



Date: 16.05.2023

То	То
Secretary	Secretary
Listing Department	Listing Department
BSE Limited Department of Corporate Services Phiroze Jeejeebhoy Towers Dalal Street, Mumbai – 400 001	National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Mumbai – 400 050
Scrip Code: 540902	Scrip Code: AMBER
ISIN: INE371P01015	ISIN: INE371P01015

Sub: Outcome of Board Meeting of the Company dated 16.05.2023

Ref: To consider and approve Financial Results (Consolidated and Standalone) of the Company for the quarter and financial year ended 31 March 2023

### Dear Sir/Ma'am

In furtherance to our intimation letter dated 8 May 2023, we hereby inform you that the Board of Directors of the Company at their meeting held today, i.e., 16 May 2023 have considered and approved the following matters:

(i) Audited financial statements (standalone and consolidated) of the Company, as per the Indian Accounting Standard ("Ind AS") for the quarter and financial year ended 31 March 2023 along with Auditors Report thereon.

Pursuant to regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("SEBI LODR Regulations"), we have enclosed herewith the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended 31 March 2023 alongwith Auditors' Reports thereon ('Audited Financial Results').

We would like to state that the Statutory Auditors of the Company M/s S.R. Batliboi & Co LLP, have issued Auditors' Reports with unmodified opinions on the aforesaid Audited Financial Results.

The Audited Financial Results (Standalone and Consolidated) of the Company alongwith Auditor's report will be uploaded on the Company's website www.ambergroupindia.com.

#### **Amber Enterprises India Limited**



Furthermore, an extract of the aforesaid Audited Financial Results (Standalone and Consolidated) shall be published in the manner as prescribed under SEBI LODR Regulations.

# (ii) Re-designation and appointment of Mr. Jasbir Singh (DIN: 00259632) as Whole Time Director, designated as Executive Chairman & Chief Executive Officer of the Company

Pursuant to Regulation 30(2) of the SEBI LODR Regulations and based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors (the "Board") has approved the re-designation and appointment of Mr. Jasbir Singh (DIN: 00259632) to Whole Time Director, designated as Executive Chairman & Chief Executive Officer of the Company for a term of 5 (Five) consecutive years with effect from 16 May 2023 till 15 May 2028, liable to retire by rotation, pursuant to applicable provisions of the Companies Act, 2013 read with the Rules issued thereunder and SEBI LODR Regulations, subject to approval of shareholders at the ensuing Annual General Meeting of the Company.

Mr. Jasbir Singh (DIN: 00259632) is not debarred from holding the office of Whole Time Director by virtue of any SEBI order or any other such authority. Pursuant to SEBI Circular CIR/CFD/CMD/4/2015 dated 9 September 2015, profile of Mr. Jasbir Singh (DIN: 00259632) is enclosed herewith.

Name	Mr. Jasbir Singh
DIN	DIN: 00259632
Reason for Change viz Appointment/ Changed in Designation	Re-designation and Appointment of Mr. Jasbir Singh (DIN: 00259632) as Whole Time Director, designated as Executive Chairman and Chief Executive Officer of the Company would be beneficial for overall growth, development and prosperity of the Company.
Date of Appointment	w.e.f. 16 May 2023  for a term of 5 (Five) consecutive years with effect from 16 May 2023 till 15 May 2028 liable to retire by rotation.
Brief Profile	Mr. Jasbir Singh, has been serving the Board of the Company, since 1 October 2004 and he has been serving as the Chairman and Chief Executive Officer of the Company since 25 August 2017.  He has played an instrumental role in the growth of Amber. He has successfully established various factories in past years and relationships with various large brands. He is having more than 23 years of experience in the RAC & B2B manufacturing Sector. He has played an

**Amber Enterprises India Limited** 



Instrumental role in driving growth through organic and in organic acquisitions and turned around 6 (Six) Companies helping in diversifying the products and increasing addressable markets such as Mobility, Electronics, RAC & CAC, Components and Motors.

He is Co-Chair-FICCI Committee on Electronics & White Goods. Co- Chair ICEA-Indian Cellular & Electronics Association white Goods Committee. Vice President CEAMA-Consumer Electronics & Appliances Manufacturers Association.

Spearheaded the Policy Advocacy of PLI for White Goods.

Board member of MEDEPC–Mobile and Electronics Devices Export Promotion Council.

He has been awarded with a title of "Man of Appliances" by Consumer Electronics & Appliances Manufacturers Association ("CEAMA") in November 2018.

Taking into consideration, the qualifications, varied experience and achievements, the Board had bestowed upon Mr. Jasbir Singh, the responsibilities of WTD & designated as Executive Chairman and CEO of the Company and continues to consider him suitable for the position.

# Disclosure of relationship between Directors

Mr. Daljit Singh, Managing Director of the Company is the brother of Mr. Jasbir Singh

This information is submitted to you pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended.



The meeting of the Board of Directors commenced at 16:30 Hours IST and concluded at 19:00 Hours IST.

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

Thanking You, Yours faithfully,

For Amber Enterprises India Limited

(Konica Yadav)

Company Secretary and Compliance Officer ACS30322



2nd & 3rd Floor Colf Yew Corporate Tower III Sector 42, Sector Road Consumers 122 002 Management IIII

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

To The Board of Directors of Amber Enterprises India Limited

Report on the audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Amber Enterprises India Limited (the "Company") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and the operating the accuracy and the design internal financial controls, that were operating effectively for ensuring the accuracy and the company and for provident internal financial controls, that were operating effectively for ensuring the accuracy and the company and for provident internal financial controls, that were operating effectively for ensuring the accuracy and the company and for provident internal financial controls, that were operating effectively for ensuring the accuracy and the company and for provident internal financial controls, that were operating effectively for ensuring the accuracy and the company and for provident internal financial controls in the company and the company



Chartered Accountants

completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design
  and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and
  appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting
  from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional
  omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are
  appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing
  our opinion on whether the company has adequate internal financial controls with reference to financial
  statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

## S.R. BATLIBOI & CO. LLP

Chartered Accountants

#### Other Matter

The comparative financial information of the Company for the corresponding quarter and year ended March 31, 2023, included in these standalone financial results, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information on May 13, 2022.

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP

Chartered Accountants

Nahahhada Number: 301003E/E300005

per Vishal Sharma

Partner

Membership Number: 096766 UDIN: 23096766BGYHTR2452 Place of Signature: Gurugram

Date: May 16, 2023

AMBER ENTERPRISES INDIA LIMITED

Sogi. Office: C-1, Play. IL. Fool Pain, Repure Town, Purph - Fabrit, Smite
CIN: 1299109999001 CHOOSE. Welson: www.minospragnatis.com. Phantile - Mchief. E-Mail: 1000@ambegroupsia.com.
STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND VEAR ENDED 31 MARCH 3023

			Three months coded		Year ended	ded
ne.	St. no. Parisculars	3f March 2023	3d December 2022	31 March 2022	31 March 3823	31 Murch 1022
		(Asslited, as explained in note 4)	(Unambired)	(Audited, as explained in pote 4)	(Audited)	(Audiorit)
	Toscome Recentua front equatritions Calate income	2,55,001,73	91,229,13	1,35,674,57	9,020,9	
	Tetal income	2,36,472.01	92,155,48	1,36,541,73	5,07,114 73	4,17,389,84
44	Expenses Control con marrial consumal	2,000 to 100 to	0,00	1,34,042.11	0.45.95	27.000
	Changes in anyways of finished goods and interredistic products (including manufactural components)	4,090,06	7,476.76	6265.44	(24)11-05	
	Employee benefits expense	3,485.22	2,612.00	2340.53	81,572.16	4,415.44
	Frozine 0.41s Disperciation and amortanties expense	ADM25 AD61.75	2261.05	2,218.38	9,310 311	200.00
	CHACKOPONEE	4700244	\$2003	633)118	27,449 88	DOM:
	Total expense	2,22,750.53	92,861.84	1,51,607.92	5,00,483 s4	3.10.079.44
m	Profit/(foots) before tax	8,721.40	(306,36)	4,923.31	6,631.75	1916-661
+	Tax expenses (i) Camper tax (ii) Deformal tax charge /(gradit)	(\$10.03	(305)	880,12	1,5m (5) 142.71	2333
(4)	Profit/(foos) for the period/year	6,493,70	(81879)	3,239.33	4,891.98	C010/P
	Other comprehensive insome/Obso) for the period/year  (i) teems that will not be reclassified to profit or time (ii) become tax relating to thems that will not be reclassified to profit or loss (iii) home that will be actionsified to profit or loss (iii) home that will be action find to profit or loss (ii) home tax relating to insom that will be reclassified to profit.	(4.8%) 123 247.8%	(0.67) 17.18 17.18 17.58)	840.0 (21.0%) 248.15 (241.0%)	20 mm	(10.00) (10.00) (10.00) (10.00)
	Total other comprehensive (loss)/income (ner of sac)	(233.68)	45.72	150.90	(\$11) 35)	61(1.4)
ě.	Total comprehensive income (those) for the period/year	6,368.62	(304.07)	3,490,23	TB 878,4	3,259.71
00	Paid-up equity share capital (face value of ₹ 10 moh)	3,549.37	1,369.37	1,360.37	3,344 tt	1,319.31
	Other equity				1,62,123.25	134,875.13
9	Earnings per share (floo value of 4 (theach) (not amusilised)					
	in Rance in District	19.27	(54.0) (54.0)	961	51.9	

Regd. Office: C-1, Phise II, Focal Point, Rajpura Town, Punjab - 140401, India

CIN 1.38910PB1990PLC010265, Website: www.ambergosupunfia.com, Ph.: 0134 - 3923000, E-Mail: Info@ambergroupin.fia.com

STATEMENT OF AUDITED STANDALONE. OF ASSETS AND LIABILITIES AS AT 31 MARCH 2023.

### Particulates    31 March 2022   33 March 2022   34 March 2			12114
Audited   Audi	TRANSPORT	Au at	
ASSETS  Non-correct severe  Descert, plant and equipment Capital work in progress Capital work in Capital Capita	Particulare	31 March 2023	31 March 2022
Projects, plant and capagement		(Audited)	(Audited)
Desperit, plant and equipment	ASSETS		
Capital work in progress	Non-current areas		
Capital work in progress   944.50   5.20	Property, plant and equipment	1.20.613.14	74/204
Chher intrangole arests		1.00-0000000000000000000000000000000000	5,205.
Rights-of-size ascess   1,487.56   7,22   Fearcacia ascess   0 Investments   1,487.56   1,28   1,487.56   1,28   1,487.56   1,28   1,487.56   1,28   1,487.56   1,28   1,487.56   1,28   1,487.56   1,487.56   1,28   1,487.56   1,48	Other intargble assets	11,664.19	9,804.
Internative moter development   I, 477.56   1.26     Fernancial assets   Investments   I, 477.56   I, 50, 50, 50, 50, 50, 50, 50, 50, 50, 50	Right-of-unc assens	11,718.26	7,226
(i) Investments (ii) Other financial assets (iii) Other assets (iii	Intangible uners under development		1,283
1,111.21   5,76      (ii) Other financial asserts   4,601.53   8,79      (iii) Other financial asserts   4,601.53   8,79      (iii) Other financial asserts   4,601.53   8,79	Financial assets	1000000	
(iii) Other innancial assets   4,401.53   8,40	(i) byvestmean	39,787.60	50;140
Collect annocularization   Collect annoculariz		1,111.21	5,767.
Total non-current assets		4,601.53	8,498
Total non-current assets Inventories Inven			354
Dept.   Dept	Uther non-current assets	3,802.01	6,197
Inversories	Total non-current assets	1,96,302.03	1,68,970.
Pinnocial assers   19,117-36   11,126   11,264   (iii) Cath and crockvoldes   19,117-36   11,264   (iii) Cath and crockvoldes   19,017-36   11,264   (iii) Cath and crockvoldes   29,987,30   25,47   23,11   (iv) Colors (inside balances   98,600   14   (iv) Colors financial assets   18,559,31   23,11   (iv) Colors financial assets   18,559,31   23,11   (iv) Colors financial assets   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   8,75   11,905,99   1,907,94,95   1,907,94,95   1,907,94,95   1,907,94,95   1,907,94   1,9	Intent ancis		
Prinancial savers   19,117.96   11,876   11,876   10, 10   10, 10   10, 10   10, 10   10, 10   10, 10, 10, 10, 10, 10, 10, 10, 10, 10,	ACM ANTICONE A	84,149.91	66,707.
(#) Crash and carsh expedients	Pinancial assets	5,000,000,000	
(iii) Carls and carls equivalents (iv) Other bank balances (iv) Other frank balances (iv) Other capital (iv) Other frank balances (iv) Other frank b	1188 (P) 10-20 (10-00) (V	19,117.96	11,976
(ii) Other bask belances (v) Loan (vi) Other financial assers (vi) Other financial f			1,12,648
(vi) Other financial assets (vii) Other financial assets (viii) Other financial assets (viii) Other financial assets (viii) Other capital (viiii) Other financial assets (viiiii) Other capital (viiiiiii) Other capital (viiiiiiii) (viiiiii) Other capital (viiiiiiii) (viiiiii) Other capital (viiiiiiii) (viiiiiii) Other capital (viiiiiiii) (viiiiiiii) Other capital (viiiiiiii) Other capital (viiiiiiiiii) (viiiiiiiii) Other capital (viiiiiiiiiiii) (viiiiiiiiiiiiiiiiiiiii			25,472
Communication   Communicatio			23,118
Total current assets	CONTROL STORY		142
TOTAL ASSETS 5,10,709.35 4,18,6E  QUITTY AND LIABILITIES Squity Papily share capital 1,369.57 5,30 Cather capital 1,369.57 1,50,67 Total equity 1,65,491,62 1,59,444  Abbilities Non-current liabilities Financial liabilities (ii) Cother financial liabilities (iii) Cother financial liabilities 5,768,95 2,711 (iii) Other financial liabilities 6,768,95 2,711 (iii) Cother financial liabilities 7,768,95 2,711 (iii) Cother financial liabilities 8,768,95 2,711 (iii) Total non-current liabilities 7,768,95 2,757 (iii) Trade payables 6,768,95 3,757 (iii) Trade payables 6,768,95 3,757 (iii) Trade payables 6,768,95 3,757 (iii) Trade payables 7,768,95 3,757 (iii) Trade payables 7,768,95 3,757 (iii) Trade payables 7,768,95 3,757 (iii) Trade payables 8,858,96 4,748 (iv) Other financial liabilities 9,132,45 8,888 Other current liabilities 9,132,45 8,888 Other current liabilities 7,268,734,83 8,285,96 Covernment granty 7,277  Total finabilities 2,288,734,83 8,285,771  Total finabilities 3,483,217,71 1,559,777			629
TOTAL ASSETS   5,10,709,33   4,18,6E			
QUITY AND LIABILITIES  Quity Popily share capital Other capitr  Total equity  Loss, 491.62  1,50,491.62  Loss, 491.62  Loss, 491			
Equity   Equity share capital   1,60.37   3,50   1,50,07   1,62,122.25   1,50,07   1,62,122.25   1,50,07   1,62,122.25   1,50,07   1,62,491,62   1,59,444   1,65,491,62   1,59,454	CONCOUNTED A CONTINUE OF WAREAUTH	5,10,799,33	4,18,615
Populty share capital   1,369.37   1,52,122.25   1,56,077   1,62,122.25   1,56,077   1,62,122.25   1,56,077   1,62,122.25   1,56,077   1,62,122.25   1,56,077   1,62,122.25   1,56,077   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,65,491.62   1,59,444   1,59,177   1,50,177			
Total equity		2.240.49	14.4500
Total equity	the state of the s		
Ambibities   Son-current Habibities   Financial Inbibities   Financial Inbibities	CONTRACTOR		
Non-current liabilities	Total equity	1,65,491.62	1,59,444.
Financial liabilities   42,341.67   23,652   (i) Lease liabilities   5,768.95   2,713   (ii) Citier financial liabilities   5,768.95   2,713   3,503.47   953   (ii) Citier financial liabilities   632.88   508   509	inbilities		
10   Borrowings   42,341.67   23,652   2,712	Non-current liabilities		
(ii) Lease labilities	Financial liabilities		
(iii) Other financial liabilities	975 CC 35 CC 37 CC 3		23,653
Provisions   632.88   500   122.97   150	NAME OF THE PROPERTY OF THE PARTY OF THE PAR		2,712
122.97   150   1		2.67(1)(2.00)	951.
Deferred tax liabilities   4,312.94   4,363   32,342			500.
Total non-current liabilities   56,482.88   32,342     Financial liabilities   69,560.80   63,022     (i) Leave liabilities   627.89   570     (ii) Trade psyables   627.89   570     (iii) Trade psyables   9,232.51   378     (b) total outstanding dues of micro enterprises and small enterprises   9,232.51   378     (b) total outstanding dues of creditors other than micro enterprises and small   1,91,086.23   1,47,030     enterprises   9,132.45   8,885     (iv) Other financial liabilities   9,132.45   8,885     Other current liabilities   2,88,734.83   57,226,828     Total current liabilities   3,45,217.71   52,59,171     Total liabilities   3,45,217.71     T		19. TYPE CONT.	150.
Current liabilities			- 33,533
Financial habilities   69,560.80   63,023   69,560.80   63,023   69,560.80   63,023   69,560.80   627.89   570   69,560.80   627.89   570   627.89   627.89   570   627.89	I of all non-current had fines	56,482.88	32,342.
(ii) Leare liabilities 627.89 63,022 (iii) Trade payables 627.89 570 (iii) Trade payables 72,000 (iii) Trade payab	701 CAN (17 17 17 17 17 17 17 17 17 17 17 17 17 1		
(ii) Leave liabilities	The state of the s		
(A) total outstanding dues of micro enterprises and small enterprises   9,232.51   378   (B) total outstanding dues of credition other than micro enterprises and small   1,91,086.23   1,47,636   enterprises   (iv) Other financial liabilities   9,132.45   8,885   Other current liabilities   2,38,734.83   6,746   232.27   150   27.62   27.6	TOTAL CONTROL DATE		
(A) total outstanding dues of micro enterprises and small enterprises 9,232.51 378 (B) total outstanding dues of credition other than micro enterprises and small enterprises (iv) Other financial liabilities 9,132.45 8,885 (iv) Other financial liabilities 9,132.45 8,885 Other current liabilities 8,855.06 6,749 Government grants 70,600 Total current liabilities 2,88,734.83 6,72,26,828 Total liabilities 3,45,217.71 2,59,175		627.89	570.
(B) total outstanding dues of credition other than micro enterprises and small enterprises (iv) Other financial liabilities (iv) Other financial liabilities (iv) Other current liabilities (iv) Other financial liabilities (iv) Other		0.212.21	1870
enterprises (iv) Other financial liabilities  Other current liabilities  Provisions  Government grants  Total current liabilities  2,88,734.83  2,29,175  Total liabilities  3,45,217.71  2,59,177			
(iv) Other financial liabilities 9,132.45 8,885 Other current liabilities 8,855.06 6,749 Provisions 232.27 150 Government grants 7040 Total current liabilities 2,88,734.83 6,72,26,828 Total liabilities 3,45,217.71 2,59,175		1,71,000.23	1,47,034.
Other current habitaties  Provisions  Government grants  Total current habitities  2,88,734.83  2,226,828  Total habilities  3,45,217.71  2,59,175		0.139.45	9.995
Provisions Government grants  Total current liabilities 2,88,734.83 232.27 27.52  Total furient liabilities 3,45,217.71 2,59,175		0.5000000000000000000000000000000000000	1,000,000,000
Government grants  27.62  Total current liabilities  2,88,734.83  (2,26,828  Total liabilities  3,45,217.71  2,59,175			159.
Total current liabilities 2,88,734.83 (2,26,828) Total liabilities 3,45,217.71 (2,59,17)	at blancing all		70
Total liabilities 3,45,217.71 2,59,17	1/2/ 1/2/		6.00
		100 Part 1 / 100 P	\$ /2,26,828.
		The state of the s	The second second second second

TOTAL EQUITY AND LIABILITIES

5,10,709.33

4,18,615.82

AMBER ENTERPRISES INDIA LIMITED

Regd. Officer C. T., Phase H., Fecal Point, Rapuse Town, Pasade 180001, India

CIN: L28910P01990P1/F010265, Websiter www.ambergroupedia.com, Pha: 0124 - 3923084, E-Mail: India/jordicegon/com/

STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

Particulars	For the year ended. 38 March 2023	For the year mided 31 March 2022
A Coali flows from operating scarrings		AND
Profit he line tax	7794846	7 (1994)
Adjustment for:	6,631.19	6,979.0
Disprictation and immunication expense	9,976.95	Tomes
Adopting and other fidures marries off	251022	7,994.0
Mod-Line	70.00	
Generomené grant incomy	(3,447.3m)	(27)
hoverst proving:	(3.295.32)	0.1963
(Gaint)/loss on sale of property, plant and equipment (rect)	(56.95)	9,100
Pair value gain on financials instruments	[24639]	3.0
Directional forceign exchange (gain)	[129.46]	414
Impairment loss on investment	14/00	(14)
Provinces for deschiful delays	312.57	516
Impatrout Sea on proports, plant and equipment	12.5	1567
Shand based poynear expenses	2.251.97	1,567.4
Eabilities no longer required women back	(61.19)	3,36.1.3
Love on rate of perpenal debe moraments	26634	57
Bulannes without off	20634	
Finance count		Li Company
Operating profit before working capital changes	9,110.30	3,657.9
1.00	20,833.58	17,238.
Movements in working capital:		
Trade recoverables	(MAJ060C7rg)	(21,904,5
Inventores	(17,442.57)	(5,509.4
Financial and non-financial assess	(7,099.52)	(0.014.7
Tradic psychological	55,006.32	29,289.4
Provinces	169.86	121.4
Printed and not-framed lightings	8,040.02	1.588.4
Cash generated from operations	19,446.93	10,021.
Income to paid (set)	(4,200.77)	12,579.2
Net cash flows from operating activities	17,746.16	13,442
B. Cash flows from investing autivities		
Purchase of property, plant and equipment, capital work in progress and imangible assets	(51,364.50)	(51,814.4)
Procuade from sale of property, plant and equipment	75278	493.9
Lexus to exhited parties	4,826.10	(3.205.0
Investment made in equity instruments	90.000	(1.99.6
Investments made in perpetual debt interancing	(6,405,56)	(15,541.8
Sale of perpenal debt instruments	10,500:00	5,000.0
Inventorio made in sobsidiaries	10.200000	(4,723.1
Movement in bank deponis	16,977.12	(9,106.9
Interest received on perpenual dobt inttraments	1,154.13	1,714.90
Interest received on bank deposits	1,796.78	316.5
Net cash flows used in investing activities.	(29,661.23)	(56,220.6
Cash flows from financing activities		
Processis from sheet term beenwargs (net)	2,714.35	42,049.3
Proceeds from long norm homowings	27,015,16	16,106.8
Begayment of long term boxeswings	(4,494.84)	(2,242.1
Parament of principal portion of lease liabilities	(95.92)	(225.0
Parment of interest pursion of lesic liabilities	(435,640	(193.6
Interest paid	(A.273.50)	(3,362.6
Net eash flows from financing activities	16,429,59	52,0347
Net increase in cash and cash equivalent (A+B+C)	4,514.52	9,256.
E. Cash and each equivalent at the beginning of the year	25,472,88	
Cash and cash equivalent at the end of the year (D+E)		16,214.32
Anna and administration of the Principle of the Level for Level	29,987.40	25,472.8





AMBER ENTERPRISES INDIA LIMITED

Regd. Office: C-1, Phys. B, Food Point, Rapius Town, Pumph - 149401, India.

CIN: L2891019119900913100265, Website: own anthrogrammalia.com, Phys 0121 9120001, E-Mail: Info@ambergroupedia.com

#### STATEMENT OF AUDITED STANDALONE CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

_			of the labble
	Panloshin	For the year ended 3t March 2023	For the year ended 31 March 2022
	Components of Cash and Cash Equivalent	3,0,0,0,0,0,0,0,0,0	100000000000000000000000000000000000000
	Malaman with backing		
	in surrent and cash credit approxima-	25,00,530	6,73% (0)
	shipting with original manage less than three chearing	140,00	2H,TARON
4	Carlt in franch	2.86	3.72
	Total Cash and Cash Equivalent	29,987.40	25,472,60







2nd & 3nd Foot Golf Mew Corporate Tower 8 Sector 42, Sector Road Gurupann 122 002, Haryana, India

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

To The Board of Directors of Amber Enterprises India Limited

Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Amber Enterprises India Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

includes the results of the following entities:

S. No.	Company Name	Nature
1	Amber Enterprises India Limited	Holding Company
2	Sidwal Refrigeration Industries Private Limited	Subsidiary Company
3	II. JIN Electronics (India) Private Limited	Subsidiary Company
4	PICL (India) Private Limited	Subsidiary Company
.5	Ever Electronics Private Limited	Subsidiary Company
6	Pravartaka Tooling Services Private Limited	Subsidiary Company
7	AmberPR Technoplast India Private Limited	Subsidiary Company
8	Appserve Appliance Private Limited	Subsidiary Company
9	Amber Enterprises U.S.A Inc.	Subsidiary Company

- ii. are presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter ended March 31, 2023 and for the year ended March 31, 2023.

#### Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence.



Charlered Accountants

obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

#### Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act 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 respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of their respective company(ies) and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective company(ies) to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of their respective company(ies).

#### Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that
  are appropriate in the circumstances. Under Section 143(3)(i) of the Act,
  we are also responsible for expressing our opinion on whether the company has adequate internal
  financial controls with reference to financial statements in place and the operating
  effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

## S.R. BATLIBOI & CO. LLP

Charteryd Accountants

- Conclude on the appropriateness of the Board of Directors" use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and
  whether the Statement represent the underlying transactions and events in a manner that achieves fair
  presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

#### Other Matter

The accompanying Statement includes unaudited financial results/statements and other unaudited financial information in respect of one subsidiary, whose financial results/statements and other financial information reflect total assets of INR 79.58 lakhs as at March 31, 2023, and total revenues of INR 61.90 lakhs and INR 224.73 lakhs, total net profit after tax of INR 12.10 lakhs and INR 23.80 lakhs, total comprehensive income of INR 6.21 lakhs and INR 22.76 lakhs, for the quarter and the year ended on that date respectively and net cash inflows of INR 18.97 lakhs for the year ended March 31, 2023, whose financial results/statements and other financial information have not been audited by any auditor.

The unaudited financial statements/ financial information/ financial results have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited financial statements/ financial information/financial results. In our opinion and according to the information and explanations given to us by the Management, this financial statements/ financial information/financial results are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the Financial Results/financial information certified by the Management.



### S.R. BATLIBOI & CO. LLP

Charlered Accountaints

The comparative financial information of the Group for the corresponding quarter and for the year ended March 31, 2023, included in these consolidated financial results, were audited by the predecessor auditor who expressed an immodified opinion on those consolidated financial information on May 13, 2022.

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For S.R. BATLIBOI & Co. LLP

Whatlysine

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per Vishal Sharma

Partner

Membership Number: 096766 UDIN: 23096766BGYHTS5462 Place of Signature: Gurugram

Date: May 16, 2023

AMBERT INTERPRESES INDIA LAMITED

Regal Office C-1, Place II, Food Note, Super Time, Puspik 1 shirtly foods
CIN 128 http://doi.org/10.00054. Website over authopmaparlacing. Ph. 1021 PUSHI, E-Mail Subsignsform operations
STATEMENT OF AUTHFRIS CONSOLIDATED UNANCIAL RESULTS FOR THE QUARTER AND VEAR ENDED II SARCH 2021

THE STATE OF 4.23 VEL 18 E. 141.00 LAY. SECTO 6.0111.00 TILISTED IN L'Alogania M Mach Britis of selection compared Challent Year ceded 1254.0 13468 11024 13024 CM211 1 # C E E 1030 OH BE HIII HER 11 A2MR.57 8,774.99 97,073,40 VITSHIB. J.M.010.32 71,385,37 1,000 13 30,486.40 11 March 2003 (Annherd) 100 STAN PE 100000 140.05 9 10 P 20167 HEN 9803 4,075.8k 1380 63.526 CMRST SMMS (Author, a contained) 94,4407,118 SNU21.07 N March 2025 TAUNG 11 1000 1000 2331.69 437.65 Chers 10 3) Denember 2022 35,734.44 NTN/AS SOUTH SASSAN CS (Victal 20,521.16 Dept enables ended (Companie) Andreid, as explained in P(256) 100.1 1746H 1746H 1834H 1146H 1000 1100 11 14,578,90 1383-411 31 Manch 3121 Singles in interface of Sector good and intracture produce containing management C. Bratte that sail cont he codessible to provide as how.

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(ii) become the relation to control at help the for probleminal to greate as how.

(iv) have done as the realization that will be reclassified by provide the form.

(iv) become two external persons that will be reclassified by provide the host. 8 Other amprehensive Incerne/(Num) for the period/year Total other empelbensive (host)/means (set of an) Paid-up routh where capital (Secrivalne of T.M. cach) Other compositionine (fost, /income anchurable on Your comprehensive income for the person/year Four comprehensive income anothership us Samings per share than rules of Chicachy Mean trees Approximated and arrendo documposts 1) Owen of the Hidding Common 3) Owners of the Holdings Congram Overlett of the Holding Company are of one manyials managed (ii) Non-contribute calcolor 30, Non-contribute smooth Stranger Bag same replan haufn open Profit for the period/year 06 Defined to chage. Security Security Programment Profit authorable to: Prodit before tax O. Commercial нестроительного tetal expense ( Dhee Other patrone Tex expense Other squits 51.00 # eri ini 15 = 1 Ħ

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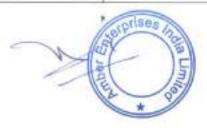
Regd. Office: C-1, Phase II, Focal Point, Rapura Town, Paugh - 140401, bidis
CIN: 128010P0098P17300265. Website: www.ambengragorida.com, Ph.:0134 - 3023000, E-Mail: Infragrambengroupsida.com
STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 31 MARCH 2023

	Acat	An ar
Particulum	JI March 2023	21 March 2022
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, shart and squeezes	1.612/60.10	96.06170
Capital work in program	1,295.50	10,557,67
Goodwill	14.249.60	14,567.11
Right-inf-unit ussatu	17,249.53	8,928.88
Other mangble assets	26,994.50	29,036.61
Intangble assess under development	3,735.64	2,266.86
Financial assets	110000000	
(i) Tercutmumts	235.65	10,564.41
(i) Loan	206.54	
(ii) Other francisi assets	5,229.73	10,837.89
Defensed tan assets (net)	306.79	384.35
Income tax assets (net)	2,438.61	2,147.94
Other min-current assets	3,000.95	7,228.01
Total non-current assets	2,40,682.32	1,94,394.32
Current assets	- 00000000	
Inventones	17(4),128.27	84,064.77
Financial assets		
(i) Incomens	19,117,96	11,976.51
(ii) Trude receivables	1,76,309.34	1,31,491.25
(iii) Cash and cash equivalents	32,317.09	29,858.70
(iv) Other bank balances	23,636.76	26,400.81
(v) Louis (v) Other financial ssscia	186.76	180.94
Other current assets	7,248.00	2,455.01
Total current assets	3,83,602.47	2,96,804.07
Assets held for sale	47.00	47.60
TOTAL ASSETS	6,24,332.39	4,91,245.99
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1.369.37	3,369.37
Other equity	1,87,500.00	1,70,051.80
Equity attributable to owners of Holding Company	1,90,878.97	1,73,420.97
Non-controlling interest	4 *********	The second second
Total Equity	4,522.07 1,95,401.94	3,865.78 1,77,286.75
1700000	1,73,401.74	44774800.13
Liabilities	1	
Non-current liabilities		
Financial liabilities	1,56,700,000	
(i) Borrowings	57,658.99	35,232.16
(ii) Lease liabilities	9,060.23	3,946.49
(ii) Other financial lubilities	5,787.55	3,403.18
Provincem	1,642.64	1,507.68
Government grants	122.97	150.59
Duforred tax liabilities (not) Other non-current liabilities	9,778.12	9,828.38
T=5X 25V(A)11	9.13	
Total non-current liabilities	84,050.63	51,168.48
1		
Current liabilities		
Financial habilities		
Financial habitates (i) Bornwings	76,712.69	69,950.53
Financial habitates (i) Bornowings (ii) Lease habitates	76,712.69 2,079.59	69,950.53 627.09
Financial habilities (i) Bornowings (ii) Lense habilities (iii) Trade payables	2,079.39	627.09
Financial habitates (i) Barmwings (ii) Lease liabilities (iii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises	2,079.39	627.09 378.19
Financial habitities  (i) Bornowings  (ii) Lease liabilities  (iii) Trade payables  (A) total constanding dues of energy enterprises and small enterprises  (B) total outstanding dues of erections other than metro enterprises and small enterprises	2,079.39 12,114.46 2,18,255.25	627.09 378.19 1,69,831.25
Financial habitities  (i) Borrowings  (ii) Lease liabilities  (iii) Trade payables  (A) total outstanding dues of micro enterprises and small enterprises  (B) total outstanding dues of crediton other than micro enterprises and small enterprises  (iv) Other financial liabilities	2,079.39 12,134.46 2,18,253.23 12,424.55	627.09 378.19 1,69,831.25 11,679.08
Financial habilities  (i) Borrowings  (ii) Lease liabilities  (iii) Trade payables  (A) total outstanding does of mices enterprises and small enterprises  (B) total outstanding does of crediton other than micro enterprises and small enterprises  (iv) Other financial liabilities  Other current liabilities	2,079.39 12,134.46 2,18,255.25 12,424.55 21,940.79	627.09 378.19 1,69,831.25 11,679.00 9,676.36
Financial habitities  (i) Borrowings  (ii) Lease liabilities  (iii) Trade payables  (A) total outstanding does of micro enterprises and small enterprises  (B) total outstanding does of crediton other than micro enterprises and small enterprises  (iv) Other financial liabilities  Other current liabilities  Provisions	2,079.39 12,134.46 2,18,255.23 12,424.55 21,940.79 591.15	637.09 178.19 1,69,831.25 11,679.08 9,676.36 351.56
Financial habilities  (i) Borrowings  (ii) Lease liabilities  (iii) Trade payables  (A) total outstanding does of micro enterprises and small enterprises  (B) total outstanding does of credition other than micro enterprises and small enterprises  (iv) Other financial liabilities  Other current liabilities  Provisions  Government grants	2,079.39 12,134.46 2,18,255.23 12,424.55 21,940.79 591.15 27.62	637.09 378.19 1,69,831.25 11,679.00 9,676.36
Financial habitities  (i) Bornwings  (ii) Lease lathities  (iii) Trade payables  (A) total outstanding dues of micro enterprises and small enterprises  (B) total outstanding dues of crediton other than micro enterprises and small enterprises  (iv) Other furnicial liabilities  Other current liabilities  Provisions  Government grants  Income tax habilities (net)	2,079.39 12,114.46 2,18,255.25 12,424.55 21,940.79 501.15 27.62 715.94	637.00 378.19 1,69,831.25 11,679.08 9,676.36 351.50
Financial habilities  (i) Bonowings  (ii) Lease liabilities  (iii) Trade payables  (A) total outstanding dues of energy enterprises and small enterprises  (B) total outstanding dues of creditons other than one or enterprises and small enterprises  (iv) Other formeral liabilities  Other current liabilities  Procisions  Government grants  Income tax habilities (net)  Total current liabilities	2,079.39 12,114.46 2,18,255.25 12,424.55 21,940.79 501.15 27.62 715.94 3,44,879.82	637.09 178.19 1,69,831.25 11,679.08 9,676.36 351.56 351.56
Financial habitities  (i) Bornwings  (ii) Lease liabilities  (iii) Trade payables  (A) total outstanding dues of enero enterprises and small enterprises  (B) total outstanding dues of credition other than micro enterprises and small enterprises  (iv) Other formeral liabilities  Other current liabilities  Procisions  Government grants  Income tax habilities (net)	2,079.39 12,114.46 2,18,255.25 12,424.55 21,940.79 501.15 27.62 715.94	627.00 378.19 1,69,831.25 11,679.00 9,676.56 351.56

Regd, Office: C.1, Phase II, Pacal Power, Report Youn, Panjab - 140401, India CIN: 1.20910701990014.000255. Website: www.undergroupoids.com, Ph.: 0124 - 5925000, E-Mail: Infinition/sequences/statement of Audited Consolidated Cash Flows for the Year ended 31 March 2023

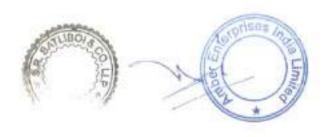
	For the year ended 31 March 2023	For the year ended 31 March 3022
A. Cash flores from operating servicities		
Profit Sefore too		
Adjustment for	24,963.37	(0,427.)
Depresiation and amorpoident expense	13,911.70	817,798.0
Advances and refer Believes serving off	X2.10	
(Nad Gabin)	89.59	103
Perminent for warranty	427.64	
Liabilines our kenger required written back.	(278.93)	234.5
Loss on sale of perpetual delicinstruments	24834	57.1
Generoment grant income	(3,447.59)	(27)
Interest income	(1,784)(6)	(3,039.)
(Gain)/Jonesan sale of peoperty, plant and aquipment (net)	U.S. (1997)	
Low on account of anapproved product development	(\$7.03) 125.11	229.0
Impairment loss on peoperty, plant and equipment	254.56	
Program for destroy debra	£25.97	159.1
Share haved pagment expenses	2,706.70	43.5
Pair value gain on financials instruments	50.000	1,567.
Unrealised locage exchange gain (not)	(346.99)	22
Finance credit	(148.57)	(1.6.)
Operating profit before working capital changes	11,0(2.43)	4,639,6
	43,263.51	30,084
Movements in working capital:	71	
Trade receivables	(45,127.96)	(21,69).
Inventories	(25(043.50)	(10,566)
Financial and non-financial assets	(12,714.31)	(4,019.3
Fracic psyablice	60,325.77	35,331.0
Purisons.	50631	87.5
Printeral and nun-hornoul Babütses	16,217.79	4.3
Cash generated from operations	37,441.71	29,460.
lacomo cas puid (nel)	(5,586.30)	(5,387.4
Net each flows from operating activities	32,055.41	24,072.
Cash flows from investing activities		
Purchase of property, plant and equipment, capital work in progress and imangible assets	(66,218.26)	141,367
Proceeds from side of property, plant and equipment	971.19	503.3
Invariments made in perpensil debt instruments	36,405,36)	(13,541)
Sale of perpensal debt instruments	10.500 (0)	5,000
Payment for acquisition of subsidiary	0.000	(4,000.0
Investment made in equity instruments		(225.6
Movement in bank deposits	11,277.53	(14,697.1
Inscream received on peoperaal debt instruments	1,154.15	1,714.9
Incress received on hank deposits	1,942.67	212.4
Net each flows used in inverting activities	(48,876,30)	(68,960.2
	1	Continue
Cosh flows from financing activities	0.00000	
Proceeds from alum-term hornowings (net)	2,177.99	42,579.2
Proceeds from long-term homowings	54,230.78	22,9623
Repayment of long-term bearrowings	(5,306,97)	(5,030.6
Payment of principal portion of issue liabilities	(315.00)	(217.5
Payment of interest portion of lease liabilities	(639.87)	(225.6
Interest panh	(10(965.71)	(4,299.1)
Net cash flows from financing activities	19,280.58	55,518.
Net increase in cash and cash equivalent (A+B+C)	2,459.69	10,660.
Cash and eash equivalent at the beginning of the year	29355630	17,996.2
Cash and cosh equivalent of acquired subsidiary	A TOTAL STATE OF	1,201.1
Cash and cash equivalent at the end of the year (D+E+F)		29,858.3





Regd, Office: C. I., Phan II., Pocal Print, Ragner Town, Purple - 180401, India
GIN: LEPTOPTHOWIP CHIESE. Website: www.indexportpolitissim, Pha: III.24 - 5025001, E-Mail: Info@mibogo-apindia.com
STATEMENT OF AUDITED CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED SI MARCH 2023

	For the year ended N March 2023	For the year ended 14 March 2022
Components of Cash and Cash Equivalent		
Profession with france:  - He mainers and a self-a reality accounts - dependent with variations materially lives than allowed ascentile.	51,054.14 1,251.76	7,419.56 22,426.59
Code in hand	1235	12.15
Yoral Cash and Cash Equivalent	32,317.99	29,858.36



#### Notes

- The above audited translation and consolidated financial results of the Company and the Group have been prepared in accordance with the Indian Accounting Standards ("Ind. AS") as notified by Ministry of Corporate Affairs parsiant to Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEHI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended) and other accounting principles generally accepted in India.
- The consolidated financial results comprise the financial results of the Company and its subsidiaries, herein after referred to as "the Group" as mentioned below:

T.	Amber Enterprises India Limited (Holding Compuny)
Sub	sidiary Companies
2	PICL (India) Private Limited
3	Appserve Appliance Private Limited
4	IL-JIN Electronics (India) Private Limited
5	Ever Electronics Private Limited
6	Sidwal Refrigeration Industries Private Limited
7	Amber Enterprises USA Inc.
8	AmberPR Technoplast India Private Limited
9	Pravartaka Tooling Services Private Limited

- The above audited standalone and consolidated financial results for the quarter and year ended March 31, 2023 have been reviewed
  by the Audit Committee of the Company and taken on record by the Board of Directors in its meeting held on May 16, 2023. The
  statutory auditors have expressed an unmodified opinion on these results.
- 4. The figures of the last quarter are the balancing figures between audited figures in respect of the full financial year up to March 31, 2023 and the unaudited published year-to-date figures up to December 31, 2022, being the date of the end of the third quarter of the financial year which were subjected to fimited review.
- 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.
- 6. The Company's and Group's primary business segment is reflected based on the principal business activities carried on by the Company and the Group. The Company and Group operates in one reportable business segment i.e., manufacturing of consumer durable products and is primarily operating in India and hence, considered as single geographical segment. Accordingly, there are no separate reportable business segments as per Ind AS 108 'Operating Segments'.
- 7. The Board of Directors of the Company on the recommendation of the Nomination and Remuneration Committee in its meeting held on May 13, 2022, has granted 250,000 options to certain identified eligible employees of the Company and its subsidiaries under "Amber Enterprises India Limited Employee Stock Option Plan 2017". During the year, such options were issued at a discount of ₹ 500 per option on latest closing price of the equity share of the Company on recognized stock exchange where the equity shares of the Company have highest trading volume on the date of meeting.
- 8. Previous period figures have been re-grouped/re-classified wherever necessary, to conform to current period's classification.

For and on behalf of Board of Directors of

Amber Enterprises Indla Limited

o prises

Jashir Sing (Chairman and Chief Executed Office

DIN No. 00259632 Place: Gurugram

Date: May 16, 2023