

Date: August 7, 2018

To
Secretary
Listing Department

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Listing Department

BSE Limited

Department of Corporate Services
Phiroze Jeejeebhoy Towers Dalal Street,
Mumbai – 400 001
Scrip Code : 540902
ISIN : INE371P01015

✓ **National Stock Exchange of India**

Limited
Exchange Plaza, Bandra Kurla
Complex, Mumbai – 400 050
Scrip Code : AMBER
ISIN : INE371P01015

Dear Sir/Ma'am,

Sub : Outcome of Board Meeting dated August 7, 2018

In furtherance to our intimation dated July 25, 2018, we hereby inform you that the Board at its meeting held today, August 7, 2018, considered and approved, inter alia among other business, the unaudited standalone financial result of the Company for the quarter ended June 30, 2018. We are enclosing the following documents in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

1. Unaudited standalone financial results for the quarter ended June 30, 2018 is annexed herewith as **“Annexure A”**;
2. Limited review report on standalone financial results for the quarter ended June 30, 2018 issued by our statutory auditors M/s Walker Chandiok & Co LLP is annexed herewith as **“Annexure B”**.

Unaudited standalone financial results alongwith limited review report will be uploaded on the Company's Website www.ambergroupindia.com.

Furthermore, an extract of the aforesaid financial results shall be published in the manner as prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 12:45 Hours and concluded at 16:05 Hours.

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

Corp. Address :

Universal Trade Tower, 1st Floor, Sector 49, Gurgaon-122018
Tel.: +91 124 3923000 | Fax : +91 124 3923016,17

Regd. Office :

C-1, Phase II, Focal Point, Rajpura Town-140401, Punjab
Tel.: +91 1762 232126, 232646 | Fax : +91 1762 232127



www.ambergroupindia.com

This is for your kind information and record please.

Thanking You,

Yours faithfully

For **Amber Enterprises India Limited**

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

(Konica Yadav)

Company Secretary and Compliance Officer

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

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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

Unaudited standalone financial results for the quarter ended 30 June 2018

(INR in Lakh except per share data)

S. no.	Particulars	Quarter ended			Year ended
		30 June 2018 (Unaudited)	31 March 2018 (Audited) (Refer note 3)	30 June 2017 (Unaudited) (Refer note 4 and 5)	31 March 2018 (Audited)
1	Income from operations				
	Revenue from operations (refer note 6)	60,208.54	69,200.28	65,099.57	1,94,997.47
	Other income	105.53	80.44	208.68	768.73
	Total income from operations	60,314.07	69,280.72	65,308.25	1,95,766.20
2	Expenses				
	Cost of raw materials consumed	49,970.85	56,812.90	49,448.45	1,59,089.50
	Change in inventories of finished goods and work-in-progress	240.21	778.73	3,662.13	1,932.65
	Excise duty on sale of goods (refer note 6)	-	-	2,690.21	2,690.21
	Employee benefits expenses	1,146.93	1,272.18	940.54	4,183.17
	Finance costs	287.91	719.71	1,259.56	4,657.22
	Depreciation and amortisation expenses	1,200.12	1,130.70	1,040.15	4,316.47
	Other expenses	3,353.52	3,547.16	2,719.23	9,979.87
	Total expenses	56,199.54	64,261.38	61,760.27	1,86,849.09
3	Profit before tax	4,114.53	5,019.34	3,547.98	8,917.11
4	Tax expense				
	Current tax	943.35	1,926.30	851.48	1,926.30
	Deferred tax charge/(credit)	284.60	(290.41)	134.26	792.22
5	Profit for the period/year	2,886.58	3,383.45	2,562.24	6,198.59
6	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurement of defined benefit obligations	(4.84)	48.70	(4.20)	36.48
	Income tax effects on above	1.48	(16.52)	1.28	(12.75)
7	Total comprehensive income for the period/year	2,883.22	3,415.63	2,559.32	6,222.32
8	Paid-up equity share capital (face value of Rs. 10 each)	3,144.65	3,144.65	2,380.98	3,144.65
9	Other equity excluding revaluation reserves				85,152.74
10	Earnings per share (Rs. 10 each) (not annualised)				
	Basic	9.18	10.76	9.89	19.71
	Diluted	9.18	10.76	9.89	19.71

Notes:

- The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on 7 August 2018.
- The auditors of the Company have carried out a limited review of the unaudited standalone financial results for the quarter ended 30 June 2018 and have issued a unmodified review report. The report issued by the auditors is available on the Company's website at www.ambergrouppindia.com.
- Amounts for the quarter ended 31 March 2018 represents the balancing amounts between audited amounts for the full financial year and the published year to date amounts upto third quarter of the respective financial year which were subjected to limited review by the statutory auditors of the Company.
- The financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') as notified under the the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 and other recognised accounting practices to the extent applicable. Consequently, results for quarter ended 30 June 2017 have been restated to comply with Ind AS requirements to make them comparable.
- The Company's equity shares were listed on BSE Limited and National Stock Exchange of India Limited on 30 January 2018. Accordingly, the financial results for the corresponding quarter ended 30 June 2017, as included in the Statement, are the management certified year to date figures for the quarter ended 30 June 2017.
- Revenue from operations for the quarter ended 30 June 2018 and quarter ended 31 March 2018 is net of Goods and Service Tax (GST) which is applicable from 1 July 2017, however, revenue for the periods upto 30 June 2017 is net of Value Added Tax (VAT) but gross of excise duty. Accordingly, the revenue from operations for the quarter ended 30 June 2018, quarter and year ended 31 March 2018 and quarter ended 30 June 2017 are not strictly comparable. Similarly, excise duty expense is also not comparable.
- The Company has incurred foreign exchange loss amounting INR 566.13 lacs and INR 93.93 lacs during the quarter ended 30 June 2018 and the quarter ended 31 March 2018 respectively, whereas there was foreign exchange gain amounting to INR 122.37 lacs during the corresponding quarter ended 30 June 2017 on account of fluctuation in foreign exchange rate in all the reporting period(s). Such losses and gains are classified under other expenses and other income respectively.
- The Company's primary business segment is reflected based on principal business activities carried on by the Company. As per Ind AS 108 "Operating Segments", as notified under the Companies (Indian Accounting Standards) Rules, 2015, the Company operates in one reportable business segment i.e. consumer durable products and is primarily operating in India and hence, considered as single geographical segment.
- Effective 1 April 2018, the Company has adopted Ind AS 115, 'Revenue from Customer Contracts'. The application of Ind AS 115 did not have any material impact on the financial results of the Company.

For and on behalf of Board of Directors of
Amber Enterprises India LimitedJasbir Singh
(Chairman & CEO)
DIN No. 00259632Place: Gurugram
Date: 07 August 2018

For identification only

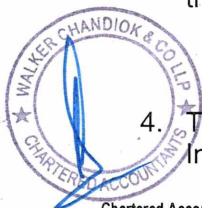
Walker Chandiook & Co LLP

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 India
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Independent Auditor's Review Report on Quarterly Standalone Financial Results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Amber Enterprises India Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of Amber Enterprises India Limited ('the Company') for the quarter ended 30 June 2018, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 and SEBI Circulars CIR/CFD/CMD/15/2015 dated 30 November 2015 and CIR/CFD/FAC/62/2016 dated 5 July 2016, and other recognised accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The Company's equity shares were listed on BSE Limited and National Stock Exchange of India Limited on 30 January 2018. Accordingly, the financial results for the corresponding



Chartered Accountants

Offices in Bengaluru, Chandigarh, Chennai, Gurgaon, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with identification number AAC-2085 and its registered office at L-41 Connaught Circus, New Delhi, 110001, India

period 1 April 2017 to 30 June 2017, included in the Statement are based on the financial information certified by the management and have not been subjected to any audit or review (also refer note 5 to the Statement). Our report is not modified in respect of this matter.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Sumit Manojan

Partner

Membership No. 504822



Place: Gurugram

Date: 7 August 2018