

Amber Enterprises India Limited

Our Company was incorporated as Amber Enterprises India Private Limited on April 2, 1999. It is a public limited company and is listed on the BSE of India. The Company's registered office is at Plot No. 14, Sector 14, Gurgaon, Haryana. The Company's principal office is at Plot No. 14, Sector 14, Gurgaon, Haryana. The Company's principal office is at Plot No. 14, Sector 14, Gurgaon, Haryana. The Company's principal office is at Plot No. 14, Sector 14, Gurgaon, Haryana.

OUR PROSPECTUS, ASSESSMENT AND RISK FACTORS
 The Floor Price is **₹ 55.5** times the face value of the Offer and the Cap Price is **₹ 85.3** times the face value of the Offer. The Floor Price is **₹ 55.5** times the face value and the Cap Price is **₹ 85.3** times the face value. Bids can be placed for a minimum of 17 Equity Shares and in multiples of 17 Equity Shares thereafter.

Risks to Investors
 The Four Book Running Lead Managers associated with the Offer have handled 35 public issues in the past three years out of which 15 issues closed below the issue price on the listing date. There are no listed peers in India.

The Price/Earnings ratio based on diluted EPS for Fiscal 2017 as per Restated Consolidated Financial Statements of the Company at the upper end of the Price Band is as high as 67.11 compared to the Nifty 50 Price/Earnings ratio of 27.16 (as of January 8, 2018).

The average cost of acquisition of Equity Shares for our Promoter Selling Shareholders is **₹ 37.3** per Equity Share for Jasbir Singh and **₹ 43.71** per Equity Share for Daljit Singh. The Offer Price at the upper end of the Price Band is **₹ 85.99** per Equity Share.

BASIS FOR OFFER PRICE

The Offer Price will be determined by our Company and the Promoter Selling Shareholders in consultation with the BSE of India on the basis of assessment of market demand for the Equity Shares offered through the Book Building Process and on the basis of quantitative and qualitative factors as described below. The face value of the Equity Shares is **₹ 10**. The Offer Price is **₹ 55.5** times the face value of the Equity Shares and the Cap Price is **₹ 85.3** times the face value of the Equity Shares.

Qualitative Factors
 We believe the following business strengths allow us to successfully compete in an industry characterized by high competition and rapid technological change:

- Strong customer relationships with highly reputed industry clients
- Research & development capabilities leading to high degree of innovation
- Strong customer relationships with highly reputed industry clients
- Strong customer relationships with highly reputed industry clients
- Strong customer relationships with highly reputed industry clients
- Strong customer relationships with highly reputed industry clients
- Strong customer relationships with highly reputed industry clients
- Strong customer relationships with highly reputed industry clients
- Strong customer relationships with highly reputed industry clients
- Strong customer relationships with highly reputed industry clients

Quantitative Factors
 Certain information presented below relating to our Company is based on the Restated Consolidated Financial Statements and Restated Standalone Financial Statements prepared in accordance with Indian GAAP. The Companies Act, 2013 and related regulations as per SEBI Regulations. For details, see "Restated Financial Statements" beginning on page 199 of the Red Herring Prospectus.

1. Basic and diluted EPS (Per Share) ("EPS"), as adjusted for changes in capital:

Particulars	Basic EPS	Diluted EPS	Weight
Year ended March 31, 2015	12.06	1.16	1
Year ended March 31, 2016	12.06	1.16	1
Year ended March 31, 2017	12.06	1.16	1
Weighted Average	12.06	1.16	1
September 30, 2017	11.47*	1.16*	1

2. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

3. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

4. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

5. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

6. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

7. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

8. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

9. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

10. Return on Net Worth ("RoNW")

Particulars	RoNW	Weight
Year ended March 31, 2015	12.06	1
Year ended March 31, 2016	12.06	1
Year ended March 31, 2017	12.06	1
Weighted Average	12.06	1
September 30, 2017	11.47*	1

11. Return on Net Worth ("RoNW")

12. Return on Net Worth ("RoNW")

OPENS ON JANUARY 17, 2018 CLOSING ON JANUARY 19, 2018

*Our Company and the Promoter Selling Shareholders may, in consultation with the BSE of India, consider participation by Anchor Investors in accordance with the SEBI Regulations. The Anchor Investor Bid/Offer Period shall be one Working Day prior to the Bid/Offer Opening Date.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

ASBA* Simple, Safe, Smart way to apply for IPO. Make your listing Mandatory on public issue from January 1, 2018. No cheque will be accepted.

BOOK RUNNING LEAD MANAGERS		REGISTRAR TO THE OFFER		COMPANY SECRETARY AND COMPLIANCE OFFICER	
Edelweiss Edelweiss Financial Services Limited 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 295, 296, 297, 298, 299, 300, 301, 302, 303, 304, 305, 306, 307, 308, 309, 310, 311, 312, 313, 314, 315, 316, 317, 318, 319, 320, 321, 322, 323, 324, 325, 326, 327, 328, 329, 330, 331, 332, 333, 334, 335, 336, 337, 338, 339, 340, 341, 342, 343, 344, 345, 346, 347, 348, 349, 350, 351, 352, 353, 354, 355, 356, 357, 358, 359, 360, 361, 362, 363, 364, 365, 366, 367, 368, 369, 370, 371, 372, 373, 374, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009, 1010, 1011, 1012, 1013, 1014, 1015, 1016, 1017, 1018, 1019, 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031, 1032, 1033, 1034, 1035, 1036, 1037, 1038, 1039, 1040, 1041, 1042, 1043, 1044, 1045, 1046, 1047, 1048, 1049, 1050, 1051, 1052, 1053, 1054, 1055, 1056, 1057, 1058, 1059, 1060, 1061, 1062, 1063, 1064, 1065, 1066, 1067, 1068, 1069, 1070, 1071, 1072, 1073, 1074, 1075, 1076, 1077, 1078, 1079, 1080, 1081, 1082, 1083, 1084, 1085, 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1095, 1096, 1097, 1098, 1099, 1100, 1101, 1102, 1103, 1104, 1105, 1106, 1107, 1108, 1109, 1110, 1111, 1112, 1113, 1114, 1115, 1116, 1117, 1118, 1119, 1120, 1121, 1122, 1123, 1124, 1125, 1126, 1127, 1128, 1129, 1130, 1131, 1132, 1133, 1134, 1135, 1136, 1137, 1138, 1139, 1140, 1141, 1142, 1143, 1144, 1145, 1146, 1147, 1148, 1149, 1150, 1151, 1152, 1153, 1154, 1155, 1156, 1157, 1158, 1159, 1160, 1161, 1162, 1163, 1164, 1165, 1166, 1167, 1168, 1169, 1170, 1171, 1172, 1173, 1174, 1175, 1176, 1177, 1178, 1179, 1180, 1181, 1182, 1183, 1184, 1185, 1186, 1187, 1188, 1189, 1190, 1191, 1192, 1193, 1194, 1195, 1196, 1197, 1198, 1199, 1200, 1201, 1202, 1203, 1204, 1205, 1206, 1207, 1208, 1209, 1210, 1211, 1212, 1213,					