92	2,73,216.06
	Changes in inventories of finished goods and intermediate products (including manufactured components)	(7,476.74)	(911.79)	(8,412.06)	(3,742.41)	(4,490.24)	773.17
	Employee benefits expense	2,612.09	2,390.96	2,150.36	7,418.94	5,809.11	8,149.44
	Finance costs	2,261.85	1,970.77	1,030.31	6,029.15	2,224.62	3,657.96
	Depreciation and amortisation expense	2,445.69	2,141.17	1,981.02	6,909.18	5,733.41	7,951.99
	Other expenses	5,741.32	4,331.35	4,079.52	18,343.44	10,010.68	16,330.82
	Total expenses	92,861.84	37,259.00	65,215.41	2,72,733.02	1,58,461.50	3,10,079.44
3	(Loss)/profit before tax	(706.36)	(3,264.49)	1,820.23	(2,090.30)	2,055.81	6,979.60
4	Tax expense						
	(i) Current tax	-	(578.86)	312.86	-	335.25	1,215.57
	(ii) Deferred tax (credit)/charge	(156.57)	(321.85)	59.47	(490.55)	149.85	954.01
5	(Loss)/profit for the period/year	(549.79)	(2,363.78)	1,447.90	(1,599.75)	1,570.71	4,810.02
6	Other comprehensive income for the period/year						
	(i) Items that will not be reclassified to profit or loss	(7.07)	(4.33)	(39.22)	(21.22)	(117.65)	(33.61)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	1.78	1.09	9.87	5.34	29.61	8.46
	(iii) Items that will be reclassified to profit or loss	66.72	(473.78)	(62.98)	(358.03)	399.11	647.26
	(iv) Income tax relating to items that will be reclassified to profit or loss	(15.71)	111.57	18.95	84.31	(92.27)	(152.42)
	Total other comprehensive income (net of tax)	45.72	(365.45)	(73.38)	(289.60)	218.80	469.69
7	Total comprehensive income for the period/year	(504.07)	(2,729.23)	1,374.52	(1,889.35)	1,789.51	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						1,56,075.13
10	Earnings per share (face value of ₹ 10 each) (not annualised)						
	(i) Basic	(1.63)	(7.02)	4.30	(4.75)	4.66	14.28
	(ii) Diluted	(1.63)	(7.02)	4.30	(4.75)	4.66	14.28



AMBER ENTERPRISES INDIA LIMITED

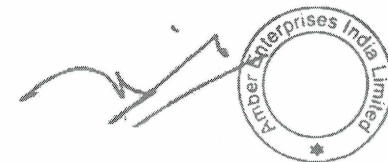
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CIN: 128910PB1990PLC010265 Website: www.ambergrouppindia.com Ph.: 0124 - 3923000, E-Mail: info@ambergrouppindia.com

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2022

(₹ in lakh, except per share data)

Sl. no.	Particulars	Three months ended			Year to date figures for nine months ended		Year ended
		31 December 2022	30 September 2022	31 December 2021	31 December 2022	31 December 2021	31 March 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,34,830.59	75,044.47	97,429.07	3,92,447.66	2,26,970.24	4,20,639.73
	Other income	893.85	1,218.15	861.55	3,396.94	2,385.53	3,323.22
	Total income	1,35,724.44	76,262.62	98,290.62	3,95,844.60	2,29,355.77	4,23,962.95
2	Expenses						
	Cost of raw materials consumed	1,20,588.46	61,172.35	88,054.13	3,33,911.97	1,91,262.92	3,52,488.18
	Changes in inventories of finished goods and intermediate products (including manufactured components)	(8,736.40)	(1,928.55)	(8,431.51)	(6,464.97)	(5,282.44)	478.49
	Employee benefits expense	5,420.37	4,764.41	3,965.10	14,773.58	10,722.60	14,995.06
	Finance costs	2,892.52	2,436.37	1,232.10	7,436.39	2,786.88	4,643.71
	Depreciation and amortisation expense	3,631.51	3,180.92	2,708.11	10,027.78	7,767.13	10,790.63
	Other expenses	9,706.99	7,369.00	6,479.06	28,784.38	15,257.64	25,139.73
	Total expenses	1,33,503.45	76,994.50	94,006.99	3,88,469.13	2,22,514.73	4,08,535.80
3	Profit/(loss) before tax	2,220.99	(731.88)	4,283.63	7,375.47	6,841.04	15,427.15
4	Tax expense						
	(i) Current tax	695.92	77.62	874.05	2,340.72	1,677.20	3,087.72
	(ii) Deferred tax charge/(credit)	17.46	(580.45)	115.83	(533.09)	(38.26)	1,207.13
5	Profit/(loss) for the period/year	1,507.61	(229.05)	3,293.75	5,567.84	5,202.10	11,132.30
6	Other comprehensive income for the period/year						
	(i) Items that will not be reclassified to profit or loss	76.02	(99.95)	(7.59)	(14.85)	(22.78)	37.38
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(6.85)	25.25	1.76	16.02	5.28	(9.79)
	(iii) Items that will be reclassified to profit or loss	71.58	(475.70)	(61.40)	(353.17)	400.69	649.18
	(iv) Income tax relating to items that will be reclassified to profit or loss	(15.71)	111.57	18.95	84.31	(92.27)	(152.42)
	Total other comprehensive income (net of tax)	125.04	(438.83)	(48.28)	(267.69)	290.92	524.35
7	Total comprehensive income for the period/year	1,632.65	(667.88)	3,245.47	5,300.15	5,493.02	11,656.65
8	Profit/(loss) attributable to:						
	(i) Owners of the Holding Company	1,415.09	(298.04)	3,211.76	5,321.96	5,197.52	10,919.19
	(ii) Non controlling interests	92.52	68.99	81.99	245.88	4.58	213.11
9	Other comprehensive income/(loss) attributable to:						
	(i) Owners of the Holding Company	124.72	(438.47)	(49.76)	(268.67)	286.50	520.22
	(ii) Non controlling interests	0.32	(0.36)	1.48	0.98	4.42	4.13
10	Total comprehensive income for the period/year						
	Owners of the Holding Company	1,539.81	(736.51)	3,162.00	5,053.29	5,484.02	11,439.41
	Non controlling interest	92.84	68.63	83.47	246.86	9.00	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						1,70,051.60
13	Earnings per share (face value of ₹ 10 each)						
	(not annualised)						
	(i) Basic	4.20	(0.88)	9.53	15.80	15.43	32.41
	(ii) Diluted	4.20	(0.88)	9.53	15.80	15.43	32.41



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

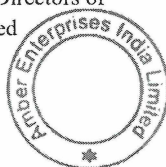
3. The above unaudited standalone and consolidated financial results for the nine months and quarter ended on December 31, 2022 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company in their respective meetings held on January 23, 2023. The Statutory Auditors 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



(Jasbir Singh)

Chairman and Chief Executive Officer



DIN No. 00259632

Place: Gurugram

Date: January 23, 2023

