Amber Enterprises India Limited
CIN: L28910PB1990PLC010265

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

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

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

Date: 14th August 2026

To
Secretary
Listing Department

BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers Dalal Street,
Mumbai – 400 001

Scrip Code: 540902
ISIN: INE371P01015

To
Secretary
Listing Department

National Stock Exchange of India Ltd.
Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E) Mumbai – 400 051

Symbol: AMBER
ISIN: INE371P01015

Subject: Outcome of Board Meeting of the Company held on Thursday, 13th August 2026

Dear Sir/Ma'am,

Pursuant to Regulation 30, read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations") and further to our intimation dated 10th August 2026, we wish to inform the stock exchanges that the Board of Directors of the Company, at its meeting held on Thursday, 13th August 2026, has, *inter alia*, considered and approved the following matters:

1. **Unaudited Financial Results (Standalone and Consolidated) for the 1st quarter (April to June) of Financial Year 2026-27;**

   Pursuant to Regulation 33 of the SEBI (LODR) Regulations, we hereby submit the Unaudited Financial Results (Standalone and Consolidated) of the Company for the 1st quarter (April to June) of the Financial Year 2026-27, along with the Limited Review Report issued by the Statutory Auditor of the Company, M/s S.R. Batliboi & Co. LLP. A copy of the aforesaid documents is enclosed herewith as '**Annexure A**'.

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

   The Unaudited Financial Results (Standalone and Consolidated) of the Company for the 1st quarter (April to June) of the financial year 2026-27, shall also be made available on the Company's website at https://www.ir.ambergroupindia.com/financial-information/#financial-results.

2. **Appointment of Mr. Sudhir Goyal as the Chief Financial Officer of IL JIN Electronics (India) Private Limited, a material subsidiary of the Company, ("IL JIN") with effect from 13th August 2026, and payment of remuneration to him, subject to the approval of the Members of the Company and other requisite approvals, if any.**

   Based on the approval of the Audit Committee and the Board of Directors of IL JIN and Amber at their respective meetings held on 13th August 2026, Mr. Sudhir Goyal, has been appointed as the Chief Financial Officer of IL JIN Electronics (India) Private Limited, a material subsidiary of the Company ("IL JIN"), with effect from 13th August 2026. The payment of remuneration to him is subject to the approval of the Members of the Company and such other requisite approvals, if any.

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amber

3. **Re-appointment of Ms. Sabina Moti Bhavnani (DIN: 06553087) and Mr. Prakash Iyer (DIN: 00956349) as Non-Executive Independent Director**

   Re-appointment of Ms. Sabina Moti Bhavnani and Mr. Prakash Iyer as Non-Executive Independent Directors of the Company for a second term of five (5) consecutive years with effect from 19th September 2026, subject to the approval of the Members at the ensuing 36th Annual General Meeting ("AGM") of the Company.

4. **De-classification of Senior Management Personnel ("SMP") of the Company;**

5. **Notice of 36th AGM of the Company**

   The Board approved the Notice of 36th Annual General Meeting ("AGM") of the Company, scheduled to be held on Wednesday, 16th September 2026 at 11:00 A.M. (IST). The Notice of AGM will be disseminated to the exchanges in due course.

The meeting of the Board of Directors commenced at 04:00 P.M. IST and concluded at 11:50 P.M. IST.

The details required under SEBI (LODR) Regulations, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, is attached herewith as "**Annexure – B1, B2 & B3**".

This intimation shall also be made available on the website of the Company at https://www.ir.ambergroupindia.com/investor-information/announcements/board-meeting/.

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

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

Konica Yaadav

Amber Enterprises India Limited

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

Annexure - A

S.R. BATLIBOI & CO. LLP
Chartered Accountants

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

Tel: +91 124 681 6000

Independent Auditor's Review Report on the Quarterly 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 June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

VishalSharma

per Vishal Sharma
Partner
Membership No.: 096766

UDIN: 26096766HURIAB2329

Place: Gurugram
Date: August 13, 2026

S. R. Batliboi & Co. LLP Gurugram

S.R. BATLIBOI & CO. LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram- 122 003
Haryana, India
Tel: +91 124 681 6000

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Amber Enterprises India Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Amber Enterprises India Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its associate and joint ventures for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors . Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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

S. No.	Company Name	Relationship
1	Amber Enterprises India Limited	Holding company
2	Sidwal Refrigeration Industries Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
3	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	Pravartaka Tooling Services Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
6	AmberPR Technoplast India Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
7	Appserve Appliance Private Limited (Subsidiary of Amber Enterprises India Limited)	Subsidiary
8	Amber Enterprises USA Inc. (Subsidiary of Amber Enterprises India Limited)	Subsidiary
9	AT Railway Sub Systems Private Limited (Subsidiary of Sidwal Refrigeration Industries Private Limited)	Step-down subsidiary

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10	Ascent Circuits Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down subsidiary
11	Ascent-K Circuit Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down subsidiary
12	Power-One Micro Systems Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down subsidiary
13	ILJIN Holding Ltd. (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down subsidiary
14	Unitronics (1989) (R"G) Ltd. (Subsidiary of ILJIN Holding Ltd.)	Step-down subsidiary
15	Shogini Technoarts Pvt. Ltd. (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down subsidiary
16	Stelltek Technologies Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down subsidiary
17	Amber Resojet Private Limited (Joint venture/ Subsidiary of Amber Enterprises India Limited)	Subsidiary (w.e.f. April 10, 2026) Joint venture (till April 09, 2026)
18	ILJIN Technologies Private Limited (Subsidiary of IL JIN Electronics (India) Private Limited)	Step-down Subsidiary (w.e.f. June 04, 2026)
19	Yujin Machinery India Private Limited (Joint venture of AT Railway Sub systems Private Limited)	Step-down Joint venture
20	MoMagic Wireless Private Limited (Associate of IL JIN Electronics (India) Private Limited)	Step-down Associate (w.e.f. April 03, 2026)

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
   - Six subsidiaries, whose unaudited interim financial results include total revenues of Rs.18,536.59 lakhs, total net profit after tax of Rs.523.72 lakhs and total comprehensive income of Rs.222.16 lakhs, for the quarter ended June 30, 2026, as considered in the Statement which have been reviewed by their respective independent auditors.
   - One associate and two joint ventures, whose unaudited interim financial results include Group's share of net loss of Rs. 55.04 lakhs and Group's share of total comprehensive income/(loss) of Rs.(55.04 lakhs) for the quarter ended June 30, 2026, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditors.

   The independent auditor's reports on interim financial results/ financial information of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, joint ventures and associate is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

   Certain of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

S. R. Batliboi & Co. LLP
Gurugram

7. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of two subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs.23.65 lakhs, total net loss after tax of Rs.52.45 lakhs, total comprehensive income/(loss) of Rs.(70.95 lakhs), for the quarter ended Jun 30, 2026.

   The unaudited interim financial results and other unaudited financial information of these subsidiaries 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 these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results and other financial information are not material to the Group.

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

8. The accompanying Statement includes financial results and other financial information as tabulated below for the quarter ended June 30, 2025 in respect of Ascent Circuits Private Limited, as considered in the Statement, which have been reviewed by other auditor. Such other auditor of Ascent Circuits Private Limited issued an unmodified conclusion vide their review report dated July 26, 2025 on such financial results and other financial information.

   The report of such auditor on the unaudited financial results and other financial information mentioned above have been furnished to us by the management, and our conclusion on the unaudited consolidated financial results, insofar as it relates to the amounts and disclosures included in respect of the Ascent Circuits Private Limited, is based solely on the report of such auditor. Our conclusion is not modified in respect of the above matter.

Rs. in lakhs

Particulars	**Quarter ended June 30, 2025**
Revenue from operations	10,036.43
Profit after tax	883.57
Total comprehensive income	876.60

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

Vishal Sharma

per Vishal Sharma
Partner
Membership No.: 096766

UDIN: 26096766XLESOO5256

Place: Gurugram
Date: August 13, 2026

S.R. Batliboi & Co. LLP Gurugram

AMBER ENTERPRISES INDIA LIMITED
Regd. Office: C-1, Phase II, Focal Point, Rajpura Town, Punjab - 140401, India
CIN: L28910PB1990PLC010265, **Website:** www.ambergroupindia.com, **Ph.:** 0124 - 3923000, **E-Mail:** Info@ambergroupindia.com
STATEMENT OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(Rs. in lakh, except per share data)

S. no.	Particulars	Standalone				Consolidated			
		3 months ended (30 June 2026)	3 months ended (31 March 2026)	3 months ended (30 June 2025)	Year ended (31 March 2026)	3 months ended (30 June 2026)	3 months ended (31 March 2026)	3 months enced (30 June 2025)	Year ended (31 March 2026)
		(Unaudited)	(Audited, refer note 17)	(Unaudited)	(Audited)	(Unaudited)	(Audited, refer note 17)	(Unaudited)	(Audited)
1	**Income**								
	Revenue from operations	2,66,266.69	2,88,972.85	2,46,674.63	7,96,695.29	3,88,772.45	4,14,751.99	3,44,913.22	12,18,647.66
	Other income	3,149.47	1,159.29	2,965.07	10,685.62	4,752.05	2,009.43	2,967.24	12,016.04
	Total income	**2,69,416.16**	**2,90,132.14**	**2,49,639.70**	**8,07,380.91**	**3,93,524.50**	**4,16,761.42**	**3,47,880.46**	**12,30,663.70**
2	**Expenses**								
	Cost of raw materials consumed	2,20,807.77	2,42,059.51	2,02,273.38	6,64,083.56	3,06,991.41	3,26,647.58	2,72,984.32	9,64,192.35
	Purchase of traded goods	9,850.80	10,052.49	9,031.06	27,086.48	12,019.65	12,643.39	13,652.39	37,821.66
	Changes in inventories of intermediate products (including manufactured components) and finished goods	(1,665.08)	(1,664.85)	4,509.97	(1,923.07)	(3,253.77)	(2,451.09)	4,085.01	(7,233.69)
	Employee benefits expense	4,706.34	5,051.00	3,992.64	16,428.77	15,455.27	15,574.76	8,979.58	45,927.61
	Finance costs	6,380.25	5,102.51	5,165.01	22,758.89	8,473.62	6,474.63	6,336.22	28,439.38
	Depreciation and amortisation expense	5,335.94	4,866.96	3,969.85	17,491.95	10,820.83	9,929.81	6,179.26	32,255.67
	Other expenses	14,818.05	13,717.83	10,857.42	41,608.46	26,354.85	26,513.89	19,542.27	82,707.61
	Total expense	**2,60,234.07**	**2,79,185.45**	**2,39,799.33**	**7,87,535.04**	**3,76,861.86**	**3,95,332.97**	**3,31,759.05**	**11,84,110.59**
3	**Profit before share of (loss) of joint ventures, exceptional items and tax**	**9,182.09**	**10,946.69**	**9,840.37**	**19,845.87**	**16,662.64**	**21,428.45**	**16,121.41**	**46,553.11**
	Exceptional items (refer note 10, 11 and 12 below)	-	-	-	(566.39)	(12,263.06)	6,402.33	-	(3,907.44)
	Share of (loss) of joint ventures, net of tax	-	-	-	-	(54.57)	(6,700.10)	(688.32)	(9,004.06)
4	**Profit before tax**	**9,182.09**	**10,946.69**	**9,840.37**	**19,279.48**	**4,345.01**	**21,130.68**	**15,433.09**	**33,641.61**
5	**Tax expense**								
	(i) Current tax	1,919.12	1,151.11	2,454.06	3,303.02	4,452.68	4,860.17	4,379.91	11,172.46
	(ii) Adjustment of tax related to earlier periods	-	-	-	36.41	-	138.91	(15.89)	123.02
	(iii) Deferred tax charge/(credit)	685.01	1,366.91	577.30	1,352.90	(416.23)	(64.15)	471.37	(299.20)
6	**Profit/(loss) for the period/year**	**6,577.96**	**8,428.67**	**6,809.01**	**14,587.15**	**308.56**	**16,195.75**	**10,597.70**	**22,645.33**
7	**Other comprehensive income**								
	(i) Items that will not be reclassified to profit or loss	19.07	303.33	(11.23)	76.27	29.54	481.29	(27.26)	234.63
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(4.80)	(76.38)	2.83	(19.20)	(7.76)	(127.05)	6.95	(50.12)
	(iii) Items that will be reclassified to profit or loss	-	(0.01)	68.43	-	4,179.00	(67.34)	58.38	1,322.68
	(iv) Income tax relating to items that will be reclassified to profit or loss	-	-	(16.11)	-	-	-	(16.11)	-
	Other comprehensive income for the period/year, net of tax	**14.27**	**226.94**	**43.92**	**57.07**	**4,200.78**	**286.90**	**31.96**	**1,507.19**
8	**Total comprehensive income for the period/year, net of tax**	**6,592.23**	**8,655.61**	**6,852.93**	**14,644.22**	**4,509.34**	**16,482.65**	**10,629.66**	**24,152.52**
9	**Profit/(loss) attributable to:**								
	(i) Equity holders of the Holding Company	-	-	-	-	2,227.04	13,387.80	10,386.81	17,764.71
	(ii) Non-controlling interests	-	-	-	-	(1,918.48)	2,807.95	210.89	4,880.62
10	**Other comprehensive income/(loss) attributable to:**								
	(i) Equity holders of the Holding Company	-	-	-	-	2,773.44	283.42	32.82	1,108.07
	(ii) Non-controlling interests	-	-	-	-	1,427.34	3.48	(0.86)	399.12
11	**Total comprehensive income/(loss) attributable to:**								
	(i) Equity holders of the Holding Company	-	-	-	-	5,000.48	13,671.22	10,419.63	18,872.78
	(ii) Non-controlling interests	-	-	-	-	(491.14)	2,811.43	210.03	5,279.74
12	**Paid-up equity share capital (face value of Rs. 10 each)**	**3,526.78**	**3,519.17**	**3,388.29**	**3,519.17**	**3,526.78**	**3,519.17**	**3,388.29**	**3,519.17**
13	**Other equity**				**3,02,629.69**				**4,33,692.53**
14	**Earnings per share** (face value of Rs. 10 each) (not annualised)								
	(i) Basic	18.67	23.95	20.10	41.45	6.34	38.04	30.65	50.48
	(ii) Diluted	18.62	23.86	20.01	41.28	6.33	37.89	30.51	50.28

Amber Enterprises India Limited

S. R. Batliboi & Co. LLP
Gurugram

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CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30 JUNE 2026

(Rs. in lakh)

Sl. no.	Particulars	Three months ended			Year ended
		30 June 2026	31 March 2026	30 June 2025	31 March 2026
		(Unaudited)	(Audited, refer note 17)	(Unaudited)	(Audited)
1	**Segment Revenue**				
	Consumer Durables Division	2,80,299.80	3,03,240.94	2,63,034.30	8,56,285.78
	Electronics Division	98,483.49	1,01,501.94	76,629.94	3,26,846.85
	Railway Sub-system & Defense Division	14,445.51	15,304.08	12,278.84	53,540.46
	Total	**3,93,228.80**	**4,20,046.96**	**3,51,943.08**	**12,36,673.09**
	Less: Inter Segment	(4,456.35)	(5,294.97)	(7,029.86)	(18,025.43)
	Revenue from operations	**3,88,772.45**	**4,14,751.99**	**3,44,913.22**	**12,18,647.66**
2	**Segment Results (Profit before interest, depreciation and amortization and tax)**				
	Consumer Durables Division	21,380.99	21,963.79	18,500.24	58,123.09
	Electronics Division	8,144.38	10,945.81	4,884.15	28,181.06
	Railway Sub-system & Defense Division	1,624.70	2,899.70	2,199.33	9,005.74
	Total	**31,150.07**	**35,809.30**	**25,583.72**	**95,309.89**
	Add: Inter Segment	126.23	83.30	144.46	213.51
	Total	**31,276.30**	**35,892.60**	**25,728.18**	**95,523.40**
	Add: Other Income	4,752.05	2,009.43	2,967.24	12,016.04
	Less: Other unallocable expenditure	(71.26)	(69.14)	(58.53)	(291.28)
	Total earning before interest, tax, depreciation and amortisation	**35,957.09**	**37,832.89**	**28,636.89**	**1,07,248.16**
	Less:				
	- Finance costs	8,473.62	6,474.63	6,336.22	28,439.38
	- Depreciation and amortisation expense	10,820.83	9,929.81	6,179.26	32,255.67
3	**Profit before exceptional items and share of (loss) of joint ventures and tax**	**16,662.64**	**21,428.45**	**16,121.41**	**46,553.11**
	Exceptional item				
	Consumer Durables Division	-	-	-	(696.56)
	Electronics Division	(12,263.06)	-	-	(154.53)
	Railway Sub-system & Defense Division	-	6,402.33	-	(3,056.35)
4	**Profit before share of (loss) of joint ventures and tax**	**4,399.58**	**27,830.78**	**16,121.41**	**42,645.67**
	Share of (loss) of joint ventures, net of tax				
	Consumer Durables Division		(264.12)	(145.72)	(669.59)
	Electronics Division	(20.91)	-	-	
	Railway Sub-system & Defense Division	(33.66)	(6,435.98)	(542.60)	(8,334.47)
5	**Profit before tax**	**4,345.01**	**21,130.68**	**15,433.09**	**33,641.61**
6	**Segment Assets**				
	Consumer Durables Division	8,52,201.12	8,73,328.20	6,84,102.82	8,73,328.20
	Electronics Division	5,69,601.56	5,23,902.03	1,47,040.51	5,23,902.03
	Railway Sub-system & Defense Division	83,112.01	77,069.06	72,970.31	77,069.06
	Total	**15,04,914.69**	**14,74,299.29**	**9,04,113.64**	**14,74,299.29**
	Less: Inter Segment	(1,06,455.07)	(97,611.71)	(44,982.53)	(97,611.71)
	Total Segment Assets	**13,98,459.62**	**13,76,687.58**	**8,59,131.11**	**13,76,687.58**
7	**Segment Liabilities**				
	Consumer Durables Division	5,26,462.57	5,58,557.41	4,78,667.65	5,58,557.41
	Electronics Division	2,65,479.13	2,20,549.49	1,08,018.13	2,20,549.49
	Railway Sub-system & Defense Division	57,405.12	54,954.95	43,820.18	54,954.95
	Total	**8,49,346.83**	**8,34,061.85**	**6,30,505.96**	**8,34,061.85**
	Less: Inter Segment	(43,499.18)	(37,536.14)	(14,784.94)	(37,536.14)
	Total Segment Liabilities	**8,05,847.65**	**7,96,525.71**	**6,15,721.02**	**7,96,525.71**

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Notes:

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

Amber Enterprises India Limited **(Holding Company)**
Subsidiaries:
PICL (India) Private Limited (PICL)
Appserve Appliance Private Limited (Appserve)
IL JIN Electronics (India) Private Limited (IL JIN)
Sidwal Refrigeration Industries Private Limited (Sidwal)
Amber Enterprises U.S.A Inc. (Amber USA)
AmberPR Technoplast India Private Limited (AmberPR)
Pravartaka Tooling Services Private Limited (Pravartaka)
Amber Resojet Private Limited (Resojet) (w.e.f. 10 April 2026)
Step-down subsidiaries:
Ascent Circuits Private Limited (Ascent, subsidiary of IL JIN)
AT Railway Sub Systems Private Limited (AT Railway, subsidiary of Sidwal)
Ascent-K Circuit Private Limited (Ascent-K, subsidiary of IL JIN) (w.e.f. 7 April 2025)
Power-One Micro Systems Private Limited (Power-One, subsidiary of IL JIN) (w.e.f. 5 August 2025)
ILJIN Holding Ltd (ILJIN Holding, subsidiary of IL JIN) (w.e.f. 21 September 2025)
Unitronics (1989) (R"G) Ltd. (Unitronics, subsidiary of IL JIN Holding) (w.e.f. 9 October 2025)
Shogini Technoarts Pvt Ltd (Shogini, subsidiary of IL JIN) (w.e.f. 1 December 2025)
Stelltek Technologies Private Limited (Stelltek, subsidiary of IL JIN) (w.e.f. 15 February 2026)
ILJIN Technologies Private Limited (IL JIN Technologies, subsidiary of IL JIN) (w.e.f. 4 June 2026)
Associates:
MoMagic Wireless Private Limited (MoMagic, associate of IL JIN) (w.e.f. 3 April 2026)
Joint ventures:
Amber Resojet Private Limited (Resojet) (till 9 April 2026)
Yujin Machinery India Private Limited (Yujin India, joint venture of AT Railway)

2. The above unaudited standalone and consolidated financial results of the Company and the Group have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended from time to time and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. The above unaudited standalone and consolidated financial results for the quarter ended on 30 June2026 have been reviewed by the Audit Committee of the Company and taken on record by the Board of Directors at their respective meetings held on 13 August 2026. The Statutory Auditors have conducted "Limited Review" of these results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have expressed an unmodified report on the above results.

4. The certificate obtained from the Chief Executive Officer and Chief Financial Officer in respect of above results in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has been placed before the Board of Directors.

5. The Group's primary business segment is reflected based on the principal business activities carried on by the entities in the Group, in the following operating segments i.e. "Consumer Durables Division", "Electronics Division" and "Railway Sub-system & Defense Division".

6. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 27 June 2025 had approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Power-One Micro Systems Private Limited ("Power-One"). IL JIN entered into Definitive Agreements on 27 June 2025 for acquiring majority control in Power-One.

   On August 5, 2025, IL JIN acquired 60% equity shares and a majority control, for initial purchase consideration of Rs. 26,200 lakhs, subject to some adjustments as stipulated in the Definitive Agreements. IL JIN have also written

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a put option and simultaneously bought a call option for acquisition of remaining 40% stake. Pursuant to the said acquisition, Power-One became a subsidiary of IL JIN and step-down subsidiary of the Holding Company.

Power-One has been accounted for using acquisition method in these consolidated financial results from the date of acquisition of majority control in accordance with Ind AS 103 - Business Combinations. The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in these financial results.

Total consideration has been allocated based on provisional purchase price allocation as under:

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

7. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 14 November 2025 approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Shogini Technoarts Pvt Ltd ("Shogini"). IL JIN entered into Definitive Agreements on 14 November 2025 for acquiring majority control in Shogini.

   On 1 December 2025, IL JIN acquired 80% of the equity shares and obtained majority control for an initial purchase consideration of Rs.50,597.55 lakhs. In accordance with the terms of the Definitive Agreements, IL JIN has also recognized a deferred consideration of Rs.12,301.45 lakhs for the acquisition of the remaining 20% equity shares. Pursuant to the said acquisition, Shogini became a subsidiary of IL JIN and step-down subsidiary of the Holding Company.

   Shogini has been accounted for using acquisition method in these consolidated financial results from the date of acquisition of majority control in accordance with Ind AS 103 - Business Combinations. The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in the financial results.

   Total consideration has been allocated based on provisional purchase price allocation as under:

Particulars	**Rs. in lakhs**
Total consideration paid for 80% equity shares and majority control	50,597.55
Present value of deferred consideration as stipulated in the Definitive Agreements	12,301.45
Total purchase consideration	**62,899.00**
Fair value of assets acquired including intangible assets	59,737.47
Less: Fair value of liabilities assumed	(19,514.47)
Less: Deferred tax liability on fair value of net assets acquired	(5,504.43)
Fair value of net asset acquired	**34,718.57**
Goodwill (provisional)	**28,180.43**

8. The Strategic Alliance Committee of the Board of Directors of IL JIN, at their meeting held on 27 July 2025 approved execution of Shareholders Agreement and Share Purchase Agreement ("Definitive Agreements") for investment in Unitronics (1989) (R"G) Ltd. ("Unitronics"), a company based out of Israel and is a publicly traded company in Tel Aviv Stock Exchange. IL JIN entered into Definitive Agreements on 27 July 2025 for acquiring approximately 40.20% controlling stake of the issued and outstanding share capital (excluding dormant shares) of Unitronics (through ILJIN Holding) for a consideration of NIS 1,561.03 lakhs (equivalent to Rs. 41,909.78 lakhs) and completed the acquisition on 9 October 2025.

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Unitronics has been accounted for using acquisition method in these consolidated financial results from the date of acquisition of majority control in accordance with Ind AS 103 - Business Combinations. The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in the financial results.

Total consideration has been allocated based on provisional purchase price allocation as under:

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

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

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

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

   The purchase price allocation (PPA) valuation is as of the acquisition date and is on a provisional basis. The final PPA will be determined post completion of detailed valuations and necessary calculations. The final allocation could differ from the provisional allocation used in the financial results.

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

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

10. On November 21, 2025, the Government of India notified four Labour Codes- the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of the best understanding of the new regulations. Considering the materiality and regulatory-driven, non-recurring nature of

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this impact, the Company has presented such incremental impact as exceptional item in the audited financial results for the quarter and year ended March 31, 2026. The incremental impact consists of gratuity and long-term compensated absences of Rs. 566.39 lakhs and Rs. 933.19 lakhs in the audited standalone and consolidated financial results, respectively.

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

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

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

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

13. IL JIN has raised additional capital, to support its strategic initiatives, aggregating to Rs.32,812.29 lakhs by way of a Rights Issue of equity shares to its shareholders including Amber. On 23 March 2026, Amber has subscribed in the said Rights Issue, being equity shares of face value of Rs.10/- each, at an issue price of Rs.2,375/- per equity share, including a premium of Rs.2,365/- per equity share, for an aggregate consideration of Rs.29,602.71 lakhs. The allotment for rights issue of IL JIN was duly completed on 21 April 2026.

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

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

16. Subsequent to 30 June 2026, a fire incident occurred on 4 August 2026 at one of the factories of IL JIN situated in Ecotech, Greater Noida. The Company is currently in the process of assessing the impact on the operations and extent of the damage caused to the property, plant and machinery and inventory while maintaining the highest standard of safety and compliances. The assets are adequately insured, and the necessary insurance claim process will be initiated. Operations in the affected area of the facility have been temporarily impacted.

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Based on preliminary assessment done by the Company and information available as at the date of approval of these financial results, the incident is not expected to have a material impact on the Group's financial position, results of operations, or cash flows.

17. The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and unaudited year to date figures up to the nine months period ended 31 December 2025 which were subject to limited review.

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

Amber Enterprises India Limited

S. R. Batliboi & Co. LLP
Gurugram

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

Place: Gurugram
Date: 13 August 2026

Amber Enterprises India Limited
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Annexure – B1

DISCLOSURE AS PER SEBI LODR REGULATIONS IN LINE WITH SEBI MASTER CIRCULAR NO. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 DATED 30TH JANUARY 2026

APPOINTMENT OF MR. SUDHIR GOYAL, CHIEF FINANCIAL OFFICER OF THE COMPANY, AS CHIEF FINANCIAL OFFICER OF IL JIN ELECTRONICS (INDIA) PRIVATE LIMITED

Sl. No.	Particulars	Details
a)	reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment of Mr. Sudhir Goyal, Chief Financial Officer ("CFO") of the Company, as CFO of IL JIN.
b)	date of appointment/~~re-appointment/cessation~~ (as applicable) & ~~/re-appointment~~	**Effective date of appointment:** 13th August 2026 **Term of appointment:** Subject to the approval of the Members of the Company at the ensuing Annual General Meeting ("AGM"), Mr. Sudhir Goyal shall be entitled to receive remuneration of up to ₹2,00,00,000 (Rupees Two Crore only) per annum for holding the office or place of profit as the Chief Financial Officer ("CFO") of IL JIN.
c)	brief profile (in case of appointment)	Mr. Sudhir Goyal is the Chief Financial Officer of the Company. He has been the financial architect of Amber Group, steering the adoption of the best practices in finance function to support the rapid growth of the group. He is a Chartered Accountant with more than two decades of experience, Mr. Goyal has strong expertise in the Finance, Treasury, Mergers & Acquisitions, Fund Raising, Tax planning, Financial Controls and Risk Management. He has been associated with Amber since October 2012 and successfully led capital market initiatives of securing several funding rounds, Initial Public Offer ("IPO") and Qualified Institutions Placement ("QIP") to fuel the growth of the company. Mr. Goyal has made considerable contributions towards identifying, evaluating and executing the inorganic opportunities for Amber group. Along with this he is also serving on the Board of other Amber Group Companies as well. **Nature of expertise in specific functional areas:** finance, treasury, mergers and acquisitions, fund raising, tax planning, financial controls and risk management.
d)	disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

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amber

Annexure – B2

RE-APPOINTMENT OF MS. SABINA MOTI BHAVNANI (DIN: 06553087) AND MR. PRAKASH IYER (DIN: 00956349) AS NON-EXECUTIVE INDEPENDENT DIRECTOR

<table>
<tr><th rowspan="2">Sl. No.</th><th rowspan="2">Particulars</th><th colspan="2">Details</th></tr>
<tr><th>Mr. Prakash Iyer (DIN: 00956349)</th><th>Ms. Sabina Moti Bhavnani (DIN: 06553087)</th></tr>
<tr><td>a)</td><td>reason for change viz. ~~appointment~~, re-appointment, ~~resignation, removal, death or otherwise~~</td><td>Re-appointment of Mr. Prakash Iyer (DIN: 00956349), as Non-Executive Independent Director of the Company for a second term of five (5) consecutive years w.e.f 19th September 2026.</td><td>Re-appointment of Ms. Sabina Moti Bhavnani (DIN: 06553087), as Non-Executive Independent Director of the Company for a second term of five (5) consecutive years w.e.f 19th September 2026.</td></tr>
<tr><td>b)</td><td>date of ~~appointment~~/ re-appointment/ ~~cessation~~ (as applicable) & term of appointment/ re-appointment</td><td colspan="2">Effective date of re-appointment: 19th September 2026

Term of appointment: Subject to the approval of the Members of the Company, at the ensuing AGM, Ms. Sabina Moti Bhavnani (DIN: 06553087), and Mr. Prakash Iyer (DIN: 00956349), have been re-appointed as Non-Executive Independent Directors of the Company for a second term of five (5) consecutive years w.e.f 19th September 2026, not liable to retire by rotation.</td></tr>
<tr><td>c)</td><td>brief profile (in case of appointment)</td><td>Mr. Prakash Iyer carries in-depth knowledge and experience of 30 years across the financial services domain.

He is currently serving the Managing Partner & General Partner for Calculus Defence Fund (a Category II SEBI Registered AIF focused on Aerospace & Defence Investments).

In his immediately preceding role, he managed the Haldirams Group Family Office investments and spearheaded their M&A function. In this role, he has worked closely with startup companies, guiding them on growth strategies, capital raising, strategic partnerships, and business scaling.

Mr. Prakash Iyer continues to play a key role in venture investing, strategic advisory especially M&A.

He has been associated with the Company as an Independent Director since 19th September 2024.</td><td>Ms. Sabina Moti Bhavnani brings 30+ years of experience across Corporate Advisory, Mergers & Acquisitions, Private Equity, and Corporate Finance.

She is currently assisting the IL&FS Board in the monetization of Group assets under a shadow IBC process under Section 241/242 of the Companies Act, heading the Monetization Deal Team responsible for Roads, Waste Management, and Construction assets. She serves as a Director on the InvIT Hold Co and several Group Road SPVs, and is a member of the Group Executive Committee of IL&FS - a Board-delegated body empowered to take decisions on monetization transactions and other executive and administrative matters relating to the IL&FS Group resolution.

She has been associated with the Company as an Independent Director since 19th September 2024.</td></tr>
<tr><td>d)</td><td>disclosure of relationships between directors (in case of appointment of a director)</td><td>Mr. Prakash Iyer (DIN: 00956349) is not related to any of the Directors of the Company.</td><td>Ms. Sabina Moti Bhavnani (DIN: 06553087) is not related to any of the Directors of the Company.</td></tr>
</table>

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Annexure – B3

CLASSIFICATION AND DE-CLASSIFICATION OF SENIOR MANAGEMENT PERSONNEL ("SMP") OF THE COMPANY

Sl. No.	Particulars	Mr. Arvind Kumar Singh	Mr. Deep Mathpal	Mr. Abhishek Chaudhary
a)	reason for change viz. ~~appointment, re-appointment, resignation, removal, death or~~ otherwise	**Retirement** Mr. Arvind Kumar Singh, Chief Executive Officer (CEO) - Component Division, ceased to be a Senior Management Personnel of the Company upon his retirement from the services of the Company on attaining the retirement age prescribed under the Company's HR Policy.	**De-Classification** Mr. Deep Mathpal, Senior General Manager - Operations, has been de-classified as a Senior Management Personnel of the Company w.e.f 13th August 2026, pursuant to the revised organizational structure and reporting hierarchy of the Company.	**De-Classification** Mr. Abhishek Chaudhary, General Manager - Operations, has been de-classified as a Senior Management Personnel of the Company w.e.f 13th August 2026, pursuant to the revised organizational structure and reporting hierarchy of the Company.
b)	date of ~~appointment~~/ ~~re-appointment/~~ cessation ~~(as applicable) & term of appointment/ re-appointment~~	Ceased to be a member of the Senior Management Personnel of the Company w.e.f 13th August, 2026.	De-classified as a member of the Senior Management Personnel of the Company w.e.f 13th August, 2026.	De-classified as a member of the Senior Management Personnel of the Company w.e.f 13th August, 2026.
c)	brief profile (in case of appointment)	Not Applicable	Not Applicable	Not Applicable
d)	disclosure of relationships between directors (in case of appointment of a director)	Not Applicable	Not Applicable	Not Applicable