

Amber Enterprises India Limited
CIN: L28910PB1990PLC010265

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

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



Date: 27th May 2026

To
Secretary
Listing Department

To
Secretary
Listing Department

BSE Limited

Department of Corporate Services
Phiroze Jeejeebhoy Towers Dalal Street,
Mumbai – 400 001

National Stock Exchange of India Ltd.

Exchange Plaza, C-1, Block G, Bandra Kurla
Complex, Bandra (E) Mumbai – 400 051

Scrip Code: 540902
ISIN : INE371P01015

Symbol : AMBER
ISIN : INE371P01015

Subject: Annual Secretarial Compliance Report for the financial year ended 31st March 2026

Dear Sir/Ma'am,

In compliance with Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with Chapter IV and Annexure 15 of SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January 2026, kindly find enclosed, the Annual Secretarial Compliance Report of the Company, for the financial year ended 31st March 2026, issued by Ms. Malavika Bansal, Practicing Company Secretary, Secretarial Auditor of the Company.

The same will be made available on the Company's website at <https://www.ir.ambergrouppindia.com/investor-information/compliances/>.

We request you to kindly take this on your record and oblige.

Thanking You,

For Amber Enterprises India Limited

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





**Annual Secretarial Compliance Report of
Amber Enterprises India Limited
for the Financial Year ended 31st March 2026**

**[In Compliance with Regulation 24A of the Securities and Exchange Board of India
(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time
to time]**

**To,
The Board of Directors
Amber Enterprises India Limited
CIN: L28910PB1990PLC010265
Registered office: C 1 Phase II, Focal Point, Rajpura Town,
Patiala, Rajpura, Punjab-140401, India**

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Amber Enterprises India Limited** (hereinafter referred as “the listed entity”), having its Registered Office at C 1 Phase II, Focal Point, Rajpura Town, Patiala, Punjab-140401. The Secretarial Review was conducted in a manner that provided us with a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the listed entity’s books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that in my opinion, the listed entity has, during the review period covering the financial year ended 31st March 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter :

I, Malavika Bansal, Practicing Company Secretary, have examined:

- (a) all the documents and records made available to me and explanation provided by Amber Enterprises India Limited (“the listed entity”);
- (b) the filings/ submissions made by the listed entity to the stock exchanges;
- (c) website of the listed entity;
- (d) any other document/ filing, as may be relevant, which have been relied upon to make this certification,

for the financial year ended 31st March 2026 (“**Review Period**”) in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 (“SCRA”), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India (“SEBI”);



The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include the followings: -

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred as “**SEBI LODR Regulations**”);
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018; **Not applicable as the listed entity has not bought back or proposed to buy-back any of its securities during the Review Period;**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; **Not applicable as the listed entity has not issued and listed Non-Convertible Securities during the Review Period;**
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
- (i) And circulars/guidelines issued thereunder

And based on the above examination, I hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -

Sr. No.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory / Clarification/ Fine/Show Cause Notice/ Warning, etc.)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
NIL										

- (b) listed entity has taken the following actions to comply with the observations made in previous reports:



Sr. No.	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the previous financial year ended 31 st March 2025	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Details of Violation/ deviations and actions taken / penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
NIL						

- c. I hereby report that, during the review period the compliance status of the listed entity is appended as below:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations/ Remarks by PCS*
1	<u>Secretarial Standards:</u> The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under Section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	-
2	<u>Adoption and timely updation of the Policies:</u> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities. • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/ circulars/ guidelines issued by SEBI.	Yes	-
3	<u>Maintenance and disclosures on Website:</u> • The Listed entity is maintaining a functional website; • Timely dissemination of the documents/ information under a separate section on the website; • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website.	Yes	-



4	<u>Disqualification of Director(s):</u> None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013.	Yes	-
5	<u>Details related to Subsidiaries of listed entities have been examined w.r.t.:</u> (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	-
6	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI LODR Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations.	Yes	-
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI LODR Regulations.	Yes	-
8	<u>Related Party Transactions:</u> (a) The listed entity has obtained prior approval of Audit Committee for all Related Party Transactions; (b) In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee	(a) Yes (b) Not Applicable	Please refer point no. 8 (a)
9	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	-
10	<u>Prohibition of Insider Trading:</u>	Yes	-



	The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.		
11	<u>Actions taken by SEBI or Stock Exchange(s), if any:</u> No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder	Yes	-
12	<u>Resignation of statutory auditors from the listed entity or its material subsidiaries:</u> In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations by listed entities.	Yes	M/s Gowthama & Company (Firm Registration No. 005917S) resigned as Statutory Auditor of Ascent Circuits Private Limited ('Ascent'), a material step-down subsidiary of the Company, with effect from 8 August 2025. Subsequently, the members of Ascent at the Extraordinary General Meeting held on 12 August 2025, appointed M/s S.R. Batliboi & Co. LLP, Chartered Accountants (Firm Registration No. 301003E/E300005), to fill the casual vacancy arising from such resignation, until the conclusion of the next Annual General Meeting of Ascent, to be held in the calendar year 2026.



13	<u>Additional non-compliances, if any:</u> No additional non-compliance observed for any of the SEBI Regulations/circular/guidance note etc. except as reported above.	Not Applicable	No such non – compliance were reported during the Review Period
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**Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

Continuation of disclosures of Annual Secretarial Compliance Report

I further, report that the listed entity is in compliance/ ~~not in compliance~~ with disclosure requirements of Employees Benefit Scheme Documents in terms of Regulation 46(2) (za) of the SEBI (LODR) Regulations.

Assumptions & Limitations of Scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. My responsibility is to certify based upon my examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI LODR Regulations and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Date: 15th May 2026

Place: New Delhi

Signature:

Malavika Bansal

Practicing Company Secretary

M. No. F8231

COP No. 9159

UDIN: F008231H000367590

Peer Review Certificate No. 5419/2024