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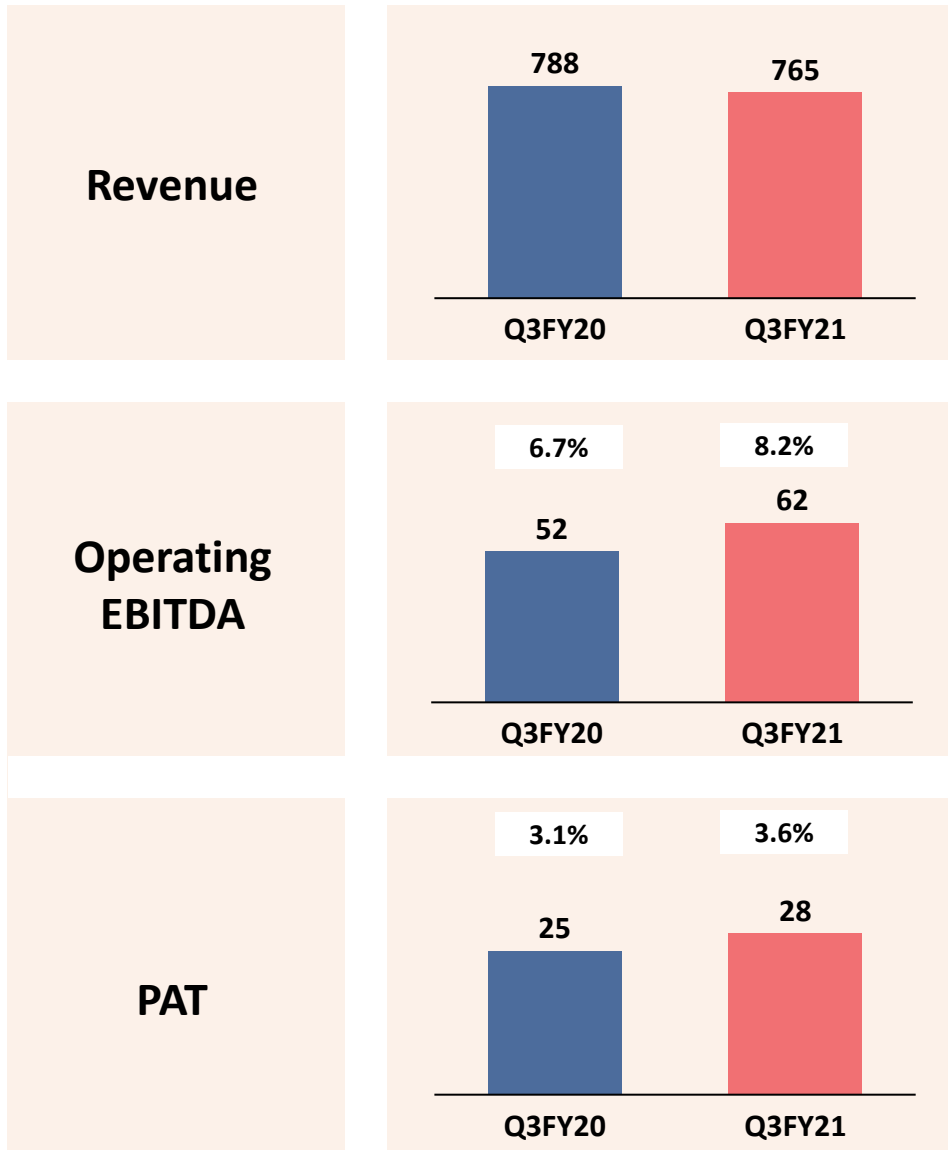
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Q3FY21 Consolidated Performance

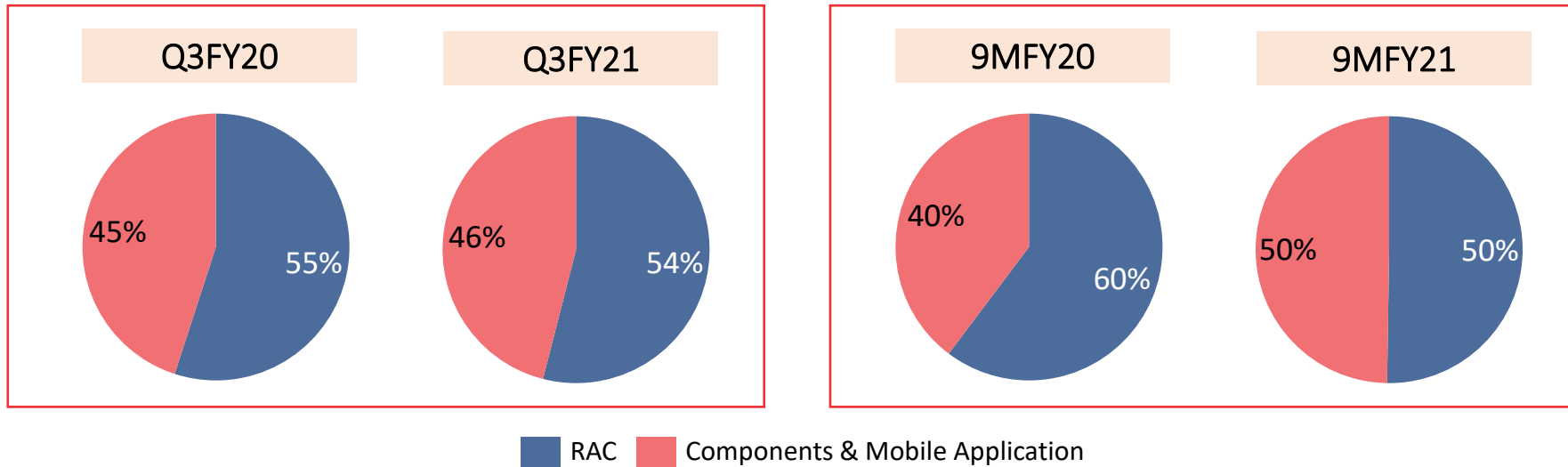


Rs. In Crs



- ✓ The Industry achieved **normalized Inventory levels** on the back of sustained Retail & OEM demand
- ✓ Demand in metro and **Tier 1 cities showed resilience**
- ✓ Demand uptick for AC's in the **Tier 2/Tier 3 cities continued**
- ✓ **Import ban on Refrigerant filled Air Conditioners have created opportunities for domestic manufacturers** and we are in discussions with large size MNC's and new domestic customers to provide integrated solutions for their requirements
- ✓ Operating EBIDTA for at quarter stood at **Rs. 62 Crs with an operating EBIDTA margin at 8.2%**

Consolidated Revenue Mix



RAC Business

- Q3FY21 Revenue at Rs. 413 Crs vs Rs. 431 Crs in Q3FY20
- 9MFY21 Revenue at Rs. 719 Crs vs Rs. 1,596 Crs in 9MFY20
- There is a dip in the revenues from RAC business for 9MFY21 on account Covid-19 impact during Q1 & Q2 FY21 with Q1 being the peak quarter for our business

Components & Mobility Application

- Q3FY21 Revenue at Rs. 352 Crs vs Rs. 358 Crs in Q3FY20
- 9MFY21 Revenue at Rs. 713 Crs vs Rs. 1,052 Crs in 9MFY20
- Our Components and Mobility Application business contributed 46% in Q3FY21 as compared to 45% in Q3FY20
- We are optimistic on growth from our component business with addition of new customers and demand from newer geographies
- Our outlook for Mobility application business remains optimistic due to new order wins and strengthening of Order book



RAC



Components



Mobility

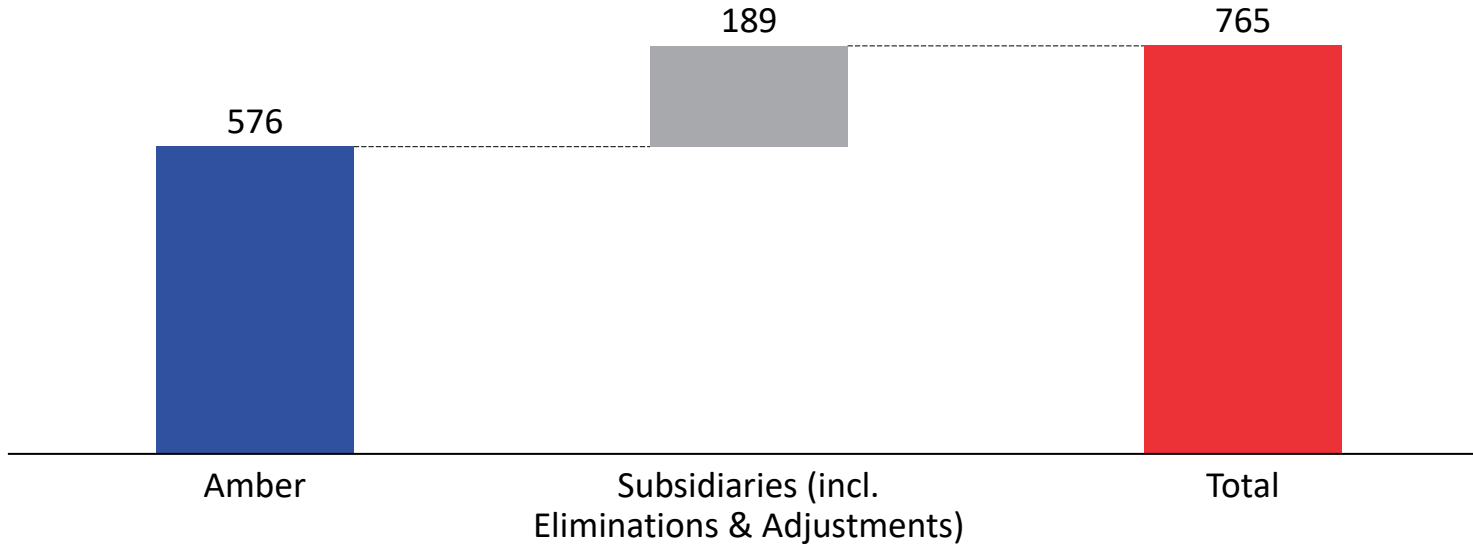


Q3FY21 Consolidated EBIDTA & Revenue Build-up

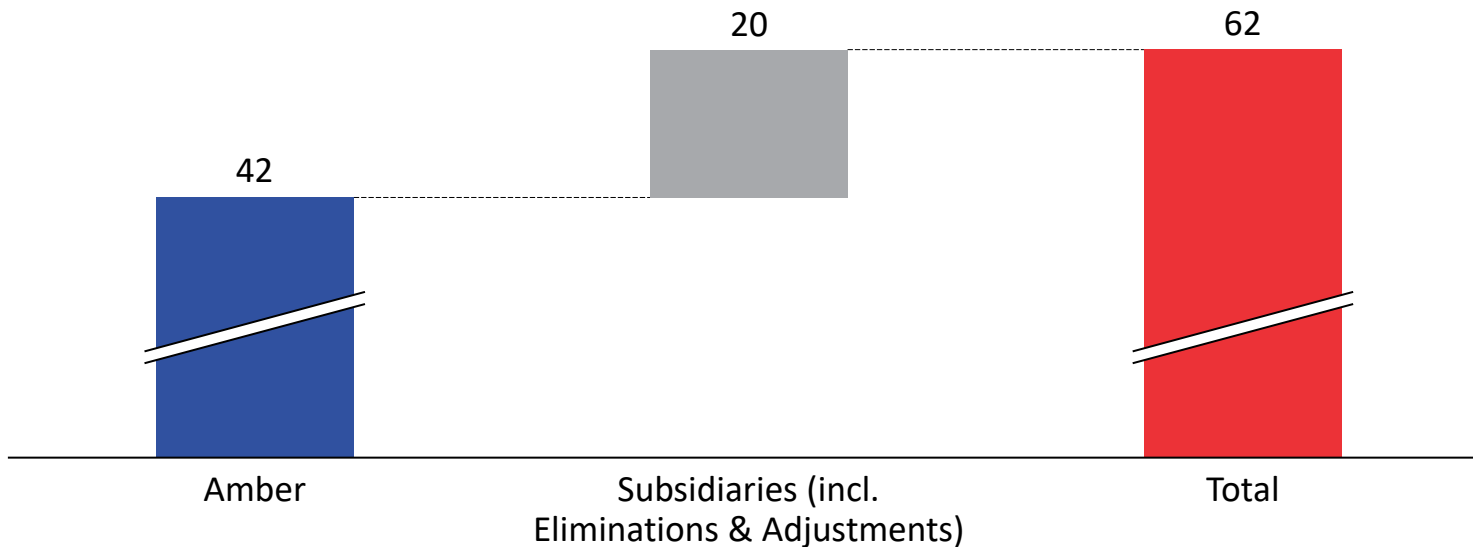


Rs. In Crs

Consolidated Revenue
Q3FY21



Consolidated Operating
EBIDTA Q3FY21



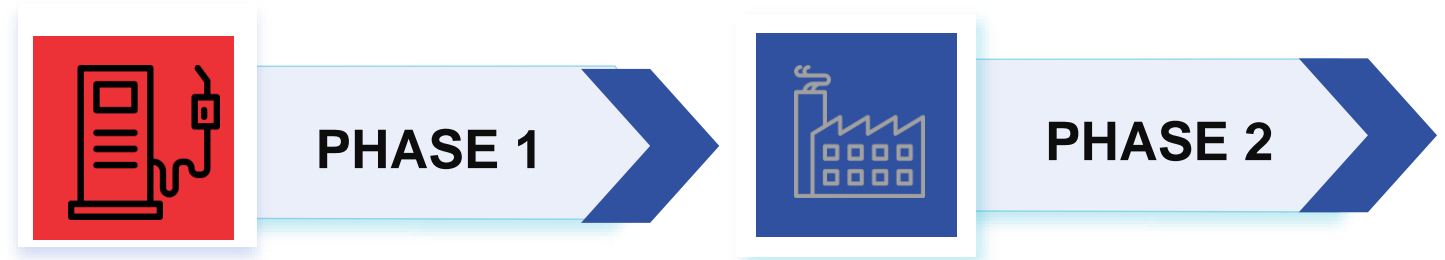
Internal efficiencies, Cost optimization program and product mix led to increase in margins in Amber as well as subsidiaries for the quarter

Consolidated Profit & Loss Statement



Particulars (Rs in Crs)	Q3FY21	Q3FY20	YoY (%)	9MFY21	9MFY20	YoY (%)
Revenue from Operations	765	788	-3%	1,432	2,648	-46%
Raw Material	623	654		1,169	2,206	
Gross Profit	142	134	5%	263	442	-40%
Gross Margins (%)	18.5%	17.1%	146 bps	18.4%	16.7%	170 bps
Employee Expenses	27	27		72	76	
Other Expenses (Excluding forex Gain/Loss)	52	55		110	159	
Total Expenses	702	736		1,351	2,440	
Operating EBITDA (After adjusting forex)	62	52	19%	81	207	-61%
Operating EBITDA Margins (%)	8.2%	6.7%	151 bps	5.7%	7.8%	(215) Bps
Depreciation & Amortization	24	21		70	63	
Other Income (Including forex Gain/Loss)	10	4		22	8	
EBIT	48	35		34	153	
Finance Cost	9	11		30	32	
PBT	40	24		4	121	
Tax	12	(0)		(3)	19	
PAT	28	25	12%	7	101	-93%
PAT %	3.6%	3.1%	50 bps	0.5%	3.8%	(335) bps
EPS	7.99	7.18		1.90	30.39	

Import ban on Air conditioners with Refrigerants



Refrigerant Gas Filling

Gas Charge + Assembly

Manufacturing in India

Complete manufacturing in India to avoid heavy import costs

- ~Rs. 4000 crs+ of RAC were being imported in India of which 70-75% consisted of Completely Built Units (CBUs) with refrigerants and remaining being WAC's/IDU's & ODU's
- **Import ban will enhance the Local & Domestic Manufacturing of the Completely Built Units (CBUs) as well as Components for RAC's in India**
- Amber is well placed to capitalize on this opportunity as a one-stop solution provider to its customers for HVAC industry

Amber is fully geared up to support OEMs with refrigerant gas filling in the first phase and also geared up to provide solution in completely Built Units (CBUs) of RACs and supply of its components.

Already signed 6 new customers since the announcement of the notification

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