

Amber Enterprises India Limited
CIN: L28910PB1990PLC010265

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Registered Office: C-1, Phase II,
Focal Point, Rajpura, Patiala-140401,
Punjab, India

Corporate Office: Universal Trade Tower,
1st Floor, Sector 49, Sohna Road,
Gurgaon-122018, Haryana, India



Date: 18th July 2025

To
Secretary
Listing Department

BSE Limited

Department of Corporate Services
25th Floor, P J Towers, Dalal Street, Mumbai - 400001

Scrip Code: 540902
ISIN: INE371P01015

To
Secretary
Listing Department

National Stock Exchange of India Ltd

Exchange Plaza, Plot No. C-1, G Block, Bandra Kurla
Complex, Bandra (East), Mumbai – 400 051

Symbol: AMBER
ISIN: INE371P01015

Dear Sir/Ma'am,

Subject: Business Responsibility and Sustainability Report for the Financial Year 2024-25

Ref: Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are submitting herewith the Business Responsibility and Sustainability Report of the Company for the Financial Year 2024-25, which also forms part of the Annual Report of the Company for the Financial Year 2024-25, and the same is available on the Company's website at <https://www.ir.ambergroupindia.com/financial-information/#agms>.

This is for your information and further dissemination.

Thanking You,
Yours faithfully
For Amber Enterprises India Limited

(Konica Yaadav)
Company Secretary and Compliance officer
Membership No.: A30322

Encl: as above



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ANNEXURE - F

Business Responsibility and Sustainability Report

2024-25

SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L28910PB1990PLC010265
2	Name of the Listed Entity	Amber Enterprises India Limited
3	Year of incorporation	1990
4	Registered office address	C – 1, Phase – II, Focal Point, Rajpura Town, Punjab – 140 401
5	Corporate office address	Universal Trade Tower, 1st Floor, Sector – 49, Sohna Road, Gurgaon – 122018
6	E-mail	info@ambergroupindia.com
7	Telephone	+91 124 3923000
8	Website	www.ambergroupindia.com
9	Financial year for which reporting is being done	Financial Year 2024 – 25
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited ("BSE") National Stock Exchange of India Ltd ("NSE")
11	Paid-up Capital	₹ 3,382.35 Lakh
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Ms. Konica Yaadav Company Secretary and Compliance Officer Address: Universal Trade Tower, 1st Floor, Sector – 49, Sohna Road, Gurgaon – 122018 Tel: +91 124 3923000 Email address : cs_corp@ambergroupindia.com
13	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures in this report are made on consolidated basis, unless otherwise stated, excluding Joint Venture and Associate Companies.
14	Name of assurance provider	N.A.
15	Type of assurance	N.A.

II. PRODUCTS/SERVICES

16. Details of business activities (accounting for 90% of the turnover):







Description of Main Activity	Description of Business Activity	% of Turnover of the entity
 <p>Manufacturing room air conditioners and its components for OEM/ ODM industry (Including Scrap)</p>	 <p>Manufacturing, production, and distribution of all types of room and mobile air conditioners and its components such as heat exchangers, motors, multi-flow condensers, sheet metal components, copper tubing, plastic extrusion, vacuum forming and injection moulding for OEM/ ODM industries in India. We also manufacture non-air conditioner components such as case liners for refrigerator, plastic extrusion sheets, sheet metal components for microwave, washing machine tub assemblies with other sheet metal and plastic injection moulding & extrusion components for automobiles and metal ceiling industries</p>	 <p>>90</p>

17. Products/Services sold by the entity (accounting for 90% of the entity's turnover):

Product/Service	NIC Code	% of total Turnover contributed
Air conditioners and its components (Including scrap)	28192	>90

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Location
National	International
 <p>30 Number of plants</p>	 <p>0 Number of plants</p>
 <p>9 Number of offices</p>	 <p>1 Number of offices</p>
 <p>39 Total</p>	 <p>1 Total</p>

19. Markets served by the entity:

a. Number of locations

Locations	Value (in numbers)
National (No. of States)	Pan India
International (No. of Countries)	8

b. What is the contribution of exports as a percentage of the total turnover of the entity?

The contribution of exports as a percentage of total turnover of the Company on standalone basis is 0.54%.

c. A brief on types of customers:

We provide business-to-business solutions for complete Room Air Conditioners ("RACs") including Window Air Conditioners ("WACs"), Indoor Units ("IDUs") and Outdoor Units ("ODUs") of Split Air Conditioners ("SACs") and Air conditioners for Railways, Metro trains, Buses, Defence, components/sub-components of rolling stock etc., Heat exchangers, Multi-Flow condensers, Sheet Metal Components, System Tubing, Motors, Printed Circuit Board Assembly, Printed Circuit Boards, Cross Flow Fans, Injection Moulding Components and other components. Components for the other consumer durables and automobiles such as case liners for refrigerators, plastic extrusion sheets for consumer durables, sheet metal components for various consumer durables/appliances, automobile sector and metal ceiling industries. We cater to over 20 OEM/ODM customers across the industry.

IV. EMPLOYEES

20. Details as at the end of Financial Year 2024 - 25:

a. Employees and workers - including differently abled (Financial Year 2024 - 25):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)	2,102	1,977	94.05	125	5.95
2.	Other than Permanent (E)	2,797	2,197	78.54	600	21.46
3.	Total employees (D + E)	4,899	4,174	85.20	725	14.80
WORKERS						
4.	Permanent (F)	1,892	1,869	98.78	23	1.22
5.	Other than Permanent (G)	11,670	8,981	76.95	2,689	23.05
6.	Total workers (F + G)	13,562	10,850	80.01	2,712	19.99

b. Differently abled Employees and workers (Financial Year 2024 - 25):

Sl. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)	5	5	100	0	0.00
2.	Other than Permanent (E)	0	0	0	0	0.00
3.	Total differently abled employees (D + E)	5	5	100	0	0.00
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)	15	15	100	0	0.00
5.	Other than permanent (G)	12	11	91.67	1	8.33
6.	Total differently abled workers (F + G)	27	26	96.30	1	3.70

21. Participation/Inclusion/Representation of women*:

	Total (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	6	1	16.66
Key Management Personnel**	2	1	50

*Standalone basis

**Key Managerial Personnel excludes Whole Time Director/ Executive Director as already included under Board of Directors.

22. Turnover rate for permanent employees and workers (Disclose trends for the past 3 years):

	Financial Year 2024-25 (Turnover rate in current Financial Year) (%)			Financial Year 2023-24 (Turnover rate in previous Financial Year) (%)			Financial Year 2022-23 (Turnover rate in the year prior to the previous Financial Year) (%)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	33.03	24.00	32.49	26.84	38.37	27.34	27.12	42	27
Permanent Workers	20.76	34.78	20.93	28.89	28.57	28.89	19.5	3.4	19



V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. (a) Names of Holding / Subsidiary / Associate Companies / Joint Ventures:

Name of the Holding / Subsidiary / Associate Companies / Joint Ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
PICL (India) Private Limited	Wholly Owned Subsidiary	100	Yes
Appserve Appliance Private Limited	Wholly Owned Subsidiary	100	Not Operational
Sidwal Refrigeration Industries Private Limited	Wholly Owned Material Subsidiary	100	Yes
Amber Enterprises USA INC.	Wholly Owned Subsidiary	100	No
AmberPR Technoplast India Private Limited	Wholly Owned Subsidiary	100	Yes
ILJIN Electronics (India) Private Limited	Material Subsidiary	90.22	Yes
Ever Electronics Private Limited	Subsidiary	90.22	Yes
Pravartaka Tooling Services Private Limited	Subsidiary	60	Yes
Stelltek Technologies Private Limited	Joint Venture of ILJIN	45.11	No
Ascent Circuits Private Limited	Subsidiary of ILJIN	60	No
Shivaliks Mercantile Limited (Formerly Known as Shivaliks Mercantile Private Limited)	Joint Venture of Sidwal	49	No
AT Railway Sub Systems Private Limited	Wholly owned subsidiary of Sidwal	100	No (Recently incorporated on 15 th March 2024)
Amber Resojet Private Limited (Formerly Known as Resojet Private Limited)	Joint Venture	50	No
Yujin Machinery India Private Limited	Joint Venture of AT Railway	55	No (Recently incorporated on 20 th August 2024)

VI. CSR DETAILS

24.

- i.** **Yes**
Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No)
- ii.** **₹ 6,74,396.58 Lakh** (Standalone)
Turnover (FY 2024-25)
- iii.** **₹ 1,89,173.10 Lakh** (Standalone)
Net Worth (FY 2024-25)

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	Financial Year 2024 - 25 (Current Financial Year)			Financial Year 2023 - 24 (Previous Financial Year)		
		Number of complaints filed during the Financial Year	Number of complaints pending resolution at close of the Financial Year	Remarks	Number of complaints filed during the Financial Year	Number of complaints pending resolution at close of the Financial Year	Remarks
Communities	Yes https://www.ambergrouppindia.com/contact-us/	0	0	None	0	0	None
Investors (Other than shareholders)	Yes https://www.ir.ambergrouppindia.com/#investor-contacts	0	0	None	0	0	None
Shareholders	Yes https://www.ir.ambergrouppindia.com/#investor-contacts	0	0	None	8	0	None
Employees and workers	Yes https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf Also, to support our employees and workers, the Company organizes a dedicated HR Help Desk at each facility once every week. This initiative is designed to address queries, concerns, and provide guidance on HR related matters in a timely and efficient manner. In addition to the weekly help desk, employees and workers are encouraged to reach out to the HR department at their respective locations at any time for assistance or support. We are committed to ensuring that all personnel have access to the resources they need to thrive in the workplace.	49	0	Queries/ grievances related to salary, wages, transport, canteen facility or any other issues related to plant facilities are addressed during these sessions. The Company makes dedicated efforts and ensures that these grievances are resolved within a week.	34	0	None
Customers	Yes https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/7.-Policy-on-Customer-Service.pdf	2014	33		1061	14	None
Value Chain Partners*	Yes https://www.ambergrouppindia.com/contact-us/Grievances/queries received from value chain partners are addressed through designated sourcing leads.	77	2	Grievances/queries related to payments, vehicle unloading, and rejection-related disputes are addressed and resolved by Sourcing leads.	43	0	Grievances/ queries related to delay in payments plan, forecast mismatch, vehicle unloading and rejection settlement are addressed and resolved by Sourcing Leads.

*The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.

26. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1	Product quality & safety	Opportunity	<p>Beyond being a legal and ethical obligation, ensuring product quality and safety offers us a valuable opportunity to strengthen our brand reputation, increase customer trust, and gain a competitive advantage over our peers.</p> <p>By prioritizing product quality and safety, we can demonstrate our commitment to excellence and customer satisfaction. This not only helps us comply with regulations but also fosters loyalty and confidence among our customers. In a competitive market, these factors can set us apart and position us as a trusted leader in our industry.</p>	-	<p>Positive:</p> <p>By focusing on product quality & safety, we can significantly increase our revenue and profitability. This approach not only improves our operational efficiency but also reduces the risk of recalls and enhances our market share.</p> <p>When we consistently deliver high-quality and safe products, we build trust with our customers and strengthen our brand reputation. This trust translates into customer loyalty and repeat business, which are essential for sustainable growth. Moreover, by minimizing the chances of recalls, we can avoid the financial and reputational damage that often accompanies such incidents.</p> <p>Operational efficiency is another key benefit of prioritizing quality and safety. By implementing robust quality control measures and safety protocols, we can streamline our processes, reduce waste, and optimize resource utilization. These improvements lead to cost savings and better overall performance.</p> <p>Focusing on product quality and safety is not just a matter of compliance; it is a strategic decision that can drive our success in the market.</p>
2	Ethics & Compliance	Opportunity	<p>Ethics and Compliance are critical consideration for our business. By prioritizing legal compliance, we ensure that our business adheres to all relevant laws and regulations, which not only protects us from legal repercussions but also enhances our credibility with our stakeholders.</p> <p>Ethical leadership is equally important, as it sets the tone for our company culture and influences the behaviour of our team members. Leading by example and making decisions based on integrity and fairness helps to foster a positive work environment and build trust with our clients, partners, and employees.</p>	-	<p>Positive:</p> <p>Embedding ethics and compliance within our overall business strategy can be instrumental in mitigating potential financial losses or liabilities, enhancing our risk management practices, and effectively navigating market transitions. Moreover, it can significantly bolster the trust and confidence of our stakeholders.</p> <p>By prioritizing ethics and compliance, we not only safeguard our company from potential pitfalls but also position ourselves as a responsible and trustworthy entity for our clients, partners, and investors. This proactive stance can lead to a more resilient and adaptable organization, capable of thriving in an ever-changing market landscape.</p>

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			Moreover, fair business practices are essential for maintaining our reputation and achieving long-term success. By treating all stakeholders with respect and fairness, we demonstrate our commitment to ethical standards and create a strong foundation for sustainable growth. This approach helps to mitigate business risks, as it reduces the likelihood of conflicts and fosters positive relationships with all parties involved.		
3	Research & Development	Opportunity	<p>Research & Development (R&D) is truly a cornerstone for driving innovation and growth within our organization. It plays an instrumental role in the development of new products and the enhancement of our existing products and processes.</p> <p>Investing in R&D opens up significant opportunities for us. It not only gives us a competitive edge in the market but also helps us generate new revenue streams by diversifying our product portfolio. Moreover, it leads to improved operational efficiencies and better utilization of our resources.</p> <p>By prioritizing R&D, we can ensure that our business remains at the forefront of industry advancements, continuously offering cutting-edge solutions to our customers.</p>	-	<p>Positive:</p> <p>While it is true that undertaking R&D can be somewhat expensive in the short term, the benefits it can bring to your business in the long run are substantial.</p> <p>A well-thought-out R&D strategy can play a pivotal role in driving business growth by increasing revenue through the development of new products and technologies. Moreover, it can lead to improved efficiency in manufacturing processes, which in turn can reduce costs and enhance productivity. Additionally, a robust R&D program can give your business a competitive edge, helping you stay ahead of industry trends and meet evolving customer needs.</p> <p>In essence, while the initial investment in R&D may seem daunting, the potential rewards make it a worthwhile endeavour. The innovations and improvements that come from R&D can position your business for sustained success and growth in the future.</p>

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4	Climate Action	Risk	<p>Climate change has a significant impact on businesses. We need to be aware of various risks associated with climate change, including physical risks, regulatory risks, financial risks, and reputational risks. These risks can affect our operations and overall business performance.</p> <p>One of the key actions we can take to address climate change is to focus on GHG emissions and energy management. By reducing our carbon footprint, we can contribute to mitigating climate change and demonstrate our commitment to sustainability. Moreover, we must be mindful of resource depletion and environmental degradation. These factors pose a risk to the availability of resources, which can impact our operations and supply chain.</p>	<p>As part of our ongoing efforts to mitigate the risks associated with climate change and seize the opportunities it presents, we have adopted a comprehensive climate action strategy to continuously monitor and track our environmental performance.</p> <p>Your Company has implemented several key mitigation measures to support our climate action goals.</p> <p>Firstly, we have adopted climate-resilient and clean technologies in our business operations and processes. This ensures that we are prepared for the impacts of climate change while reducing our carbon footprint.</p> <p>Additionally, we have implemented energy efficiency measures across all our facilities to optimize energy usage and reduce waste.</p> <p>One of our significant initiatives involves investing in renewable energy sources, such as solar power. By doing so, we aim to reduce our reliance on non-renewable energy sources and contribute to a more sustainable future.</p> <p>Furthermore, we are committed to investing in research and development to manufacture climate-resilient products and services, ensuring that our offerings are aligned with our sustainability goals.</p> <p>We also prioritize the responsible utilization of resources and strive to minimize the environmental impact of our business operations. This holistic approach ensures that we are not only addressing current climate challenges but also proactively working towards a more sustainable future.</p>	<p>Negative:</p> <p>Climate change is a pressing issue that affects all industries and businesses. If we fail to manage the risks associated with it, we could face significant financial losses, damage to our reputation, and a loss of competitive advantage. It's crucial that we address these risks proactively to ensure the long-term success and sustainability of our business.</p> <p>Financial losses could arise from various factors, such as increased costs due to regulatory changes, disruptions in our supply chain, or damage to our assets caused by extreme weather events. Moreover, the Company's reputation could be at stake if we are perceived as not taking sufficient action to mitigate climate-related risks. This could lead to a loss of trust among our customers, partners, and stakeholders, ultimately impacting our competitive advantage in the market.</p> <p>It's essential for us to develop a comprehensive risk management strategy that addresses the challenges posed by climate change. This strategy should include measures to reduce our carbon footprint, adapt to changing environmental conditions, and enhance our resilience to climate-related risks. By doing so, we can not only protect our business from potential threats but also contribute positively to the global effort to combat climate change.</p>

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
5	Occupational Health and Safety	Risk	<p>Occupational Health and Safety (OHS) is an important focus area of our business to create a safer and healthier workplace for our people.</p> <p>Occupational Health and Safety (OHS) is a critical sustainability priority for the Company, as it directly influences the well-being of our workforce, the resilience of our operations, and our long-term business success. OHS is an important area of focus, as thoughtful and consistent management helps support both operational stability and a strong organizational reputation. While workplace incidents such as injuries or health concerns can occur, effective OHS practices can help minimize their likelihood and impact. Addressing health and safety proactively not only contributes to employee well-being and productivity but also supports business continuity and regulatory compliance. Additionally, maintaining high standards in this area reinforces employee morale and builds trust with stakeholders. As such, a strong commitment to OHS forms an integral part of responsible and sustainable business operations.</p>	<p>Creating a safer and healthier workplace is a critical focus area for us. Our goal is to ensure zero time loss due to workplace accidents or injuries, and we are having a comprehensive OHS strategy.</p> <p>Our strategy includes thorough workplace hazard identification and assessment, which allows us to pinpoint potential risks and take proactive measures. We then implement hazard controls to mitigate these risks and ensure everyone's safety. Additionally, we place a strong emphasis on OHS awareness and training, ensuring that all team members are well-informed and equipped to maintain a safe working environment.</p> <p>To maintain the highest standards, we also conduct regular audits to review our OHS practices and make any necessary improvements. These efforts collectively contribute to our mission of fostering a safe and healthy workplace for all.</p> <p>We conduct regular safety training sessions for everyone, ensuring that our workforce is always up-to-date with the best safety practices. Additionally, our Plant Head and the entire team perform Gemba walks to closely monitor and maintain safety standards on the ground.</p>	<p>Positive:</p> <p>Creating a safe and healthy workplace is not only a moral and ethical responsibility but also a strategic business decision that brings numerous benefits.</p> <p>Firstly, promoting the well-being of our employees is paramount. By investing in OHS, we can significantly reduce the risk of workplace accidents and injuries. This not only ensures the safety of our workforce but also contributes to a more productive and efficient work environment. Employees who feel safe and valued are more likely to be engaged and motivated, leading to improved overall productivity.</p> <p>Moreover, there are tangible business advantages to prioritizing OHS. By reducing the incidence of workplace accidents, we can minimize liability costs such as medical expenses, compensation claims, and potential legal liabilities. Additionally, we can prevent production losses that may occur due to accidents or injuries, ensuring smooth operations and uninterrupted workflows.</p> <p>Investing in OHS also enhances employee satisfaction. When employees see that their well-being is a top priority, it fosters a positive work culture and boosts morale. This can lead to higher retention rates, reduced absenteeism, and increased employee loyalty.</p> <p>Furthermore, a strong OHS program improves our relationships with stakeholders, including employees, investors, regulators, and the wider community. Demonstrating our commitment to employee safety and well-being enhances our reputation and builds trust with these key stakeholders.</p> <p>In the unfortunate event of any incident, we ensure that we share the complete learnings and the preventive and corrective measures taken across the entire group of the Company. This proactive approach allows each plant to take necessary actions to avoid any future recurrence, fostering a culture of continuous improvement and safety.</p>

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
6	Labour and Human Rights	Risk and Opportunity	<p>In our Company, we firmly believe that labour and human rights are not just buzzwords, but fundamental pillars that support the well-being and dignity of all workers and employees within our organization. As a responsible business entity, we are dedicated to respecting and promoting labour and human rights across all our operations and value chain.</p> <p>We strictly prohibit any form of child labour, forced labour, or discrimination based on caste, creed, religion, color, or gender. Our commitment extends to ensuring that every worker and employee is treated with fairness and respect. This includes providing fair pay, maintaining safe working conditions, and upholding the right to engage in collective bargaining.</p> <p>We understand that our success is intertwined with the happiness and welfare of our workforce. By fostering an environment that values and protects labour and human rights, we aim to create a workplace where everyone feels valued, safe, and empowered.</p>	<p>Every manufacturing location of the Company has a dedicated HR Team which ensures Labour & Human rights are well adhered and provide cohesive atmosphere to mitigate risks ensuring motivated culture is in place.</p> <p>The dedicated HR professionals are committed to ensuring that labour and human rights are strictly adhered to, fostering a cohesive atmosphere that mitigates risks and promotes a motivated culture. Their efforts are truly instrumental in creating a positive and productive work environment for all of us.</p>	<p>Positive:</p> <p>In addition, being ethical and legal obligations but also have significant benefits for business such as increased employee satisfaction, improved industrial relations and reputation, reduced legal and financial risks.</p> <p>Additionally, maintaining a strong reputation for integrity and compliance enhances our standing in the industry and among our clients. Finally, by reducing legal and financial risks, we safeguard our business from potential liabilities and ensure its long-term success.</p>
7	Environmental Management	Opportunity	<p>Environment management is necessary due to a growing concern for the protection of natural resources and environmental surroundings. Implementing effective environmental management strategies not only contributes to the well-being of our planet but also presents valuable opportunities for our business. By focusing on reducing our operational costs, we can minimize our environmental footprint and ensure that we stay compliant with all relevant regulations.</p> <p>Adopting these practices aligns with our commitment to sustainability and showcases our responsibility towards the environment.</p>	-	<p>Positive:</p> <p>Environmental management practices involve upfront costs; however, the long-term benefits far outweigh these costs. By improving efficiency, reducing operational costs, complying with regulations, and attracting environmentally conscious customers, a business can improve its financial performance and competitiveness in the marketplace.</p>

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
8	Material Handling and Waste Management	Opportunity	Material handling and waste management, as these two areas are crucial for reducing our environmental impact and enhancing our sustainability efforts. By optimising the use of raw materials through effective material handling, we can significantly minimise waste generation. Additionally, a robust waste management process ensures that we comply with environmental regulations and reduce the negative impact of waste on the environment.	-	<p>Positive:</p> <p>Effective Waste and Material Management Systems are critical to promoting environmental sustainability, operational efficiency, and long-term business resilience. By systematically managing the use, reuse, and disposal of materials, organizations can significantly reduce their environmental footprint, conserve natural resources, and comply with evolving regulatory requirements. These systems also help minimize waste generation, lower operational costs through efficient resource utilization, and reduce the risk of supply chain disruptions. Furthermore, responsible waste and material practices enhance corporate reputation and stakeholder trust, demonstrating a commitment to sustainable development and ethical business conduct. As global expectations around environmental performance continue to rise, robust waste and material management is no longer optional—it is a strategic imperative.</p>
9	Supply Chain Management	Risk	<p>Supply chains are the backbone of our business, and any disruption can pose considerable risks. Here are some key risks associated with supply chain management that we need to be aware of and address proactively.</p> <p>Firstly, there's the strategy risk. This encompasses the potential loss of confidential information such as trade secrets, innovative ideas, and intellectual property. It's crucial that we implement robust security measures to protect our valuable assets and prevent any leaks.</p> <p>Next, we have the financial risk. The financial health of our value chain partners is essential for the continuity of their operations. If our partners face financial difficulties, it could disrupt our supply chain and impact our business. We need to ensure that we are working with financially stable partners and continuously monitor their financial status.</p>	<p>We have adopted important strategies to mitigate supply chain risks. Having a robust supply chain management strategy, a diversified supplier base, and regular monitoring of the supply chain are crucial for any business to thrive. In line with this, our procurement procedures are standardized across the group to ensure consistency and efficiency.</p> <p>Moreover, we have invested significantly in training our sourcing teams to maintain data accuracy and sanity, which is pivotal in avoiding potential pitfalls.</p> <p>Additionally, we leverage advanced technology and digital transformation tools for forward and reverse auctions, vendor portals, and Quality Management. These tools help us evaluate and mitigate strategic and compliance risks effectively.</p>	<p>Negative:</p> <p>Risk associated with supply chain can have significant financial implications. Disruptions in supply chain can result increased operational costs and loss of revenue. Additionally, supply chain disruptions that arises from ethical or legal violations, can lead to legal and regulatory costs, fines, and legal liabilities.</p>

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
			<p>Compliance risk is another critical area. Adherence to regulations and compliances by our value chain partners is vital to avoid legal issues and ensure smooth operations. We must verify that our partners are fully compliant with all relevant laws and standards.</p> <p>Lastly, there's the operational risk. This pertains to whether our value chain partners have adequate resources to meet our demands. We need to assess their capacity and capabilities regularly to avoid any operational bottlenecks.</p>		
10	Community Relations	Opportunity	<p>Community relations revolve around the interaction and relationships that our business maintains with the communities in which we operate. This involves actively engaging with local stakeholders and community members, including residents, government bodies, NGOs, and other groups, to understand their needs, concerns, and expectations.</p> <p>Establishing effective community relations is crucial for our success. It helps us build trust, establish a positive reputation, and gain support for our operations. By being proactive in our approach and genuinely listening to the voices of those around us, we can create a harmonious and mutually beneficial environment.</p> <p>We, through our Corporate Social Responsibility ("CSR") activities, consistently engages with local communities and contributes to our social and economic development. These efforts not only demonstrate our commitment to being a responsible corporate citizen but also strengthen the bonds we share with the communities we serve.</p>	-	<p>Positive:</p> <p>Establishing strong ties with local communities can significantly enhance our reputation and secure our social license to operate. By actively engaging with local stakeholders and demonstrating our commitment to social responsibility, we can create long-term value for both our stakeholders and shareholders. Moreover, contributing to the social and economic development of communities not only benefits them but also fosters a positive environment for our business to thrive.</p>

Sl. No.	Material identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
11	Human Capital	Opportunity	<p>Human capital can be a significant driver of business success. By investing in employees' skills, knowledge and development, business can drive innovation, productivity, and growth, while retaining top talent.</p> <p>Some of the interventions undertaken by the Company to enhance its human capital include:</p> <ul style="list-style-type: none"> comprehensive Training and Development to continuously upskill our employees. Performance Management - Robust performance management system to ensure that our team members are motivated and recognized for their contributions. creating a positive work environment by promoting diversity and inclusion, providing healthcare benefits, and offering other perks that contribute to our employees' well-being. Offering competitive compensation packages to attract and retain top talent. 	-	<p>Positive:</p> <p>Prioritising human capital can significantly reduce recruitment and training costs.</p> <p>When we invest in our current employees, we decrease the need for constant hiring and onboarding, saving both time and resources. This leads to a more efficient and cost-effective approach to workforce management.</p> <p>Moreover, when we value and nurture our team, we see a notable increase in productivity and revenue. Happy and engaged employees are more motivated to perform at their best, driving our business forward and achieving higher levels of success. Their dedication and commitment translate into better results and a stronger bottom line for our company.</p> <p>Additionally, prioritising human capital helps us attract and retain talented employees. When people feel valued and supported, they are more likely to stay with us long-term, reducing turnover and maintaining a stable workforce. This not only strengthens our team but also enhances our reputation in the industry, making us a desirable place to work.</p>

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions		P1	P2	P3	P4	P5	P6	P7	P8	P9
Policy and Management Processes										
1.	a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	b. Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
	c. Web Link of the Policies, if available	Please refer Annex -1 for web-link of the Company's Board approved policies								
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
4.	Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trusts) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle	<p>Your Company is committed to provide high quality products with minimal environmental impacts to our customers while adhering to the highest level of quality, environment, and safety management systems in place. We take immense pride in our facilities and plants, which are accredited to the following International Organization for Standardization (ISO) standards. This accreditation is a testament to our ongoing efforts to maintain and exceed industry benchmarks, ensuring that you receive products that meet the highest standards of quality and sustainability:</p> <ul style="list-style-type: none"> Quality Management System ISO 9001:2015 Environment Management System ISO 14001:2015 Occupational Health Safety Management System ISO 45001:2018 <p>Apart from the above accreditations, some of our products and services are also certified in accordance with the following standards:</p> <ul style="list-style-type: none"> Bureau of Indian Standards (BIS) - Indian Standard Institute (ISI) Certifications <p>BIS: ISI Certified products (Room Air Conditioners Specification Part 1 Unitary Air Conditioners: IS 1391 (Part 1): 2017, Room Air Conditioners Part 2 Split Air Conditioners: BIS 1391 (Part 2), Finned Type Heat Exchanger for Room Air Conditioner: BIS 11329 HE Ducted and Package Air Conditioners: IS 8148: 2018) EN 15085</p> <ul style="list-style-type: none"> International Automotive Task Force - Letter of Conformance: IATF-LOC 								

5. Specific commitments, goals and targets set by the entity with defined timelines, if any.

As a responsible corporate entity, we recognize that Environmental, Social, and Governance ("ESG") considerations are fundamental to our business. The Company's ESG strategy embodies our deep sense of responsibility in addressing diverse ESG concerns and building better growth prospects.

In line with this strategy, we have set several clear, defined goals to advance our sustainability agenda and enhance the ESG outcomes of our operations. These goals, spanning across the three pillars of our sustainability strategy, are outlined below:

Environment

- Energy: Target to transition towards renewable energy by 30% within 2 years (by 2025) and 40% within 4 to 5 years (By 2028)
- Waste: Zero waste to landfill

Social

- Occupational Health and Safety: Provide a safe and healthy Workplace
- Diversity & Inclusion: Increase the representation of females in the workforce by 12% among employees and 25% among workers by March 2025
- Diversity & Inclusion: Year-on-Year increase in the percentage of persons with disabilities hired by the Company

Governance

Research & Development: The Company's increased investment in research and development is to strengthen key competencies, foster innovation, and ensure sustainable growth.

6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.

In this Financial Year, we have made substantial advancements in alignment with our ESG strategy. Through enhanced process efficiencies and an optimized data management system, the Company is now better positioned to effectively track and monitor progress across all identified material topics of our ESG strategy.

To advance our environmental goals, we have notably increased the proportion of renewable energy consumption within our operations. In Financial Year 2024 - 25, 18.6% of our workforce comprises of female employees and workers demonstrating our commitment to diversity and inclusion.

Furthermore, we are closely monitoring our progress towards other commitments and goals within our ESG Strategy, and we are diligently working towards achieving them.



Governance, Leadership and Oversight

7. Statement by Director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure):

Amber Group's business portfolio spans across various geographies in India, and with this diversity comes a range of potential ESG challenges and risks. We are acutely aware of these and are diligently working towards enhancing, standardizing, and amplifying our ESG performance across the organization.

Our sustainability strategy is structured around the three fundamental pillars: environmental sustainability, Empowering People and Society, and Responsible Governance. Under environmental sustainability, we are focusing on increasing the share of renewable energy consumption, monitoring and reducing air emissions by transitioning to cleaner fuels and implementing strategies to minimize waste and materials through reduction, reuse, and recycling efforts. Additionally, we are innovating and developing new products with greater energy efficiency and paying special attention to freshwater consumption, especially in regions facing water scarcity.

On the social front, we are committed to empowering both our internal and external stakeholders. We prioritize creating a safe, nurturing, and healthy working environment for our employees and workers. Furthermore, our CSR initiatives are dedicated to uplifting vulnerable communities around our business operations.

Our governance framework, supported by a dedicated Sustainability Governance Working Group, ensures the seamless integration of ESG principles into our decision-making processes. Your Company's journey is a commitment to being a purpose-driven organization that not only fosters innovation and market leadership but also creates a meaningful and positive impact on society and the environment by embedding sustainability and ethical practices into every facet of our business.

8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).

Our Board is the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies) across the group.

9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.

The Company has constituted a Business Responsibility & Sustainability (BR&S) Committee. The BR&S Committee is responsible for taking decisions on sustainability related issues and implementation of its ESG strategy.



10. Details of Review of NGRBCs by the Company:

Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/Any other Committee									Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Performance against above policies and follow up action	Respective policies on BRSR principles are reviewed regularly by the Board and Senior Management. As part of the review process, recommendations on policies are identified and incorporated to reflect necessary changes.																	
Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	The Company complies with all the statutory requirements of relevance to the principles. The Company Secretarial Team, notifies the Board on the status of compliances along with deviations, if any.																	

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
The Company has various policies in place which are reviewed periodically by the Board and Senior management.								

12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)	Not applicable								
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next Financial Year (Yes/No)									
Any other reason (please specify)									

SECTION C:

PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed to help entities demonstrate how effectively they are integrating the Principles and Core Elements into their key processes and decision-making. The information we are seeking is divided into two categories: "Essential" and "Leadership". The essential indicators are mandatory for every entity required to file this report. These indicators reflect the basic level of compliance and integration we expect from all entities. On the other hand, the leadership indicators are voluntary. These are aimed at entities that aspire to reach a higher level of social, environmental, and ethical responsibility.

By disclosing leadership indicators, entities can showcase their commitment to going above and beyond the basic requirements, demonstrating their dedication to continuous improvement and excellence in their operations.

PRINCIPLE 1

Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

Essential Indicators

1. Percentage coverage by training and awareness programmes on any of the principles during the Financial Year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% Age of persons in respective category covered by the awareness programmes
Board of Directors*	4	<ul style="list-style-type: none"> Industry trend and landscape RPT disclosures and new amendments ESG Reporting PIT Regulation 	100
Key Managerial Personnels*	4	<ul style="list-style-type: none"> Industry trend and landscape RPT disclosures new amendments ESG reporting PIT Regulation 	100
Employees other than BoD and KMPs	151	<ul style="list-style-type: none"> Behavioural and Technical trainings like lean manufacturing, safety, POSH, and ABAC etc. 	100
Workers	166	<ul style="list-style-type: none"> Supervisory development program, Technical like lean manufacturing, safety, POSH etc. 	100

*Standalone basis

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the Financial Year, in the following format. (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015, as amended, and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the Regulatory/ Enforcement agencies/ Judicial Institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement			Nil		
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Imprisonment				
Punishment			Nil	

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the Regulatory/ Enforcement Agencies/ Judicial Institutions
Not applicable	

4. Does the entity have an Anti-Corruption or Anti-Bribery Policy? If yes, provide details in brief and if available, provide a web-link to the policy.

Yes, the Company has an Anti-Bribery and Anti-Corruption Policy in place. The Company hold a firm stance of zero tolerance when it comes to any form of bribery or corruption. Our commitment to conducting business with honesty, integrity, and the highest possible ethical standards is unwavering.

This policy is designed to reiterate and supplement the fundamental principles of Anti-Bribery and Anti-Corruption as outlined in our Company's code of conduct. For your convenience, the policy is readily available on our Company's website. You can access it using the following link: <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/9.-Anti-bribery-and-Anti-corruption-policy.pdf>.



5. Number of Directors/KMPs/Employees/Workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	Financial Year 2024 - 25 (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)
Directors		
KMPs	Nil	Nil
Employees		
Workers		

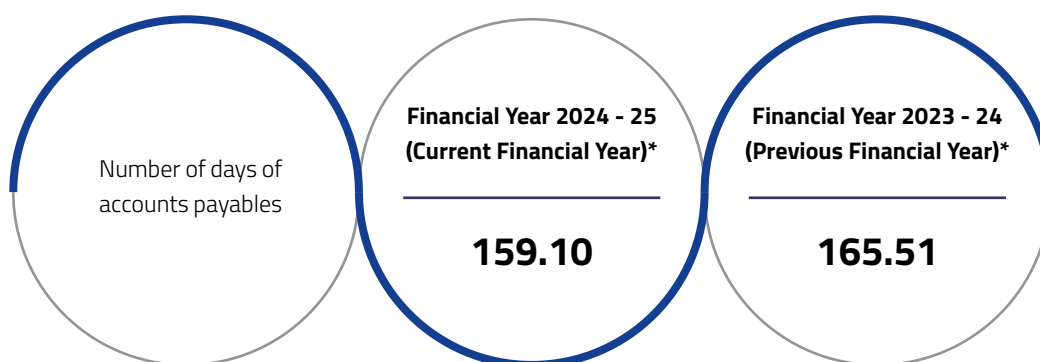
6. Details of complaints with regard to conflict of interest:

	Financial Year 2024 - 25 (Current Financial Year)		Financial Year 2023 - 24 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the Directors				
Number of complaints received in relation to issues of conflict of interest of the KMPs	Nil		Nil	

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by Regulators/ Law Enforcement Agencies/ Judicial Institutions, on cases of corruption and conflicts of interest.

Not applicable

8. Number of days of accounts payables [(Accounts payable *365) / Cost of goods/services procured] in the following format:



*Standalone basis



9. Openness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	Financial Year 2024 - 25 (Current Financial Year)*	Financial Year 2023 - 24 (Previous Financial Year)*
Concentration of Purchases**	a. Purchases from trading houses as % of total purchases	19.38%	2.85%
	b. Number of trading houses where purchases are made from	1245	213
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	69.89%	33.01%
Concentration of Sales	a. Sales to dealers/ distributors as % of total sales	Nil	Nil
	b. Number of dealers / distributors to whom sales are made	Nil	Nil
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	Nil	Nil
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	3.86%	4.48%
	b. Sales (Sales related parties / Total Sales)	0.59%	0.48%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)***	98%	96%
	d. Investments (Investments in related parties / Total Investments made)	88%	87%

* excludes capex advances and advances given to suppliers

** The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.

***Standalone basis

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the principles during the Financial Year:

Total number of awareness programmes held	Topics / principles covered under the training	% age of value chain partners covered (by value of business done with such partners) under the awareness programmes*
4	<ul style="list-style-type: none"> Anti-Bribery and Anti-Corruption Policy Awareness of data privacy requirements E-procurement systems Supply chain risk assessments 	33.97

The information pertains to critical suppliers and includes data from units under the Amber, Sidwal, Ever, and ILJIN clusters. It specifically excludes the business entities PICL and Pravartaka.

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

Yes, the Company has well defined clauses on conflict of interest under the Code of Conduct for Directors and Senior Management Personnel, wherein, Directors and Senior Management staff are not permitted to engage in any relationship, business or activity that might be in conflict with the interests of the Company. Unavoidable related party transactions need to be fully disclosed to the Audit Committee and Board of the Company. Also, in accordance with Section 184 (1) of the Companies Act 2013, concern or interest of every director in any other company or companies or bodies corporate (including shareholding interest), firms or other association of individuals, is disclosed yearly or when any change takes place in the disclosure submitted, by every Director to the Board of the Company.

PRINCIPLE 2

Businesses should provide goods and services in a manner that is sustainable and safe

Essential Indicators

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively:**

	Current Financial Year 2024 -25*	Previous Financial Year 2023 - 24*	Details of improvements in environmental and social impacts
R&D	20.23%	19.04%	<p>During the Financial Year 2024-25, some of the key outcomes of R&D supporting technology upgradation and capability development in critical areas such as innovative product development, energy efficiency, low power consumption, and technology infrastructure are listed below:</p> <p>1. Innovative Product Development:</p> <ul style="list-style-type: none"> ▪ High Energy-Efficient Split ACs (1.0T, 1.5T, 2.0T) developed and launched, achieving 5.15 to 6.25 EER. ▪ 7kW Air-to-Water Heat Pump developed, offering ~4× the efficiency of conventional water geysers. ▪ 10HP VRF (Side Discharge Series) developed, with patent and IPR filed for: <ul style="list-style-type: none"> i Controller development ii Double expansion working mechanism <p>2. Efficiency & Sustainability Focus:</p> <p>a. Advanced Laboratory Setups established and operational for:</p> <ul style="list-style-type: none"> i System performance & reliability analysis of air conditioners ii PSY Lab for export model validation iii Reliability Lab T2 automation iv In-house 3D printing capabilities <p>b. Products with notable energy efficiency and sustainability outcomes:</p> <ul style="list-style-type: none"> i 1.0T to 2.0T Split ACs (5.15–6.25 EER) ii 7kW Air-to-Water Heat Pump iii 10HP VRF (with patented features) <p>c. Technology Infrastructure & Market Growth:</p> <ul style="list-style-type: none"> i. Investment in state-of-the-art laboratories supporting product testing and innovation ii. New product developments targeted at global markets iii. Window ACs E10 and E18 for U.S. export iv. 1-Way Cassette AC v. Launched and developed <ul style="list-style-type: none"> a. 'M Series' Indoor Units (Capacities: 9K and 12K) b. Cassette and Split AC fascia designs for enhanced aesthetics and brand identity <p>7kW Heat Pump introduced to the domestic market</p>

	Current Financial Year 2024 -25*	Previous Financial Year 2023 - 24*	Details of improvements in environmental and social impacts
Capex	20.81%	25.39%	<p>Company is making significant investment to improve efficiency of its various operations by adopting new technologies and improving manufacturing processes so as to improve environment and social outcomes of its business. Some of the key highlights from these investments are shared as follow :</p> <ol style="list-style-type: none"> Lighting Energy Optimization Increased motion sensors from 25 to 45 units, enabling intelligent lighting control and significant reduction in electricity costs by avoiding unnecessary light usage in low-occupancy zones. Cooling Efficiency Improvement Installed 2 fresh air evaporative coolers in the Proto Shop Area, replacing conventional air-conditioners. Resulted in ~50% energy savings by reducing overall heat load and minimizing AC usage. Power Management & Reliability Installed a dedicated UPS system in Psychometric Laboratory 6: <ul style="list-style-type: none"> i Ensures continuous operation during grid outages. ii Contributes to energy efficiency through balanced load management and reduced system stress.

*Standalone basis

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes, the Company follows sustainable sourcing procedures and practices. As part of our Supplier Quality Agreement, we ensure compliance with all the applicable regulations concerning materials used in our products, both for RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals) under Environment, Health and Safety ("EHS") and ESG.

b. If yes, what percentage of inputs were sourced sustainably?

For Financial Year 2024 - 25, 43.07%* of input materials (by value) have been sourced sustainably in compliance with the Company's procurement process.

*The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.

3. Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous Waste and (d) Other Waste.

Our Company's commitment to improving waste management strategies across all our facilities. We are making a concerted effort to handle and manage the waste generated within our business operations and throughout our value chain more efficiently.

Our facilities are equipped with robust waste management systems that ensure waste is handled and disposed of in compliance with all applicable legislation and laws. To ensure the recycling and safe disposal of waste, we engage with authorized waste recyclers, vendors, and agencies after thorough validation. This collaboration helps us maintain high standards of waste management and environmental responsibility.

In an effort to reduce waste generation and minimize the environmental impact of our value chain, we recycle and reuse packaging materials such as pallets, carton boxes, and plastic materials. Additionally, we are actively evaluating various opportunities to enhance the reuse and recycling of operational waste, thereby advancing resource circularity and optimizing material utilization, with the overarching goal of minimizing waste.

It is important to note that, as a Business-to-Business (B2B) operation, we do not engage directly with the end-users of our products. Consequently, we are currently not reclaiming any products for reuse, recycling, or disposal at the end of their lifecycle.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

In accordance with the Plastic Waste Management Rules, 2016, and Battery Waste Management Rules, 2022, including their subsequent amendments, Extended Producer Responsibility (EPR) is applicable for the Company and its legal entities based on the specific requirements of relevant rules.

As per the guidelines, EPR for plastic waste is applicable to all legal entities within the Amber's Group. This means that each entity must adhere to the specific requirements laid out in these rules to ensure proper management and disposal of plastic waste. However, it is important to note that the EPR for battery waste is applicable only to one particular legal entity within the Amber's Group, which is ILJIN Electronics (India) Private Limited.

Our Company is committed to ensuring compliance with all relevant EPR regulations. We achieve this by continuously monitoring legislative amendments and assessing their applicability to the various legal entities within our organization. This rigorous approach helps us stay updated with any changes in the laws and ensures that we are always in compliance with the latest regulations.

Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Product / Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by Independent External Agency (Yes/No)	Results communicated in Public Domain (Yes/No)
Nil					

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken
Manufacturing of HVAC machine/ freezers/ Microprocessor/Gangway/ Door.	<ol style="list-style-type: none"> Refrigerant leakage during manufacturing Use of Toxic chemicals Energy consumption Improper disposal of wastage 	<ol style="list-style-type: none"> Use of low-GWP Refrigerant, R-32 and elimination of leakage possibilities in the processes. Minimize the use of toxic chemical, alternative processes are in practice Use of renewable power source (Solar Plant -300KW) Minimized the waste generation and disposal to authorized parties only.

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry):

Indicate input material	Recycled or re-used input material to total material	
	Financial Year 2024 - 25 (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)
Overall recycling % of raw materials	1.06	0.74

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	Financial Year 2024 - 25 (Current Financial Year)			Financial Year 2023 - 24 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics including packaging						
E-waste						
Hazardous waste						
Other waste						

Not applicable

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category:

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
	Not applicable



PRINCIPLE 3

Businesses should respect and promote the well-being of all employees, including those in their value chains

Essential Indicators

1. a. Details of measures for the wellbeing of employees:

Category	% of employees covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1977	1977	100	1977	100	0	0	0	0	0	0
Female	125	125	100	125	100	125	100	0	0	27	21.60
Total	2102	2102	100	2102	100	125	5.95	0	0	27	1.28
Other than Permanent employees											
Male	2197	2197	100	2197	100	0	0	0	0	0	0
Female	600	600	100	600	100	0	0	0	0	0	0
Total	2797	2797	100	2797	100	0	0	0	0	0	0

b. Details of measures for the well-being of workers:

Category	% of workers covered by										
	Total (A)	Health insurance		Accident insurance		Maternity benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent workers											
Male	1869	1869	100	1869	100	0	0	0	0	0	0
Female	23	23	100	23	100	23	100	0	0	12	52.17
Total	1892	1892	100	1892	100	23	1.22	0	0	12	0.63%
Other than Permanent workers											
Male	8981	8553	95.23	8553	95.23	0	0	0	0	0	0
Female	2689	2675	99.48	2675	99.48	2689	100	0	0	1457	54.18
Total	11670	11228	96.21	11228	96.21	2689	23.04	0	0	1457	12.49

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	Financial Year 2024-25 (Current Financial Year)	Financial Year 2023-24 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.06	0.03

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year:

Benefits	Financial Year 2024-25 (Current Financial Year)			Financial Year 2023-24 (Previous Financial Year)		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.71	100	Y	99.75	100	Y
Gratuity	100	100	N.A.	100	100	N.A.
ESI	1.80	65.19	Y	3.92	65.19	Y

3. Accessibility of Workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard:

The Company adheres to Rights of Persons with Disabilities Act, 2016. Our offices and facilities are designed to be largely accessible to differently abled individuals, ensuring that we provide a safe and integrated working environment for everyone. Moreover, we are proactive in our approach and regularly conduct assessments at each of our facilities. These assessments help us identify any gaps and challenges that our differently abled employees may face. Based on the findings from these assessments, we develop comprehensive action plans to address these gaps effectively.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy:

The Company is committed to provide equal opportunity to all its workforce and does not discriminate against any employee on basis of race, ethnicity, colour, religion, gender, age, marital status, disability, or any other applicable category as protected by the law. The Company has formulated an Employee policy to ensure well-being of its employees and high quality and engaging work environment. The policy also defines our commitment to ensure equal opportunity for all, in compliance with Rights of Persons with Disabilities Act, 2016. Employee policy is available on our Company's intranet and accessible to all employees.



5. Return to Work and Retention rates of Permanent Employees and workers that took parental leave:

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	N.A.	N.A.	N.A.	N.A.
Female	100%	50%	-*	-*
Total	100%	50%	-*	-*

*No permanent workers have availed maternity leaves during the current and previous reporting period.

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief:

	Yes/No (If yes, then give details of the mechanism in brief)	
Permanent Workers	Yes	The Company organizes a regular HR Help Desk at each facility on a weekly basis, providing employees and workers with a valuable platform to raise and resolve any HR related queries or concerns.
Other than Permanent Workers	Yes	
Permanent Employees	Yes	Additionally, the employees require immediate assistance or have any questions at other times, they can directly reach out to the HR department at their respective locations.
Other than Permanent Employees	Yes	

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

	Financial Year 2024-25			Financial Year 2023-24		
	Total employees/ workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
Male						
Female						
Total Permanent Workers						
Male						
Female						

8. Details of training given to employees and workers:

Category	Financial Year 2024-25 (Current Financial Year)					Financial Year 2023-24 (Previous Financial Year)				
	Total (A)	On Health and Safety Measures		On Skill Upgradation		Total (D)	On Health and Safety Measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1977	877	44.36	1615	81.69	1904	1904	100	1724	90.55
Female	125	45	36.00	101	80.80	86	86	100	86	100
Total	2102	922	43.86	1716	81.64	1990	1990	100	1810	90.95
Workers										
Male	1869	487	26.06	604	32.32	1914	1914	100	1914	100
Female	23	15	65.22	16	69.57	28	28	100	28	100
Total	1892	502	26.53	620	32.77	1942	1942	100	1942	100

Note : The Company is currently revamping its training and development processes, with a focus on streamlining data management systems to more effectively monitor and report training information.

Recognizing training and development as a key management priority, the Company has shifted focus over the past year from the quantity of training sessions to the quality of outcomes. To support this, in-person training sessions are now conducted across all sites, replacing the previous virtual format, to ensure more effective learning for both the Company and its employees.

As part of its commitment to transparency, the Company is implementing internal measures to enhance the accuracy and comprehensiveness of training data collection. For Financial year 2024–25, reported data covers only permanent employees and workers. From the next Financial Year onward, the Company will expand disclosures to include data for all other employee categories.

9. Details of performance and career development reviews of employees and worker:

Category	Financial Year 2024-25 (Current Financial Year)			Financial Year 2023-24 (Previous Financial Year)		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	1977	1626	82.25	1904	1307	68.64
Female	125	70	56.00	86	42	48.84
Total	2102	1696	80.69	1990	1349	67.79
Workers						
Male	1869	1479	79.13	1914	1486	77.64
Female	23	16	69.57	28	25	89.29
Total	1892	1495	79.02	1942	1511	77.81

Note: 100% of eligible employees are considered for performance and career reviews.

10. Health and safety management system:

a) Whether an Occupational Health and Safety Management System has been implemented by the entity? (Yes/ No). If yes, the coverage such system?

The Company has successfully established and implemented comprehensive health and safety management systems across all our offices and facilities. We are deeply committed to providing a safe and healthy working environment for all our employees.

At each of our facilities, we have a dedicated Environment, Health and Safety ("EHS") Team in place. These teams, in collaboration with site management, regularly conduct workplace inspections and hazard identification exercises alongside the plant head. This proactive approach ensures we maintain a vigilant eye on potential risks and address them promptly.

To further strengthen our safety culture, a safety committee has been constituted at every facility. This committee plays a crucial role in raising health and safety-related issues and grievances to the management. These matters are thoroughly reviewed during our monthly management review meetings, ensuring timely and effective resolutions.

Additionally, we conduct safety and environment audits in our plants through external agencies whenever necessary. These audits help us establish compliance and identify any gaps in our system, allowing us to continuously improve our safety standards.

b) What are the processes used to identify work related hazards and assess risks on a routine and non-routine basis by the entity?

To ensure a safe working environment, our Company conducts periodic internal audits and leadership rounds aimed at identifying any unsafe acts or conditions.

We utilize the Hazard Identification and Risk Assessment (HIRA) framework for conducting risk assessments. This framework involves identifying hazards, assessing their likelihood and potential impacts, and implementing measures to control or mitigate the risks. Through HIRA, we aim to create a comprehensive understanding of potential risks and take appropriate actions to address them.

When incidents occur, we identify and implement Corrective and Preventive Actions ("CAPA") based on the incident and its cause. This approach helps us continuously improve and optimize risk levels, ensuring that our work environment remains safe and secure.

Our EHS and site management teams take periodic follow-ups on the implementation of these actions. If necessary, they re-evaluate the process to ensure effectiveness and make any required adjustments.

c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes, the Company has a well-established system in place for reporting any work-related hazards. We encourage every employee and worker to report any unsafe acts, conditions, or work-related hazards to the safety committee.

Our risk assessment system allows us to evaluate hazard risk levels through Hazard Identification and Risk Assessment ("HIRA"). We proactively work on implementing Corrective and Preventive Actions ("CAPA") to either eliminate or optimize hazard levels.

d) Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? (Yes/ No)

Yes, for permanent employees and workers, we provide group Medclaim services.

11. Details of safety related incidents, in the following format :

Safety Incident/Number	Category	Financial Year 2024 - 25 (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)
Lost Time Injury Frequency Rate (LTIFR) (per one million person hours worked)	Employees	0	0
	Workers	0.089	0.251
Total recordable work related injuries	Employees	2	0
	Workers	22	10
Number of fatalities	Employees	0	0
	Workers	0	1
High consequence work related injury or ill-health (excluding fatalities)	Employees	0	0
	Workers	0	0

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company places on occupational health and safety management. We are committed to maintaining the highest quality standards while strictly complying with all relevant environment, health, and safety laws.

The Company has established robust systems and processes to identify and mitigate work-related risks and their sources in the workplace. A variety of measures have been implemented to ensure a safe and healthy work environment for all employees and workers. Here are some key initiatives we have undertaken:

EHS and site management teams regularly conduct gemba walks, monthly audits, workplace inspections, and hazard identifications. Additionally, senior management and the central HR team perform surprise visits to assess the ground situation. We undertake factory-wide safety and environmental audits conducted by competent authorities to ensure adherence to the Factory Act.

All staff members are provided with work-related personal protection equipment, such as gloves, helmets, eye and ear protection, and other gear as per job requirements, to shield them from potential hazard. Regular health and safety training and awareness sessions are organized for employees and workers, covering topics such as potential work-related hazards, safe operation of machinery and equipment, emergency procedures, fire safety, and first aid.

A Safety Committee and an Emergency Response Team ("ERT"), including first responders and firefighters, have been established at all the plants to ensure readiness in case of emergencies. Quarterly mock drills are conducted at all facilities, and we organise safety week every year.

We also undertake workplace and work zone monitoring at all our facilities. Safety signs, general safety instructions (in local languages), and life safety rules are prominently displayed across all workstations. Furthermore, all our facilities have partnered with nearby hospitals to ensure prompt and appropriate medical care in case of emergencies.

13. Number of Complaints on the following made by employees and workers:

	Financial Year 2024 - 25 (Current Financial Year)			Financial Year 2023 - 24 (Previous Financial Year)		
	Filed during the Financial Year	Pending resolution at the end of Financial Year	Remarks	Filed during the Financial Year	Pending resolution at the end of Financial Year	Remarks
Working Conditions	0	0	None	3	3	None
Health & Safety	0	0	None	0	0	None

14. Assessments for the Financial Year:**Health and Safety Practices**

% of your plants and offices that were assessed
(by entity or statutory authorities or third parties)

100**Working Conditions****15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.**

The Company is committed to ensure the highest quality standards while also adhering to safety and environmental standards. We have implemented robust systems to identify work-related risks and their sources within the workplace. Our staff is equipped with personal protective equipment and receive comprehensive awareness training.

Both our EHS and site management teams conduct regular workplace inspections and hazard identifications. Additionally, we undertake factory-wide safety and environmental audits through competent persons and authorities to ensure compliance with the Factory Act. To further bolster our efforts, we have established a Safety Committee and ERT at each facility, which includes first responders and firefighters.

At our job sites, we conduct thorough workplace and work zone monitoring. We have also put up safety signs, such as general safety instructions in local languages and life safety rules. In the event of any incident, we make it a priority to share the complete learnings and preventive and corrective measures taken across the Amber Group. This proactive approach ensures that each plant can take measures to avoid any future recurrence.

Leadership Indicators**1. Does the entity extend any life insurance or any compensatory package in the event of death of**

(A) Employees (Y/N): Yes, the Company has been providing Group Personal Accident (GPA) insurance for all employees.

(B) Workers (Y/N): Yes, the Company has been providing Group Personal Accident (GPA) insurance for all its permanent workers.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The Company regularly monitor and tracks the compliance of its value chain partners with applicable laws and regulations related to statutory dues. It's a cornerstone of our operations and ensures we maintain a high standard of integrity and accountability. We conduct necessary due diligence while processing invoices and perform regular audits of our value chain partners to ensure they are in compliance. As part of our mandatory checks, we ensure that our vendors make necessary deductions for PF, ESI, and GST. This is crucial for maintaining our compliance and avoiding any legal issues.

Additionally, we prioritize timely payments to our employees, workers, and vendors to comply with statutory requirements. This not only helps us in maintaining good relationships but also ensures that we are adhering to all legal obligations.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	Financial Year 2024 - 25 (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)	Financial Year 2024 - 25 (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)
Employees	0	0	0	0
Workers	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes, the Company provide a transition assistance support to our employees for managing their career endings and facilitating continued employability resulting from retirement. As a part of our transition assistance support, if an employee is suitable and physically capable of performing the job, we extend his or her service as a consultant for an additional years based on mutual agreement between the employee and management.

5. Details on assessment of value chain partners :



*The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

No significant concerns were identified from the assessments of health and safety practices and working conditions of our value chain partners. However, the Company remains deeply committed to proactively promoting health, safety, and improved working conditions across its entire value chain. Recognizing the critical importance of these areas, we have taken deliberate steps to raise awareness and drive tangible improvements. This includes advising our suppliers to implement significant measures such as the periodic calibration of all relevant quality instruments and the installation of comprehensive fire and safety equipment on-site. Beyond these technical actions, we actively collaborate with our partners to foster a culture of safety and well-being, ensuring that best practices are consistently adopted and maintained.



PRINCIPLE 4

Businesses should respect the interests of and be responsive to all its stakeholders

Essential Indicators

1. Describe the processes for identifying key stakeholder groups of the entity.

We recognize that any individual, group, or institution contributing to our business chain is a core stakeholder. Our key stakeholders include permanent and contractual employees, suppliers and vendors, local communities, investors/ shareholders, banks and financial institutions, and regulators.

To effectively engage with our diverse stakeholders, we have established various mechanisms for more frequent and meaningful interactions. Additionally, we have formulated a Stakeholder Engagement Policy, which serves as a formal framework to address stakeholder needs and concerns. This policy is rooted in our company's values, emphasizing the importance of upholding stakeholders' interests and strengthening their trust in the company to build enduring relationships.

For your reference, the Stakeholder Engagement Policy is available on our company's website: <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/4.-Policy-on-Stakeholders-Engagement.pdf>.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group:

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others please specify)	Purpose and scope of engagement including key topics and concerns raised during such Engagement
Employee	No	<ul style="list-style-type: none"> Arranged regular interactions Employee engagement activities including like festival celebration, off-site meets, health check-ups, trainings, sports and games engagements etc. Appraisal meetings/ performance reviews, L&D Initiatives, and awareness sessions Company Website, emails, circulars, notice board and newsletters 	Continual	<ul style="list-style-type: none"> Trainings, skill upgradation Health and safety Performance appraisal Reward and recognition Culture survey Policy implementation
Customers	No	<ul style="list-style-type: none"> Customer feedback surveys Grievance management and helpdesk Company Website Electronic and Print media connect (Email, SMS, Newspaper, Advertisement, Pamphlets) 	As per the requirement	<ul style="list-style-type: none"> Product Quality and Safety Customer feedback Business Development/ Sales Regular audits

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly/ others please specify)	Purpose and scope of engagement including key topics and concerns raised during such Engagement
Community	No	<ul style="list-style-type: none"> CSR initiatives like infrastructure development, Education and skill development, Health, and well being etc Implementation, monitoring, and evaluation of community development projects Community grievance management mechanism 	Continual	<ul style="list-style-type: none"> Community Needs assessment Improved asses to basic utilities and infrastructures Skill development and employment opportunities Natural Resource Management
Investors	No	<ul style="list-style-type: none"> Annual General Meetings Company Website Investor and analyst quarterly meetings Investor conferences Annual Report 	Quarterly/ Annually and as per the business requirement	<ul style="list-style-type: none"> Business goals, targets, strategy, and execution Long-term business Performance Effective corporate governance Risk assessment and Management
Regulators	No	<ul style="list-style-type: none"> Reports and returns Mandatory regulatory filings Emails 	As per the statutory requirements	<ul style="list-style-type: none"> Compliance with laws and regulations
Banks/ Financial Institutions	No	<ul style="list-style-type: none"> Annual General Meetings Compliance visits and audits Earning calls, Mandatory reports, and updates Annual Report Company Website 	As per the requirement	<ul style="list-style-type: none"> Business performance Business Strategy and Development Risk assessment and Management
Suppliers and Vendors	No	<ul style="list-style-type: none"> Supplier contracts Supplier meets Surveys and feedback mechanism Grievance management Emails, calls 	Continual	<ul style="list-style-type: none"> Quality and Pricing Sustainable sourcing Supply chain challenges and opportunities Compliance with the local laws and regulations

Leadership Indicators

1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.

The Company's Board is actively engaging with our key stakeholders, including investors, customers, suppliers, employees, and more. We utilize various communication channels to ensure that we maintain strong and effective relationships with all of these groups.

Moreover, we have dedicated departments within our organization that are specifically tasked with interacting and consulting with stakeholders on pertinent ESG issues. The relevant points of contact from these departments are responsible for notifying the Board with updates and feedback from stakeholder consultation meetings. This ongoing communication helps us stay informed and responsive to the needs and concerns of our stakeholders.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.

Yes, the Company has conducted a thorough materiality assessment, engaging with our internal stakeholders to identify, understand, and prioritize the key material issues pertaining to ESG. This collaborative effort was instrumental in shaping our ESG strategy, which aims to make a positive impact on the environmental, social, and governance aspects of our business operations.

Our ESG strategy provides a well-structured framework and mechanism for facilitating various stakeholder interactions. It allows us to incorporate relevant feedback from our stakeholders into specific material topics effectively. Moreover, our top-down governance structure ensures a seamless flow and integration of feedback and inputs from various stakeholders. This approach guarantees that our ESG initiatives align with stakeholder expectations and contribute to the sustainability and resilience of our Company's business.

3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

As a responsible corporate entity, we firmly believe that our community development efforts should extend beyond mandatory legal and statutory requirements. This belief is reflected in our CSR initiatives, which form an integral part of our business strategy.

We invest in numerous initiatives that focus on the social and economic development of communities. Our goal is to reach out to the most vulnerable and marginalized groups, contributing to their upliftment and empowerment. Some of the key areas we concentrate on include education, health, skill development, and infrastructure development.

Moreover, we make it a priority to regularly engage with community members, addressing their needs, concerns, and grievances. By doing so, we ensure that our interventions are impactful and aligned with the community's aspirations.



PRINCIPLE 5

Businesses should respect and promote human rights

Essential Indicators

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

The Company respects and safeguards the human rights of its people across the value chain. It adheres to international and national human rights charters and declarations. Our approach to human rights involves a comprehensive process that includes identification, assessment, management, and effective redressal of any issues related to human rights. We take this responsibility seriously and have developed a Human Rights Policy to ensure that fundamental human and labour rights are maintained and promoted across all our business operations.

This policy is designed to establish formal systems that not only promote and protect human rights but also create awareness about these critical issues. We believe that by fostering an environment of respect and understanding, we can contribute to the well-being of our people and the communities we serve.

Category	Financial Year 2024 - 25 (Current Financial Year)			Financial Year 2023 - 24 (Previous Financial Year)		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered	% (D / C)
Employees						
Permanent	2102	2102	100	1990	1990	100
Other than permanent	2797	2797	100	44	44	100
Total Employees	4899	4899	100	2034	2034	100
Workers						
Permanent	1892	1892	100	1942	1942	100
Other than permanent	11670	11670	100	12962	12962	100
Total Workers	13562	13562	100	14904	14904	100



2. Details of minimum wages paid to employees and workers, in the following format:

Category	Financial Year 2024 -25 (Current Financial Year)					Financial Year 2023 – 24 (Previous Financial Year)				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	2102	0	0.00	2102	100	1990	2	0.10	1988	99.90
Male	1977	0	0.00	1977	100	1904	2	0.11	1902	99.89
Female	125	0	0.00	125	100	86	0	0.00	86	100
Other than Permanent	2797	0	0.00	2797	100	44	0	0.00	44	100
Male	2197	0	0.00	2197	100	40	0	0.00	40	100
Female	600	0	0.00	600	100	4	0	0.00	4	100
Workers										
Permanent	1892	0	0.00	1892	100	1942	4	0.21	1938	99.79
Male	1869	0	0.00	1869	100	1914	4	0.21	1910	99.79
Female	23	0	0.00	23	100	28	0	0.00	28	100
Other than Permanent	11670	3911	33.51	7759	66.49	12962	5117	39.48	7845	60.52
Male	8981	2809	31.28	6172	68.72	10631	3834	36.06	6797	63.94
Female	2689	1102	40.98	1587	59.02	2331	1283	55.04	1048	44.96

3. Details of remuneration/salary/wages, in the following format:

a. Median remuneration/wages*:

	Male		Female	
	Number	Median remuneration/ salary (average)/ wages of respective category (in ₹)	Number	Median remuneration/ salary (average)/ wages of respective category (in ₹)
Board of Directors (BoD)	5	9,93,58,942	1	25,00,000
Key Managerial Personnel (KMP)**	1	1,46,65,803	1	41,34,151
Employees other than BoD and KMP	1099	4,56,987	59	3,23,487
Workers	541	2,22,497	7	1,39,443

*Standalone basis

**Key Managerial Personnel excludes Whole Time Director/ Executive Director as already included under Board of Directors.

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

Financial Year 2024-25 (Current Financial Year)	Gross wages paid to females as % of total wages	Financial Year 2023-24 (Previous Financial Year)
3.70		3.03

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the Company's human resource function is responsible for addressing human rights issues or any impact caused or contributed by the business.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company regards respect for human rights as one of its core values and tries support, protect, and promote fundamental human rights to ensure that fair and ethical business and employment practices are followed. We strive to support, protect, and promote fundamental human rights, ensuring that our business and employment practices are both fair and ethical.

Our goal is to foster a safe and inclusive workplace for everyone, regardless of ethnicity, region, sexual orientation, race, caste, gender, religion, disability, work, designation, or any other distinguishing characteristic. We maintain a zero-tolerance policy towards any form of discrimination or harassment and strictly prohibit all forms of slavery, forced labour, child labour, human trafficking, violence, or any physical, sexual, psychological, or verbal abuse.

Effective communication is at the heart of our operations. We emphasize honest and transparent communication across all levels and maintain an open-door policy to facilitate dialogue between employees and management. To address the needs and concerns of our stakeholders, we have established an effective dialogue mechanism, including regular discussions, meetings, and feedback/reviews.

We encourage all employees to openly express their concerns or challenges to company leaders, senior management, or the human resources officer. Additionally, any complaints or concerns can also be registered through the complaint/suggestion boxes available at all our facilities.

Our Human Rights Policy has been meticulously developed in line with internationally and nationally recognized frameworks on human rights. This policy underscores our commitment to creating a safe and harmonious workplace and reinforces our internal mechanisms to address grievances related to human rights. You can access the policy on our company's website at <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/3.-Human-Rights-Policy.pdf>.

6. Number of Complaints on the following made by employees and workers:

	Financial Year 2024 - 25 (Current Financial Year)			Financial Year 2023 - 24 (Previous Financial Year)		
	Filed during the Financial Year	Pending resolution at the end of Financial Year	Remarks	Filed during the Financial Year	Pending resolution at the end of Financial Year	Remarks
Sexual Harassment	0	0	None	0	0	None
Discrimination at Workplace	0	0		0	0	
Child Labour	0	0		0	0	
Forced Labour/ Involuntary Labour	0	0		0	0	
Wages	31	0		3	0	
Other Human Rights related issues	0	0		0	0	

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	Financial Year 2024 - 25 (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	0	0
Complaints on POSH as a % of female employees/ workers	0	0
Complaints on POSH upheld	0	0

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Our Company is committed to ensuring that our workplace is free from violence, harassment, intimidation, and any other unsafe or disruptive conditions, whether they stem from external or internal threats. We believe that every employee deserves to work in an environment that safeguards their privacy and dignity.

To this end, we have a well-formulated whistle-blower policy that provides a formal forum for directors, associates, and employees to report any concerns or grievances regarding unethical behavior, actual or suspected fraud, or violations of company policies. The policy mandates that our vigilance officer provides appropriate safeguards against any form of discrimination, victimization, retaliation, demotion, or adoption of unfair employment practices for employees who utilize the whistle-blower mechanism.

Furthermore, all employees are made aware of our company's grievance redressal mechanism and whistleblower policy through customized modules, and these policies are thoroughly explained to new hires as part of the employee induction program.

In addition, we have a comprehensive policy on the prevention of sexual harassment at the workplace, which has been framed in accordance with the Sexual Harassment of Women at Workplace (Prevention, Prohibition, and Redressal) Act, 2013. An Internal Complaints Committee (ICC) has been established as per the provisions of the Act to effectively manage and redress complaints related to sexual harassment.

9. Do human rights requirements form part of your business agreements and contracts?

The Company does not currently incorporate specific human rights provisions within our agreements or contracts. However, we prioritize establishing partnerships with suppliers who demonstrate a strong alignment with our human rights principles and operate within established legal and ethical frameworks. We expect all individuals and entities acting on behalf of the Company including our value chain partners to uphold these principles and embed them consistently in their daily operations and decision-making processes.

We believe that by fostering an environment of ethical conduct and legal compliance, we can collectively contribute to a fair and just business landscape. Your cooperation in this matter is greatly appreciated, and we trust that you share our commitment to these principles.

10. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	100
Forced/involuntary labour	100
Sexual harassment	100
Discrimination at workplace	100
Wages	100
Others – please specify	N.A.

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

The Company has undertaken dedicated initiatives to address the concern related to child labour and has implemented Universal Account Number (UAN) validation across the plants, which includes online screening of ID proofs to validate age and address. For other human rights issues such as forced/involuntary labour, sexual harassment, discrimination at the workplace, and wages, we organize monthly HR Help Desks in every plant, providing an opportunity for all employees and workers to share their concerns. Furthermore, our leadership team, including the Plant HR Lead and Plant Head, regularly conduct plant rounds to assess the working environment and conditions, ensuring compliance with our Human Rights Policy.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

For the reporting Financial Year, no case has been reported related human rights violations requiring any modifications or introduction of business process.

2. Details of the scope and coverage of any Human rights due diligence conducted.

Not applicable.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, all our offices and facilities are largely accessible to differently abled individuals (employees or visitors). Please refer to response for question 3 under principle 3 of this report for more details on our intervention to ensure safe and inclusive environment for everyone.

4. Details on assessment of value chain partners:

Particulars	% of value chain partners (by value of business done with such partners) that were assessed *
Sexual Harassment	16.13
Discrimination at workplace	16.13
Child Labour	16.13
Forced Labour/Involuntary Labour	16.13

*The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Not applicable

PRINCIPLE 6

Businesses should respect and make efforts to protect and restore the environment

Essential Indicators

1. Details of total energy consumption (in Joules or Multiples) and Energy Intensity, in the following format:

Parameter	Financial Year 2024 - 25* (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)
From renewable sources		
Total electricity consumption (A) (GJ)	35,781.29	17,836.62
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ)	0	0
Total energy consumed from renewable sources (A+B+C)	35,781.29	17,836.62
From non-renewable sources		
Total electricity consumption (D) (GJ)	2,84,983.10	2,29,313.46
Total fuel consumption (E) (GJ)	1,25,662.72	1,07,807.69
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F)	4,10,645.82	3,37,121.13
Total energy consumed (A+B+C+D+E+F)	4,46,427.11	3,54,957.75
Energy intensity per rupee of turnover (Total energy consumed/ Revenue from operations- GJ/ ₹ Lakh)	0.4476	0.5275
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumption/ Revenue from operations adjusted for PPP) (GJ/ ₹ Lakh)	0.105	0.145
Energy intensity in terms of physical output	Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output.	
Energy intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil

*The reporting boundary for the Financial Year 2024-25 excludes Ascent Circuits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

No, none of our sites/facilities is identified as DCs under PAT Scheme.

3. Provide details of the following disclosures related to water, in the following format:

Parameter	Financial Year 2024 - 25* (Current Financial Year)	Financial Year 2023 - 24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	1,37,720.01	1,35,209.66
(iii) Third party water	1,40,028.67	1,35,211.69
(iv) Seawater / desalinated water	0	0
(v) Others (Rainwater harvesting)	0	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	2,77,748.68	2,70,421.35
Total volume of water consumption (in kilolitres)	2,37,021.74	2,39,489.40
Water intensity per rupee of turnover (Water consumed / turnover-kL/₹ Lakh)	0.2377	0.3559
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)	0.0560	0.0977
Water intensity in terms of physical output	Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output.	
Water intensity (optional) – the relevant metric may be selected by the entity		

*The reporting boundary for the Financial Year 2024-25 excludes Ascent Circuits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

4. Provide the following details related to water discharged:

Parameter	Financial Year 2024 - 25 (Current Financial Year)*	Financial Year 2023 - 24 (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) To Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties	39,718.95	40,603.46
- No treatment	0	0
- With treatment – secondary level of treatment, Effluent Treatment Plant (ETP)	39,718.95	40,603.46
(v) Others	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
Total water discharged (in kilolitres)	39,718.95	40,603.46

*The reporting boundary for the Financial Year 2024-25 excludes Ascent Circuits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Most of our facilities are equipped with internal systems that treat wastewater efficiently, making them minimal Liquid Discharge facilities. The treated wastewater from these facilities is reused in various ways, such as in the manufacturing process, landscaping, and flushing.

Our Company's Chennai and Supa facilities are Zero Liquid Discharge (ZLD) facilities. This means that it ensures no liquid waste is discharged, making it a model for sustainable practices. The Company is committed to making strides toward achieving minimal or zero liquid discharge across all our facilities in the future.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	Financial Year 2024-25 (Current Financial Year)*	Financial Year 2023-24 (Previous Financial Year)
NOx	MT/Annum	4.86	2.32
SOx	MT/ Annum	2.39	1.17
Particulate Matter (PM)	MT/ Annum	11.514	7.47

*The reporting boundary for the Financial Year 2024-25 excludes Ascent Circuits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit		Financial Year 2024-25 (Current Financial Year)*	Financial Year 2023-24 (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	CO ₂	8,114.22	6,923.43
		CH ₄	6.40	7.09
		N ₂ O	29.73	29.00
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	CO ₂	57,550.75	45,225.71
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions/ Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Lakh		0.06588	0.07755
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)			0.0155	0.0213
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output.		
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			Nil	Nil

*The reporting boundary for the Financial Year 2024-25 excludes Ascent Circuits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

The Company is firmly committed to decarbonizing its business operations and processes by enhancing its efforts to reduce energy consumption and emissions. We are making significant strides in reducing energy consumption and emissions as part of our strategy to achieve carbon neutrality.

One of our key initiatives includes the installation of solar panels, which have substantially decreased our reliance on non-renewable electricity sources. Additionally, we have transitioned to using electric forklifts and stackers within our plant premises, replacing diesel-powered equipment. This change not only reduces emissions but also aligns with our goal of enhancing energy efficiency through continual operational innovation and improvements.

We are also conducting regular air quality monitoring for processes and DG stacks every quarter through NABL-certified laboratories. This ensures we maintain high environmental standards. Furthermore, we have retrofitted our existing DG sets with PNG dual kits, significantly reducing diesel usage and the release of pollutants such as NO_x and CO₂.

Looking ahead, we plan to introduce CNG-powered trucks and phase out old diesel-powered vehicles. Inside our plant premises, we aim to use electric vehicles and continuously improve our operations and processes for better energy efficiency.

9. Provide details related to waste management by the entity, in the following format:

Parameter	Financial Year 2024 - 25 (Current Financial Year) *	Financial Year 2023 - 24 (Previous Financial Year)
Total Waste Generated (in metric tonnes)		
Plastic waste (A)	1446.64	457.64
E-waste (B)	103.49	100.97
Bio-medical waste (C)	0.00	0.00
Construction and demolition waste (D)	1.64	0.84
Battery waste (E)	5.47	0.33
Radioactive waste (F)	0.00	0.00
Other Hazardous waste. Please specify, if any. (G)	200.35	845.61
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	24,995.76	12,528.89
Total (A + B + C + D + E + F + G + H)	26,753.35	13,934.29
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/₹ Lakh)	0.0268	0.0207
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.0063	0.0057
Waste intensity in terms of physical output	Due to the Company's diverse business profile and product offerings, it is not feasible to calculate intensity in terms of physical output.	
Waste intensity (optional) – the relevant metric may be selected by the entity	Nil	Nil
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	26,693.67	13,627.80
(ii) Re-used	18.35	0
(iii) Other recovery operations		0
Total	26,712.02	13,627.80

Parameter	Financial Year 2024 - 25 (Current Financial Year) *	Financial Year 2023 - 24 (Previous Financial Year)
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	56.52	25.95
(ii) Landfilling	2.57	8.70
(iii) Other disposal operations	0.00	145.17
Total	59.09	179.82

*The reporting boundary for the Financial Year 2024-25 excludes Ascent Circuits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) : No

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The Company has scaled up its waste management practices at all its facilities. As part of our ongoing commitment to sustainability, the Company has significantly scaled up its efforts to reduce waste and minimize the amount directed to landfills from our manufacturing facilities.

To achieve this, we have implemented a comprehensive waste segregation system that categorizes waste into hazardous and non-hazardous types. We've allocated dedicated storage areas for various types of waste, including paper, plastic, e-waste, and more, ensuring that each category is managed efficiently.

In addition to our internal practices, we've established partnerships with the nearest Common Hazardous Waste Treatment, Storage & Disposal Facilities ("CHWTSDF") to ensure the safe and scientific disposal of production and other waste. Furthermore, we are engaging with authorized waste recyclers, vendors, and agencies after thorough validation to guarantee safe recycling and disposal of our waste.

To reduce direct exposure to hazardous waste, we've adopted automation in our processes, enhancing both safety and efficiency. Rest assured, all our plants are in full compliance with operating permits and hazardous waste authorizations.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
Not applicable			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current Financial Year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public Domain (Yes / No)	Relevant Web link
None					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Sl. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non- Compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
None				

Leadership Indicators

1. Water withdrawal, consumption and discharge in areas of water stress (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area: Faridabad, Manesar, Pune, Rajpura, Kothputli
- (ii) Nature of operations: Manufacturing
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	Financial Year 2024-25* (Current Financial Year)	Financial Year 2023-24 (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	23,378.30	23,419.28
(iii) Third party water	40,987.79	41,025.45
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (In kilolitres)	64,336.09	64,444.73
Total volume of water consumption (In kilolitres)	52,299.25	62,201.33
Water intensity per rupee of turnover (Water consumed / turnover)	0.2377	0.0924
Water intensity (optional) – the relevant metric may be selected by the entity	0	0
Water discharge by destination and level of treatment (in kilolitres)		
(i) Into Surface water	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iii) Into Seawater	0	0
- No treatment	0	0
- With treatment – please specify level of treatment	0	0

Parameter	Financial Year 2024-25* (Current Financial Year)	Financial Year 2023-24 (Previous Financial Year)
(iv) Sent to third parties	0	0
- No treatment		
- With treatment – please specify level of treatment	12,066.84 (secondary level of treatment in ETP)	12,029.21 (secondary level of treatment in ETP)
(v) Others	0	0
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)	12,066.84	12,029.21

*The reporting boundary for the Financial Year 2024-25 excludes Ascent Circuits.

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. No

2. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	Financial Year 2024-25 (Current Financial Year)	Financial Year 2023-25 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	The Company has initiated the process to account for its Scope 3 emissions and will begin disclosing the required Scope 3 emission information from the upcoming Financial Year.	
Total Scope 3 emissions per rupee of turnover			
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency: No

3. With respect to the ecologically sensitive areas reported at Question 11 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not applicable



4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

S. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of initiative
1	Process optimization	Process optimization initiatives undertaken to reduce energy consumption for resource efficiency like modifications made in one machine to enhance its efficiency which reduces the need for multiple machines.	Enhanced energy conservation and resource efficiency management
2	Solar energy utilisation	Installation and utilisation of solar energy within the facilities to reduce the consumption of non-renewable energy.	Reduction in GHG emissions
3	Automation and auto-timer installation	Automation of set processes and installation of auto-timers in certain processes and operations to reduce idle use of energy.	Energy conservation
4	Water quality monitoring and water recycling	Water quality monitoring conducted, and water recycling systems (ETP and Sewage Treatment Plant (STP)) installed to minimize water discharge and reduce freshwater consumption.	Responsible usage of water resource
5	Motion sensors installation	Motion sensors are installed in the restrooms and office spaces for energy savings.	Energy conservation
6	STP installation, management Improved by Recycling	RO filtration has been additionally included, and right now 30% STP-treated water is used for paint shop processes and cooling towers, and 20% of treated water is used for rest room flushing. 50% of post-RO STP water used for gardening purposes, by which the freshwater consumption will be reduced up to 30–40%. Installed Sewage Treatment Plant ("STP") to treat wastewater from our facility. The STP utilizes advanced biological and chemical processes to purify wastewater, ensuring compliance with environmental regulations and minimizing pollution.	Elimination of wastewater discharge and ensuring environmentally responsible management of water resources.
7	Hazardous waste management and plastic waste reduction	A new hazardous waste yard has been developed, and all hazardous waste has been stored as per category with secondary containment for all waste oils, a spill kit, a PPE station, and sufficient firefighting measures. In the copper storage trolley, the GI Sheet (permanent cover) has been replaced with one-time plastic wrap.	Improved waste management and environmental pollution control practices
8	Real Time Monitoring Started in RAC Division Plant	Real Time Monitoring Started in RAC Division Plants to enhance resource efficiency. This includes addition of Automation Techniques and reduction of 1 Assembly Line by UPH Enhancement.	Resource conservation and energy efficiency
9	Fuel switch	Conversion of diesel based electricity generator into PNG based fuel. This led to reduction in SOx, NOx and PM constituents of air emissions.	Reduction in air pollution and improvement in ambient air quality
10	Material reuse	Utilization and reuse of synthetic non-woven and stainless steel media which offers medium to very high reusability.	Resource conservation and reduction in waste
11	Integrated isolation valves and quick disconnect fittings	Tool-free sensor replacement without refrigerant leakage or system depressurization, significantly advancing environmental sustainability in HVAC/R systems.	Reduction in GHG emissions
12	Plastic waste reduction	Replacement of single-use plastic packaging wraps with reusable GI sheets to reduce the use of single use plastic.	Reduction in waste generation

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes, the Company recognizes the importance of a Business Continuity Plan for the smooth functioning of its business, particularly during challenging times like pandemics. Our focus on business continuity encompasses both the sustainability of our operations and the welfare of our employees.

As part of our emergency preparedness efforts, we have put in place various measures that include thorough risk assessments, effective emergency response procedures, reliable backup systems, robust supply chain resilience strategies, comprehensive data protection measures, and extensive employee training. These initiatives are designed to strengthen our resilience against unforeseen events, minimize disruptions, and enable swift recovery of our operations.

Aligned with our emergency preparedness strategy, we have implemented several initiatives to enhance our risk monitoring and response capabilities. Some of these initiatives include installing lightning arresters to protect our facilities from lightning strikes, establishing a centralized system to monitor fire alarms (including smoke detectors and manual call points), forming an Emergency Response Team ("ERT"), and implementing passive fire protection measures such as fire doors and separate rooms for storing flammable materials. Additionally, we have installed emergency evacuation route maps and signboards throughout our facilities to ensure prompt and effective responses to emergencies, thereby safeguarding the well-being of our employees and assets.

Furthermore, our Environment, Health, and Safety ("EHS") and Human Resource (HR) departments are responsible for developing and implementing strategies for disaster management, emergency preparedness, and business continuity. These teams conduct regular structured training programs covering various safety aspects such as fire safety, electrical safety, and more.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

The Company's value chain partners which produce expanded polystyrene used for the manufacturing of packing and insulations creates adverse effect on environment as the production creates smoke pollution due to utilization of fuels like petcoke, bigas and wood brackets. To mitigate this environmental impact, the Company has started taking initiatives with the value chain partners to switch from EPS to XPE or honeycomb.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

0.65%* of value chain partners of the Company were assessed for environmental impact.

**The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.*



PRINCIPLE 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent

Essential Indicators

1. a. Number of affiliations with trade and industry chambers/ associations.

We are affiliated with three trade and industry chambers/associations.

b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to:

Sl. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	Consumer Electronics and Appliances Manufacturers Association ("CEAMA")	National
2	Confederation of Indian Industries ("CII")	National
3	Federation of Indian Chambers of Commerce & Industry ("FICCI")	National
4	Refrigeration and Air conditioning Manufacturers Association ("RAMA")	National
5	Mobile and Electronic Devices Export Promotion Council ("MEDEPC")	National
6	India Cellular and Electronics Association ("ICEA")	National

2. Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities:

Name of authority	Brief of the case	Corrective action taken
Nil		

Leadership Indicators

1. Details of public policy positions advocated by the entity:

Sl. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Nil					



PRINCIPLE 8

Businesses should promote inclusive growth and equitable development

Essential Indicators

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current Financial Year.

There have been no Social Impact Assessments (SIA) of projects undertaken in the current Financial Year.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Nil					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity.

Sl. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
Nil						

3. Describe the mechanisms to receive and redress grievances of the community.

Community engagement is an essential part of all our CSR interventions. We regularly engage with the community as part of our CSR activities to address their needs and concerns. The key mechanisms adopted for community engagement include community meetings, surveys and focused group discussions. These mechanisms establish a two-way communication, whereby communities are provided with a channel to share their concerns, feedback, grievances and needs, and it provides us with an opportunity to inform communities about the outcomes of our community interventions and future plans and redress their grievances.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Location	Financial Year 2024-25*	Financial Year 2023-24*
Directly sourced from MSMEs/ small producers	9.35	11.87
Sourced directly from within India	63.09	69.11

*The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent/ on contract basis) in the following locations, as % of total wage cost

Location	Financial Year 2024-25 (Current Financial Year)	Financial Year 2023-24 (Previous Financial Year)
Rural	0.00	0.00
Semi-urban	21.80	20.64
Urban	38.60	41.88
Metropolitan	39.60	37.48

(Place to be categorized as per RBI Classification System – rural/ semi-urban/ urban/ metropolitan)

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken
Not applicable	

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies :

Sl. No.	State	Aspirational District	Amount spent (In INR)
None			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalised/vulnerable groups? (Yes/No)

No

- (b) From which marginalised / vulnerable groups do you procure?

MSME-Micro, Small and Medium Enterprises

- (c) What percentage of total procurement (by value) does it constitute? *

Procurement from Micro, Small and Medium Enterprises constitutes approximately 10.19% of the total procurement (by value).

*The data for value chain partners includes units under the Amber, Sidwal, Ever, and ILJIN clusters. It excludes the business entities PICL and Pravartaka.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current Financial Year), based on traditional knowledge:

Sl. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not applicable				

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved:

Name of Authority	Brief of the Case	Brief of the Case
Not applicable		

6. Details of beneficiaries of CSR Projects

Sl. No.	CSR Project	No. of persons benefited from CSR projects*	% of beneficiaries from vulnerable and marginalised groups
1	School Infra Renovation (Secondary Section) - Rajpura	600	100
2	School Transformation Project - Faridabad	2500+	100
3	FLUX Pedagogy Implementation (FPI) – Embedding Experiential Teaching and Learning in Public School System	7140+ (7000+ Students and 140 Teachers)	100
4	Breast Cancer Awareness & Screening Campaign	1456	100
5	Vocational Skills Development	7421	100

*Standalone basis

PRINCIPLE 9

Businesses should engage with and provide value to their consumers in a responsible manner

Essential Indicators

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

The Company has standard procedures for managing and investigating complaints related to product quality received from stakeholders such as customers, regulatory agencies, distributors, and suppliers. The Company website has sections for 'Contact Us' wherein an individual can register the relevant details including 'product complaint/feedback'. All the complaints are investigated within 30 days and relevant actions are taken to avoid the reoccurrence. Upon investigation of the complaint, the Company sends a 'Complaint Reply Form' to the complainant and waits for fifteen (15 working) days for any comment (feedback) and then proceeds for the closing of the complaint.

2. Turnover of products and/services as a percentage of turnover from all products/service that carry information about :

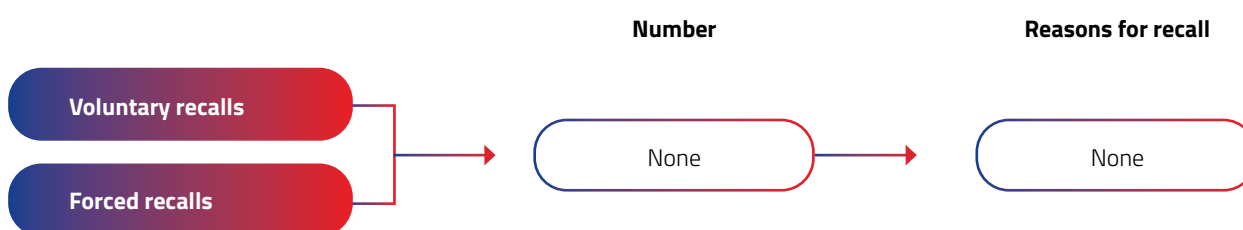
As a percentage to total turnover

Environmental and social parameters relevant to the product	100
Safe and responsible usage	100
Recycling and/or safe disposal	100

3. Number of consumer complaints in respect of the following:

	Financial Year 2024 - 25 (Current Financial Year)			Financial Year 2023 - 24 (Previous Financial Year)		
	Received during the Financial Year	Pending resolution at end of Financial Year	Remarks	Received during the Financial Year	Pending resolution at end of Financial Year	Remarks
Data Privacy	0	0	0	0	0	None
Advertising	0	0	0	0	0	None
Cyber Security	0	0	0	0	0	None
Restrictive Trade Practices	0	0	0	0	0	None
Unfair Trade Practices	0	0	0	0	0	None
Others (Quality, Logistic, workorder etc)	1930	33	The Company has business-to-business (B2B) operations; we do not sell any products to end users (i.e., consumers). Therefore, the consumer complaints are actually customer complaints within our business operations.	1061	14	The Company has business-to-business (B2B) operations; we do not sell any products to end users (i.e., consumers). Therefore, the consumer complaints are actually customer complaints within our business operations.

4. Details of instances of product recalls on account of safety issues:



5. Does the entity have a framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy:

Yes, the Company has established a policy on cyber security. This policy provides a robust set of guidelines aimed at mitigating digital security risks and ensuring the protection of our data, network, and assets against any accidental or malicious cyber-attacks. The policy clearly defines acceptable practices and procedures that we all need to follow to minimize our exposure to such threats. It applies to all stakeholders including employees, contractors, and value chain partners who have full or partial access to the Company's systems, information infrastructure, and technological assets. For your reference, the complete policy is available on the Company's website. You can access it through this link: <https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/8.-Cyber-security.pdf>.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

No issue related to advertising, delivery of essential services, restrictive trade practices, unfair trade practices, advertising, product recalls or product safety and quality has been reported.

7. Provide the following information relating to data breaches:

- Number of instances of data breaches along-with impact: No data breach incident pertaining to customers has been reported in current Financial Year.
- Percentage of data breaches involving personally identifiable information of customers: No data breach for personally identifiable information of customers.
- Impact, if any, of the data breaches: Not applicable

Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).

All the information related to products and services is available on the Company's website at <https://www.ambergrouppindia.com/#business-divisions>. The Company also actively uses various social media and digital platforms to disseminate information about its products.

2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.

Our Company operates on a business-to-business (B2B) model. We do not engage directly with the end-users of our products. However, we understand the importance of ensuring that our products are used safely and effectively. Therefore, upon request from our customers, we provide training sessions for their employees. These training sessions cover various aspects of product usage and safety, helping to ensure that their teams are well-equipped to handle our products.

Additionally, we always include comprehensive user manuals with our products. These manuals contain all the necessary information about the product, including detailed instructions on usage and safety precautions. We believe that these manuals are an essential resource for our customers and their employees.

3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.

None of our products and services fall under essential services.

4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/ Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No).

Yes, Company displays necessary product information in compliance with local laws and industry guidelines. and our company's commitment to providing necessary product information in full compliance with local laws and industry guidelines. Our adherence to these regulations ensures that we maintain the highest standards and transparency for our clients.

Moreover, our Company is actively engage with our clients through various channels to better understand their needs and expectations. One of the key methods we employ is conducting regular client surveys. These surveys are invaluable in helping us identify areas of improvement and ultimately strengthen our relationships with our clients.

By gathering feedback through these surveys, our Company make informed decisions to enhance our products and services, ensuring they meet and exceed client expectations. Your participation and support in these initiatives are crucial in driving our success and fostering positive client relations.



Annex-1: Section B: Management and process disclosure: Policy Mapping

Principle	NGRBC principle	Reference document	Web-link
P1	Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable	1. Code of Conduct for Directors and Senior Management Personnel	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/04/Code-of-Conduct-for-Directors-and-Senior-Management-Personnel.pdf
		2. Diversity of Board of Directors Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/Diversity-of-Board-of-Directors-Policy.pdf
		3. Code for Independent Director and Familiarisation Programme	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/04/Code-for-Independent-Director-and-Familiarisation-Programme.pdf
		4. Code of conduct for insider trading and fair disclosure of unpublished price sensitive information	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/Code-of-conduct-for-insider-trading-and-fair-disclosure-of-unpublished-price-sensitive-information.pdf
		5. Anti-Bribery and Anti-Corruption Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/9.-Anti-bribery-and-Anti-corruption-policy.pdf
		6. Ethics Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/1.-Ethics-policy.pdf
		7. Whistle Blower Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf
		8. Risk Management Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/Risk-Management-Policy.pdf
P2	Businesses should provide goods and services in a manner that is sustainable and safe	1. Policy on Product sustainability	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/2.-Policy-on-Product-Sustainability.pdf
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains	1. Employee Policy	Available internally on the Company's intranet
		2. Whistle Blower Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf
P4	Businesses should respect the interests of and be responsive to all its stakeholders	1. Policy on Stakeholders Engagement	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/4.-Policy-on-Stakeholders-Engagement.pdf

Principle	NGRBC principle	Reference document	Web-link
P5	Businesses should respect and promote human rights	1. Human Rights policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/3.-Human-Rights-Policy.pdf
		2. Whistle Blower Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/WhistleBlower-Policy.pdf
P6	Businesses should respect and make efforts to protect and restore the environment	1. Environment Management Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/5.-Environment-policy.pdf
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent	1. Public Advocacy Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/6.-Public-Advocacy-Policy.pdf
P8	Businesses should promote inclusive growth and equitable development	1. Corporate Social Responsibility Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/Corporate-Social-Responsibility-Policy.pdf
P9	Businesses should engage with and provide value to their consumers in a responsible manner	1. Customer Service Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/7.-Policy-on-Customer-Service.pdf
		2. Cyber Security Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/8.-Cyber-security.pdf
	All principles	1. Business Responsibility Policy	https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/06/Business-Responsibility-Policy.pdf