

ESG REPORT

Environment



Social



Governance



About the report

This is Amber Enterprises India Limited's ESG report for the Financial Year 2024-25, aimed at enhancing our ESG transparency and accountability. As a responsible corporate entity, we understand the importance of integrating ESG in our business operations for the collective, sustainable growth of our business, society, and

planet. With this ESG report, we aim to communicate our ESG performance, strategy, governance, and future prospects. Amber Enterprises India Limited and all its subsidiaries are referred to hereinafter as "Amber" or "The Company". This ESG report aims to transparently disclose Amber's sustainability strategy, performance,

and future action plans to its stakeholders. To strengthen trust in our ESG initiatives, we have secured independent limited external assurance - for our key environment and social indicators in alignment with ISAE 3000 (Revised) Assurance Standard. The detailed independent assurance statement is available on page 102 of this report.



Scope and Boundary

The preparation of this report is guided by the Global Reporting Initiative ("GRI") Standards, and it is also in alignment with the 'United Nations' Sustainable Development Goals' (UN SDGs) as well as India's 'National Responsible Business Conduct' (NGRBC). The Company has taken into account all pertinent national and local legal requirements in the disclosure of environmental, social, and safety performance indicators. The figures presented herein are consolidated performance metrics of the Amber Group, except where indicated otherwise.



Reporting Period

The report covers all information related to sustainability performance, spans from 1st April 2024 to 31st March 2025. The annual reporting cycle is followed to monitor and disclose ESG information.



Contact Details

The Company is committed to disclosing all relevant information regarding its sustainability performance in a transparent and accurate manner. If you have any queries or comments regarding the report, please reach out to us at info@ambergroupindia.com or cs_corp@ambergroupindia.com.

Message from the Managing Director

Dear Stakeholders,

As Amber navigates through transformative times marked by strategic expansion and a diversified portfolio, making strong inroads into new markets and sectors, your continued trust and support are more vital than ever. In the spirit of transparency and shared progress, I am pleased to present Amber's ESG performance for the Financial Year 2024–25. This report highlights our ongoing commitment to sustainability, reflects on our ESG achievements during the Financial Year, and outlines the strategic direction that will guide us forward.

AMBER'S ESG PERFORMANCE: A PURPOSE-DRIVEN JOURNEY TOWARD SUSTAINABLE GROWTH

In the Financial Year 2024–25, Amber made significant strides in advancing our ESG performance. Our sustainability strategy anchored in the pillars of Environmental Sustainability, Empowering People and Society, and Responsible Governance continued to gain momentum and deliver tangible results.

On the environmental front, we enhanced our reliance on renewable energy sources, transitioned to cleaner fuels, and strengthened our waste management practices to support a circular economy. Our product innovation efforts are

increasingly prioritising energy efficient technologies, and we are taking decisive steps to reduce freshwater consumption, reinforcing our commitment to responsible resource stewardship and environmental leadership. Our renewable energy consumption increased by ~100% as compared to previous Financial Year.

Socially, we remained focused on fostering a diverse, inclusive, and safe work environment. We are proud to report a notable increase in women's participation across all levels of the organization. We have witnessed a growth of 4% in our female workforce as compared to previous Financial Year, with women employees comprising 18.6% of our total workforce. Our enhanced safety protocols and training programs have led to a significant reduction in workplace incidents, further reflecting our dedication to the health, safety, and well-being of our employees.

While our commitments to people and the planet guide our actions, it is strong governance that provides the structure and accountability needed to achieve our ESG objectives. Our governance framework, strengthened by a dedicated Sustainability Governance Working Group, ensures that ESG principles are embedded into our decision-making processes and long-term strategic direction.

At the core of Amber's journey is a purpose driven vision to foster innovation, drive market leadership, and create meaningful, positive impact on both society and the environment. We remain dedicated to embedding sustainability and ethical practices across every facet of our operations.

“As we look to the future, we invite all our stakeholders to join us on this journey driving meaningful progress, creating lasting impact and shaping a successful & sustainable future for all.”

“As we continue to navigate an evolving business landscape, our commitment to Environmental, Social, and Governance (ESG) principles have become more deeply embedded in our strategy. These principles not only guide our decisions and operations but also shape our organizational culture and propel sustainable progress across every facet of our business.”

Daljit Singh

Managing Director
Amber Enterprises India Limited



Performance at a Glance

ESG Snapshot



Environment
Management



Empowering People
and Society



Responsible
Governance





Water Management

20.62%

Water recycled



Waste Management

99.85%

Waste diverted from disposal



Renewable Energy

35,781.29_G

Of energy utilised from the renewable sources



Workforce Diversity

18.60%

of our workforce comprises females



CSR

19,117+

Lives benefited from CSR intervention



Training Hours

100%

of employees and workers trained on human rights issues and policies



Research & Development

₹ 9,182.26 Lakh

spent on research, development and innovation



Board Diversity

16.66%

female representation on the Board



Local Procurement

63.09%

inputs sourced from within India

Awards and Recognition

Amber is honoured to be recognized by esteemed organizations for its continued efforts across key areas of business excellence, sustainability, innovation, and governance. These accolades reaffirm our commitment to industry leadership and inspire us to continually raise the bar.

We are proud to have received the following awards and recognitions during the Financial Year 2024-25, across diverse categories—motivating us to outperform ourselves in the years ahead.



Gold Award Received by DDN-5 site and Jhajjar-I site on the 10th CII National Competition Low-Cost Automation



Appreciation Award Received by Jhajjar-II site for Innovation in Energy Efficiency Awarded by CII



Gold Award Received by Jhajjar-II site for Digitalization, Robotics, and Automation for Efficient Process Management Awarded by CII



IMEXI Commitment Prize Award Received by Jhajjar-II site for Integrated Manufacturing Excellence Initiative Awarded by Kaizen Hansei





Platinum Award Received by Sri city site, Silver Award Received by Amber SUPA site, Bronze Award Received by DDN-4 site, Gold Award Received by Jhajar-II site, on the 9th CII National Competition on Low-Cost Automation Awarded by CII



True Gem – Long-Term Partnership Award Received by PICL site from Carrier India for the Outstanding Contributions and Partnership



Quality Sampannata Award received by Pravatoka Tooling Services Awarded by Kimbal



'Strategy Sampannata Award' received by IL JIN Electronics awarded by Kimal



'Smart Supplier 2.0' Award and Supplier Excellence Safety Award Received by Amber Kasna site Awarded by LG



ESG Framework at Amber

Stakeholder Engagement

Empowering Collective Progress for Stakeholders




At Amber, we place a strong emphasis on active stakeholder involvement, recognising that it is key to embedding ESG principles into our business practices. Our stakeholder group is diverse, consisting not only of those directly impacted by our operations but also those whose actions shape our ability to deliver on our strategy and achieve our goals. We believe that fostering these relationships is





essential to our long-term success and sustainability.

Our commitment to empower collective progress is demonstrated through the transparent communication channels we have established with our stakeholders, including investors, employees, customers, suppliers, local communities, and regulatory bodies. We ensure ongoing and meaningful

engagement by maintaining open lines of communication through consultative meetings, digital platforms such as website updates, email correspondence, and various feedback channels. Their active participation is essential for identifying risks, driving innovation, and continuously enhancing our sustainability performance.

Our stakeholder engagement matrix

Stakeholder	Significance	Mode of engagement	Frequency
 Suppliers and Vendors	Facilitate efficient business operations and provide an edge in the market	<ul style="list-style-type: none"> ▶ Supplier contracts ▶ Supplier meets ▶ Surveys and feedback mechanism ▶ Grievance management ▶ Emails, calls 	Continual
 Government and Regulatory Authorities	Ensure compliance with applicable laws, regulations, and policy frameworks	<ul style="list-style-type: none"> ▶ Reports and returns ▶ Mandatory regulatory filings ▶ Email communication 	As per statutory requirements
 Investors	Provide capital and financial support crucial to business growth	<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

Stakeholder	Significance	Mode of engagement	Frequency
 Customers	Build long-term, value-driven relationships essential for business sustainability	<ul style="list-style-type: none"> ▶ Customer feedback surveys ▶ Grievance management and helpdesk ▶ Company website ▶ Digital and print communication (Emails, SMS, ads) 	As per the requirement
 Employees	Drive business operations and represent the Company's culture and values	<ul style="list-style-type: none"> ▶ Regular employee interactions ▶ Engagement activities (festivals, off-sites, health check-ups, trainings, sports) ▶ Emails, intranet, circulars, and newsletters 	Continual
 Banks and Financial Institutions	Provide essential financial resources and advisory services	<ul style="list-style-type: none"> ▶ Annual general meeting ▶ Compliance visits and audits ▶ Earning calls, mandatory reports and updates ▶ Annual report ▶ Company website 	As per the requirement
 Community	Directly impacted by the Company's operations; essential to build goodwill and sustainable growth	<ul style="list-style-type: none"> ▶ CSR Initiatives like infrastructure development, education and skill development, health, and well-being ▶ Implementation, monitoring, and evaluation of community development projects ▶ Community grievance mechanism 	Continual

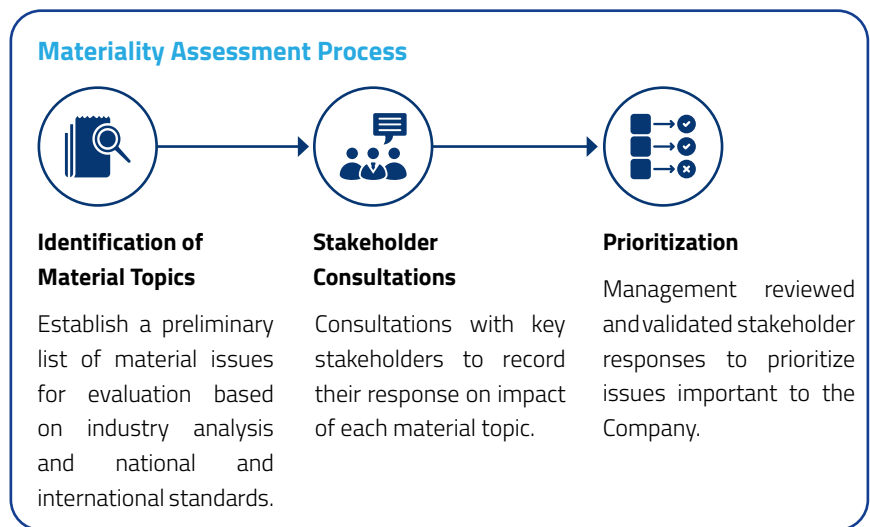
Materiality Assessment

At Amber, we consider materiality assessments as a fundamental pillar of our sustainability strategy, essential for identifying and prioritizing the sustainability issues most material to our business. This allows us to identify and prioritize the most pertinent ESG topics, ensuring that our sustainability efforts are strategically aligned to optimize stakeholder value and effectively mitigate critical risks.

The outcomes of this assessment continue to guide our ESG strategy by informing target setting, resource allocation, and performance monitoring. By focusing on these material topics, we are better positioned to enhance our sustainability performance and contribute meaningfully to a more resilient and responsible future.

We also acknowledge that material issues may evolve over time due to factors such as changing business dynamics, regulatory requirements, market conditions, and stakeholder

expectations. As a result, we are committed to conducting periodic materiality assessments to ensure that our sustainability agenda remains responsive, relevant, and impactful.









Strategic ESG Pillars

Amber is committed to generating enduring value for our stakeholders while driving positive change for both the environment and society. Our ESG strategy is centred on advancing sustainable business practices, with a focus on environmental stewardship and fostering meaningful social progress. Organized around three key pillars – **Sustainable Environment (E)**, **Empowering People and Society (S)**, and **Responsible Governance (G)**, our strategy targets the critical material topics that are essential for our long-term sustainability. These pillars offer a robust framework for defining our ESG commitments, measuring our performance, and driving continuous improvement, ensuring alignment with our overarching goals of creating lasting value while upholding core values of our business.



Amber's ESG Progress Financial Year 2024-25

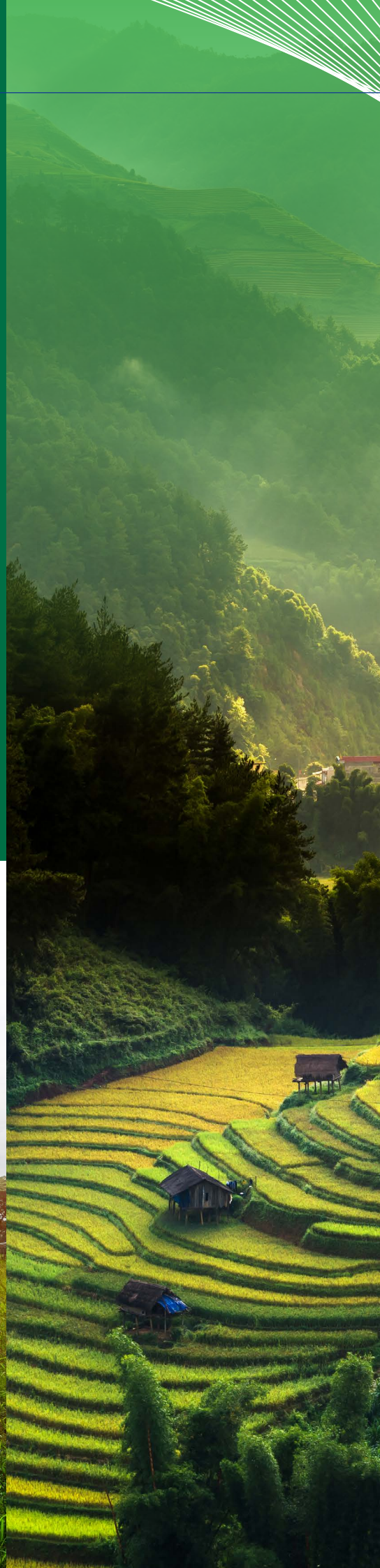
Sustainability Pillar	Material Topics/Areas of Intervention	UN SDG Mapping	Targets/ Commitments	Progress and Improvements Made in Financial Year 2024-25
 <p>Sustainable Environment</p>	<ul style="list-style-type: none"> Environmental Management Climate Action Material Handling and Waste Management 		<p>Energy</p> <ul style="list-style-type: none"> Transition towards renewable energy <p>Waste</p> <ul style="list-style-type: none"> Zero waste to landfill 	<ul style="list-style-type: none"> 35,781.29 GJ renewable energy utilised 8% of total energy consumption is from renewable energy 20.62% water recycled 99.77% of total waste generated is diverted from disposal (Recycled) 2306.85 MT material reused or recycled 100% Amber's sites are certified with ISO 14001:2015, and ISO 45001:2018
 <p>Empowering People and Society</p>	<ul style="list-style-type: none"> Product Safety and Quality Occupational Health and Safety Labour and Human Rights Community Relations Human Capital 		<p>Occupational Health and Safety</p> <ul style="list-style-type: none"> Provide a safe and healthy workplace <p>Diversity & Inclusion</p> <ul style="list-style-type: none"> Increase the percentage of female employees (including both permanent staff and workers) in the total workforce (which includes both permanent staff and workers) by 10% by March 2027. 	<ul style="list-style-type: none"> 100% of our sites were assessed on health and safety practices and working conditions 172 critical suppliers assessed for health and safety practices and working conditions. ₹ 679.83 Lakh spent on CSR Female employees (including both permanent staff and workers) comprise 3.57% of the total workforce (which includes both permanent staff and workers).
 <p>Responsible Governance</p>	<ul style="list-style-type: none"> Ethics and Compliance Supply Chain Management Research & Development 		<p>Research & Development</p> <p>Increase investment in research and development of key competencies</p>	<ul style="list-style-type: none"> 9.35% input materials sourced directly from MSMEs/small producers 63.09% input materials sourced directly from within India ₹ 9,182.26 Lakh spent on research and development

Sustainable Environment

Amber recognizes that environmental stewardship is integral to our long-term business sustainability and resilience. Our management approach prioritizes a proactive, integrated strategy to minimize our ecological footprint and promote environmental conservation across our value chain. We are committed to continuously enhancing our environmental management systems, driving innovation, and fostering a sustainable future.

Our commitment is anchored in our comprehensive Environment Management Policy ([https://www.ir.ambergrouppindia.com/wp-content/](https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/5.-Environment-policy.pdf)

[uploads/2025/03/5.-Environment-policy.pdf](https://www.ir.ambergrouppindia.com/wp-content/uploads/2025/03/5.-Environment-policy.pdf)), an extract of which is prominently displayed at every site and shop floor location. This ensures that our environmental principles are visible and accessible to all employees, reinforcing our dedication to transparency and accountability. We believe that effective environmental management requires a bottom-up approach, empowering our workforce to actively participate in sustainability initiatives. Through regular training, awareness programs, and open communication channels, we foster a culture where every employee understands their role in minimizing environmental impact.



OUR MANAGEMENT APPROACH

Our environmental processes are guided by a comprehensive framework that integrates policy, people, performance, and compliance to drive meaningful impact.

01

Policy Implementation

Ensuring the Environment Management Policy is not just a document, but a living guide that informs daily operations.

02

Workforce Engagement

Cultivating a bottom-up approach to sustainability, encouraging employee participation in identifying and implementing environmental improvements.

03

Operational Efficiency

Continuously improving processes to reduce energy consumption, water usage, and waste generation.

04

Resource Conservation

Focusing on the conservation of natural resources, and the reduction of air emissions.

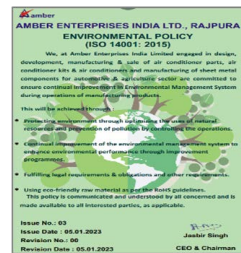
05

Compliance and Monitoring

Maintaining rigorous compliance with all applicable environmental regulations and regularly monitoring our environmental performance to identify areas for improvement.

To ensure robust environmental governance, we have implemented an integrated Environmental Management System (EMS) that aligns with the ISO 14001:2015 standard across all our manufacturing sites.

This system provides a structured approach for integrating environmental considerations into our policies, strategies, and operational decision making.



01 ENVIRONMENTAL MANAGEMENT

Amber recognizes environmental stewardship as a strategic imperative, integral to our long-term value creation and operational resilience. We are committed to moving beyond regulatory compliance, embedding environmental considerations into the core of our business strategy and operational practices. Our approach is grounded in a comprehensive understanding of the inherent interdependence between our business success and the health of the ecosystems within which we operate.

Our environmental management approach encompasses a comprehensive strategy for addressing air emissions and water management, with a focus on continuous improvement and innovation. We are committed to systematically reducing our environmental footprint through targeted initiatives that enhance resource efficiency and minimize pollution. We maintain rigorous compliance with all applicable environmental regulations and proactively monitor our performance to identify opportunities for further enhancement.



Air Emissions

Amber is dedicated to actively reducing air emissions and mitigating our overall environmental impact as part of our long-term sustainability commitments. Acknowledging the critical importance of accurate measurement and comprehensive accounting, we have expanded our monitoring and reporting practices.

Our operational electricity needs are primarily met through grid power, with Diesel Generators (DGs) serving as backup for uninterrupted operations. We are fully mindful of the potential impact of DGs on air quality. Therefore,

we maintain rigorous monitoring of emissions across all sites to ensure strict adherence to regulatory standards. We also ensure regular maintenance of our existing equipment for better efficiency and reduced emissions.

As part of our commitment to sustainable operations, we have actively transitioned towards cleaner energy alternatives. This Financial Year, we have further expanded our retrofitting initiatives, replacing more of our existing DG sets with PNG dual-fuel kits and fully PNG-enabled equipment.

Air Emissions Parameters	Unit	Financial Year 2024-25	Financial Year 2023-24
SOx	MT	2.39	1.17
NOx	MT	4.86	2.32
PM	MT	11.51	7.47





Water Management

Amber acknowledges that water is a critical resource, essential not only for the sustainability of our operations but also for the health and well-being of the communities around our operations. Our commitment to responsible water stewardship extends beyond mere monitoring, encompassing a strategic approach to minimizing our water footprint by improving operational efficiency and adopting water circularity practices.

We maintain meticulous tracking of water withdrawal across all our sites, enabling us to comprehensively assess and manage our water footprint. Building upon our water commitment, we are actively implementing strategies to enhance the operational efficiencies of our process water usage through continuous improvement initiatives, including investing in water-efficient technologies, optimizing process flows, and conducting regular preventative maintenance checks, such as leak detection and repair programs. We are particularly focused on enhancing water efficiency at our sites located in water-stressed regions, where responsible water management is essential to preserve the local resources and support sustainability for all.

Furthermore, we are driving water circularity within our operations. By maximizing the reuse of treated water in our processes, we are significantly reducing our reliance on fresh water sources and promoting a closed-loop water management system. A key initiative involves the optimization and reuse of treated wastewater through

our Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs). At some of our sites, we are also reusing air conditioning discharge water and Reverse Osmosis (RO) drain water in restroom facilities to reduce freshwater consumption. Additionally, we are actively identifying areas for improvement and working towards the implementation of Zero Liquid Discharge (ZLD) or minimum discharge water systems at our sites.

In Financial Year 2024-25, our water consumption accounted for 2,37,021.74 kL and our water withdrawal from ground water and third-party sources accounted for 2,77,748.68 kL, with a discharge of 39,718.95 kL. During the Financial Year, we recycled 72,170.00 kL of water which is 20.62% of our total water withdrawal.

Water Withdrawal by source (kL)	Financial Year 2024-25	Financial Year 2023-24
Ground water	1,37,720.01	1,35,209.66
Third-party water	1,40,028.67	1,35,211.60
Total	2,77,748.68	2,70,421.35

Water Consumption (kL)	Financial Year 2024-25	Financial Year 2023-24
Total water consumed	2,37,021.74	2,39,489.40



We are also exploring opportunities to enhance our water conservation efforts by implementing rainwater harvesting systems across our sites. As of Financial Year 2024-25, we have functional rainwater harvesting structures across seven of our sites, which have contributed to harvesting 1,03,128.85 kL of rainwater in the Financial Year. Looking ahead, we are also planning to extend these systems to additional sites in this future to further enhance our sustainability initiatives.



Optimising Water Efficiency: Solar Panel Cleaning System Improvements

At our Rudrapur site, the site team identified significant opportunities to reduce freshwater consumption. One such intervention concerned the cleaning of solar panels, where the team observed that the process initially required a considerable amount of water approximately 5,000 Litres per session. With cleaning conducted five times a month, this resulted in a monthly water consumption of 25,000 Litres. This high consumption posed a challenge to our water management efforts and raised

concerns about the sustainability of the practice.

To address this issue, the site team implemented a modification to the cleaning process by installing a release valve with a meter and a water pressure gun. This system effectively reduced amount of water used during cleaning, leading to a reduction in water consumption per session to 3,000 Litres. Consequently, the total monthly consumption was decreased to 15,000 Litres.



Outcome

The implementation of the new cleaning system for solar panels has resulted in a reduction of water usage by 10,000 Litres per month, enhancing resource efficiency and reinforcing our commitment to environmental responsibility, in alignment with Amber's broader ESG strategy.



CLIMATE ACTION

Amber acknowledges the pressing need for decisive climate action amid growing global climate challenges. As a manufacturing Company, we face significant risks from climate change including operational disruptions caused by physical climate impacts, supply chain vulnerabilities, and increasing operational costs. Proactively addressing these risks is essential not only for safeguarding our long-term resilience and operational continuity but also for meeting the increasing expectations of our stakeholders for sustainable and environmentally responsible business practices.

Our commitment to proactive climate action extends beyond regulatory compliance, driving a systemic shift towards a low carbon future. Our climate action focus areas, which remain foundational to our climate strategy, are being significantly enhanced to accelerate our impact through our strategic levers of energy transition and energy efficiency by optimizing operational processes.

AMBER'S CLIMATE STRATEGY

01

Climate-Resilient and Clean Technology Adoption

We are accelerating strategic investments in disruptive and clean technologies, not just to climate-proof our business operations and processes, but also to actively pioneer new standards of sustainability. Going forward in the next Financial Year, we are focusing on integrating advanced technologies that minimize our environmental footprint and strengthen our resilience to business risks, pushing the boundaries of innovation in our sector.

02

Energy Efficiency

We are driving a comprehensive energy transformation, moving beyond traditional efficiency measures. We are committed to upgrading our operations and processes to the highest energy-efficient standards, implementing smart energy management systems, and transitioning to next-generation, energy-efficient equipment. We are not just saving energy; we are fundamentally reshaping our energy infrastructure to minimize our carbon emissions.

03

Adoption of Renewable Energy

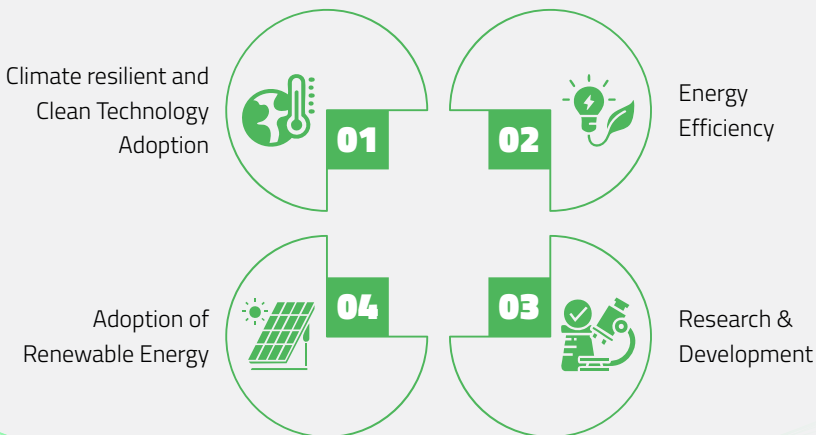
We are proactively channelling investments to transition to renewable energy sources, with a focus on maximizing the utilization of solar power and exploring other sustainable energy alternatives.

04

Research & Development

We are strategically transforming our R&D efforts to prioritize the development of innovative environmental solutions, embedding sustainability throughout every stage of our product development process. This transformation is driven not only by the evolving demands of our customers but also by the strong commitment of our leadership to foster the creation of advanced technologies and processes that minimize environmental impact.

Our commitment to climate action goes beyond environmental responsibility; it is a strategic business decision that will drive long-term value and strengthen our resilience in an evolving global market.





Driving the Energy Transition: Embracing Renewables for a Greener Future

At Amber, we recognize the dependency our business has on various sources of energy which is crucial for our manufacturing processes. To mitigate our business' environmental impact, we are actively transitioning towards renewable energy through installation of on-site solar panels. This Financial Year, we have significantly augmented our renewable energy consumption, reducing our dependency on non-renewable sources of energy like petrol, diesel and purchased electricity.

We are diligently accounting for our Scope 1 and Scope 2 emissions across our sites to access the areas of improvement and enhance transparency. As a critical step in broadening our emissions accountability, we have initiated Scope 3 emissions accounting, enabling us to understand and address our value chain impacts. This expanded scope allows us to better understand and manage our indirect emissions, encompassing our entire value chain. We are now working on developing strategies to reduce

these emissions, demonstrating our commitment to a holistic approach to environmental sustainability.

As of the Financial Year 2024–25, 11.16% of our total electricity demand is being met through renewable energy sources which represents a significant step toward our target of meeting 40% of electricity demand with renewable energy by the Financial Year 2027–28. Our renewable energy consumption has increased by ~100% as compared to the previous Financial Year.

Energy Consumption from Different Sources (GJ)	Financial Year 2024-25	Financial Year 2023-24
Renewables	35,781.29	17,836.62
Non-renewables	1,25,662.72	1,07,806.69
Electricity from grid	2,84,983.10	2,29,313.46
Total	4,46,427.11	3,54,956.77

GHG Emissions (tCO2e)	Financial Year 2024-25	Financial Year 2023-24
Scope 1	8,150.37	6,959.51
Scope 2	57,550.75	45,225.71
Total	65,701.12	52,185.22





Optimising Processes: Driving Energy Efficiency

Beyond our shift to renewable energy, Amber actively pursues energy conservation and efficiency across all operations. By leveraging technological advancements and fostering innovation, we are continuously enhancing energy performance and reducing consumption. In Financial Year 2024-25, we implemented several targeted energy efficiency initiatives tailored to site-specific requirements. Some of the key interventions are outlined below:

- › At Sidwal, we installed a Variable Frequency Drive (VFD) on a 75kW air compressor motor, allowing for variable RPM based on the site's air pressure requirements. This adjustment has resulted in over 25% energy savings in the process.
 - › At Amber Rajpura and Kasna, we have implemented various energy efficiency initiatives including installation of heat exchanger, Integrated Facility Control (IFC), and smart lighting aimed at optimizing energy use, enhancing operational efficiency, and driving both environmental sustainability and cost savings.
 - › At Amber SUPA and Jhajjar-II, the sites have adopted ambient temperature chemicals in the paint shop, which eliminates the need for heating chemicals at higher temperatures. This change has significantly reduced LPG consumption, improving both energy efficiency and reducing operational costs.
 - › At Amber DDN-4, we implemented a timer in the PLC program to automatically turn off the press machine's main motor after 4 minutes of inactivity, reducing unnecessary energy consumption.
- › At Amber DDN 5, we improved energy efficiency by replacing two 37 kW air compressors with a single 55 kW compressor, reducing energy consumption from 111 kW/hr to 92 kW/hr. We are also enabling efficient ventilation control for improved energy management.
- › At Amber DDN 6, we implemented a servo system on a 190-ton machine, enhancing its precision and efficiency while reducing downtime by 30%. Additionally, we installed solar lights on the site's boundary walls.
- › At Amber Sri City, we reduced the capillary tube chock PPM from 695 to 10 by implementing a digital capillary testing machine, which improved defect detection and streamlined the model change process. Additionally, we implemented an intelligent traffic control system in the moulding conveyors to prevent unnecessary conveyor usage.
- › At Amber Rudrapur, we have installed automation timers at various locations, including water coolers and the paint shop conveyor line, to reduce electricity consumption when these systems are not in use.
- › At Amber Chennai, a 1 MW capacity rooftop solar panel system was installed as part of our energy conservation efforts. The site has also implemented an intelligent flow control system for air compressors to enhance energy efficiency.
- › Energy efficient air blow guns have been introduced across the sites, reducing compressed air consumption by approximately 8%.
- › Smart lighting systems have been installed in gangways and meeting rooms to automatically adjust lighting based on occupancy, significantly reducing unnecessary electricity consumption.
- › 15 conventional high power IE1 power presses have been replaced with 6 energy efficient power presses equipped with IE3 motors, resulting in an estimated 5% energy savings.
- › Six 1.5-ton air conditioners in the CNC machine cabin have been replaced with oil chillers, leading to an annual cost saving of ₹1.38 Lakh.



Transforming Efficiency: Process Optimization in the Brazing Line Process

At Amber DDN 4 site, the brazing line was originally designed with a 900 mm brazing pallet, limiting the process to single-coil brazing. This setup required nine workers per shift, resulting in low productivity and high LPG consumption, which posed challenges for both operational efficiency and cost management.

To address these issues, a comprehensive modification of the brazing line was undertaken, including the extension of the input and output lifter lengths to 1,200 mm to accommodate larger coils. The brazing pallet was also upgraded

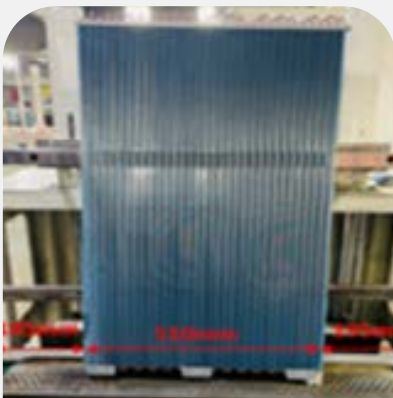
to 1,200 mm to enable double-coil brazing. Additionally, the air blowing and nitrogen stations were modified to support the new process.

As a result of these modifications, significant improvements were achieved. The ability to braise two coils simultaneously effectively doubled production output. Furthermore, the updated process reduced the need for one shift of workers, enhancing labour efficiency and lowering operational costs. Additionally, the new setup proved more energy-efficient, resulting in a substantial reduction in LPG consumption per coil brazed.

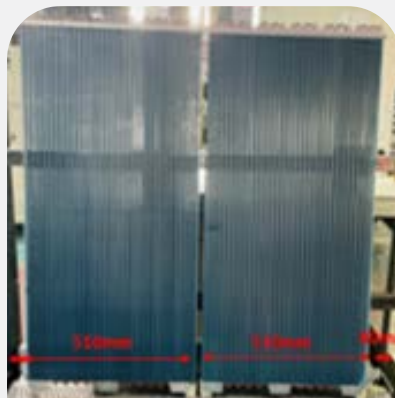


Outcome

The successful modification of the brazing line at Amber DDN 4 site demonstrates a commitment to operational excellence and sustainability. By optimizing the process, the site achieved substantial gains in productivity and a significant reduction in LPG consumption, showcasing the potential for process optimization to deliver both economic and environmental benefits.



900 mm
Brazing Pallet



1,200 mm
Brazing Pallet





Driving Cost and Energy Savings: Heating-Free Pre-treatment in Powder Coating

The powder coating process traditionally requires significant heating, resulting in high LPG consumption and increased operational costs. To address this, our SUPA site introduced heating free room-temperature pretreatment chemicals, specifically Kem Ecorite AC 1104 and Kem Ecorite CS 1616 from Chem Bond. These eco-friendly, nano-based chemicals eliminate the need for heating during the pretreatment stage.

This initiative has led to a notable reduction in LPG consumption and operational costs powder coating process. By switching to these heating-free pretreatment chemicals, the site is expected to save approximately ₹ 62 Lakh annually, making a substantial contribution to both cost savings and environmental efficiency.



Outcome

The implementation of heating-free pretreatment chemicals is projected to save approximately ₹ 62 Lakh annually, while also contributing to environmental sustainability by reducing LPG consumption in the powder coating process.



At KOD
(To remove dirt and
grease from component)



At degreasing
(To remove dirt and
grease from component)

03 MATERIAL HANDLING AND WASTE MANAGEMENT

At Amber, we understand that as a manufacturing Company our operations rely on diverse material inputs, which inevitably result in waste streams that require proper management. In line with our firm commitment to sustainability, we actively explore opportunities to integrate a circular economy model into our operations, recognizing it as a crucial strategy to maximize resource value and minimize waste.

We are dedicated to minimizing our environmental impact through a comprehensive waste management strategy that focuses on resource circularity, optimizing material use, and reducing packaging waste. This approach transcends the traditional 3Rs of Reduce, Reuse, and Recycle by embracing innovative solutions that transform waste into valuable resources, thereby reducing our ecological footprint while creating long-term value through responsible resource utilization. To further strengthen our commitment, we partner with authorized recyclers to ensure the safe and compliant processing of operational waste, adhering to all local and national regulations.



Resource circularity

Amber's commitment to circularity is demonstrated through targeted initiatives that re-purpose operational waste. At our DDN site, plastic granule waste, previously considered non-reusable, is now being re-purposed through a partnership with local toy manufacturers. By supplying these granules at significantly lower market rates, we not only minimize our waste footprint but also contribute to the local economy, reinforcing the circular economy principle of re-purposing one industry's byproduct as a valuable input for another.

A similar initiative has been implemented at our PICL site, focusing on the reuse of plastic spools used for aluminium and

copper wire deliveries. These spools, which were earlier discarded after a single use, contributed to increased waste generation and procurement costs. In collaboration with our suppliers, we established a return-and-reuse system for the spools. This intervention has resulted in the annual prevention of approximately 32,000 plastic spools equivalent to nearly 27 tonnes from entering the waste stream. In addition to delivering cost savings, the initiative significantly reduces plastic waste and mitigates the environmental impact associated with manufacturing new spools, further advancing our transition towards circular manufacturing practices.





Materials Use Optimisation

We continuously assess and refine our processes to optimize material utilization and minimize waste generation. As part of this commitment, we aim to reduce the use of hazardous materials in our products and operations while promoting the reuse of materials such as plastic boxes, cartons, and oils to extend their lifecycle. Key initiatives undertaken to improve material efficiency include:

01

At our Jhajjar-II site, we installed a recyclable paint mixing machine to address blue paint rejection caused by inconsistencies in the manual mixing process. This intervention has resulted in a reduction of approximately six kilograms of paint usage per month. Additionally, we introduced an engraving process for select machines at the site to minimize ink consumption.

03

The site conducted a brainstorming session to identify a solution. It was observed that the existing sensor placement near the cutter section resulted in part lengths that did not meet the required specifications. To address this, the site repositioned the sensor earlier in the process, aligned with the actual hairpin length. This modification has maximized copper utilization and significantly reduced raw material rejection.

02

At Chennai site, an improvement was implemented to reduce raw material wastage by installing a sensor in the copper hairpin bending machine. Previously, during each roll changeover, approximately 2.5 metres of copper were being rejected at the start and end of the IGT cycle for every stack.

04

Across various sites, we have initiated the reuse of discarded plastic granules in plastic moulding processes, thereby reducing our reliance on virgin plastic.





Reduction in Packaging Materials

As part of our ongoing commitment to sustainability and waste reduction, we have implemented several initiatives to minimize the environmental impact of our packaging materials. We are focused on reducing the use of plastics, promoting recycling, and adopting alternative packaging solutions. Key initiatives undertaken during the reporting year to achieve these goals include:

- › At Jhajar-II, we replaced BIS polyester-based stickers with laser printing technology, eliminating the need for plastic-based labels.
- › At DDN-5, in collaboration with a vendor, we replaced single-use polybags and plastic caps used for union socket packaging with reusable plastic trays, significantly reducing plastic packaging waste. Additionally, we eliminated the use of plastic bins and single-use plastic bags for copper dispatch by introducing durable MS (Mils Steel) trolleys.
- › Across all DDN sites, we replaced wooden and plastic Finished Goods (FG) pallets with reusable MS pallets, which not only reduced packaging material use but also resulted in substantial cost savings.



Project Mural: A Creative Approach to Enhancing ESG & Sustainability Awareness

PICL, a subsidiary of Amber, demonstrates a strong commitment to ESG principles through innovative initiatives that extend beyond traditional operational practices. One such example is the in-house conceptualization and execution of a mural project using repurposed scrap wooden pallets. This project serves as a visual testament to PICL's dedication to sustainability, fostering a culture of environmental responsibility among employees and stakeholders.

The mural project involved transforming discarded scrap wooden pallets into a canvas framework, which was then hand-painted by PICL's team

using eco-friendly paints to minimize environmental impact. This process of upcycling not only prevented unnecessary waste but also creatively extended the lifecycle of the materials. The design of the mural was carefully crafted to promote awareness of ESG principles such as environmental conservation, social responsibility, and governance, while also highlighting key United Nations Sustainable Development Goals (SDGs), through impactful visual storytelling. It illustrates responsible resource management, community engagement, ethical practices, corporate responsibility, and transparency.



Outcome

This initiative effectively elevated sustainability awareness within the organization, cultivating a strong sense of ownership of ESG objectives among employees. By creatively repurposing scrap pallets, the project significantly reduced waste and demonstrated the Company's commitment to resource optimization and waste minimization.



Waste Generated (MT)	Financial Year 2024-25	Financial Year 2023-24
Plastic waste	1,446.64	457.64
E-waste	103.49	100.97
Bio-medical waste	0.00	0.00
Construction and demolition waste	1.64	0.84
Battery waste	5.47	0.33
Radioactive waste	0.00	0.00
Other hazardous waste	200.35	845.61
Other non-hazardous waste	24,995.76	12,528.89
Total waste generated	26,753.35	13,934.29

Waste Diverted from Disposal (MT)	Financial Year 2024-25	Financial Year 2023-24
Plastic waste	1,471.32	296.84
E-waste	103.03	83.86
Bio-medical waste	0.00	0.00
Construction and demolition waste	1.64	0.84
Battery waste	5.45	0.33
Radioactive waste	0.00	0.00
Other hazardous waste	134.94	107.25
Other non-hazardous waste	24,995.64	13,138.68
Total waste diverted from disposal	26,712.01	13,627.80

Waste directed to disposal (MT)	Financial Year 2024-25	Financial Year 2023-24
Plastic waste	0.00	20.30
E-waste	0.00	2.48
Bio-medical waste	0.00	0.00
Construction and Demolition waste	0.00	0.00
Battery waste	0.00	0.00
Radioactive waste	0.00	0.00
Other hazardous waste	59.06	50.09
Other non-hazardous waste	0.02	106.95
Total waste directed to disposal	59.08	179.82

Empowering People and Society

Our commitment to societal well-being and sustainable growth continues to drive our social strategy. We recognize that the success of our Company is deeply interconnected with the prosperity of our stakeholders, including employees, customers, and the communities we serve. Our core strategy focuses on fostering inclusive growth, promoting diversity and inclusion, creating a positive societal impact, and ensuring customer satisfaction. In Financial Year 2024-25, we have reinforced our dedication to these principles by amplifying efforts to cultivate a diverse and inclusive work environment, prioritize workforce safety, and enhance our customer-centric approach, demonstrating our commitment to placing people at the heart of all we do.

We are enhancing workplace safety through robust protocols and comprehensive training

programs. At the same time, we are fostering diversity to ensure equal opportunities for all employees, while strengthening customer relationships through ethical and responsive business practices. Our commitment extends to empowering communities through impactful Corporate Social Responsibility (CSR) initiatives, balancing business objectives with societal needs. Through our CSR initiatives, we aim to create lasting social value, foster meaningful change, and address pressing community challenges, all while contributing to sustainable development and improving the quality of life for the communities we serve.

By prioritizing the well-being of our employees, the satisfaction of our customers, and the prosperity of the communities we serve, we aim to create a sustainable, lasting positive impact that benefits all stakeholders.



01

OCCUPATIONAL HEALTH AND SAFETY

At Amber, the safety and well-being of our workforce is not only a top priority but also a strategic imperative. We firmly recognize that employee well-being is directly linked to organizational performance and is fundamental to achieving long-term, sustainable success. Ensuring a risk-free and safe work environment, aimed at achieving zero lost-time injuries or accidents, is an integral part of our corporate sustainability vision.

To support this commitment, we have implemented comprehensive health and safety management systems designed to foster a strong culture of safety and uphold the highest standards of occupational health and safety across the organization.

Enhancing Safety Culture through Strategic Management Interventions

In Financial Year 2024–25, with a strong emphasis on fostering a culture of safety across the Company, we significantly strengthened our safety management controls by establishing a centralised security control room. Dedicated safety and security SPOCs have been deployed at each manufacturing site, reporting directly to the central control room in the event of any emergency or need for assistance. The central security control room also plays a vital role in the regular monitoring of safety incidents at the sites and provides cohesive oversight for strategic safety interventions.

To further strengthen our data monitoring and reporting systems, we have developed and disseminated standardized Standard Operating Procedures (SOPs) and Emergency Response Preparedness (ERP) documents across all our sites. These

documents provide clear and structured guidelines that ensure consistency, enhance accuracy, and promote efficient reporting, thereby improving our capacity to effectively monitor and manage safety performance across all operational levels.

As part of our efforts to ensure a safer work environment and drive continuous improvement in safety performance, we implemented a site-wise Safety and Loss Elimination (SLE) agenda, wherein site-level safety and loss elimination targets were established, coupled with incentivisation programmes that encourage employees to actively identify risks and propose solutions promoting a proactive safety culture.

Commitment to Workplace Safety: ISO 45001:2018 Certification and OHS Policy

Our commitment to continuous improvement in workplace safety is reflected by our ISO accreditations for Occupational Health and Safety Management Systems. All our manufacturing sites are ISO 45001:2018 certified, demonstrating our adherence to globally recognized standards for managing occupational health and safety risks.

The Company's dedicated Occupational Health and Safety (OHS) policy serves as the guiding principle for safeguarding the well-being of our workforce, emphasizing the provision and maintenance of a safe and healthy working environment and developing a safety culture across the entire sites to reduce risks and hazards. It prioritizes fulfilling legal requirements and obligations and aims at ensuring the continual improvement of OHS Management Systems, while involving workers and other representatives through consultation and participation.

In addition to the OHS policy, we have implemented several other policies that address various aspects of workplace well-being and safety across the Company, including:



Employee Policy



Security Policies and SOPs



Disaster Management Plan



Safety Risk Assessment and Mitigation

Amber is highly committed to the health and safety of its workforce, placing the utmost importance on maintaining the highest standards through a proactive, systematic, and risk-based approach to hazard identification, evaluation, and mitigation. At the core of our risk assessment strategy is the Hazard Identification and Risk Assessment (HIRA) process which enables us to evaluate potential workplace hazards and determine the associated level of risk. Based on the outcomes of HIRA, we implement targeted Corrective and Preventive Actions (CAPA) to eliminate or minimize these risks. Additionally, our EHS and site management teams conduct periodic follow-ups on the implementation of these actions and, if necessary, reassess the process.

The Company maintains a comprehensive approach to workplace safety through strong governance and active employee participation. Each site has a designated Health and Safety Committee responsible for addressing safety concerns and reviewing performance during monthly review meetings. To ensure continuous oversight and proactively identify potential risks, dedicated EHS teams, in collaboration with site management, conduct regular Gemba walks, monthly safety audits, workplace inspections, and structured hazard identification exercises. These efforts help maintain a safe working environment and support the continuous improvement of safety practices across all sites. In line with our proactive safety approach, employees

and workers are actively encouraged to report unsafe conditions, unsafe acts, or near-miss incidents. All reported cases are thoroughly investigated to determine root causes and implement measures to prevent recurrence. In addition to internal processes, regular internal safety and environmental audits are carried out to ensure compliance with statutory requirements and to identify any potential gaps in the system.

Continuing our commitment to the safety and well-being of our workforce, Amber ensures robust preventive measures are implemented across all sites. We conduct zone-wise safety monitoring and analysis to address potential safety risks at each site. Safety signs, general safety instructions (in

local languages), and life safety rules are displayed throughout all workstations. At our manufacturing sites, all employees and workers are provided with Personal Protective Equipment (PPE) tailored to their specific job roles, including gloves, helmets, and eye and ear protection. Additionally, ergonomic solutions are integrated across our operations to reduce risks associated with manual handling tasks. In case of medical emergencies, all sites are connected to nearby hospitals to ensure timely and appropriate medical care. Moreover, we offer comprehensive medical coverage and conduct annual health check-ups for all our employees and workers, further reinforcing our commitment to a safe and healthy workplace.





Safety Trainings

We are committed to a safe and healthy work environment and embedding safety as a core value across the Company. We believe creating safety awareness, equipping employees with the knowledge and skills to respond effectively to hazards, is critical for,

and reinforces safety practices. Therefore, we conduct comprehensive safety training programs and mock drills covering fire safety, electrical safety, and first aid response across all manufacturing sites and our corporate office. Special events such as

Safety Week are organized to further strengthen safety consciousness and engagement among employees. In Financial Year 2024-25, we achieved 5,167 safety training hours for our permanent employees and workers.



Practical demonstration and training of fire hydrant



Demonstration of emergency safety equipment and importance of PPEs training



Training on rescue techniques



National Safety Week celebration



Fire pump room training



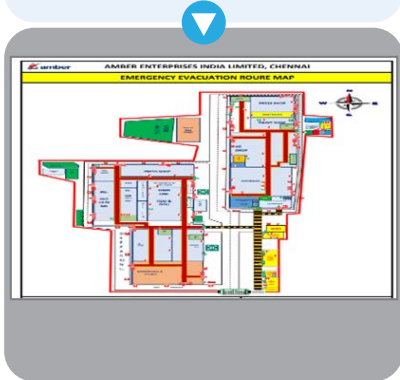
CPR and first-aid training

At our manufacturing sites, all new employees joining the production operations undergo mandatory safety induction sessions at the Amber Learning Centre (ALC), where they are equipped with essential safety knowledge specific to their roles, and are encouraged to follow safe work practices. We also promote open dialogue on safety matters through regular employee meetings, safety committees, and feedback forums.

List of Key Safety and Security-Related Interventions Undertaken across the Amber Group in Financial Year 2024–25

1

Emergency evacuation route map designed and displayed at all prominent areas across Amber sites along with emergency contact details.



2

Installation of barrier at RAC brazing lines in Jhajjar 1 site to prevent eye injuries during brazing process.



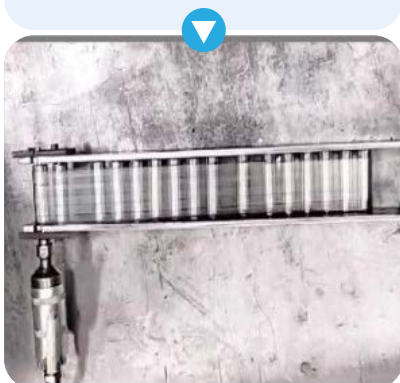
3

Installation of auto feeders in end forming machine to eliminate human intervention at Jhajjar 2 site to reduce the risk of accidents.



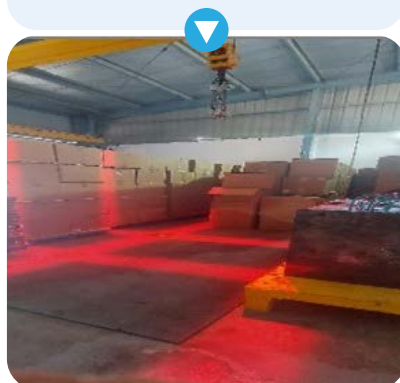
4

Installation of an automatic conveyor in place of manual operations to remove parts without human intervention in the press shop (in the A-20 leg progressive tool) at the Jhajjar 2 site.



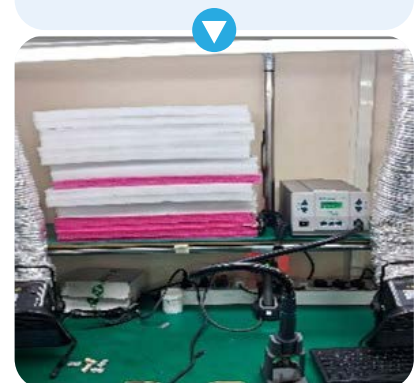
5

Installation of hazard lights on the Electric Overhead Traveling (EOT) crane to enhance visibility during crane movement at the Jhajjar 2 site.



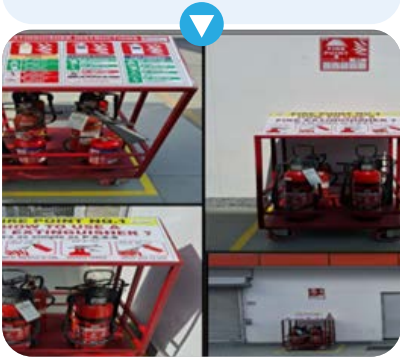
6

Installation of exhaust fans at ILJIN to mitigate respiratory health risks.



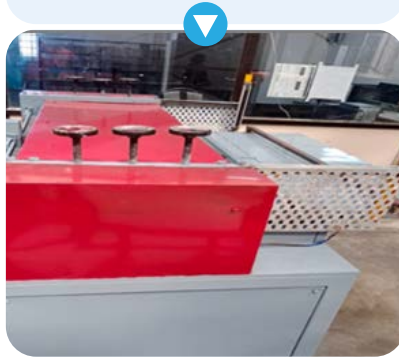
7

Installation of movable fire points across multiple locations at the ILJIN site to enhance emergency response capabilities by providing easily accessible fire safety equipment throughout the site.



8

At the Chennai site, safety of the Aluminium-Copper separator machine was enhanced by installing sensors to stop the machine upon hand detection and adding side guards to restrict manual movement. These measures significantly reduced the risk of accidents during operation.



9

Ambulance services have been established across most Amber sites to ensure a timely response in case of any emergency.



10

At Sidwal, we have increased the number of emergency alarm buttons on-site to enhance the promptness of communication in the event of a safety hazard.



11

At Sidwal, we have installed cubical covers in the coating booth and spray coating area, along with exhaust fan ducts, to protect workers from hazardous fumes.



12

At all our sites, safety mirrors are strategically positioned on shop floors to prevent collisions and improve overall safety during operations.



Safety Indicators	Financial Year 2024-25		Financial Year 2023-24	
	Employees	Workers	Employees	Workers
LTIFR	0	0.089	0	0.251
Total recordable work-related injuries	2	22	0	10
No. of fatalities	0	0	0	1
High consequence work-related injury	0	0	0	0

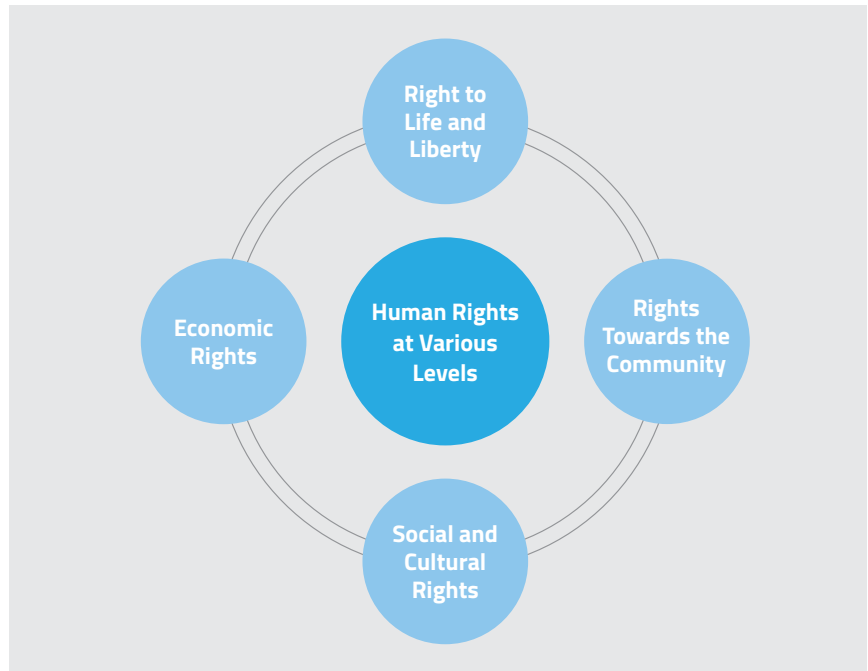
02 LABOUR AND HUMAN RIGHTS

At Amber, we are committed to ensuring a safe, inclusive, and equitable work environment for all employees and workers. Our management approach is aligned with international human rights principles, promoting fairness, dignity, and respect across all our operations.

The Company upholds a strict zero-tolerance policy against all forms of discrimination, harassment, and unethical labour practices. We explicitly prohibit child labour, forced labour, and any form of discrimination based on caste, creed, religion, colour, sexual orientation, disability, gender, or any other characteristic. In addition, we maintain a firm stance against all forms of slavery, human trafficking, and abuse whether physical, sexual, psychological, or verbal.

This commitment is articulated through our comprehensive Human Rights Policy, which affirms our responsibility to respect the rights of our employees, communities, and all individuals affected by our operations, including contractors and suppliers. Our approach entails proactively avoiding any involvement in human rights violations, conducting due diligence to identify and mitigate potential adverse impacts, and establishing effective mechanisms to address grievances raised by stakeholders.

We expect all individuals acting on behalf of Amber including employees, contractors, and partners across our value chain to uphold these principles and integrate them into their daily operations and decision making.



Creating a Safe, Inclusive, and Engaged Workplace

Our commitment to human rights is reinforced through the implementation of proactive mitigation measures aimed at eliminating or reducing labour law violations, while ensuring full compliance with the applicable provisions of the Factory Act. These efforts are central to our goal of providing a safe, inclusive, and respectful workplace for all employees.

To prevent the risk of child labour within our operations, the Company has adopted a Universal Account Number (UAN) validation process across all operational sites. This system includes the online verification of official identification documents to confirm both the age and address of employees, thereby ensuring adherence to legal employment age requirements.

The Company places a strong emphasis on fostering transparent and efficient communication to enhance employee engagement. Our open-door policy promotes the free flow of information

between employees and management, encouraging the open expression of concerns, feedback, and suggestions. To support this, complaint and suggestion boxes are strategically placed across our facilities, offering employees an accessible channel to voice their views anonymously if preferred.

Further reinforcing our commitment to human rights, the Company conducts monthly HR help desks at each site to address issues related to forced or involuntary labour, sexual harassment, workplace discrimination, and wages. These sessions provide all employees and workers with a dedicated forum to raise concerns and seek guidance in a confidential setting. In addition, our senior leadership including the Site HR Lead and Site Head conducts regular site visits and site rounds to monitor the working environment and ensure continued compliance with the Company's Human Rights Policy.



Human Rights Training

To cultivate a culture of respect and equality within the workplace, the Company conducts regular human rights training for all employees and workers. By incorporating human rights education into our ongoing training programs, we aim to equip our workforce at all levels with the knowledge and tools to recognize, prevent, and address any

inappropriate behaviour or breaches of our human rights policy. These training sessions serve as a key strategic tool to enhance awareness and understanding of fundamental human rights, promote ethical conduct, and reinforce our commitment to prevent discrimination, harassment, and other violations.



Training on POSH (Prevention of Sexual Harassment)



Extending our Human Rights Commitment across the Supply Chain

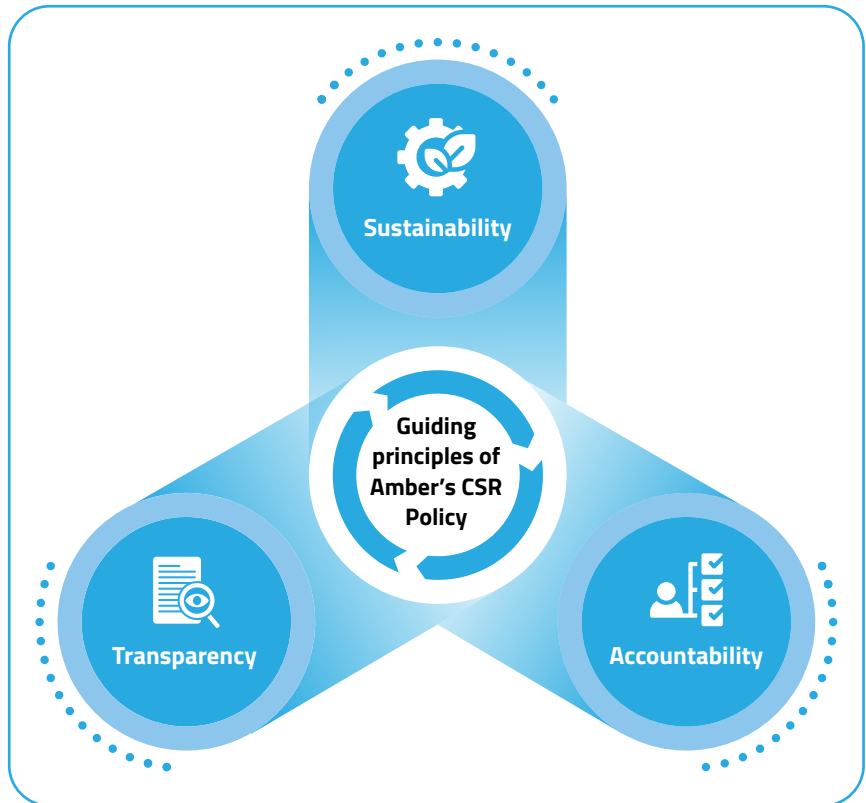
Our commitment to human rights extends beyond our direct workforce to encompass our entire supply chain. We prioritize establishing partnerships with suppliers who demonstrate a strong alignment with our human rights principles and operate within established legal and ethical frameworks. As part of our due diligence process, we have started assessing potential suppliers to ensure they uphold fair, safe, and humane working conditions. This includes evaluation of their compliance with relevant labour laws, human rights standards, and ethical business practices. Through these measures, we strive to promote responsible sourcing and safeguard human rights throughout our supply chain.

03 COMMUNITY RELATIONS

At Amber, our commitment to sustainability extends beyond our core business operations, as we actively strive to improve the social and economic well-being of the communities around us. We firmly acknowledge our social responsibility toward the communities in which we operate and society at large, with a commitment to ensuring equitable and sustainable development for all. We aim to move beyond transactional engagements and foster long-term relationships grounded in trust, mutual respect, and shared prosperity.

To ensure the relevance and effectiveness of our efforts, we prioritize collaborative initiatives that address local needs and promote inclusive development. We actively engage with a diverse group of stakeholders, including community members, government agencies, Non-Governmental Organisations (NGOs), and community-based groups, to gain a deeper understanding of their concerns and aspirations. Through open dialogue and consistent communication, we ensure that our initiatives are shaped by the community's input and remain responsive and impactful.

Our CSR policy and related interventions serve as key drivers in strengthening our engagement with local communities and advancing our broader commitment to social development. Our CSR policy outlines key focus areas for our community interventions, which includes, promoting health care, sanitation and making safe drinking water available; promoting education and vocational skill development; promoting gender equality and women empowerment; promoting sports; contributing to the Prime Minister's National Relief Fund, and promoting rural development projects.





Our key CSR Initiatives and Projects

In the Financial Year 2024–25, we actively engaged in a variety of CSR projects, building further on our past years' interventions, and initiated new initiatives to strengthen and expand the reach of our social impact agenda. Key highlights of our CSR efforts included:

1 School Transformation Projects

As part of our ongoing commitment to community development and social responsibility, in collaboration with the 'Yuva Unstoppable Foundation', the Company has implemented school transformation projects in six government schools located in proximity to our operational facilities in Faridabad.

These initiatives have primarily focused on two key areas:

- ▶ The establishment of Smart Classrooms to facilitate interactive and technology-enabled learning.
- ▶ The upgradation of sanitation facilities to promote hygiene, health, and overall student well-being.

Through this program, we are pleased to report a positive impact on more than 2,500 beneficiaries, significantly improving their access to quality education and better hygienic conditions. This initiative reflects the Company's continued dedication to supporting educational advancement and fostering a safe, inclusive, and dignified learning environment for future generations.



GPS Malerna (Photos from Work In Progress)



GGMS Ballabgarh (Photos from Work In Progress)



2 Breast Cancer Awareness Program

As part of our broader commitment to public health under our CSR agenda, the Company implemented a focused initiative to promote early detection and awareness of breast cancer among women, particularly in underserved and rural communities. In collaboration with the 'Can I Protect' Foundation, breast cancer awareness programs were organized in DDN, with the dual objective of promoting women's empowerment and enhancing healthcare awareness.

The program included a range of activities such as:

- Awareness workshops
- Clinical breast examinations
- Educational outreach campaigns
- Referrals and linkages to diagnostic services

A special focus was given to extending these services to families of Indian Army personnel, acknowledging their vital contribution to the nation and ensuring their access to preventive healthcare services. Additionally, sessions were conducted in

collaboration with schools and colleges to engage younger women and promote early awareness.

Impact of the Initiative

- Reached over 1,456 women, including those from rural communities and families of Indian Army personnel.
- 85 suspected cases of breast cancer were identified and referred for further medical evaluation.
- Marked increase in community awareness regarding breast cancer symptoms, risk factors, and screening practices.
- Strengthened local referral systems through active participation of medical professionals and ASHA workers.
- Enhanced youth engagement and awareness through the 'Meri Maa Swasth Maa' campaign across educational institutions.



3 Innovative Teaching Skills

As part of our ongoing commitment to advancing quality education and community development, we partnered with the *Foster and Forge Foundation* to implement the FLUX Pedagogy program within government schools in Noida. This initiative seeks to transform traditional classroom settings into dynamic, student-centred learning environments by equipping educators with innovative pedagogical methodologies. The FLUX framework: Foster, Learn, Use, Explore, prioritises experiential learning, with the objective of enhancing instructional engagement while cultivating empathy, creativity, and critical problem-solving skills among students.

This program strongly aligns with our ESG objectives by promoting equitable access to quality education through certified teacher training that improves learning outcomes and fosters inclusivity. Additionally, it advances environmental and social responsibility through student-led projects addressing tangible community challenges and strengthens governance by facilitating Teacher Learning Circles that encourage collaborative leadership and systemic reforms within the educational ecosystem.

Key Interventions

- ▶ **Teacher Capacity Building:** Providing educators with contemporary pedagogical techniques, classroom management skills, and innovative teaching resources.
- ▶ **Active Learning Methodologies:** Transitioning instruction from rote memorization to interactive, student-focussed teaching approaches.
- ▶ **Mentorship and Support:** Delivering ongoing coaching and feedback to sustain pedagogical improvements.
- ▶ **Student-Led Real-World Projects:** Empowering students to identify local issues and develop interdisciplinary projects that demonstrate critical thinking, teamwork, and civic engagement.
- ▶ **Community Engagement:** Enhancing partnerships among schools, families, and local communities to support comprehensive student development.

Impact of the Initiative

- ▶ Training of 140 teachers equipped with FLUX strategies to deliver effective and engaging instruction.
- ▶ Benefiting over 7,000 students through enhanced engagement, critical thinking, and academic performance.
- ▶ Notable increases in classroom participation and attendance due to active learning environments.
- ▶ Strengthened development of essential life skills including leadership, collaboration, and analytical reasoning.
- ▶ Program design focused on scalability and institutionalization within the government education system to ensure long-term sustainability and impact.



Glimpse from FLUX Pedagogy program

4 Empowering Youth through the National Apprenticeship Promotion Scheme ("NAPS")

In alignment with our social commitment, Amber actively supports the Government of India's National Apprenticeship Promotion Scheme (NAPS), which aims to develop a skilled workforce through on-the-job experiential training.

Through this initiative, we are committed to empowering India's young workforce and developing a future-ready talent pool capable of adapting to the dynamic demands of the global market. Under NAPS, practical, hands-on training is provided to graduates, diploma

holders, and 10+2 vocational pass-outs. Recognizing the need to bridge the gap between academic learning and industry expectations, Amber has established a comprehensive apprenticeship framework that offers experiential learning across both technical and non-technical domains.

Apprentices at Amber are mentored by experienced professionals and are given the opportunity to work on real-world projects, enabling them to build core competencies, develop innovative thinking, and enhance employability.

Notably, we consistently exceed the minimum annual apprentice training requirements, demonstrating our genuine commitment to the program's mission. In Financial Year 2024-25, we trained over 7,421 youth in diverse skill areas.

Looking ahead, we aim to expand the scale and reach of our training initiatives under NAPS, further reinforcing our role in building a skilled, resilient, and future-oriented workforce.

Number of apprentices trained in Financial Year 2024-25*	7,421
Average training duration	6 months
Types of trainings provided	Technical and non-technical trainings

*Standalone basis



School Transformation: Empowering Futures through Enhanced Learning Environments



School Transformation Initiative – Empowering Education Through Infrastructure Support

Government schools in underprivileged areas often face critical challenges such as inadequate sanitation, lack of clean drinking water, and insufficient learning infrastructure. These issues lead to poor hygiene, increased absenteeism, and hinder the overall academic growth of students.

Recognizing this urgent need, Amber partnered with 'Nishkam Sewa Society' and also undertook direct CSR expenditure to implement targeted interventions in government schools located in Rajpura, Gurugram, and Faridabad during the Financial Year 2024-25.

This 'School Transformation Initiative' aimed to create healthier, safer, and more conducive learning environments by:

- Upgrading sanitation and hygiene facilities.
- Installing clean drinking water systems.
- Implementing smart classroom infrastructure and learning aids.

- Enhancing the physical condition of school buildings.

These efforts not only improved day-to-day school experiences for students but also contributed to better attendance, engagement, and learning outcomes, making this a meaningful step toward inclusive and equitable education.



Key focus areas of the school transformation initiative

The project implemented significant WASH (Water, Sanitation, and Hygiene) enhancements, including the renovation of washrooms with upgraded fixtures, the installation of safe drinking water stations, and the provision of designated dishwashing areas. In an effort to improve the quality of education, smart classrooms equipped with

digital learning tools were introduced. The initiative also included aesthetic upgrades such as repainting school buildings, along with infrastructure improvements like Board, tables and benches, creating a cleaner, more comfortable, and engaging environment for students.



Outcome

Improved access to Water, Sanitation and Hygiene (WASH) facilities has demonstrably enhanced health and hygiene standards among students, leading to a reduced risk of waterborne diseases and greater hygiene awareness. Consequently, improved health conditions are linked to increased school attendance and better focus in the classroom, contributing to enhanced learning outcomes facilitated by the new smart learning tools. Notably, the provision of equitable sanitation facilities significantly benefits female students, promoting gender equality. The durable and low-maintenance infrastructure ensures the long-term sustainability of these benefits, while the overall aesthetic improvements cultivate a more positive and engaging learning environment. This initiative aligns strongly with our CSR focus areas, contributing to environmental sustainability through improved WASH practices and driving positive social impact through improved health, hygiene, and educational outcomes. The comprehensive interventions positively impacted the lives of 2,574 students and over 50 teachers across 6 schools.

2574 Students and 50+ Teachers across 6 Schools Benefited



Employee Engagement In Community Development

We value the active participation of our employees in community development initiatives. We foster a culture of volunteerism and social responsibility, providing opportunities for our employees to contribute their time and skills. By encouraging employee involvement, we not only amplify the impact of our community programs but also strengthen the connection between our Company and the communities we serve.

Our sites regularly engage in community development initiatives led by the site's leadership team and employees, addressing the pressing needs of the local areas. Our employees regularly participate in community development initiatives like blood donation camps and donation drives.

A notable example of employee-driven volunteering is the Amber Rajpura site's tree plantation initiative, which aims to maintain a green environment around the site.

Since August 2024, over 1,000 trees have been planted both within and outside the site's green belts. This initiative not only contributes to the environment but also actively involves employees through the site's employee engagement platform. Monthly tree plantation drives are organized, with employees celebrating their birthdays or those aged 45 and above encouraged to take part, fostering a sense of community and shared responsibility for environmental sustainability.

This concerted effort is expected to significantly enhance the green cover in the region, contributing to environmental conservation, combating climate change, and improving local biodiversity. By involving employees in this meaningful initiative, Amber Rajpura fosters a culture of sustainability, reinforcing its commitment to both environmental well-being and employee engagement. This aligns with the Company's broader CSR objectives and demonstrates its dedication to building a more sustainable and environmentally conscious community.



Employee volunteering in blood donation camp



Plantation drive at Amber Rajpura on employees' birthdays



Employee contribution in donation drive conducted on Diwali



Our impact

Our goal is to consistently enhance the reach and effectiveness of our community projects through responsible allocation of CSR funding, strategic partnerships, and active employee participation. For Financial Year 2024-25 and 2023-24, our CSR performance matrix is as follows:

CSR KPIs	Financial Year 2024-25 (Standalone Basis)	Financial Year 2023-24 (Standalone Basis)
CSR spending (INR Lakh)	₹ 679.83 Lakh	338.77 Lakh
Lives impacted	19,117+	3,22,671+
Locations covered in India	Across 10 states near the Company operations	Across 10 states near the Company operations

04 HUMAN CAPITAL

At Amber, human capital is not only a key enabler of operational excellence but also a strategic asset that drives innovation, resilience, and long-term value creation. In a dynamic and competitive business environment, investing in human capital is essential to sustain growth, maintain a competitive edge, and build a future-ready workforce. By prioritizing the attraction, development, and retention of a skilled and motivated workforce, we ensure that our people remain at the core of our success. Our commitment to human capital reflects our belief that an empowered and engaged workforce is critical for achieving exceptional performance, driving a culture of continuous improvement and delivering shared value for all our stakeholders. The key pillars of our human capital development strategy entail Diversity & Inclusion, Training and Development, Employee Engagement, Performance Management, and Employee Well-Being.



Diversity & Inclusion



Training and Development



Performance Management



Employee Engagement and Well-Being

Key focus areas of our human capital strategy

Our Workforce

As of Financial Year 2024-25, our workforce comprises 18,461 employees and workers, including 15,024 males and 3,437 females. As gender diversity remains the topmost priority of our Diversity & Inclusion agenda, we have witnessed a growth of 4% in our female workforce, with women employees comprising 18.6% of our total workforce, standing as a testament to our efforts to create a balanced and diverse workplace. We are also diligently working towards enhancing our ratio of basic salary and remuneration of women to men employees.

Designation/Category	Ratio of Average Basic Salary of Women to Men Employees in Financial Year 2024-25
Junior management	0.86
Middle management	0.73
Non-management	0.91
Senior management	0.25

To retain the industry's best talent and ensure our workforce remains motivated, satisfied, and engaged, we offer competitive compensation packages that are benchmarked against industry standards. In addition, our performance appraisal system is designed to be transparent and merit-based, ensuring equal opportunities for appraisals and career progression.

Employees Headcount Category	Financial Year 2024-25		
	Male	Female	Total
Employees			
Permanent	1,977	125	2,102
Other than permanent	2,197	600	2,797
Total Employees	4,174	725	4,899
Workers			
Permanent	1,869	23	1,892
Other than permanent	8,981	2,689	11,670
Total Workers	10,850	2,712	13,562

Category	Turnover Rate Financial Year 2024-25			Turnover Rate Financial Year 2023-24		
	Male	Female	Total	Male	Female	Total
Permanent employees	33.03%	24.00%	32.49%	26.84%	38.37%	27.34%
Permanent workers	20.76%	34.78%	20.93%	28.89%	28.57%	28.89%

Gender	Permanent Employees		Permanent Workers	
	Return to Work Rate	Retention Rate	Return to Work Rate	Retention Rate
Male	NA	NA	NA	NA
Female	100%	50%	-*	-*
Total	100%	50%	-*	-*

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



Diversity and Inclusion

At Amber, we recognize that a diverse and inclusive workforce is not only a matter of social responsibility but also a strategic imperative for innovation and sustainable growth. This Financial Year, we have significantly reinforced our commitment to diversity and inclusion, with a particular focus on

enhancing female representation across all levels of our organization. Reflecting this commitment to driving meaningful progress in creating a more equitable workplace, in Financial Year 2024-25, we implemented several targeted initiatives and established

clear objectives, including the adoption of female hiring targets, the 'Second Inning – Empowering Women Careers' program, a Diversity Employee Referral Scheme, and measures to support women's health and hygiene in the workplace.

1 Recruitment Targets for Promoting Gender Diversity



The Company has established an internal goal to ensure that 50% of all candidates sourced and referred are women. This objective has been formally communicated to all external recruitment partners with the aim of enhancing gender diversity across the organization. Furthermore, we set a goal to achieve 30% female representation through campus hiring, which was successfully achieved in this Financial Year.

2 Second Innings: Empowering Careers

"Second Innings: Empowering Careers"

Introducing Second Innings - Empowering Women to Reclaim Their Careers!

At AMBER, we recognise that life's pathways are ever-changing and may at times require a temporary pause in professional pursuits. But now, it's time to return, rejuvenate, and reignite your professional spark! We are thrilled to launch Second Innings, a heartfelt initiative dedicated to welcoming women back to the workforce and celebrating the incredible strengths they bring.

Adaptable Shifts: Balancing work and personal life are essential, and we're here to help.

Refresher Training Program: Offering the latest skills and knowledge to help you shine brightly in your career.

We believe in the magic of new beginnings. Second Innings is not just a return-to-work program; it's a promise—that your unique experiences and perspectives are valued and celebrated.

At AMBER, we cherish diversity, and the fresh energy that returning professionals bring. Your journey, story, and growth enrich our team and mission.

Unlock your potential and join us in creating a workplace where everyone can shine. Let's embark on this journey together, make meaningful impacts, and celebrate every success along the way!

Amber has launched the 'Second Inning' diversity hiring program to increase the recruitment of women returning to work after a career break. To support this initiative, we are providing training to our HR managers and interview panels on effective strategies for engaging and recruiting women with career gaps, ensuring a fair and inclusive hiring process.

3 Diversity Referral Scheme

"REFER A FRIEND" - GET REWARDED DIVERSITY HIRING Program@ Amber

PROGRAM HIGHLIGHTS:

- **Reward & Recognition:** Individuals Providing the highest number of female referrals onboarded in a quarter will be recognized with Trophy, Certificate, along with the opportunity to have coffee with the Director/CEO & CFO.
- **Incentive:** Earn an additional reward for each successful female candidate onboarded through referral.
- **Certificate Of Appreciation:** Employees who submit the highest number of relevant female CVs in a quarter will receive this recognition.

The Company has introduced the Diversity Referral Scheme (Employee Special Referral Program), which is available to all employees. This initiative has been designed to encourage employees to refer qualified female candidates to the organization. Employees who refer the highest number of suitable female candidates would be entitled to rewards, incentives, and formal recognition.

4 Installation of Sanitary Napkin Vending Machines to Support Well-Being of the Female Workforce



To prioritize workplace hygiene and enhance the health and well-being of our female employees, we have installed sanitary napkin vending machines across all our sites. This initiative reflects our ongoing efforts to create a more supportive, inclusive, and comfortable work environment for our female workforce.

Launch of Pink Line: An Initiative to Empower Women Workforce to Lead the Way!

On the occasion of International Women’s Day 2025, Amber proudly introduced the Pink Line at the Pune site. From supervisors to operators, the Pink Line is an exclusive production line managed entirely by women. This initiative marked a significant step toward fostering inclusivity, empowerment, and excellence in manufacturing. By providing opportunities, breaking stereotypes, and creating a supportive environment, we strive to build a more diverse and dynamic workforce.



Outcome

The Pink Line initiative has strengthened women’s participation in manufacturing at Amber, demonstrated improved productivity, and fostered a more inclusive workplace, encouraging more women to explore and pursue careers in manufacturing.



Training and Development

At Amber, we believe that the strength of our business lies in the strength of our people. As we scale up our operations and embrace innovation, it becomes critical to equip our workforce with the skills, knowledge, and capabilities required to navigate change and drive sustainable growth.

By investing in the continuous development of our employees across both technical and leadership domains, we ensure they remain at the forefront of industry trends and technological advancements.

At Amber, our approach to Learning and Development (L&D) goes beyond functional training; it is designed to create a culture of continuous learning, collaboration, and self-improvement. Our annual training calendar is developed through a structured assessment of

both individual and operational training needs, providing a comprehensive range of technical and non-technical skill programs. These strategic L&D initiatives focus on enhancing the skills, capabilities, and leadership potential of our workforce, positioning them to contribute meaningfully to Amber’s long-term success.

In this Financial Year a total of 31,561 hours were dedicated to training and development supporting the professional and personal growth of our workforce. These programs covered a wide range of topics, including interpersonal communication, business etiquette, home and occupational health and safety, proficiency in MS Excel and PowerPoint, ESG, communications skills, art of giving feedback, the 7 habits of highly effective people, stress

management, quality maintenance, and other relevant areas, equipping our workforce with essential skills to perform effectively and adapt to evolving business needs. We achieved an average of 7.9 hours of training per year per employee in Financial Year 2024-25.





Classroom training on '7 habits of highly effective people'



Leadership development programme for manufacturing organisations



Performance Management

		Financial Year 2024-25	
Employees or Workers	Gender	No. of persons trained	Training hours
Health and Safety Trainings			
Employees	Male	1,966	2,644
	Female	111	171
Workers	Male	1,535	2,295
	Female	45	58
Skill Upgradation Trainings			
Employees	Male	10,433	18,093
	Female	635	1,236
Workers	Male	2,595	3,854
	Female	142	158

At Amber, we place the growth, recognition, and well-being of our people at the heart of our performance management approach. We understand that regular and constructive feedback is essential for helping employees realize their full potential, stay motivated, and feel valued in their roles.

We regularly conduct performance and career development reviews that allow employees to assess their progress,

receive meaningful feedback and align their work with their long-term personal and professional goals. The process is designed to be transparent, inclusive, and empowering that incorporates bi-directional feedback, year-end evaluations, performance ratings, promotion recommendations, and individual development conversations. We also provide career transition assistance and benefits to our

employees as per our retirement policy to enable a smooth shift into post-retirement opportunities.

In Financial Year 2024-25, performance and career development reviews were conducted for 79.85% of our total workforce, reinforcing our commitment to building a workplace where everyone is supported to grow and succeed, while driving a culture of excellence.

Career and Performance Development Review	Financial Year 2024-25		Financial Year 2023-24	
	Male	Female	Male	Female
Employees	82.24%	56.00%	77.79%	64.61%
Workers	79.13%	69.57%	86.20%	75.70%



Employee Engagement

At Amber, employee engagement is driven through a variety of initiatives that foster connection, collaboration, and growth. From cultural and birthday celebrations to family-inclusive events, team-building activities, community service, and talent recognition platforms like 'Leadership through Innovation', we create meaningful opportunities for employees to connect, contribute, and thrive in a vibrant and inclusive workplace.

At Amber, we recognize that diversity is a key strength. Our employees come from diverse backgrounds, and we take pride in celebrating these differences. Throughout the year, we organize festive events that reflect the cultural diversity of our workforce. An essential part of these celebrations is our inclusive approach we extend invitations to our employees' families to participate, which deepens the connection between employees and the Company and strengthens the sense of community within the workplace.

Amber has a long-standing tradition of promoting talent from within. One of the key platforms we use to foster innovation and engage employees is 'Leadership through Innovation'. This forum hosts a national-level competition that invites employees from across all locations to showcase their innovative ideas and skills. It provides opportunity for employees to think beyond the status quo, encouraging them to propose creative solutions and actively participate in the organization's journey toward innovation.

Engagement highlights — Independence Day



Festival celebrations with our staff and their families



Employee Well-Being

At Amber, we are committed to fostering a supportive and enriching work environment that prioritizes both physical and mental health. To support this, we have implemented comprehensive healthcare programs and flexible work arrangements and have further enhanced our well-being initiatives by introducing a variety of engaging activities that encourage a healthy and balanced lifestyle.

The Company organizes regular health camps, including general health check-ups, eye and dental screenings, and dietician consultations to promote preventive healthcare. These services are provided free of cost to all our employees and workers.

Additionally, we provide comprehensive mental and physical health support through our 'Dhyan' initiative, which includes regular health and wellness sessions. Employees are encouraged to engage in various social activities

such as yoga sessions, cycling challenges, weight-loss programs, and cooking competitions, all of which are designed to promote healthy lifestyles and strengthen community and collaboration among employees.



Dhyan session conducted to promote employee wellness by our Chairman Emeritus Shri Kartar Singh

Our employee benefit schemes, and healthcare offerings are regularly reviewed and enhanced to ensure the safety, health, and satisfaction of our workforce. We provide medical coverage, maternity benefits, and insurance coverage to all our employees. As part of our ongoing efforts to drive long-term employee engagement and value creation, we continue to offer Employee Stock Options Plans (ESOPs). Furthermore, our Loan & Salary Advance policy supports employees during unforeseen financial situations, further reinforcing our commitment to their overall well-being.



In alignment with our ESG strategy, we are dedicated to investing in our human capital and nurturing a sustainable, inclusive, and progressive work environment. Looking ahead, we plan to further enhance our employee well-being initiatives and incentives, while also tailoring our training programs to address the evolving technical and interpersonal needs of our workforce. We remain committed to creating a workplace where every employee feels valued, supported, and empowered to succeed.



Employee well-being initiatives at Amber sites

05 PRODUCT SAFETY AND QUALITY

At Amber, we view product safety and quality as fundamental to our business ethos, not just as legal and ethical obligations, but as strategic drivers for value creation. By prioritizing these aspects, we aim to strengthen customer trust and enhance our market

position. Our commitment to high product safety and quality is reflected in our comprehensive 'policy on product sustainability and customer service policy'. The product sustainability policy ensures adherence to product related compliance checklists, covering quality

checks, regulatory requirements, and product communications. Additionally, our customer service policy focusses on delivering high-quality products and experiences, with transparent information disclosure for customer safety.



Amber's policies on product sustainability and customer service



Safety and Quality Testing

Rigorous safety and quality testing are integral to our operations, spanning from development and procurement to production. We conduct hazard analysis and risk assessments regularly during the design and manufacturing stages to identify and mitigate potential safety issues. Our safety protocols are continuously updated to align with the latest industry standards and technological advancements, ensuring they meet customer needs and expectations. Our quality assurance processes comply with ISO 9001:2015 standards and incorporate Six Sigma methodologies. All our sites are certified under the ISO 9001:2015 Quality Management System, reflecting our Company wide focus on quality excellence. Together, these practices not only ensure high product quality and safety but also drive operational

efficiency and reduce waste, reinforcing our commitment to responsible and sustainable manufacturing.

We maintain stringent control over our supply chain, ensuring that outsourced components adhere to the Restricted Use of Certain Hazardous Substances (RoHS) regulations. The compliance is verified through third-party certifications aligned with our Quality Management System standards, ensuring that our products do not exceed permissible levels of restricted substances such as lead, mercury, cadmium, hexavalent chromium, Polybrominated Biphenyls (PBB), and Polybrominated Diphenyl Ethers (PBDE), with only limited exemptions. These measures help prevent product recalls and mitigate product related health risks.



Periodic product quality testing



Customer Centricity

We place a strong emphasis on customer satisfaction by actively seeking and incorporating feedback to drive continuous improvement in our products and services. This feedback loop enables us to proactively address customer needs and ensure our product offerings align with their expectations. Recognizing that responsiveness is key to building trust and loyalty, we have established a robust customer complaints and grievance redressal mechanism. This system ensures concerns are addressed promptly, transparently, and fairly reinforcing our commitment to both customer satisfaction and product quality.

We prioritize the safe handling of our products to ensure the highest standards of quality and safety for our customers. Comprehensive safety manuals with our products include detailed information on the safe usage of our products and any potential risks which may arise during the product usage are highlighted along with their mitigation measures to ensure customer safety.

As Amber embarks on its strategic expansion across a diversified portfolio and various sectors, we recognize that maintaining product quality and safety will be essential to delivering optimal value to our customers and ensuring continued competitiveness in emerging markets. Consequently, the Company is committed to continuously improving and innovating its processes, procedures, and technologies to uphold the highest standards of safety and quality for the customers.

Responsible Governance

In an era of increasing complexity and stakeholder expectations, Amber recognises that robust and adaptable governance is not merely a structural necessity but a strategic asset. We are committed to a continuous advancement of our leadership and governance framework, ensuring it remains responsive to the dynamic business landscape and aligned with our long-term sustainability objectives. Our governance philosophy

transcends traditional compliance, focusing on fostering a culture of ethical leadership, transparency, and accountability that permeates every level of our organization. We understand that effective governance is pivotal in building and maintaining stakeholder trust, driving sustainable growth, and enabling us to navigate emerging risks and opportunities.





In the reporting Financial Year, we accelerated the transformation of our governance practices to reflect the evolving demands of responsible business conduct. This includes enhancing our oversight of ESG-related risks and opportunities, strengthening policy implementation mechanisms, and integrating sustainability considerations into our strategic decision-making processes. We remain committed to embedding a governance framework that not only ensures compliance

and operational excellence but also drives positive social, environmental, and economic impact. As part of our sustainable governance strategy, we undertake a structured and continuous assessment of key components of our corporate governance framework, including economic performance, governance and leadership structures, risk and opportunity management, ethical and compliance practices, supply chain management, and research and development activities.

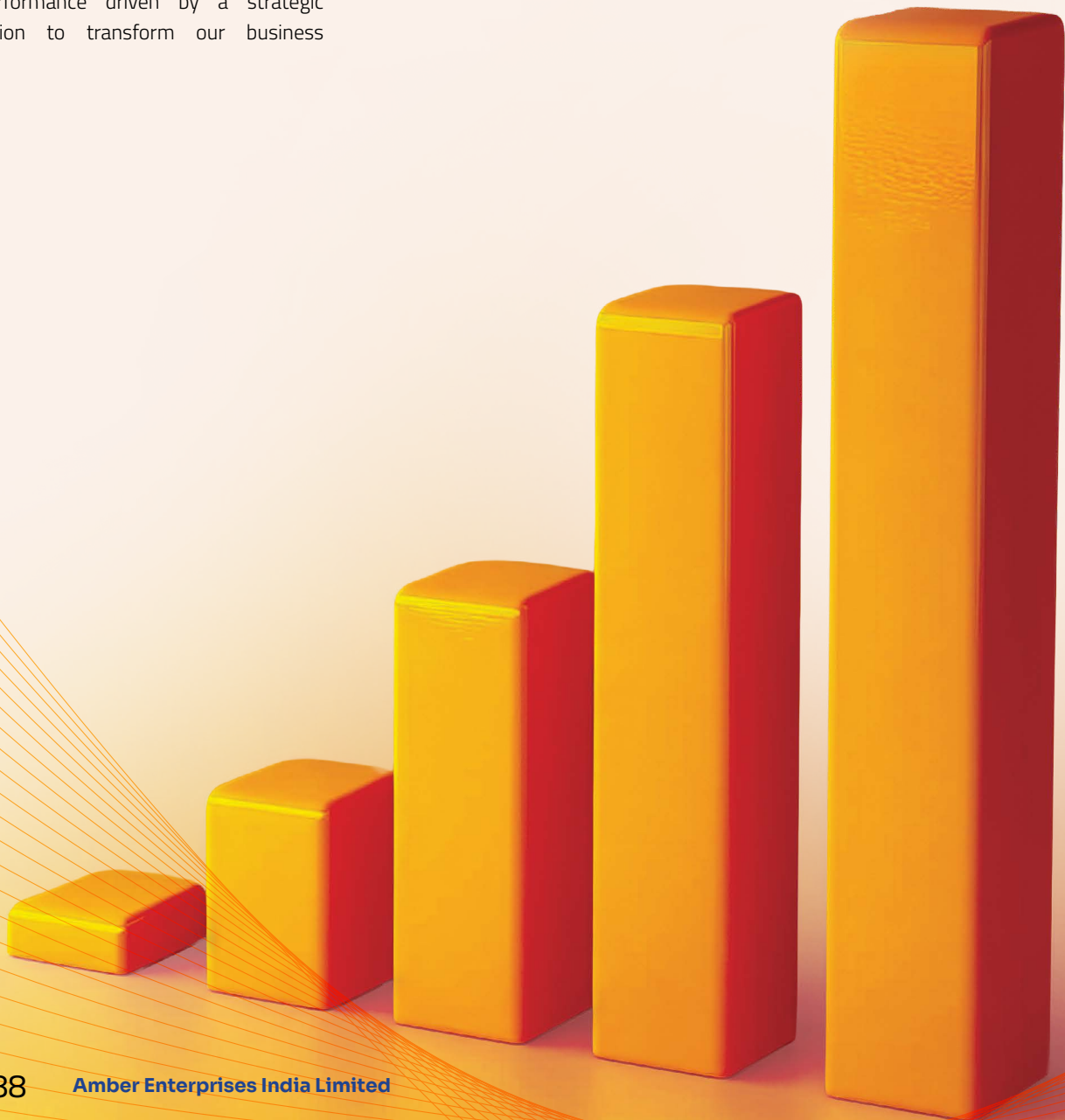
01**ECONOMIC PERFORMANCE**

At Amber, we are committed to creating a resilient and sustainable economic model that promotes sustainable societal advancement through long-term value creation for our stakeholder. This transformative approach to economic performance ensures that our growth is both profitable and purposeful, driving positive impact across our value chain and beyond.

In Financial Year 2024-25, Amber demonstrated robust economic performance driven by a strategic vision to transform our business

landscape and create enduring value for all stakeholders. In this Financial Year, we have significantly expanded our operational footprint and market reach through strategic joint ventures, enabling us to access markets and customer segments. These partnerships are not only about scaling but also about fostering innovation and delivering transformative solutions that meet the evolving needs of our customers.

By diversifying our product portfolio and enhancing our service capabilities, we are reinforcing our commitment to delivering exceptional value and solidifying our position as a market leader.



02

GOVERNANCE STRUCTURE

At Amber, we acknowledge that a strong leadership culture is critical to achieving sustained business growth and enhancing our ESG performance. Our Board of Directors and senior leadership team remain firmly committed to establishing and upholding a robust foundation for effective governance practices that extend across the organization and its affiliated entities. The expert guidance and diligent oversight of our leadership play a pivotal role in ensuring the consistency, integrity, and resilience of our business operations, thereby reinforcing our position as a trusted leader in the industry. Our comprehensive corporate governance framework serves as the cornerstone of our core values and ethical standards, guiding the manner in which we conduct business and engage with our stakeholders. This framework upholds the principles of transparency, accountability, and responsible decision-making, enabling us to navigate the complexities of the industry while remaining committed to integrity and excellence.

Amber's Governance Philosophy

01

Beyond Compliance

We are committed to upholding not just the letter, but the spirit of the law, ensuring that all actions meet the highest ethical and legal standards.

02

Fiduciary Responsibility

The Board of Directors and the Management act as trustees of shareholder capital. They are custodians, not owners of corporate assets and must act in the best interests of the company and its stakeholders.

03

Transparency and Disclosure

We strive for complete transparency in our operations, ensuring clear, timely, and accurate disclosures to stakeholders to build trust and foster accountability.

04

Integrity in Use of Resources

A clear separation is maintained between personal interests and corporate resources. Company assets are used strictly for business purposes, ensuring responsible and ethical resource utilization.

05

Honest Communication

We are committed to truthful and consistent communication about our internal practices and performance, reflecting our dedication to integrity and openness with external stakeholders.

06

Simplified and Purpose-Driven Structure

Our corporate structure is designed to be simple, transparent, and aligned with business needs, avoiding unnecessary complexity and ensuring clarity of roles and responsibilities.





Board Diversity

At Amber, we firmly recognize that board diversity is fundamental to strengthening corporate governance. A well-diversified board enables informed and balanced decision-making, enhances the ability to address complex challenges, and contributes to sustainable business growth. We are committed to fostering a Board composition that reflects diversity across key dimensions, including age, gender, educational background, and professional experience.

As of Financial Year 2024–25, our Board comprises six full-time members who bring a broad range of expertise and industry experience to the Company. The inclusion of three independent directors ensures objective oversight and constructive evaluation, thereby promoting transparency, accountability, and reinforcing the Company's overall credibility and performance.

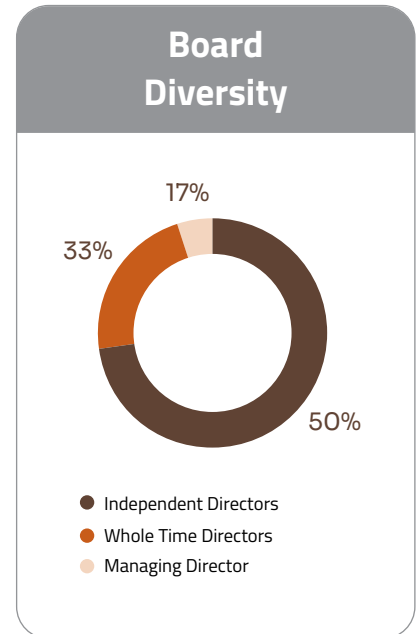
As on 31st March 2025, We have:

7
Board Committees

3
Executive Directors

3
Independent Directors on the Board (Including 1-woman Independent Director)

1
Woman Independent Director



AMBER'S LEADERSHIP TEAM (BOARD OF DIRECTORS)



Mr. Jasbir Singh

Executive Chairman & CEO and
Whole Time Director



Mr. Daljit Singh

Managing
Director



Mr. Sachin Gupta

Whole Time
Director



Mr. Arvind Uppal

Independent
Director



Ms. Sabina Moti Bhavnani

Independent
Director



Mr. Prakash Iyer

Independent
Director



Our Board Committees as on 31st March 2025

To optimize governance effectiveness, the Board of Directors has strategically delegated a portion of its roles and responsibilities to a designated executive committee, enabling focused attention on key strategic priorities. The day-to-day operational management of the Company is entrusted to the executive management team, ensuring the efficient execution of business objectives. In alignment with regulatory requirements and industry best practices, the Board has also established a set of specialized committees, each tasked with overseeing specific areas of governance, risk, and compliance.

Committees	Responsibility	Members/Chairperson
Audit Committee	To oversee Amber's accounts, finance, audit, governance and legal matters.	<ul style="list-style-type: none"> › Mr. Prakash Iyer (Committee Chairperson) › Mr. Arvind Uppal › Ms. Sabina Moti Bhavnani › Mr. Sachin Gupta
Nomination and Remuneration Committee	To recommend nominations for Board membership, develop and recommend policies with respect to Board diversity, develop a succession plan for our Board and senior management, ESOP's plan and allocation.	<ul style="list-style-type: none"> › Mr. Arvind Uppal (Committee Chairperson) › Mr. Prakash Iyer › Ms. Sabina Moti Bhavnani
Risk Management Committee	To assist the Board in its oversight of the Company's management of key risks, as well as the guidelines, policies and procedures, monitoring, integrating and mitigating such risks within overall business risk management framework.	<ul style="list-style-type: none"> › Ms. Sabina Moti Bhavnani (Committee Chairperson) › Mr. Sachin Gupta › Mr. Daljit Singh
Stakeholders Relationship Committee	To deal with matters related to Dematerialization of shares and monitor redressal of the grievances of the security holders of the Company.	<ul style="list-style-type: none"> › Mr. Arvind Uppal (Committee Chairperson) › Mr. Prakash Iyer › Mr. Daljit Singh
Corporate Social Responsibility Committee	To recommend the Corporate Social Responsibility projects to be undertaken by the Company and also monitor the implementation status.	<ul style="list-style-type: none"> › Ms. Sabina Moti Bhavnani (Committee Chairperson) › Mr. Arvind Uppal › Mr. Jasbir Singh › Mr. Daljit Singh
Executive Committee	To undertake matters related to day-to-day affairs of the Company.	<ul style="list-style-type: none"> › Mr. Jasbir Singh (Committee Chairperson) › Mr. Daljit Singh › Mr. Sudhir Goyal
BR&S Committee	To ensure adherence to the statutory requirement of implementing the business responsibility and sustainability reporting in accordance with the Environmental, Social, and Governance i.e., ESG parameters, with a vision of overseeing the Company's along with its subsidiaries' sustainability processes and disclosures of the group's performance against the nine principles of the NGBRCs.	<ul style="list-style-type: none"> › Mr. Sabina Moti Bhavnani (Committee Chairperson) › Mr. Jasbir Singh › Mr. Daljit Singh



Sustainability Governance

At Amber, we recognize that effective sustainability governance is integral to long-term value creation and the advancement of responsible business practices. Building on the robust foundation laid in Financial Year 2023–24, we are further strengthening our governance framework to ensure a holistic, data-driven, and responsive approach to Environmental, Social, and Governance management.

Our Board of Directors and senior leadership continue to lead ESG and climate governance efforts through a top-down approach, ensuring that sustainability considerations are embedded within the Company's strategic priorities and influence decision making at every level. Amber's four-tier sustainability governance structure comprising Board members, business heads, plant heads, and ESG cluster SPOCs remains central to integrating ESG considerations across strategic formulation and operational execution.

In Financial Year 2024–25, we are complementing this with a bottom-up strategy that empowers employees across all functions to actively contribute to our sustainability goals. Key initiatives in this direction include:

- › **ESG Cluster SPOCs Network Enhancement:** We are expanding our network of ESG cluster SPOCs and equipping these teams with advanced training and resources to drive local sustainability initiatives.
- › **Employee Engagement Programs:** Implementing participatory programs that promote employee feedback, innovation, and active involvement in on-site sustainability projects.



Strengthening Future Sustainability Governance through Data Management and Digital Integration

As part of our ongoing efforts to strengthen sustainability governance and embed ESG principles across all levels of the organization, we are enhancing our data management and reporting capabilities through the integration of internal controls and advanced digital technologies. These initiatives also facilitate cross-functional collaboration and promote knowledge sharing on ESG-related matters across business divisions. Key initiatives include:

1. **Enhanced Data Management and Reporting Systems:** We are upgrading our internal systems by implementing oversight mechanisms and data validation processes led by cluster SPOCs. This ensures the accuracy, consistency, and reliability of our ESG disclosures while fostering in-house knowledge sharing.
2. **Digitalization of ESG Performance Monitoring:** Advanced digital tools, including artificial intelligence and data analytics, are being deployed to streamline ESG data collection, enable real-time performance monitoring, and proactively identify and mitigate ESG related risks.
3. **Integrated ESG Dashboards:** We are developing centralized, transparent dashboards to provide stakeholders with timely and accessible insights into our ESG performance, thereby promoting accountability and strengthening stakeholder trust.

Sustainability Governance Structure at Amber

Management Council - BR&S Committee (Board)

To set strategic direction, and objectives for the sustainability agenda at Amber based on focus areas emerging from the global and national scenarios

Sustainability council - ESG Steering Committee (Corporate)

Set sustainability strategy based on direction, objectives and priorities set by the BR&S Committee

ESG Working Group

To plan and execute sustainability operations and mandates in alignment with Amber's ESG strategy

Implementation Team - Site teams

To implement and provide updates on ESG KPIs, strategies, and improvement areas

By fostering a culture of integrity, risk consciousness, and responsible business practices, we aim to cascade these values throughout the organization. The integration of digital technologies and a balanced top-down and bottom-up approach will allow Amber to stay ahead of the rapidly evolving sustainability landscape. We are committed to evolving our governance practices, ensuring Amber remains a responsible and sustainable Company.



ESG Policies at Amber

At Amber, robust ESG policies form an integral part of our commitment to ethical, responsible, and sustainable business practices. These policies ensure alignment with global sustainability objectives, while also ensuring compliance with relevant regulations, reinforcing stakeholder confidence, and providing a structured framework for decision-making across the organisation. By embedding ESG considerations into our operations, we aim to enhance long-term financial and non-financial performance while proactively identifying and addressing potential risks and adverse impacts related to environmental, social, and governance aspects.



Environment-related Policies

Environment Policy

Occupational Health and Safety Policy

Social-related Policies

CSR Policy

Human Rights Policy

Anti-Corruption and Anti-Bribery Policy

Policy on Customer Service

Policy on Stakeholders' Engagement

Governance-related Policies

Code of Conduct and Ethics Policy

Business Responsibility Policy

Board Diversity Policy

Related Party Transaction Policy

Dividend Distribution Policy

Risk Management Policy

Whistle Blower Policy

Cyber Security Policy

03

RISK AND OPPORTUNITIES

At Amber Enterprises, we recognize that ESG factors are critical to our operational resilience and long-term success. The landscape of ESG presents both risks and opportunities that can significantly influence our business strategy. Environmental risks, such as climate change and resource depletion, pose challenges that could impact our supply chain, production processes, and regulatory compliance. Social risks, including labour practices and community relations, can affect our reputation and stakeholder trust. Governance risks related to regulatory compliance and ethical conduct are also crucial, as they can lead to legal repercussions and damage to our brand image.

Conversely, these risks present substantial opportunities for us. By proactively addressing ESG challenges, we can enhance our operational efficiency, drive innovation, and differentiate ourselves in the marketplace. The growing demand for sustainable products and solutions allows us to invest in research and development of energy-efficient technologies, aligning our offerings with consumer preferences for environmentally friendly options. Additionally, our commitment to social responsibility through initiatives that promote diversity, equity, and inclusion strengthens our workforce and fosters a positive corporate culture. By embedding ESG principles into our business model, we not only mitigate risks but also unlock new avenues for growth and value creation.



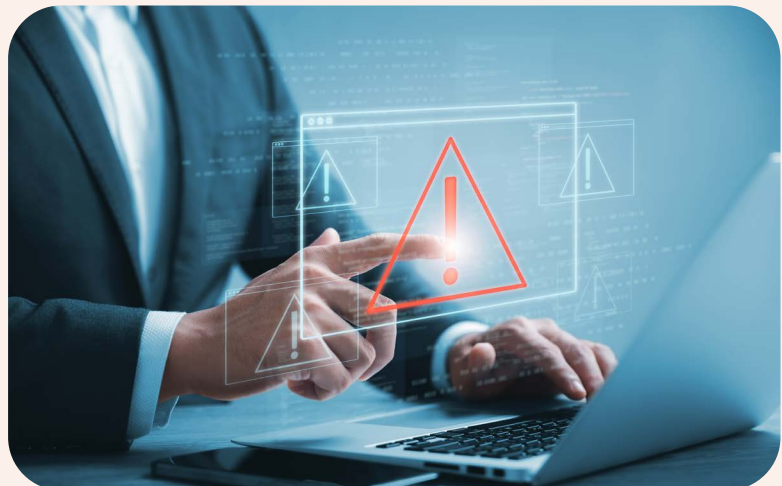
Risk Management Process

Amber Enterprises employs a robust risk management process to identify, assess, and mitigate ESG related risks effectively. This process begins with a comprehensive risk assessment that evaluates potential ESG impacts across our operations. We utilize a combination of quantitative and qualitative analyses to prioritize risks based on their likelihood and potential consequences. Regular stakeholder engagement, including consultations with employees, customers, and community members, informs our understanding of emerging risks and opportunities. Our risk management framework is dynamic, allowing us to adapt to changes in the regulatory environment and market conditions.



Risk Governance

Risk governance at Amber is structured to ensure that ESG considerations are integrated into our overall business strategy. Our Board of Directors plays a pivotal role in overseeing the risk management framework, ensuring that ESG risks are addressed at the highest level of decision making. We have established an BR&S Committee responsible for developing and implementing policies that promote sustainability and ethical practices throughout the organization. This committee collaborates with various departments to ensure that ESG factors are considered in all aspects of our operations, from product development to supply chain management. By fostering a culture of accountability and transparency, we aim to enhance our resilience against ESG risks while capitalizing on opportunities for sustainable growth.



04**ETHICS AND COMPLIANCE**

Amber is committed to fostering a culture of integrity and accountability, recognizing that strong ethical governance is fundamental to our long-term sustainability and stakeholder trust. Our management approach prioritizes the establishment and enforcement of robust policies and ethical codes of conduct, ensuring that our operations adhere to the highest standards of integrity. We consider ethical governance not just a compliance requirement, but a strategic priority that strengthens our overall governance framework and builds lasting trust with our stakeholders.

At Amber, we expect all employees, workers, and management to uphold the highest ethical standards, ensuring their actions are fully aligned with our Code of Business Conduct. This commitment to integrity is further supported by our robust whistle blower policy and vigilance mechanism, which offer a secure and confidential platform for reporting any ethical concerns or

potential violations. We encourage all employees and stakeholders to utilize this channel, reinforcing our dedication to transparency, accountability, and a culture of open communication across the organization.

To embed ethical principles into our organizational culture, we conduct regular training programs on our policies and code of conduct. These programs are designed to enhance employee awareness and understanding of our ethical expectations, promoting a culture of compliance and responsible behaviour.

We are in the process of enhancing our compliance management capabilities through the strategic implementation of advanced technology, utilizing an integrated compliance Management Information System (MIS) that serves as a centralized hub for real-time visibility into local compliance changes across our operational sites. This system actively monitors regulatory updates and automates notifications to relevant

personnel, promoting immediate awareness and proactive responses to evolving requirements, thereby reducing the risk of non-compliance. Additionally, the platform streamlines the management of Consent to Operate (CTO), permits, and licenses, enabling a dynamic and responsive compliance posture that ensures adherence to the latest legal and regulatory standards. This shift from reactive to proactive, data-driven compliance management strengthens overall risk management and ensures consistent regulatory adherence across all our sites.



05

SUPPLY CHAIN MANAGEMENT

In the manufacturing sector, a well-integrated and resilient supply chain is fundamental to operational efficiency and long-term sustainability. At Amber, we acknowledge that each phase of our supply chain process from raw material procurement to final product delivery carries considerable ESG implication. In response, we have embraced a comprehensive and responsible supply chain management approach, with a focus on integrity, transparency, and continuous improvement.

Our supply chain strategy is built around the following core pillars

01

Supply Chain Governance

We have established a robust governance framework to ensure clear oversight and accountability across all supply chain activities. This includes the implementation of ethical standards and controls that promote responsible sourcing and transparent operations.

02

Policies and Codes of Conduct

The Company has developed detailed supplier policies and codes of conduct that outline expectations around ethical behaviour, environmental responsibility, and social compliance. These standards serve as a foundational requirement for all our supply chain partners and are aligned with global best practices.

03

Training and Communication

We recognize the importance of collaboration and capacity building within our value chain. Regular training sessions and continuous engagement are conducted to ensure that our suppliers understand and adhere to our sustainability expectations. This also fosters knowledge sharing and promotes alignment on responsible practices.

04

Grievance Redressal Mechanisms

Grievance redressal is an important part of our supplier engagement. We provide accessible and confidential channels for suppliers to raise concerns, helping us ensure fair practices, resolve issues promptly, and strengthen trust across our supply chain.



Sustainability in Supply Chain

In Financial Year 2024-25, we moved beyond compliance to build a resilient, responsible supply chain that prioritizes environmental stewardship, social equity, and ethical governance. This is achieved through a range of targeted interventions across key areas, including ethical procurement, environmental sustainability, social impact, and supplier empowerment:

Enhanced Due Diligence and Ethical Procurement

We are strengthening our ethical procurement framework by implementing rigorous due diligence processes, ensuring transparency and accountability throughout our supplier network. We are enhancing our due-diligence processes by integrating ESG related criteria such as human rights screening in the supplier selection and evaluation process. We are also exploring digital solution to enhance supply chain traceability.

Environmental Stewardship and Material Management

Our commitment to minimizing environmental impact is central to our strategy. We are reinforcing this commitment by focusing on:

- › Promoting a Circular Economy: We are going beyond basic compliance with RoHS (Restriction of Hazardous Substances) and REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals) by actively adopting circular economy principles. Our



Supply Chain Risks and Mitigation Strategies

focus is on reducing waste and increasing the use of recycled and sustainable materials throughout our supply chain.

- › Carbon Footprint Reduction: Expanding our focus on local sourcing to reduce transportation-related emissions and implementing strategies to measure and reduce the carbon footprint of our supply chain.
- › Sustainable Packaging: Collaborating with suppliers to innovate and adopt sustainable packaging solutions, reducing plastic use and promoting the use of recyclable packaging materials.

Empowering Local Communities and Inclusive Growth

We are committed to fostering inclusive growth and empowering local communities by prioritizing and expanding local sourcing efforts to stimulate regional economies, create employment opportunities, and reduce logistical impacts.

9.35%
input materials sourced directly from MSMEs/ small producers*

63.09%
input materials sourced directly from within India*

We recognize several key supply chain risks that could impact our operations, including supplier reliability, geopolitical instability, human rights violations, and resource scarcity. To mitigate supplier reliability and human rights risks, we maintain strong relationships with multiple suppliers and conduct regular assessments to ensure their performance and compliance with our standards. In addressing geopolitical instability, we diversify our sourcing strategies to reduce dependency on any single region, thereby enhancing our resilience to disruptions. Additionally, to combat resource scarcity, we actively seek sustainable materials and implement efficient inventory management practices, ensuring that we can adapt to fluctuations in resource availability. By proactively identifying and addressing these supply chain risks, we aim to maintain operational continuity and support our commitment to quality and sustainability.



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

06 RESEARCH AND DEVELOPMENT

In a landscape shaped by rapid technological advancement and growing environmental consciousness, Amber is strengthening its Research and Development (“R&D”) strategy to lead in sustainable innovation and address the evolving expectations of our customers. R&D remains a cornerstone of our long-term growth and business transformation, and we are strategically directing investments towards initiatives that embed sustainability into every stage of product and process development.

As market demand shifts towards energy-efficient and environmentally responsible products, our R&D function is focused on delivering solutions that not only align with these demands but also set new benchmarks for the industry. By integrating environmental performance as a core innovation driver, we are committed to advancing technologies that reduce our carbon footprint, support circularity, and reinforce Amber’s position as innovative and responsible manufacturing leader.

Amber’s cutting-edge R&D centres, strategically located in Rajpura, Sri City, Jhajjar, as well as within PICL, Sidwal, and ILJIN, are powered by a skilled workforce of over 300+ professionals, including cycle, structural, and electronics engineers. These facilities serve as critical enablers of our innovation-led growth strategy. We are consistently strengthening our capabilities in computer-assisted engineering, rapid prototyping, and accelerated testing to drive the efficient development of environmentally responsible products and manufacturing processes. These efforts are integral to sustaining our competitive advantage

and reinforcing our position as a trusted partner in the industry.

Furthermore, we are strategically increasing our investments in technologies that enhance the environmental and social impact of our operations. This includes a focused approach towards improving energy efficiency, advancing clean energy alternatives, and embedding robust product stewardship across the product lifecycle. Through these initiatives, Amber remains committed to not only meeting evolving market expectations but also contributing to a more sustainable and responsible manufacturing ecosystem.

We advanced our R&D infrastructure by commissioning highly sophisticated laboratories for system performance and reliability testing of air conditioners. This includes a Psychrometric Lab for export models, automation of the T2 Reliability Lab, and the installation of 3D printer setups. Our commitment to R&D extends beyond product innovation to encompass the continuous advancement of sustainable manufacturing practices. We are proactively exploring and adopting innovative processes that reduce energy consumption, minimize waste, and encourage the use of environmentally sustainable materials. This focus enables us to integrate environmental considerations into every stage of our operations from design to delivery driving a fundamental shift toward a more responsible, resource-efficient, and sustainable business model.



Key R&D Outcomes: Financial Year 2024-25

During the Financial Year 2024–25, the Company made significant strides in R&D, driving technology upgradation and capability development across critical areas such as innovative product design, energy efficiency, low power consumption, and the strengthening of technology infrastructure. Key outcomes include:

01

High-Efficiency Product Development

Launched new high energy-efficient split ACs in 1.0T, 1.5T, and 2.0T categories, achieving excellent Energy Efficiency Ratios (EERs) ranging from 5.15 to 6.25.

02

Innovative VRF System Development

Completed the development of a 10HP Side Discharge VRF (Variable Refrigerant Flow) system. Patent and IPR filings were made for the controller development and double expansion working technology.

03

Cassette AC Innovation

Finalised the development of a 1-way cassette AC, expanding the product portfolio in commercial HVAC solutions.

06

Domestic Heat Pump Launch

Launched a 7kW Air-To-Water Heat Pump for the Indian market, offering an energy-efficient and sustainable solution for domestic water heating.

09

Technology Infrastructure & Market Growth

Upgraded its testing infrastructure by establishing BIS-compliant laboratories and initiated the development of three-phase motors to support advanced product innovation and quality assurance.

04

New Indoor Units – ‘M Series’

Developed 9K and 12K capacity indoor units under the new ‘M Series’, enhancing both performance and energy efficiency.

07

Innovative Product Expansion

Launched new motor variants for air conditioners. Customized motor solutions for both domestic and international markets.

05

Design Enhancements

Introduced newly redesigned facias for both cassette and split AC indoor units, improving product aesthetics and brand identity.

08

Focus on Efficiency & Sustainability

Developed high-efficiency motors to reduce power consumption and advanced BLDC and ECM motor technologies to enable more sustainable and energy-efficient air conditioning solutions.

These initiatives demonstrate the Company's commitment to building a future-ready product ecosystem aligned with its broader ESG goals, delivering sustainability, innovation, and superior energy performance across operations.

Independent practitioner's assurance report on select nonfinancial indicators contained in Amber Enterprises India Limited's Annual Report

The Management and Board of Directors

Amber Enterprises India Limited

Universal Trade Tower, 1st Floor,
Sector 49, Sohna Road
Gurgaon – 122018, Haryana, India

Scope

We have been engaged by Amber Enterprises India Limited (hereafter "Amber") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on Amber's select non-financial Key Performance Indicators (KPIs) (mentioned in Annexure-1 below) (the "Subject Matter") contained in Amber's (the "Company's") Annual Report FY 2024-25 as of 12th July 2025 for the year ended 31st March 2025 for the period from 1st April 2024 to 31st March 2025 (the "Report").

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by Amber

In preparing the select non-financial KPIs contained in the Annual Report FY 2024-25, Amber applied the GRI Standards of the Global Reporting Initiative (Criteria).

Amber's responsibilities

Amber's management is responsible for selecting the Criteria, and for presenting the select non-financial KPIs contained in the Annual Report FY 2024-25 in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000 (Revised)'), and the terms of reference for this engagement as agreed with Amber on 9th December 2024. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our

procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Amber's select non-financial KPIs for Financial Year 2024-25 and related information and applying analytical and other appropriate procedures.

Our procedures included:

- assessed the suitability of the criteria used by the entity in preparing the information subject to limited assurance;
- interviewed relevant staff at corporate and selected sites, concerning policies on environmental and social aspects and the implementation of these across the business;
- through inquiries, obtained an understanding of the control environment, processes and information systems relevant to the preparation of the information subject to limited assurance, but did not evaluate the design of particular control activities, obtain evidence about their implementation or test their operating effectiveness;
- inspected, at each site visited, a limited number of samples as appropriate to check the accuracy of the data
- applied analytical procedures, as appropriate; and made inquiries of management to obtain explanations for any differences we identified
- recalculated the information subject to limited assurance based on the criteria;
- evaluated the overall presentation of the information subject to limited assurance to determine whether it is consistent with the criteria and in line with our overall knowledge of, and experience with, the entity's operations.

We also performed such other procedures as we considered necessary in the circumstances.

The assurance scope excludes:

- Data and information outside the defined reporting period of: 1st April 2024 to 31st March 2025.
- Data and information on economic and financial performance of the Company.
- Data, statements and claims already available in the public domain through Sustainability Report, or other sources available in the public domain.
- The Company's statements that describe the expression of opinion, belief, inference, aspiration, expectation, aim or future intention.
- The Company's compliance with regulations, acts, guidelines with respect to various regulatory agencies and other legal matters.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the select non-financial KPIs contained in the Annual Report 2024-25 as of 12th July 2025, for the period from 1st April 2024 to 31st March 2025 in order for it to be in accordance with the Criteria.

Restricted use

This report is intended solely for the information and use of Amber for reporting on its sustainability performance and activities and is not intended to be and should not be used by anyone other than those specified parties.

Ernst & Young Associates LLP

Sd/-

Saunak Saha (Partner)

12th July 2025

Gurugram, India

Annexure I (Subject Matter)

S. No.	Relevant GRI Indicators	Disclosures
1	2-7	Employees
2	2-8	Workers
3	302-1	Energy consumption within the organisation
4	303-3	Water withdrawal
5	303-4	Water discharge
6	303-5	Water consumption
7	305-1	Direct (Scope 1) GHG emissions
8	305-2	Energy indirect (Scope 2) GHG emissions
9	305-7	Nitrogen oxides (NOx), Sulphur oxides (SO ₂), and other significant air emissions
10	306-3	Waste generated
11	306-4	Waste diverted from disposal
12	306-5	Waste directed to disposal
13	401-1	New employee hires and employee turnover
14	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees
15	401-3	Parental leave
16	403-9	Work-related injuries
17	404-1	Average hours of training per year per employee
18	404-2	Programs for upgrading employee skills and transition assistance programs
19	404-3	Percentage of employees receiving regular performance and career development reviews
20	405-1	Diversity of governance bodies and employees
21	405-2	Ratio of basic salary and remuneration of women to men