

Date: 8 February 2019

To
Secretary
Listing DepartmentTo
Secretary
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 8 February 2019

In furtherance to our intimation dated 29 January 2019, we hereby inform you that the Board at its meeting held today, 8 February 2019, considered and approved, inter alia among other business, the unaudited financial result of the Company for the Quarter and Nine months ended 31 December 2018. We are enclosing the following documents in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

1. Unaudited financial results for the Quarter and Nine months ended 31 December 2018 is annexed herewith as **“Annexure A”**;
2. Limited review report on financial results for the Quarter and Nine months ended 31 December 2018 issued by our statutory auditors M/s Walker Chandiook & 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 13:00 Hours and concluded at 16:25 Hours.

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

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



(Konica Yadav)

Company Secretary and Compliance Officer

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 financial results for the quarter and nine months ended 31 December 2018

(Rs in Lakh except per share data)


S. no.	Particulars	Quarter ended			Year to date		Year ended
		31 December 2018	30 September 2018	31 December 2017	31 December 2018	31 December 2017	31 March 2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations						
	Revenue from operations (refer note 4)	38,875.73	22,627.64	33,839.67	1,21,711.91	1,25,797.19	1,94,997.47
	Other income	27.92	277.00	399.37	410.45	778.29	768.73
	Total income from operations	38,903.65	22,904.64	34,239.04	1,22,122.36	1,26,575.48	1,95,766.20
2	Expenses						
	Cost of raw materials consumed	37,040.60	18,586.20	29,187.14	1,05,597.64	1,02,276.60	1,59,089.50
	Change in inventories of finished goods and work-in-progress	(3,640.12)	21.75	(655.69)	(3,378.17)	1,153.93	1,932.65
	Excise duty on sale of goods (refer note 4)	-	-	-	-	2,690.21	2,690.21
	Employee benefits expenses	984.26	971.99	933.75	2,933.61	2,769.10	3,886.29
	Finance costs	346.39	328.15	1,661.43	962.45	3,937.51	4,657.22
	Depreciation and amortisation expenses	1,220.79	1,231.35	1,097.49	3,652.26	3,185.77	4,316.47
	Other expenses	2,283.71	2,159.85	1,969.43	7,966.64	6,664.59	10,276.75
	Total expenses	38,235.63	23,299.29	34,193.55	1,17,734.43	1,22,677.71	1,86,849.09
3	Profit before tax	668.02	(394.65)	45.49	4,387.93	3,897.77	8,917.11
4	Tax expense						
	Current tax	143.37	(157.61)	-	929.11	-	1,926.30
	Deferred tax charge/(credit)	139.96	(62.18)	34.85	362.38	1,082.63	792.22
5	Profit for the period/year	384.69	(174.86)	10.64	3,096.44	2,815.14	6,198.59
6	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	-Remeasurement of defined benefit obligations	(3.83)	(2.81)	(4.07)	(11.48)	(12.22)	36.48
	-Income tax effects on above	1.34	1.19	1.26	4.01	3.78	(12.75)
7	Total comprehensive income for the period/year	382.20	(176.48)	7.83	3,088.97	2,806.70	6,222.32
8	Paid-up equity share capital (face value of Rs. 10 each)	3,144.65	3,144.65	2,591.69	3,144.65	2,591.69	3,144.65
9	Other equity excluding revaluation reserves	-	-	-	-	-	85,152.74
10	(Loss)/ Earnings per share (Rs. 10 each) (not annualised)						
	Basic	1.22	(0.56)	0.04	9.85	10.05	19.71
	Diluted	1.22	(0.56)	0.04	9.85	10.05	19.71



Notes:

- 1 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 8 February 2019.
- 2 The auditors of the Company have carried out a limited review of the unaudited standalone financial results for the quarter and nine months ended 31 Decemebr 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.
- 3 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 recognsied accounting practices to the extent applicable.
- 4 Revenue from operations for the nine months ended 31 December 2018 is net of Goods and Service Tax (GST) which was applicable from 1 July 2017, however, revenue for the nine months ended 31 December 2017 was net of Value Added Tax (VAT) but gross of excise duty. Accordingly, revenue from operations for the nine months ended 31 December 2018 is not strictly comparable with the figures for the nine months ended 31 December 2017.
- 5 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.
- 6 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.
- 7 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

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


Daljit Singh
(Managing Director)
DIN No. 02023964



Place: Gurugram
Date: 08 February 2019

Walker Chandiook & Co LLP

Walker Chandiook & Co LLP
(Formerly Walker, Chandiook & Co)
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II
Gurgaon 122002
India

T +91 124 462 8000
F +91 124 462 8001

Independent Auditor's Review Report on Standalone Quarterly Financial Results and Year to Date 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 31 December 2018 and the year to date results for the period 01 April 2018 to 31 December 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.



Walker Chandiook & Co LLP

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 05 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.

For Walker Chandiook & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013



Sumit Mahajan

Partner

Membership No. 504822



Place : Gurgaon

Date : 08 February 2019