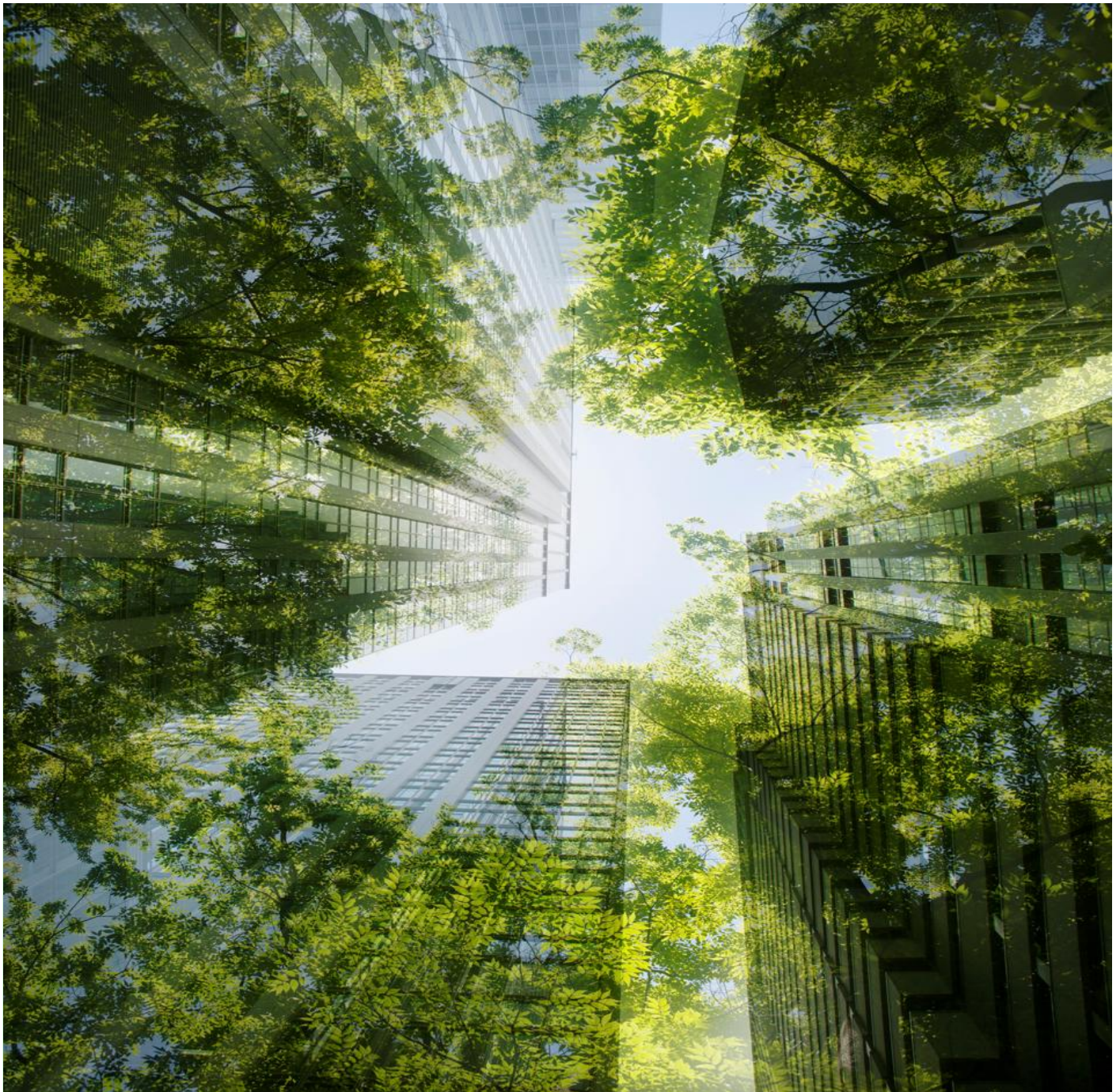




ESG Report

Financial Year (“FY”) 2025-26

Amber Enterprises India Limited

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1. About the Report

Amber Enterprises India Limited is pleased to present its Environmental, Social and Governance Report for the financial year ending 31st March 2026. This report has been prepared to provide our stakeholders with a transparent, comprehensive, and meaningful account of Amber's sustainability commitments, ESG performance, and the progress made during the reporting period across our operations and value chain.

Throughout this report, Amber Enterprises India Limited and its consolidated subsidiaries are collectively referred to as "Amber" or "the Company." Unless stated otherwise, the disclosures encompass environmental, social, governance, and operational performance across Amber's manufacturing locations and business operations within the defined reporting boundary.

Reporting Frameworks and Alignment

This report has been prepared in accordance with the Global Reporting Initiative Standards and is aligned with the United Nations Sustainable Development Goals and India's National Guidelines on Responsible Business Conduct. These recognised frameworks provide a consistent and comparable structure for ESG disclosure enabling stakeholders to assess Amber's sustainability performance with confidence, clarity, and context.

Reporting Period

The sustainability performance disclosed in this report covers the period from 1st April 2025 to 31st March 2026, consistent with Amber's annual reporting cycle for monitoring, evaluating, and transparently disclosing ESG progress to our stakeholders.

We Value Your Feedback

Amber is committed to open and transparent engagement with all its stakeholders. We warmly welcome feedback, questions, and comments regarding the disclosures and

performance presented in this report. Stakeholders are invited to reach out to us through the following :

Email: info@ambergrouppindia.com or cs_corp@ambergrouppindia.com

2. Message from the MD

"We are building an organisation designed to grow responsibly one where financial performance and sustainability are mutually reinforcing, and where every decision we make is measured against the long term interests of those we serve."



Dear Stakeholders,

Amber stands at an exciting and consequential moment in its journey. The strategic foundations we have been building across manufacturing capabilities, partnerships, sector diversification, and backward integration are beginning to translate into tangible commercial and operational outcomes. At the same time, the expectations placed on organisations like ours by customers, investors, regulators, and society are evolving rapidly. Sustainability is no longer a parallel agenda; it is increasingly central to how businesses are valued, trusted, and chosen as partners. This report reflects our response to both of these realities and I am pleased to share with you both the progress we have made and the commitments that continue to guide us.

Building for the Long Term

Amber's commercial evolution over the past several years has been deliberate and purposeful. We have moved steadily beyond our origins as a consumer durables manufacturer towards a more diversified, higher-value business one that spans electronics, industrial automation, power electronics, and defense, alongside our strengthened core. This diversification is not simply a commercial strategy; it is a structural shift that makes Amber a more resilient, more capable, and more relevant organisation for the decade ahead.

Our ESG Commitments in FY 2025-26

Against this backdrop of commercial momentum, our ESG agenda has progressed with equal deliberateness. Our three-pillar sustainability framework Sustainable Environment, Empowering People and Society, and Responsible Governance has continued to guide our priorities and shape our actions across the organisation.

On the environment, our focus on energy efficiency, renewable energy, water stewardship, and recyclable packaging has moved from aspiration to operational discipline embedded into how our operations are managed and Monitored daily.

Our social agenda in FY 2025-26 was defined by two priorities above all others. Diversity and inclusion with a particular focus on women in leadership, diversity hiring across levels, and creating an organisational environment where equal opportunity is practised, not just stated and safety where we have deepened our focus on process level safety interventions, strengthened training programmes, and reinforced a culture where every employee returning home safely at the end of every working day is the non-negotiable standard against which we measure ourselves.

Our governance framework continues to provide the structure and accountability through which our environmental and social commitments are directed and monitored. ESG considerations are integrated more deeply into strategic planning, risk oversight, and operational accountability. The structures we have built are designed not only to manage today's expectations but to anticipate tomorrow's.

Looking Ahead — With Gratitude and Purpose

The opportunity ahead of Amber is significant commercially, operationally, and in terms of the positive impact we can have on the communities, environment, and stakeholders connected to our business. We are building an organisation designed to grow responsibly one where financial performance and sustainability are mutually reinforcing, and where every decision we make is measured against the long term interests of those we serve.

The progress reflected in this report belongs, first and foremost, to the people who made it possible. Across every facility, function, and level of the organisation, it is the daily commitment of our workforce that translates strategy into outcomes. I am deeply grateful to every member of the Amber team for the dedication, care, and professionalism they bring to their work each day.

To our customers, partners, investors, and the communities around us thank you for the trust and confidence you place in Amber. We value it sincerely and work hard every day to honour it through our actions, our standards, and the quality of our conduct. As we look ahead, we look forward to your continued partnership built on shared purpose.

The road ahead is full of opportunity, and we intend to pursue it responsibly, ambitiously, and together.

Daljit Singh

Managing Director

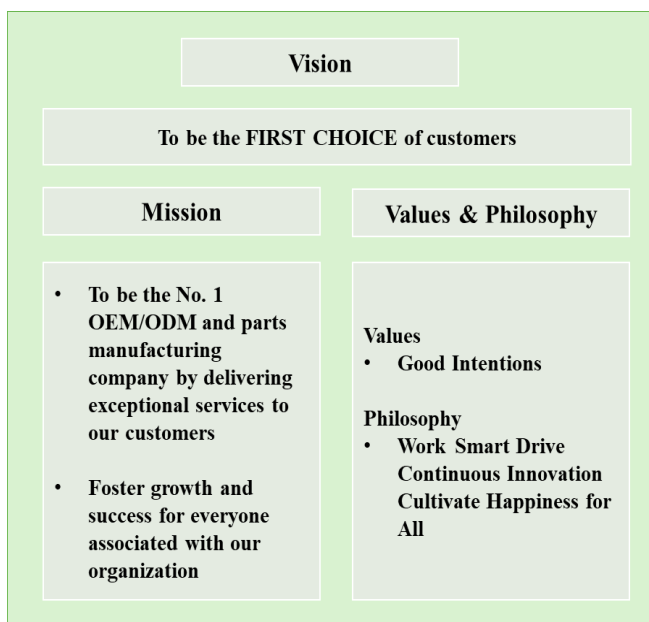
Amber Enterprises India Limited

3. Company Profile

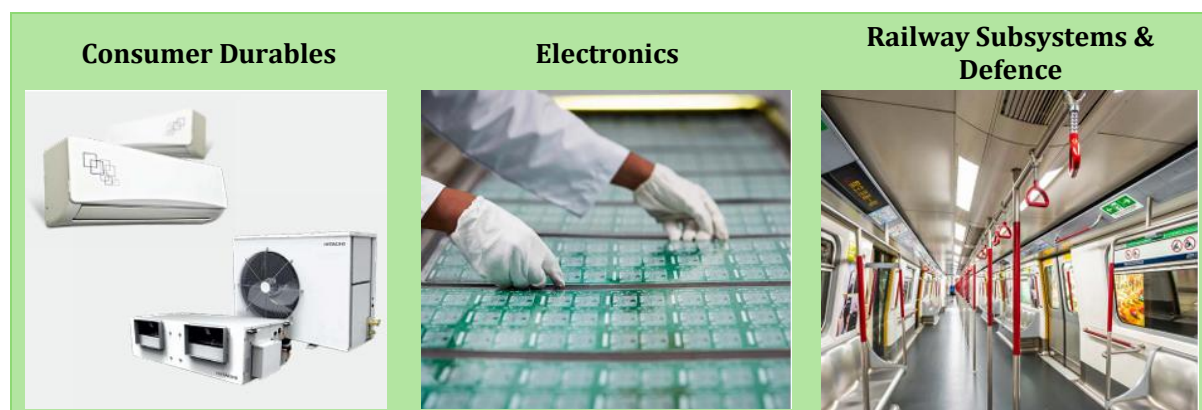
3.1 Company overview

Amber Enterprises India Limited ('Amber' or 'The Company', 'Amber Group') stands as a highly backward-integrated and diversified B2B solution provider across three business segments: Consumer Durables, Electronics (including EMS) and Railway Subsystems & Defence. With deep rooted engineering capabilities and a pan India

manufacturing footprint, Amber is expanding its horizons and evolving into a diversified solutions partner, powering transformation.



Business Verticals



Certifications and Accreditations

Amber's manufacturing facilities maintain internationally recognized certifications and management systems across quality, environmental management, and occupational health and safety practices.



3.2 Awards and Recognitions

Amber has established itself as one of India's leading manufacturing solutions provider through engineering excellence, integrated capabilities, and a consistent commitment to quality, innovation, and customer trust. Across a diverse product portfolio and a growing manufacturing network, Amber has earned its position as a preferred partner to some of India's most recognised brands through demonstrated performance rather than declaration.

The awards and recognitions received during FY 2025-26 are an external reflection of this performance validating the standards we set, the commitments we keep, and the collective effort of our people across every dimension of our business. Each recognition reinforces our commitment to the standards that earned it and our determination to go further.

Key Awards and Recognitions — FY 2025-26



Amber Dehradun unit- Best Factory Award by BIS



Amber R&D team- First Runner-Up prize at the Hexagon User Conference India 2025



IL JIN Electronics -Kimble Award 2025 for collaboration, quality, and innovation.



IL JIN Electronics (Pune) -LG Pune Best Electrical Supplier Gold Award for excellence in delivery, quality, and engineering support



Amber Sricity-1 Unit- Gold Award at the 11th CII National Competition on Low Cost Automation.



PICL IMT Manesar Unit- Recognised by Carrier Ltd. for product reliability, innovation, and operational excellence

Other Significant Recognitions — FY 2025-26

- Amber Jhajjar-II Unit - received the Silver Award at the IRIM India Green Manufacturing Challenge 2025.
- Amber Jhajjar-I Unit- received an Appreciation Award at the 9th Edition of Reinventing the Future 2025, organised by Aditya Birla Group and Pro MFG Media.
- Amber DDN-5 Unit - received the Gold Award at the 11th CII Kaizen Circle Competition.
- Amber received an Appreciation Award from Carrier in recognition of supply chain performance and partnership.
- IL JIN Electronics received the Uno Minda Certificate of Excellence 2025 for quality systems, IATF 16949 compliance and excellence in automotive electronics and EV solutions.
- Amber SUPA Unit - received the Silver Award at the 11th CII National Competition on Low-Cost Automation.

3.3 Performance at a Glance- ESG Snapshot

Sustainable Environment



Renewable Energy

- 93,165 GJ of energy utilised from the renewable sources



Water management

- 15% water recycled
- 2241 kL rainwater harvesting capacity



Waste management

- 27,630 MT waste diverted from disposal

Empowering People and Society



Workforce diversity

- 22.11% of our workforce comprises of females



Quality management

- 100% sites are ISO 9001:2015 Quality Management System certified



Training hours

- 100% of employees and workers trained on human rights issues and policy

Responsible Governance



Research & Development

- INR 18,856.76 Lakh spent on research, development and innovation



Board Diversity

- 16.66% female representation on the Board



Local procurement

- 59.61% inputs sourced from within India

4. ESG Strategy

4.1 Stakeholder Engagement

Amber recognises that sustainable business performance is built on the quality of relationships with the people, institutions, and communities associated directly or indirectly with its operations. Stakeholder engagement is therefore a structured and deliberate process one that informs how priorities are set, risks are managed, business is governed in persuasion of long term value creation.

As a diversified manufacturing organisation operating across multiple industries and geographies, Amber engages with a broad stakeholder ecosystem encompassing employees, customers, suppliers, investors, regulators, financial institutions, local communities, and industry bodies. Each group brings a distinct perspective, and together they provide the external context and accountability that a credible sustainability strategy requires.

Amber's engagement framework maintains open, transparent, and constructive dialogue across all key stakeholder groups through a range of structured mechanisms including regular review meetings, surveys, digital communication platforms, grievance channels, community outreach, and industry collaborations. These channels are maintained consistently, ensuring that engagement is ongoing and that stakeholder input translates into meaningful action.

Stakeholder engagement surfaces emerging risks and opportunities, supports the identification and prioritisation of material ESG topics, drives operational improvement, and strengthens governance practices across the organisation. By engaging actively and responding transparently, Amber builds the trust and institutional credibility that are essential to its long term sustainability and growth

Stakeholders	Significance	Mode of engagement	Frequency
Suppliers and Vendors	Facilitate efficient business operations and provide an edge in the market	• 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	• Reports and returns • Mandatory regulatory Filings • Emails Communication	As per statutory requirements
Investors	Provide capital and financial support crucial to business growth	• Annual General Meeting • Company Website • Investor and analyst quarterly meetings • Investor conferences • Annual report	Quarterly/ Annually and as per the business requirement
Customers	Build long-term, value-driven relationships essential for business sustainability	• Customer feedback surveys • Grievance management and helpdesk • Company Website	As per the requirement
Employees	Drive business operations and represent the Company's culture and values	• Regular employee interactions • Engagement activities (festivals, off-sites, health check-ups, trainings, sports, etc.) • Emails, intranet, circulars, and newsletters	Continual
Banks and financial institutions	Provide essential financial resources and advisory services	• Annual General Meeting • Compliance visits and audits • Earning calls, Mandatory reports and updates • Annual report • Company Website	As per the requirements
Community	Directly impacted by the Company's operations; essential to build goodwill and sustainable growth	• CSR Initiatives like infrastructure development, Education, skill development, Health, and well-being etc. • Implementation, monitoring, and evaluation of community development projects • Community grievance mechanism	Quarterly/ Annually and as per the business requirement

4.2 ESG Strategy and Materiality Assessment

Amber's ESG strategy is built on a clear and deliberate conviction that long term business success and positive impact on the environment and society are not competing objectives, but mutually reinforcing ones. Our strategy is designed to embed sustainability into the core of how we operate, invest, and grow ensuring that our commercial decisions are consistently aligned with our responsibility to people, planet, and governance.

Our ESG strategy is organised around three strategic pillars Sustainable Environment, Empowering People and Society, and Responsible Governance each reflecting a distinct but deeply connected dimension of our sustainability commitment. Together, these pillars provide the framework through which we define our priorities, set

targets, allocate resources, monitor performance, and drive continuous improvement across our operations and value chain.

Grounding Strategy in Materiality

The priorities that shape our ESG strategy are not determined in isolation they are grounded in a structured materiality assessment that identifies the ESG topics most consequential to our business and most significant to our stakeholders. A credible sustainability strategy requires a clear understanding of where an organisation's most significant impacts lie, and Amber's materiality assessment provides exactly this foundation ensuring that our ESG commitments remain strategically focused, stakeholder-informed, and responsive to an evolving business environment.

We recognise that material topics evolve as regulatory frameworks develop, market conditions shift, and stakeholder priorities change. Materiality assessment is therefore an ongoing discipline at Amber revisited periodically to ensure our sustainability agenda remains relevant and grounded in current realities.

Assessment Process

Amber's materiality assessment followed a structured three-stage methodology. The first stage involved systematic mapping of ESG topics through industry benchmarking, peer analysis, and alignment with leading national and international sustainability frameworks. The second stage involved targeted stakeholder engagement to capture external and internal perspectives on the significance of identified topics. The third stage involved internal prioritisation where management evaluated each topic against business relevance, risk exposure, and strategic importance to arrive at a validated set of material topics.

Through this process, Amber identified 14 material ESG topics that collectively define the areas of greatest significance to our business, our stakeholders, and our long term sustainability performance. These topics directly inform how we set targets, allocate resources, manage risk, and monitor performance and are integrated throughout this report as the basis for our ESG disclosures and long term value creation agenda.

<i>Sustainable Environment</i>	Topics	Focus Areas
	Environmental Management	• Air Emission Management • Water Management
	Climate Action	• Energy Management • Emission Management
	Material Handling and Waste Management	• Minimising waste generation across our operations • Embedding principles of Circularity for material optimisation

<i>Empowering People and Society</i>	Topics	Focus Areas
	Occupational Health and Safety	• Promoting culture of safety • Driving towards Zero lost-time injuries — ensuring everyone returns home safely
	Labour & Human Rights	• Zero tolerance towards any form of discrimination, labour and human rights violations • Translating safety commitments into everyday practice
	Community Relations	• Sustained commitment to the social and economic wellbeing of our communities • Ensuring our community initiatives are relevant, responsive, and impactful
	Human Capital	• Workplace where diversity is a strength, wellbeing is a priority, and every individual can advance • Attracting, developing, and retaining a capable and diverse workforce
	Product Safety & Quality	• Product safety and quality — a foundation of customer trust and competitive strength • Raising quality standards continuously — across our operations and our entire value chain

Responsible Governance	Topics	Focus Areas
	Economic Performance	Delivering consistent financial returns that drive investment, growth, and stakeholder value
	Governance Structure	Transparent, accountable, and values-driven governance as a driver of long-term business resilience
	Risk Management	Managing risk as a strategic enabler of resilience, stakeholder confidence, and long-term sustainability
	Ethics and Compliance	- Fair conduct, integrity, and accountability as non-negotiable business standards - Translating ethical commitments into operational reality — across every site
	Supply Chain Management	- Responsible supply chain governance as an enabler for long-term sustainability and value creation - Ethical procurement, environmental stewardship, and inclusive sourcing
	Research and Development	Purposeful innovation agenda at the intersection of commercial ambition and sustainability commitment



Amber's ESG Progress in the FY 2025 - 26

Sustainability Pillar	Material topics/Areas of intervention	UN SDG mapping	Targets/ Commitments	Progress and improvements made in Financial Year 2025-26
Sustainable Environment 	Environmental Management - Climate Action - Material Handling and - Waste Management	     	Energy - Transition towards renewable energy Waste - Zero waste to landfill	93,165.32 GJ renewable energy utilised 17% of total energy consumption is from renewable energy sources 15.82% water recycled 99.75% of total waste generated is diverted from disposal (Recycled) 2337.73 MT Material reused or recycled 100% Amber's sites are certified with ISO 14001: 2015, and ISO 45001:2018
Empowering People and Society 	Product Safety and Quality - Occupational Health and Safety - Labour and Human Rights - Community Relations - Human Capital	         	Occupational health and safety Provide a safe and healthy Workplace Diversity & Inclusion 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.	100% of our sites were assessed on health and safety practices and working conditions 20.10% female employees in the workforce as of 31st March 2026 22.11% female workers in the workforce as of 31st March 2026 55% increase in total female employees (including management and non-management staff) as compared to previous year 336 critical suppliers assessed for health and safety practices and working conditions. ₹ 816.29 Lakh spent on CSR

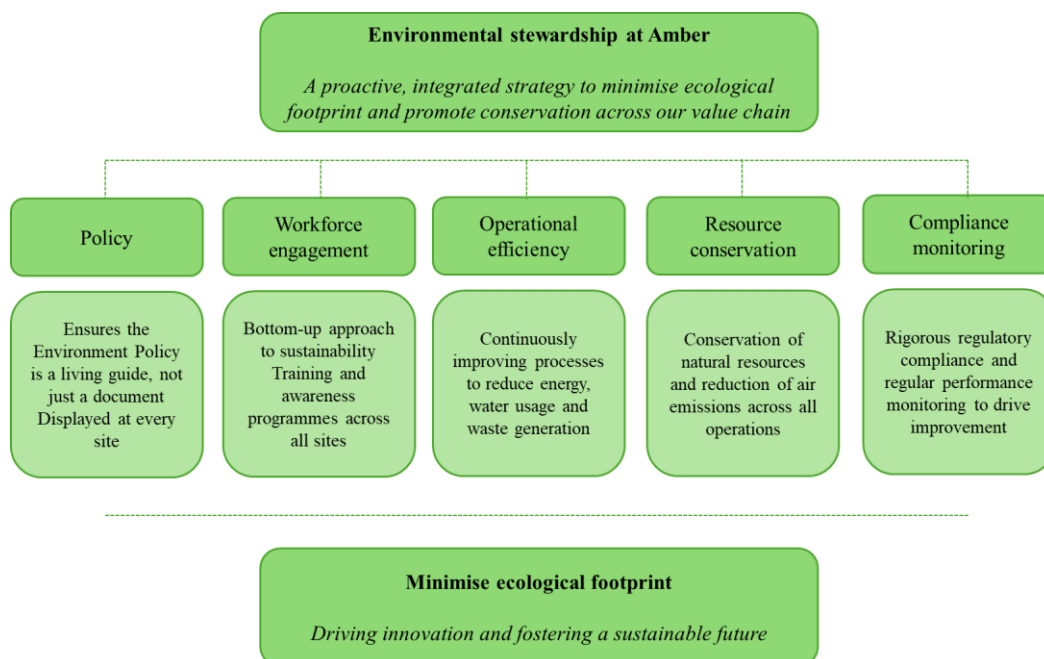
Responsible Governance 	• Ethics and Compliance • Supply Chain Management • Research & Development	      	Research & Development • Increase investment in research and development of key competencies	- 8.99% input materials sourced directly from MSMEs/small producers - 59.61% input materials sourced directly from within India - ₹ 18,856.76 Lakh spent on research and development
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5. Sustainable Environment

As a large-scale manufacturer, Amber's operations have a direct and measurable impact on the environment through the energy we consume, the emissions we generate, and the waste our processes generate. We acknowledge this impact fully, and we manage it with the discipline and accountability it demands. At Amber, environmental accountability is not an obligation imposed on our business it is a standard embedded within it.

Our environmental strategy is built on the conviction that meaningful progress requires more than compliance it requires a proactive, integrated approach that embeds systematic thinking into how we design our processes, manage our resources, invest in our infrastructure, and engage our people. Across every manufacturing facility, we work to reduce our ecological footprint, conserve natural resources, and continuously improve the environmental performance of our operations guided by a governance framework that ensures accountability at every level of the organisation.

Amber's environmental management is anchored in a comprehensive Environment Management Policy displayed prominently at every site and shop floor location to ensure that our environmental principles are visible, understood, and accessible to every employee. Our Environmental Management System is aligned with ISO 14001:2015 across all manufacturing sites, providing a structured and internationally recognised framework for integrating environmental considerations into our policies, strategies, and operational decision making.



5.1 Environmental Management

Amber's Environmental Management addresses the control and progressive reduction of air emissions and water impacts across our manufacturing operations. It also encompasses our strategic climate action covers to monitor and manage energy consumption and greenhouse gas emissions where our investments in renewable energy and efficiency are generating the most measurable progress. Material Handling and Waste Management reflects our commitment to responsible resource use, circular economy principles, and rigorous waste governance across our operations.

Air emissions

Air quality management is a critical component of Amber's environmental stewardship, particularly given the inherent challenges that particulate and gaseous emissions pose within the manufacturing industry. Amber's approach goes beyond compliance focusing on proactive monitoring, cleaner energy adoption, and continuous improvement to meaningfully reduce its air emission footprint.

Amber's air emissions, including particulate matter (PM), sulphur oxides (SO_x), and nitrogen oxides (NO_x), primarily originate from two sources energy consumption and manufacturing processes. Grid electricity forms the backbone of the Company's operational energy requirements, serving as the primary and preferred source of power across all facilities. Diesel generators (DG sets) are utilised exclusively as backup systems to maintain operational continuity during power interruptions, contributing to minimal and infrequent emissions. Beyond energy use, certain manufacturing processes also inherently involve the release of air emissions.

Amber's approach to air emission management is built on three foundational pillars — rigorous monitoring, proactive maintenance, and continuous transition towards cleaner energy sources. The Company has established robust systems for tracking and monitoring emissions across all sites, ensuring strict adherence to applicable regulatory standards. Regular maintenance of equipment is carried out systematically to sustain operational efficiency and minimise emissions. These efforts are complemented by a forward looking strategy that prioritises the adoption of cleaner fuels and technologies as part of the Company's broader environmental commitments.



Regular monitoring



Proactive maintenance



Cleaner energy
transition

As part of its cleaner energy transition strategy, Amber has undertaken significant retrofitting initiatives across its manufacturing sites, replacing conventional diesel generator sets with Piped Natural Gas (PNG) dual fuel kits and fully PNG enabled systems. This transition to cleaner fuel sources has yielded measurable environmental benefits, contributing to a meaningful reduction in diesel consumption and a demonstrable decline in key air pollutants, including PM, SO_x, and NO_x. Alongside this, continuous process level improvements are being pursued to further drive to further reduce emission intensity across operation including transition towards cleaner fuels and technologies.

These efforts have contributed to lower diesel consumption and a reduction in key air pollutants, including PM, SO_x, and NO_x, reinforcing Amber's commitment to cleaner and more responsible manufacturing practices.

Air emissions parameters (MT)	Financial Year 2025-26	Financial Year 2024-25
SO _x	2.33	2.36
NO _x	4.40	4.86
PM	10.90	11.51

Water Management

Water is a critical and finite resource, fundamental to the sustenance of ecosystems, communities, and industrial operations. Amber recognises that responsible water management is not only central to its environmental commitments but also an obligation towards the communities and ecosystems around its facilities. Guided by this belief, the Company has adopted a comprehensive approach to water stewardship — encompassing meticulous tracking of water use, continuous improvement in operational efficiency, and the active advancement of water circularity practices across all its operations.

At Amber, we believe responsible water management begins with a thorough understanding of consumption patterns. Amber maintains rigorous tracking of water withdrawal across all its sites, enabling the Company to comprehensively assess and manage its water footprint on regular basis. This data serves as the foundation for informed decision making and reinforces the Company's accountability to the communities and ecosystems that share these water resources.

In FY 2025-26, total water withdrawal from groundwater and third party sources amounted to 3,79,019 kL, with total water consumption recorded at 3,37,904 kL and a discharge of 41,115 kL — reflecting an increase of approximately 31% in water withdrawal over the previous FY, attributable to the expansion of the Company's operational footprint and increased production activity.

Operational Water Efficiency

While tracking water consumption provides the baseline reducing it requires deliberate and sustained action. Amber is actively implementing a range of initiatives to enhance the efficiency of process water usage across its operations, including investment in water-efficient technologies, optimisation of process flows, and the conduct of regular preventive maintenance programmes such as leak detection and repair. Particular emphasis is placed on facilities located in water stressed regions, where responsible water management is essential to conserving local resources and supporting the long term sustainability of surrounding communities and ecosystems.

Water Circularity and Reuse

In parallel with its efficiency efforts, Amber is advancing water circularity model that seeks to maximise the recovery and reuse of water within its operations, thereby reducing dependence on freshwater sources and promoting a closed loop approach to water management. Central to this effort is the optimisation and reuse of treated wastewater through Effluent Treatment Plants (ETPs) and Sewage Treatment Plants (STPs), where wastewater is treated to a standard suitable for reuse in non potable applications within the facility's operations. At some of the manufacturing sites, the Company has also introduced the reuse of air conditioning discharge water and Reverse

Osmosis (RO) drain water in restroom facilities, contributing to further reductions in freshwater consumption.

Building on these efforts, Amber is actively working towards the implementation of Zero Liquid Discharge (ZLD) or minimal discharge water systems across its sites. Notably, the Company's manufacturing sites at Chennai and Supa have already achieved ZLD facility status a significant milestone that demonstrates Amber's commitment to minimising water discharge and advancing responsible water stewardship in practice.

To further strengthen water conservation efforts, we are expanding rainwater harvesting initiatives across our facilities. As of FY 2025-26, seven sites have operational rainwater harvesting systems. We plan to extend these systems to additional locations in the coming years to further support our sustainability goals.

Water withdrawal by source (kL)	Financial Year 2025-26	Financial year 2024-25*
Ground water	1,44,534.05	1,37,720.01
Third-party water	2,34,485.19	1,52,641.13
Total	3,79,019.24	2,90,361.14

Water consumption (kL)	Financial Year 2025-26	Financial Year 2024-25*
Total	3,37,904.64	2,49,634.20

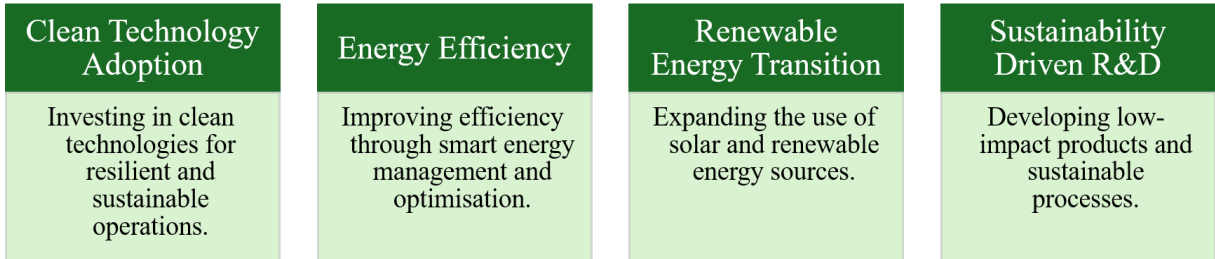
*Number restated basis change in calculation methodology

5.2 Climate Action

Climate action is a fundamental pillar of Amber's environmental strategy. As a manufacturing enterprise operating across diverse geographies, the Company recognises that climate change presents both significant risks spanning physical impacts, supply

chain vulnerabilities, and rising operational costs and a shared responsibility to ensure that its own operations do not contribute to the very challenges it seeks to address. This dual recognition shapes Amber's approach to climate action, elevating it beyond regulatory compliance to a core business and environmental imperative one that demands proactive intervention, disciplined monitoring, and a steadfast commitment to reducing the Company's overall climate footprint.

Climate Action Strategy



Amber's Climate Action Strategy

Amber's climate action strategy reflects the Company's ambition to fundamentally transform its approach to energy and emissions management. Structured around four interconnected pillars clean technology adoption, energy efficiency, renewable energy transition, and sustainability driven research and development the strategy provides a clear and actionable roadmap towards low carbon and climate-resilient operations.

The Company is accelerating investments in clean and disruptive technologies to strengthen operational resilience and set new sustainability benchmarks within the manufacturing sector. In parallel, Amber is driving a comprehensive energy transformation upgrading operations to the highest efficiency standards, implementing smart energy management systems, and progressively transitioning towards solar and other renewable energy sources to reduce its dependence on conventional energy. Integral to this strategy is a reorientation of Research and Development towards the creation of innovative technologies and processes that minimise environmental impact across every stage of product development.

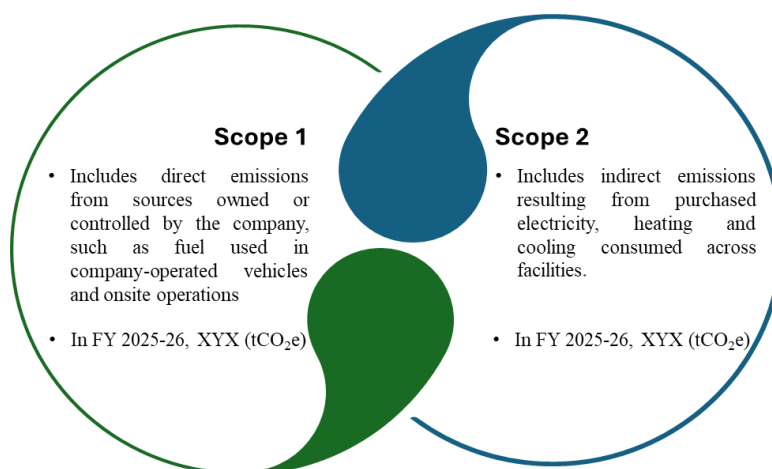
Advancing the transition to renewable energy

Amber's energy mix primarily comprises non-renewable sources including purchased electricity, diesel, liquefied petroleum gas (LPG), and natural gas which collectively

support the energy requirements of the Company's manufacturing operations. Recognising the environmental implications of this reliance, Amber has consistently advanced its transition towards cleaner and renewable energy sources, making deliberate and measurable progress year on year.

A central component of this transition is the expansion of on-site solar energy generation across the Company's manufacturing facilities. As of FY 2025-26, 19 of Amber's manufacturing facilities have operational solar installations, collectively contributing approximately 17% of the Company's total energy demand — reflecting a meaningful and growing shift away from conventional non-renewable energy sources. This momentum is further evidenced by a 160% increase in renewable energy consumption in FY 2025-26 compared to the previous financial year, reflecting the Company's commitment to cleaner energy and reducing operational carbon footprint.

Amber diligently tracks its Scope 1 and Scope 2 greenhouse gas emissions across all its operations, enabling the Company to identify areas of improvement and enhance transparency in its climate disclosures. In FY 2025-26, Scope 1 emissions accounted for 8676.54 tCO₂e and Scope 2 emissions accounted for 66,735.25 tCO₂e — reflecting an increase of 6% and 16% respectively compared to the previous financial year, attributed to the expansion of the Company's operational footprint and higher production activity during the period. Currently, the Scope 1 emissions data does not include fugitive emissions, as the Company is in the process of streamlining its data monitoring and reporting mechanisms for refrigerant emissions across its facilities.



Scope 1 and Scope 2 emissions

Energy consumption from different sources (GJ)	Financial Year 2025-26	Financial Year 2024-25
Renewables	93,165.32	35,781.29
Non-renewables	1,40,020.96	1,25,662.72
Electricity from grid	3,25,524.50	2,84,983.10
Total	5,58,710.78	4,46,427.11

GHG Emissions (tCO2e)	Financial Year 2025-26	Financial Year 2024-25
Scope 1*	8,676.54	8,150.37
Scope 2	66,735.25	57,550.75
Total	75,411.79	65,701.12

*Excluding fugitive emissions under Scope 1 for both financial years.

Driving energy efficiency through operational optimisation

Energy efficiency is not merely a cost-saving measure for Amber it is a strategic lever that drives operational excellence, reduces environmental impact, and strengthens long term climate resilience. Alongside its transition towards renewable energy, Amber has embedded a culture of continuous improvement across all its manufacturing facilities, pursued through the systematic adoption of advanced technologies, intelligent process optimisation, and rigorous monitoring of energy performance ensuring that efficiency gains are deliberate, measurable, and sustained.

During FY 2025-26, this commitment translated into tangible action. Amber rolled out a series of targeted energy efficiency initiatives across its manufacturing sites each designed to address specific operational challenges, eliminate energy waste, and deliver meaningful improvements in energy consumption, process performance, and cost efficiency. From automated control systems and lighting optimisation to equipment consolidation and precision engineering, these initiatives demonstrate the breadth and depth of Amber's approach to energy management one that leaves no opportunity for improvement unexplored.

The following highlights a selection of the key energy efficiency initiatives undertaken across our manufacturing sites during FY 2025-26 each contributing to Amber's broader

goals of improving energy efficiency, process performance, and delivering long term operational and financial value:

Site	Initiative	Impact
DDN-5	Introduced an auto timer-based cooler control system to eliminate unnecessary operation during breaks and after shift hours	Reduced energy consumption by 24 kW per shift, lowering electricity costs and improving operational efficiency
DDN-6	Optimised lighting by reducing wattage from 150W to 120W through auto-cut light systems	Maintained adequate illumination while lowering electricity usage and supporting sustainability objectives
Rudrapur	Implemented a timer-controlled relay system for automatic PCO start-up, reducing manual intervention and optimising burner operation	Achieved annual LPG savings of approximately ₹6.9 lakhs with reduced electricity consumption from blowers and exhaust systems
Sricity-1	Interlocked 32 oven heater blowers with part presence sensors for automatic shutdown or low-power mode during idle periods	Achieved energy savings of 19,584 kWh per day through in-house implementation
Jhajjar-1	Installed a Variable Frequency Drive (VFD) on a cooling tower fan motor, enabling variable frequency control from 50 Hz to 30 Hz during winter	Reduced motor load from 100% to 60% –80%, significantly lowering electricity consumption

5.3 Material Handling and Waste Management

Amber recognises that effective material handling and waste management is integral to both its environmental responsibilities and its long term operational resilience. As a manufacturer, the efficient use of materials and the responsible management of waste streams are directly linked to our cost competitiveness, regulatory standing, and sustainability performance all of which are material to the interests of our stakeholders.

Waste Management and Governance

Amber's waste management strategy is governed by a clear and structured framework, anchored in the principles of prevention, recovery, and accountability. A defined waste hierarchy is applied across all our manufacturing facilities prioritising waste elimination at source, followed by material recovery and reuse, before considering disposal as a final

measure. This framework defines how we design our processes, manage our materials, and evaluate our performance across every manufacturing facility.

Materials used (MT)	Financial Year	Financial Year
	2025-26	2024-25
Raw material	2,13,256.55	1,98,829.67
Packaging material	16,591.09	18,375.82

Materials recycled or reused (MT)	Financial Year	Financial Year
	2025-26	2024-25
Raw material	2,337.73	2,306.85

We track waste performance consistently across all our sites, recording data on how much waste is generated, how much is recovered or recycled, and disposed. This information inform both operational decision making and our external sustainability disclosures. We are committed to progressive improvement in our waste metrics reducing total waste generation, increasing diversion from landfill and incineration, and advancing towards a zero-waste-to-landfill position across our operations.

When waste requires processing by external parties, we work only with authorised vendors and partners who meet defined compliance and regulatory standards. This ensures that our responsibility for waste does not end when it leaves our facilities as we maintain oversight and accountability throughout the entire disposal and recovery process.

Material Optimisation and Circularity

At Amber, material optimisation is a continuous and deliberate practice one that sits at the intersection of operational efficiency and environmental responsibility. We systematically assess and refine our manufacturing processes to ensure that material utilisation is maximised and waste generation is minimised at every stage of production.

In practice, this means actively reducing our reliance on hazardous materials by replacing them with safer alternatives wherever possible and phasing them out progressively across our operations. We also reuse materials such as plastic boxes, cartons, and oils across our facilities reducing dependence on new inputs and keeping materials

productive for longer. Alongside this, we are implementing process level changes that reduce material waste at source, optimise input quantities, and eliminate unnecessary packaging and consumables steadily transitioning away from linear patterns of material use towards a model defined by circularity.

This commitment is reflected in tangible action across our sites. At our DDN-6 facility in Dehradun, waste plastic is being reused for evaporator spare packing reducing packaging costs, lowering environmental impact, and improving durability during transport. At our Sricity site, scrap foam sheets from PCB packaging have been repurposed as heat exchanger coil separators, achieving a material reuse of 1.56 kg per month through a straightforward in-house initiative. At Jhajjar-2, the elimination of polybags from packaging has saved 2.42 lakh polybags and approximately ₹6.8 lakhs annually reducing packing time by 10 seconds per kit and strengthening compliance with Extended Producer Responsibility obligations.

These initiatives, while varied in scope, demonstrate a consistent principle that circular economy principles at Amber are not confined to strategy they are being actively applied into our operations.

Waste generated (MT)	Financial Year 2025-26	Financial Year 2024-25*
Plastic waste	1,352.62	1,276.64
E-waste	137.49	103.49
Bio-medical waste	0.00	0.00
Construction and Demolition waste	1.53	1.64
Battery waste	4.66	5.47
Radioactive waste	0.00	0.00
Other hazardous waste	235.30	200.35
Other non-hazardous waste	25,972.38	24,995.76
Total waste generated	27,703.97	26,583.35

Waste diverted from disposal (MT)	Financial Year 2025-26	Financial Year 2024-25*
Plastic waste	1,352.62	1,301.32
E-waste	136.92	103.03
Bio-medical waste	0.00	0.00
Construction and Demolition waste	1.53	1.64

Battery waste	4.28	5.45
Radioactive waste	0.00	0.00
Other hazardous waste	164.05	134.94
Other non-hazardous waste	25,970.76	24,995.64
Total waste diverted from disposal	27,630.16	26,541.94

Waste directed to disposal (MT)	Financial Year 2025-26	Financial Year 2024-25*
Plastic waste	0.00	0.00
E-waste	0.00	0.00
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	70.04	59.13
Other non-hazardous waste	0.00	0.02
Total waste directed to disposal	70.04	59.15

*Number restated basis change in calculation methodology

6. Empowering People and Society

At the core of Amber's sustainability strategy lies a fundamental recognition that the long term success of our business is inseparable from the wellbeing of the people and communities connected to our operations. The Social pillar of our ESG framework defines how we manage our most important relationships with our employees, the communities in which we operate, our customers, and society at large. It reflects not merely what we do, but how we do it the standards we uphold, the rights we protect, and the opportunities we create for those whose lives intersect with our business.

Amber's approach to social responsibility is anchored in the belief that sustainable business performance and human wellbeing are mutually reinforcing. We are committed to building a workplace and broader ecosystem where safety is non-negotiable, human dignity is respected, opportunity is accessible to all, and the value we create is shared equitably. This commitment is not aspirational it is operational, embedded into how we govern our workforce, engage our communities, and serve our customers every day.

Our Social strategy is structured around five interconnected focus areas Occupational Health and Safety, Labour and Human Rights, Community Relations, Human Capital, and

Product Safety and Quality each reflecting a distinct but deeply connected dimension of our responsibility to people and society. These focus areas define the boundaries of our accountability and the scope of our social ambition establishing a clear direction for how Amber conducts itself as a responsible business, and the standard against which our progress will be measured and reported.

6.1 Occupational Health and Safety

At Amber, occupational health and safety is a strategic priority and a core organisational value one that extends well beyond regulatory compliance. We recognise that the safety and wellbeing of our workforce are directly linked to operational performance and long term business resilience. A workplace where people feel safe, supported, and protected is not only a moral obligation it is the foundation of a sustainable and responsible business. Our goal is clear and measurable to achieve zero lost-time injuries and accidents across all our operations, and to ensure that every employee and worker returns home safely at the end of every working day. Every system, standard, and intervention within our safety framework is designed and evaluated against that objective.

Safety Governance and Performance Oversight

Amber's safety culture is built on three foundational principles prevention, accountability, and continuous improvement. Across all our manufacturing facilities, we have established robust health and safety management systems that promote consistent standards, active employee participation, and shared ownership of workplace safety at every level of the organisation.

Our Occupational Health and Safety policy serves as the guiding structure for safeguarding workforce wellbeing emphasising hazard prevention, legal compliance, continual improvement of safety management systems, and meaningful worker participation through consultation and representation. This is complemented by a broader set of workplace policies, including our Employee Policy, Security Policies and Standard Operating Procedures, and Disaster Management Plan together forming a comprehensive governance foundation for safety and wellbeing across the Company. Amber's adherence to internationally recognised safety standards is further demonstrated through ISO 45001:2018 certification across all its manufacturing sites,

with regular internal safety and environmental audits ensuring ongoing statutory compliance and the timely closure of system gaps.

To ensure cohesive oversight of safety performance, Amber has established a centralised security control room supported by dedicated safety and security Single Points of Contact deployed at each manufacturing location. These site-level contacts report directly to the central control room in the event of emergencies or escalations ensuring consistent monitoring, rapid response capability, and coordinated management of safety interventions across the organisation. This structure is further strengthened by standardised Safety SOPs and Emergency Response Preparedness documents deployed across all sites, providing clear guidelines that improve consistency, accuracy, and efficiency in safety performance reporting at all operational levels.

In FY 2025-26, Amber further advanced its safety governance enhancing coordination frameworks, implementing standardised response mechanisms, and adopting a more agile, prevention oriented approach to safety and security management across all manufacturing locations.

Complementing this governance infrastructure is Amber's investment in digital enablement. Amber Sec+, the Company's proprietary Security Enterprise Software, has been deployed across all facilities to strengthen workplace safety, security, and operational efficiency. The system provides real time visitor tracking, streamlined approval workflows, blacklist and watchlist alerts, QR code-based check-in and check-out, and automated notifications eliminating manual processes and reducing administrative burden. It also enables digital control of material movement, real time vehicle monitoring, automated audit and compliance report generation, and prevention of unauthorised material movement. Most importantly, Amber Sec+ enables real-time monitoring and reporting of safety incidents from manufacturing sites to the corporate team ensuring that safety data is captured accurately, reported promptly, and acted upon without delay.

Amber tracks and discloses its safety performance transparently, with key indicators monitored across both employees and workers and reported on an annual basis.

Safety Indicators	Financial Year 2025-26		Financial Year 2024-25	
	Employees	Workers	Employees	Workers
LTIFR	0	0.060	0	0.089
Total Recordable work-related injuries	2	36	2	22
No. of fatalities	0	0	0	0
High consequence work-related injury	0	2	0	0

Safety risk assessment and mitigation

Amber applies a structured, risk informed approach to hazard identification and mitigation across all its manufacturing operations. Our Hazard Identification and Risk Assessment process systematically evaluates workplace hazards and determines associated risk levels, forming the basis for targeted Corrective and Preventive Actions that are implemented, monitored, and periodically reassessed by EHS and site management teams.

Each manufacturing site operates an active Health and Safety Committee that reviews safety performance and addresses concerns on a monthly basis. This is reinforced through regular Gemba walks, safety audits, and workplace inspections conducted by EHS teams and site leadership ensuring continuous, ground-level oversight across all locations. Employees are actively encouraged to report unsafe conditions and behaviours, with all observations investigated to identify root causes and prevent recurrence. Zone-wise risk monitoring, safety communication in local languages, and clearly displayed safety instructions further strengthen preventive controls, supported by appropriate Personal Protective Equipment and ergonomic practices tailored to individual job requirements.

Amber's commitment to workforce wellbeing extends beyond the workplace. The Company has established tie-ups with nearby hospitals for emergency medical response, deploys emergency vehicles equipped with oxygen cylinders across all manufacturing sites for immediate medical support, provides comprehensive health insurance coverage, and conducts annual health check-ups ensuring that employees and workers have access to timely care and sustained health support at all times.

Safety Training and Awareness

Building safety awareness and equipping our workforce with the knowledge and skills to identify, respond to, and prevent workplace hazards is central to Amber's safety culture. We conduct comprehensive training programmes and mock drills across all manufacturing sites and the corporate office covering fire safety, electrical safety, first aid response, and emergency preparedness complemented by structured initiatives such as Safety Week, organised annually to encourage active participation across the workforce.

Safety training sessions

In FY 2025-26, Amber introduced specialised training modules across two critical dimensions of its OHS framework safety and security. The safety modules covered first aid, fire prevention and detection, correct use of fire extinguishers, fire control methods, and emergency response procedures. The security modules addressed field reporting, observation and patrolling, material movement control, visitor management, situational awareness, vehicle checking, and physical security practices collectively strengthening the capability of our workforce to prevent, monitor, and respond to incidents across all facilities.

During FY 2025-26, a total of 18,999 safety training hours were recorded for permanent employees and workers a measurable reflection of Amber's ongoing investment in safety capability across the organisation.

Operational and Process Safety

While training and awareness equip our workforce to recognise and respond to risk, Amber recognises that in a manufacturing environment like ours, safety must also be engineered into operational processes themselves. The majority of our workforce is engaged directly in manufacturing activities and ensuring that these processes are inherently safe, consistently monitored, and continuously improved is as important as any training or governance measure we put in place.

In FY 2025-26, Amber implemented a series of targeted process level safety measures across its manufacturing sites to manage operational risk at source and create a safer working environment for our workforce. Key interventions included:

1 Controlled vehicle movement — Bi-directional RED/GREEN traffic light systems have been installed at entry and exit points across our facilities, ensuring controlled and regulated vehicle movement by displaying GREEN on one side while simultaneously showing RED on the opposite side, preventing collision risk at high-traffic access points.



2 Forklift safety system — A sensor based forklift safety system was developed and implemented in-house by integrating existing biometric devices with seat belt sensors. The system ensures automatic forklift shutdown if the operator removes their seat belt during operation directly addressing one of the most common sources of workplace injury in manufacturing environments.



3 Respiratory protection — Half face gas masks fitted with organic cartridges have been provided to workers operating in areas with exposure to hazardous fumes, protecting respiratory health and reducing the risk of occupational illness arising from chemical exposure.



4 Ergonomic Removal System — A sliding mechanism has been introduced to enable safe and ergonomic material removal from the hopper during mould change operations eliminating the need for associates to climb onto moulding machines, reducing physical strain, and removing non-value-added activity from the process.



5 Barcode Inspection System — A barcode based inspection and management system has been introduced for fire extinguishers enabling faster inspections, accurate data entry, proactive safety tracking, and reliable digital records across our facilities.



6 Press Machine Safety Enhancement -Following a 5Why analysis and hierarchy of risk control review, fool proofing measures were implemented on press machines across sheet-metal operations. Operators were trained on proper material handling techniques, provided with cut-resistant gloves and hand sleeves, and hazard-prone areas were clearly marked strengthening safe working practices and reducing the risk of injury in sheet-metal operations.

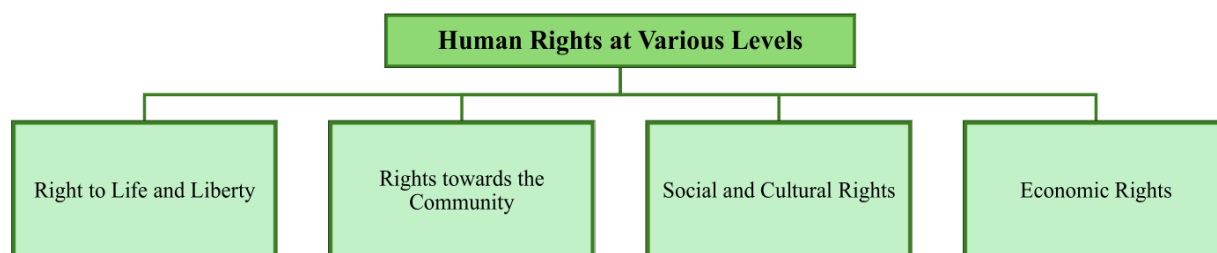


These measures reflect Amber's commitment to continuous improvement in operational safety ensuring that risk is not merely managed after the fact, but systematically reduced at the process level, where it originates.

6.2 Labour and Human Rights

Amber's commitment to human and labour rights is rooted in a straightforward but deeply held principle that every person connected to our business deserves to be treated with fairness, dignity, and respect. This commitment is not a response to regulatory expectation; it is a reflection of the values that define how we conduct ourselves as an organisation. From our own workforce to the furthest reaches of our supply chain, we hold ourselves to a consistent and uncompromising standard of labour and human rights practice.

Policy and Governance Framework



Human Rights at Various Levels in Amber

Our approach to human and labour rights is anchored in a comprehensive Human Rights Policy that articulates our obligations towards employees, contractual workers, suppliers, and the communities in which we operate. The policy is grounded in internationally recognised human rights principles and establishes clear, non-negotiable prohibitions across our operations.

Amber maintains an absolute stance against child labour, forced labour, modern slavery, and human trafficking. Discrimination of any form whether on the basis of caste, creed, religion, gender, sexual orientation, disability, or any other characteristic is expressly prohibited. We apply the same unequivocal position to all forms of workplace abuse, whether physical, verbal, psychological, or sexual. These are not policy statements reserved for documentation they are standards we expect to be upheld in practice, by every individual acting on Amber's behalf, every day.

Our approach is proactive by design. Rather than responding to violations after the fact, we work to identify and address labour and human rights risks before they materialise through ongoing due diligence, structured risk assessments, and grievance mechanisms that provide every stakeholder with a genuine and trusted channel to raise concerns.

Workplace Practices and Grievance Mechanisms

Translating human rights commitments into workplace reality requires more than policy it requires systems, processes, and consistent oversight. Across all our facilities, Amber has established practical mechanisms designed to prevent violations, maintain accountability, and ensure that our values are reflected in how we operate day to day.

To prevent child labour, we have implemented a Universal Account Number validation process that verifies the age and residential details of every employee through online identification checks prior to onboarding a systematic safeguard applied consistently across all operational sites. We maintain an open-door policy that encourages transparent dialogue between employees and management at every level of the organisation. Complaint and suggestion boxes are available across all facilities, offering an accessible and anonymous mechanism for employees who prefer it. Monthly HR help desks, operational at each manufacturing site, provide every employee and worker with a dedicated and confidential space to raise concerns relating to forced labour, sexual harassment, wage irregularities, or workplace discrimination. Senior leadership including Site HR Leads and Site Heads conduct regular site visits to observe working conditions directly and reinforce on-the-ground accountability.

Supply Chain Responsibility

Amber recognises that its human rights obligations extend beyond its own operations. A genuine commitment to responsible business practice requires accountability for the conditions in which every input to our operations is sourced and produced. We prioritise partnerships with suppliers who operate within established legal and ethical frameworks and whose labour practices align with our own standards. Our supplier due diligence process encompasses assessments of working conditions, labour law compliance, and human rights performance ensuring that responsible sourcing is a substantive practice across our value chain, not merely a stated intention.

Human Rights and POSH Training

Embedding human rights into everyday workplace practice begins with ensuring that every employee and worker understands what those rights mean and what is expected of them. Amber invests in regular human rights training for all employees and workers delivered as an integral part of our ongoing learning framework rather than as a standalone compliance exercise. These programmes build the capability of our workforce to recognise inappropriate behaviour, understand their rights and entitlements, and act with confidence when standards are not being met. Through consistent and sustained training, we work to cultivate a workplace culture where ethical conduct is the norm embedded in how people work, not merely stated in policy.



POSH training session

Within this human rights training framework, Amber placed a dedicated focus on the Prevention of Sexual Harassment in FY 2025-26 an area we consider central to maintaining a workplace where every individual feels safe, respected, and treated with dignity. Amber upholds a zero-tolerance position on harassment, discrimination, and inappropriate conduct in the workplace. POSH awareness sessions were conducted across all operational locations, reinforcing employee understanding of workplace conduct expectations, grievance redressal mechanisms, and individual responsibilities under our POSH framework specifically aimed at strengthening awareness of respectful workplace behaviour, reporting mechanisms, and the importance of maintaining an inclusive and harassment-free work environment.

6.3 Community Relations

Amber's responsibility to the communities in which it operates is an integral part of how we define ourselves as a business. We recognise that our manufacturing presence has a direct bearing on the social and economic fabric of the areas around us and that this presence carries with it an obligation that extends well beyond our operational boundaries. Our engagement with communities is therefore not incidental to our business strategy it is a deliberate and structured commitment to contributing meaningfully to the places and people that form the context in which we operate.

Our Approach

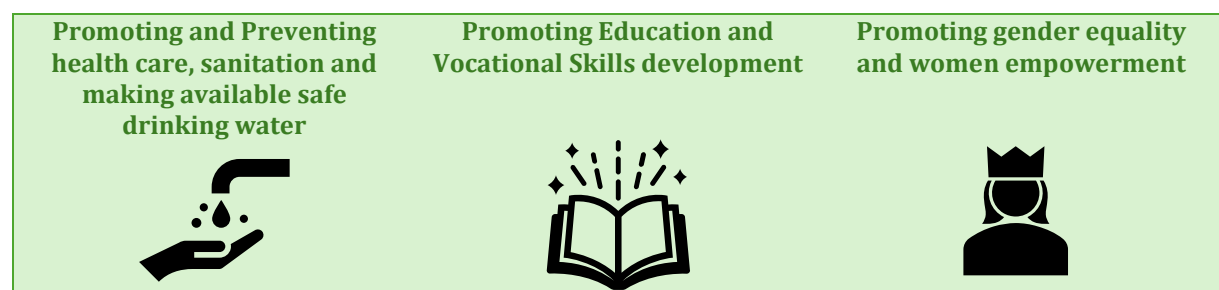
Amber's approach to community engagement is built on long term relationships grounded in trust, mutual respect, and a genuine understanding of local needs. We do not approach community development as a transactional obligation we approach it as a sustained partnership, one that requires consistent dialogue, shared decision making, and a willingness to listen as much as to act.

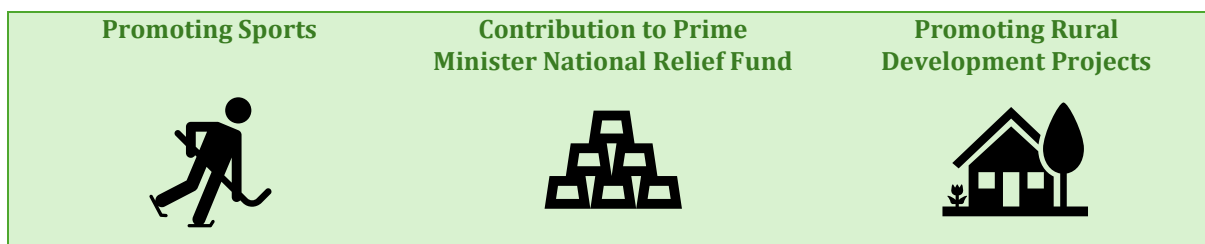
We engage actively with a broad range of stakeholders including local communities, government bodies, non-governmental organisations, and community based groups to develop a grounded understanding of the concerns, aspirations, and priorities of the people around us. This engagement ensures that our initiatives are informed by the communities they are intended to serve, rather than designed in isolation from them. Through open and continuous dialogue, we ensure our programmes remain relevant, responsive, and genuinely impactful over time.

CSR Policy and Focus Areas

Amber's Corporate Social Responsibility policy provides the formal framework through which our community development commitments are structured and delivered. The policy identifies a set of priority areas that reflect both the most pressing needs of the communities we operate in and the areas where Amber's involvement can create the most meaningful and lasting change.

Our CSR focus areas include education and vocational skill development, healthcare improvement, sanitation, and access to safe drinking water addressing some of the most fundamental determinants of quality of life and long term community resilience. The policy also prioritises gender equality and women's empowerment through education, recognising that inclusive development is only possible when opportunities are accessible to all. Support for sports participation and rural development initiatives further reflects our commitment to holistic community growth addressing not only immediate needs but the broader conditions that enable communities to thrive sustainably.





Amber's CSR Focus Areas

CSR Initiatives and Community Impact in FY 2025-26

In FY 2025-26, Amber continued to build on its established community development agenda deepening existing programmes and extending its reach through new initiatives designed to address the most pressing needs of the communities around our operations. The majority of Amber's CSR interventions are structured as multi-year programmes, reflecting our belief that sustainable community impact cannot be achieved through one-off engagements. Sustained, long term investment in education, skills development, healthcare, and digital learning creates the conditions for communities to develop capability and resilience that endures well beyond any single initiative. Beyond our structured programmes, we remain attentive to needs that fall outside the scope of planned intervention. Where specific or urgent needs arise in the communities around us, Amber extends support as and when required ensuring that our community commitment is as responsive in practice as it is structured in intent.

Key details of our CSR interventions in FY 2025-26 are outlined below.

1. School and College Transformation Project — Promoting Education



Amber's College Transformation Project – Rudraprayag Site

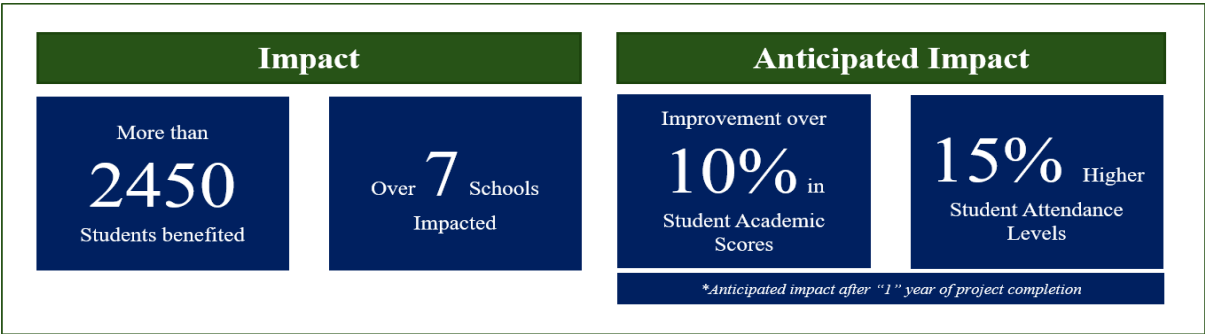
Education is the most enduring investment a community can make in its own future and it sits at the heart of Amber's social development agenda. Through our multi-year

School and College Transformation Project, Amber is investing in the physical and learning infrastructure of government and municipal institutions to create environments where students can learn with dignity, safety, and purpose. In FY 2025-26, this commitment was advanced through a series of targeted interventions spanning both school and college-level institutions across multiple states.

At the school level, Amber implemented a comprehensive infrastructure transformation programme across institutions in Gurugram and Rewari, Haryana, and Mansa, Punjab encompassing the renovation of classrooms, repair of damaged roofing, upgrade of electrical systems, and the construction and renovation of separate lavatory facilities for boys and girls. The provision of clean drinking water, dishwashing, and handwashing facilities addressed the most fundamental but critical conditions that influence student wellbeing, attendance, and continued enrolment — particularly for girls. These improvements were further complemented by the integration of smart classroom technology, creating more engaging and inclusive learning environments that extend the impact of the physical infrastructure investment well beyond the classroom.

Building on this foundation, Amber extended its commitment to higher education through the transformation of a government post-graduate college in Rudraprayag, Uttarakhand directly benefiting over 2,600 students. The initiative encompassed the development of smart classrooms, improved sanitation and changing room facilities, shaded cafeteria and dining spaces, and open gym infrastructure. By strengthening both academic and campus facilities, the programme contributed to a more engaging, technology-enabled, and future ready learning ecosystem reflecting Amber's conviction that quality education infrastructure, at every level, is a foundation for individual opportunity and sustainable community development.

Impacts from Amber's School and College Transformation Project



2. Transforming Education — Infrastructure, Teaching, and Creative Development

Amber's approach to education goes beyond the provision of physical infrastructure it encompasses the full learning experience, from the quality of teaching in the classroom to the creative and emotional development of every child. In FY 2025-26, three complementary initiatives collectively advanced this vision across government schools and institutions in underserved communities.

- ***Digital Classrooms and Teacher Development — The FLUX Programme***



Transformation of School Teaching System

Recognising that infrastructure alone is insufficient without quality teaching, Amber supports the FLUX programme Foster, Learn, Use, Explore a structured experiential learning methodology designed to transform how education is delivered in government schools. The programme equips teachers with the skills and tools to move beyond rote learning towards inquiry-based, conceptual teaching bridging the persistent gap between basic literacy and genuine understanding. Students benefit from access to smart classroom facilities, while teachers develop the confidence and capability to deliver learning that is engaging, practical, and relevant. FLUX builds on foundational learning to develop the next layer of educational capability critical thinking, conceptual understanding, and practical knowledge among students in communities that need it most.

- ***ArtRooms — Empowering Young Minds Through Creative Expression***



ArtRooms Initiative by Amber in collaboration with Foster Forge Foundation

Complementing the academic focus of the FLUX programme, Amber's ArtRooms initiative implemented in collaboration with Foster Forge Foundation creates inclusive creative spaces in government schools for children aged 6 to 14 years from underserved communities. Through structured art-based sessions encompassing drawing, storytelling, craft, and traditional art forms, the programme nurtures self-expression, curiosity, and independent thinking among young learners. Its impact is reflected in improved student engagement, growing confidence, and a richer creative life within the classroom.

Beyond structured sessions, ArtRooms incorporates collaborative projects, exposure visits, and artist interactions broadening cultural awareness and supporting the social and emotional growth of participants. Over time, the initiative has developed into a vibrant learning ecosystem that fosters a sense of identity and belonging, while equipping children with essential life skills including critical thinking, teamwork, and communication that extend well beyond their school years.

Together, FLUX and ArtRooms represent Amber's commitment to education that develops the whole child not only academic capability, but the creative confidence, critical thinking, and social skills that shape a child's long term potential.

3. Healthcare and Community Wellbeing

Amber's healthcare interventions are designed around a clear conviction that access to timely, quality healthcare is one of the most direct investments a company can make in the long term wellbeing and resilience of the communities it operates in. Our

approach spans preventive health, women's empowerment, and critical medical support addressing both the awareness gaps and the access barriers that prevent vulnerable communities from receiving the care they need.

- ***Women's Health and Preventive Care***

In FY 2025-26, Amber continued its support for women's health programmes, including breast cancer awareness initiatives designed to improve health literacy and encourage early detection among women in communities around our operations. These programmes reflect our commitment to gender inclusive development and our recognition that women's health and empowerment are foundational to sustainable community progress and that preventive awareness, delivered consistently, can save lives.

- ***Critical Healthcare Support***

Amber's critical healthcare support programme extended life-changing medical assistance to vulnerable communities across Rajasthan, Bihar, Delhi, Karnataka, and Uttar Pradesh during FY 2025-26. The programme enabled life-saving cardiac surgeries for children from economically disadvantaged families suffering from severe heart conditions restoring health and providing renewed hope to children and their families at their most vulnerable.

The programme also supported individuals affected by cataract, glaucoma, retinal disorders, and other vision related conditions through essential eye care interventions. By restoring vision and improving access to timely treatment, these initiatives contributed meaningfully to the dignity, independence, and quality of life of underserved communities reflecting Amber's belief that healthcare support, where it is most needed, creates an impact that extends far beyond the individual it reaches.

4. Promotion of Sports — Nurturing Young Talent

Amber recognises the role that sport plays in building discipline, teamwork, and physical wellbeing among young people. In FY 2025-26, Amber supported sports development initiatives in partnership with Delhi Public School Ghaziabad Society including the recognition and reward of outstanding coaches through prize money of

₹25,000 awarded to winning team coaches. This initiative celebrates the pivotal role coaches play in identifying and nurturing sporting talent and reaffirms Amber's commitment to investing in the holistic development of youth in the communities we serve.

5. Vocational Skills Development — Enabling Livelihoods

Amber's vocational skills development programme is a multi-year initiative directed at equipping young people from underprivileged backgrounds with the technical competencies needed for industrial employment. Through targeted training on trades relevant to the manufacturing and industrial sectors, the programme builds practical skills that translate directly into employment opportunities a commitment that Amber advances through its active participation in the National Apprenticeship Promotion Scheme.

Launched under the Skill India Programme, NAPS encourages industries to engage apprentices under the Apprentices Act, 1961 providing young people with structured on-the-job training that strengthens industry-academia linkages and bridges the gap between learning and practical experience. Through this continued engagement, Amber contributes to building a skilled, future ready talent pool aligned with industry requirements, while creating meaningful and lasting economic opportunity for youth in the communities we serve.

Number of apprentices trained in Financial Year 2025-26	6,727
Average training duration	6 months
Types of trainings provided	Technical and non-technical trainings

Employee Engagement in Community Development

At Amber, community development is a responsibility shared across the entire organisation not confined to a dedicated function. We actively cultivate a culture of volunteerism and social responsibility, providing employees with meaningful opportunities to contribute their time, skills, and resources to causes that matter. This ensures that our community programmes are driven by genuine human engagement

extending their reach and impact while building relationships between our people and the communities we serve that go beyond institutional obligation. Across our sites, employee led community activities are undertaken regularly under site leadership guidance addressing local needs across health, environmental sustainability, social welfare, and youth development.

In FY 2025-26, our employees contributed to a range of community initiatives, including:

- **Donation Drive — Supporting the Vulnerable:** Amber organised a Donation Drive extending care and support to residents of an old age home and an orphanage. Employees contributed essentials, sweets, and thoughtfully selected gifts creating meaningful moments of human connection and bringing dignity and joy to those most in need. The initiative was a direct expression of the empathy and collective responsibility that define Amber's organisational culture.



Donation Drive at Old Age Home

- **Children's Day Celebration:** On Children's Day, employees visited children, sharing gifts, cutting cakes, and spending quality time together. Beyond a ceremonial observance, the celebration reflected Amber's commitment to nurturing young lives with care and compassion maintaining a genuine and warm presence in the communities we serve.



Children's Day Celebration by Amber Group

- **Blood Donation Drive — Saving Lives Together:** Amber's Blood Donation Drive drew enthusiastic participation across the organisation, resulting in the collection of multiple units of blood for patients in need. The drive demonstrated how collective employee effort translates into tangible, life-saving community impact and reinforced a culture where contributing to community health is seen as a shared responsibility.



Employees Donating at Blood Donation Drive

Our Impact

Amber is committed to deploying its CSR resources responsibly ensuring that every investment reaches the right cause and delivers meaningful, measurable outcomes for the communities we serve. Through strategic partnerships, structured programmes, and active employee participation, we continue to strengthen the reach and effectiveness of

our social impact year on year. A summary of our CSR performance for FY 2025-26 and FY 2024-25 is presented below:

CSR KPIs		Financial Year 2025-26*	Financial Year 2024-25*
	CSR spending (INR Lakhs)	₹ 816.29 Lakh	₹ 679.83 Lakh
	Lives impacted	17,335+	19,117+
	Locations covered in India	Across 10 states near the Company operations	Across 10 states near the Company operations

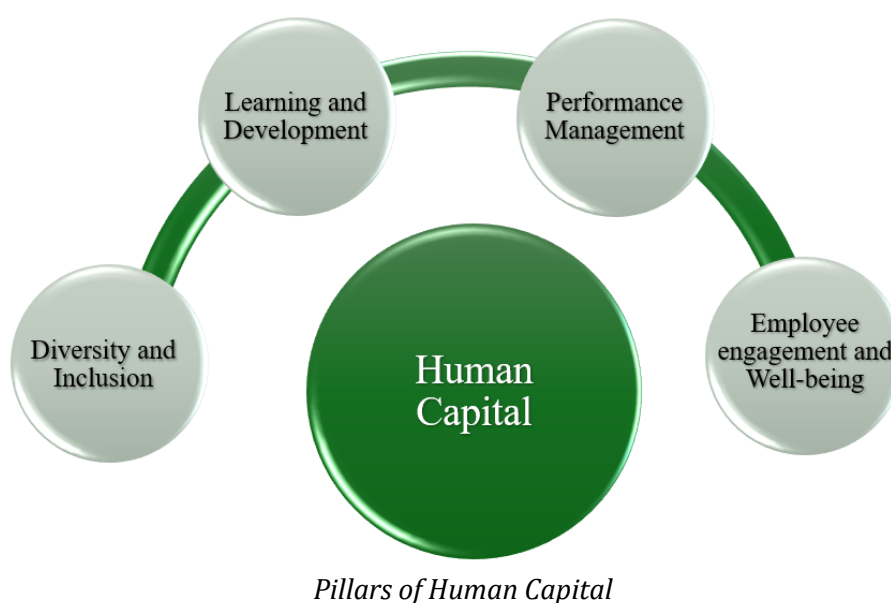
* Standalone

6.4 Human Capital

A business is ultimately defined by the quality and commitment of its people. At Amber, we recognise that our workforce is the most significant driver of our ability to grow, innovate, and compete and that investing in our people is as strategically important as any capital investment we make in our operations. This recognition shapes how we approach every dimension of workforce management, from how we attract and develop talent to how we create an environment where people feel genuinely valued and motivated to contribute their best.

We are committed to building a workplace that offers more than employment one that provides meaningful opportunities for growth, fosters a strong sense of belonging, and treats every individual with fairness and respect. We believe that when people are supported, developed, and empowered, they perform at their highest level and it is this performance, multiplied across our entire workforce, that enables Amber to deliver sustained value for all its stakeholders.

Our human capital strategy is built around five priorities that together define the culture and capability we are working to build Diversity and Inclusion, Learning and Development, Employee Engagement, Performance Management, and Employee Welfare. Each reflects a distinct but connected dimension of our responsibility to our people, and collectively they represent Amber's commitment to cultivating an organisation where capability is continuously developed, contribution is fairly recognised, and every employee has a meaningful opportunity to grow and advance.



Our Workforce

In FY 2025-26, Amber's total workforce comprised 19,629 employees and workers, comprising 15,401 men and 4,228 women across our operations. Strengthening gender diversity remains a central and active priority within our Diversity and Inclusion strategy.

Female representation among employees reached 20.10%, while female representation among workers increased to 22.11% during FY 2025-26, marking an overall 23% increase in female representation compared to the previous fiscal year and reflecting continued progress in strengthening workforce diversity.

Attracting and retaining the right talent is fundamental to sustaining Amber's growth and competitive strength. We provide compensation that is competitive with industry benchmarks and structured to reflect the value our people bring to the organisation. Our performance appraisal process is designed to be transparent, consistent, and merit-

driven ensuring that every employee has equal access to growth opportunities and a clear, fair pathway to career advancement. We believe that when people are rewarded equitably and assessed on the basis of genuine contribution, they are more motivated, more committed, and more invested in the success of the organisation they are part of.

Employees Headcount	Financial Year 2025-26		
Category	Male	Female	Total
Employees			
Permanent	2471	181	2652
Other than permanent	2008	946	2954
Total Employees	4479	1127	5606
Workers			
Permanent	2328	51	2379
Other than permanent	8594	3050	11644
Total Workers	10922	3101	14023

Diversity and Inclusion

A diverse and inclusive workforce is not a peripheral aspiration at Amber it is a strategic priority that we consider essential to building a resilient, innovative, and future ready organisation. We recognise that the breadth of perspective, experience, and background that a truly diverse workforce brings is one of the most powerful drivers of long term organisational capability. Our Diversity and Inclusion agenda is therefore embedded within our broader human capital strategy not as a standalone programme, but as a principle that shapes how we hire, develop, design our workplaces, and build our culture.

Building the Foundation

Amber's current diversity and inclusion momentum is built on a deliberate set of targeted interventions introduced in FY 2024-25. Formal female hiring targets were established committing to source and refer 50% women candidates across all external recruitment partnerships and setting a 30% female representation target through campus hiring, which was successfully achieved. The Second Inning programme was launched to support women returning to work after a career break, supported by structured training for HR managers and interview panels on inclusive hiring practices. A Diversity Referral Scheme mobilised employee networks in support of female hiring, with recognition and

incentives for meaningful contributions. Across all sites, the installation of sanitary napkin vending machines reinforced a more dignified and supportive working environment for our female workforce a practical but significant expression of our everyday commitment to inclusion.

The landmark initiative of FY 2024-25 was the launch of the Pink Line at our Pune facility on International Women's Day an exclusive production line managed entirely by women, from supervisors to operators. The initiative challenged industry stereotypes, demonstrated the operational capability of a women-led manufacturing line, and delivered measurable productivity improvements establishing a proof of concept that would form the basis for broader expansion in the year ahead.

Deepening the Commitment — FY 2025-26

Building on this foundation, FY 2025-26 marked a significant deepening and broadening of Amber's Diversity and Inclusion agenda with initiatives spanning leadership development, operational inclusion, workforce safety, and disability equity.

1. Women in Leadership



Women leadership onboarding

Amber introduced the Women in Leadership initiative to strengthen gender diversity across its leadership pipeline and create structured pathways for women into decision making roles. Through diverse candidate slates, targeted hiring, and internal progression programmes, the initiative has already contributed to 18–22% women representation in leadership hiring a meaningful and progressive improvement that Amber is committed to building upon in the years ahead.

2. Expanding the Pink Line



Women working in production lines at ILJIN Noida

Following the success of the Pink Line at Pune, dedicated women-led production lines were established at the ILJIN Noida Facility and Amber Pune Facility in FY 2025-26, with approximately 60–70% women participation across operational roles. These lines have delivered positive productivity and quality outcomes demonstrating that operational excellence and gender inclusion are mutually reinforcing. Beyond the performance metrics, the Pink Line has become a tangible symbol of Amber's determination to break industry stereotypes and build a more balanced, dynamic manufacturing workforce.

3. Women in Night Shifts

Amber launched the Women in Night Shifts initiative at its Jhajjar and ILJIN Noida facilities enabling greater participation of women in operational roles during night shifts within a secure and structured working environment. The programme is underpinned by end-to-end safety systems, 100% GPS-enabled transportation, and continuous monitoring protocols. Zero major safety incidents have been reported since its launch

reflecting the rigour with which employee safety and wellbeing have been built into the programme's design from the outset.



Women working in Night shift at ILJIN Noida

4. Disability Inclusion

Amber extended its inclusion agenda beyond gender in FY 2025-26 with the introduction of a Disability Inclusion initiative, designed to ensure equitable opportunities for persons with disabilities across its operations. Pilot programmes have been launched at the Rajpura and Power-One facilities, with 10–15 roles identified for inclusion in the initial phase and a scalable model under development for broader rollout. This initiative reflects Amber's recognition that a genuinely inclusive workplace must be accessible and equitable for all not only along the dimension of gender.

5. Inclusion Through Everyday Engagement

Amber's inclusion efforts extend beyond hiring and representation into the day-to-day experience of its people. The Amber Connect programme comprising structured 30-Day and 90-Day onboarding check-ins ensures that every new employee receives the guidance, support, and connection needed to transition effectively into their role and integrate into the organisation with confidence. Building on this foundation, Skip Level conversations provide employees at all levels with direct access to senior leadership creating a structured channel for transparent dialogue, candid feedback, and stronger alignment with organisational direction and values. Diversity Connect sessions further reinforce this commitment by bringing female employees together in a dedicated forum for peer engagement, shared experience, and open exchange reflecting Amber's

recognition that a genuinely inclusive culture must be consistently experienced across every stage of the employee journey, not merely articulated in policy.



Inklusivity Talks at plants

6. Celebrating Our People

Amber marked International Women's Day and Mother's Day with company-wide celebrations that served as more than ceremonial occasions. These events provided a meaningful opportunity to recognise the contributions of women across the organisation, acknowledge the balance they bring to their professional and personal responsibilities, and reaffirm Amber's commitment to a workplace where every individual is valued, respected, and supported to grow. Through consistent recognition and celebration, Amber continues to strengthen the culture of inclusion and belonging that underpins its broader human capital strategy.

Training and Development

Amber's investment in learning and development is grounded in a straightforward conviction that the long term strength of our business is inseparable from the capability of our people. As our operations grow, our technology evolves, and the business environment becomes increasingly complex, equipping our workforce with the skills, knowledge, and adaptability to navigate and lead change is not optional it is a strategic necessity. Our Learning and Development framework is therefore an integral component of our broader human capital strategy, structured around three interconnected capability domains Leadership and Personal Effectiveness, Digital and Technical Proficiency, and Operational Excellence each reflecting a distinct but equally important dimension of the workforce capability Amber is committed to building.

The annual training calendar is designed around a systematic assessment of individual and operational needs, ensuring that every programme is relevant, targeted, and aligned with both business priorities and industry trends. In FY 2025-26, Amber dedicated 81,059 training hours to workforce development, achieving an average of 4.13 hours per employee spanning personal branding, communication, and strategic thinking under Leadership and Personal Effectiveness; data analytics and digital tools under Digital and Technical Proficiency; and lean manufacturing and quality management under Operational Excellence complemented by programmes in business etiquette, occupational health and safety, ESG, and stress management. Key highlights across the three capability domains are outlined below:

1. **Leadership and Personal Effectiveness**

In FY 2025-26, Amber delivered a comprehensive range of leadership and personal effectiveness programmes spanning individual capability, collective leadership, and organisational culture:

- **Developing Personal Impact** — Conducted in August 2025 at Zirakpur, this session focused on personal branding, communication, confidence building, and stress management. Led by an ICF-accredited coach with over 20 years of experience, the programme achieved a 96% participation rate and an overall feedback score of 88% reflecting both the relevance of its content and the engagement of our people. Through interactive discussions and collaborative learning, participants gained practical insights to enhance both personal and professional effectiveness.
- **Strategic Thinking Programme** — Conducted in January 2026, this programme engaged participants through role plays, group discussions, and practical frameworks including SWOT, PESTLE, and OKRs. Receiving 95% positive feedback and strong effectiveness ratings, it strengthened employees' ability to align their work with broader organisational objectives and enhanced strategic decision making capability across the organisation.
- **AI Training Session** — Conducted in January 2026, Amber's leaders participated in a focused session on artificial intelligence, achieving 93% participation and strong

feedback ensuring that leadership remains at the frontier of emerging technology and future ready thinking.

- **Vision and Values Session** — Conducted across units, this session reinforced Amber's core organisational purpose inspiring employees to align with the Company's commitment to being the first choice of customers and fostering a customer-focused, innovative, and growth driven workforce.
- **Amber Guru Initiative** — This initiative acknowledged and celebrated the contributions of Amber's internal trainers reinforcing the conviction that knowledge transfer and peer learning are as valuable to organisational capability as any externally led programme, and that expertise within our own workforce is a resource worth investing in and honouring.
- **Leaders Connect — Let's Win Together** — Hosted at the Sidwal unit, this dynamic session brought leaders and teams together through structured team building activities including Lion Kingdom fostering cross-team collaboration, unity, enthusiasm, and shared purpose, and reflecting Amber's belief that leadership capability is built as much through human connection as through formal learning.

2. Digital and Technical Proficiency

Amber placed significant emphasis on building digital and technical proficiency across its workforce in FY 2025-26:

- **Power BI Intermediate Session** — Conducted in November 2025, this hands on session brought together employees from diverse departments for practical training in analytical and reporting skills. Through interactive exercises and practical learning modules, the programme reinforced the data literacy needed to support informed decision making in an increasingly data driven environment and received positive feedback across participating teams.
- **Advanced Excel Programme** — Conducted in August 2025, this programme brought together 28 participants from multiple locations and achieved 100% attendance,

guided by a certified Microsoft trainer. Through hands on practice and interactive learning sessions, employees enhanced their analytical and productivity skills delivering measurable improvements in capability across the workforce and further demonstrating Amber's dedication to building advanced technical competencies.

Operational Excellence

Amber's operational excellence agenda was reflected through following training initiative:

- **Lean Manufacturing — Way of Toyota** — This programme brought together employees across branches to explore concepts such as waste reduction, value stream mapping, and lean tools in a practical, interactive setting. Through engaging activities and real-world applications, the programme directly reinforced the culture of continuous improvement that underpins Amber's approach to manufacturing and operational efficiency empowering employees to identify inefficiencies, drive process level improvements, and contribute actively to organisational growth. The initiative further reflected Amber's belief in leadership through innovation and that operational excellence is built from within the workforce, not imposed from above.

Collectively, these programmes reflect a learning and development agenda that is purposeful, diverse, and directly connected to Amber's strategic priorities building a workforce that is equipped for the demands of today and prepared for the opportunities of tomorrow.

Performance Management

At Amber, performance management is not a periodic administrative exercise it is a continuous and structured process designed to support employee growth, recognise contribution, and align individual development with organisational objectives. We hold a clear view that a high performing organisation is built on a culture where expectations are transparent, feedback is constructive, and every employee has a defined and supported pathway to advance.

Our performance and career development review framework is structured to be participative, development-oriented, and genuinely two-way. The process encompasses bi-directional feedback, annual performance assessments, performance ratings,

promotion deliberations, and focused development discussions ensuring that every review conversation is as much about future potential as it is about past performance. Employees are encouraged to reflect on their own progress, articulate their aspirations, and engage actively in shaping their development journey within the organisation.

Beyond performance assessment, Amber extends career transition support and retirement-related benefits in accordance with its policy ensuring that employees are supported not only through the active stages of their careers, but through the transitions that mark significant milestones in their professional lives. This reflects our belief that our responsibility to our people does not diminish as their careers evolve it adapts to meet them where they are.

In FY 2025-26, performance and career development reviews were completed for 73% of the workforce reflecting our sustained commitment to building a performance-driven culture where every individual has the clarity, feedback, and support needed to grow, contribute, and succeed at Amber.

Career and Performance Development Review*	Financial Year 2024-25		Financial Year 2024-25	
	Male	Female	Male	Female
Employees	74.99%	54.14%	82.24%	56.00%
Workers	72.72%	43.14%	79.13%	69.57%

**This data includes only permanent employees and workers.*

Employee Engagement

At Amber, employee engagement is a deliberate and structured investment in the culture, connectivity, and commitment of our workforce. Through a broad and purposefully designed range of initiatives spanning cultural celebrations, family-inclusive events, team-building activities, community service, and innovation platforms we create meaningful avenues for employees to connect, contribute, and thrive. We recognise that an engaged workforce is not built through isolated gestures; it is built through consistent, inclusive, and authentic engagement that reflects the values and diversity of the people who make up the Amber community.

Celebrating Diversity, Inclusion and Sustainability

Amber takes pride in the diversity of its workforce and marks this through a rich calendar of cultural and festive observances including Independence Day, Republic Day, Diwali,

Holi, and Father's Day each creating meaningful opportunities for connection, recognition, and shared identity. A distinctive aspect of these celebrations is their inclusive design: employees' families are invited to participate, strengthening personal bonds, deepening organisational connection, and fostering a sense of community that extends well beyond the workplace.

Beyond festive celebrations, some of Amber's most purposeful engagement initiatives reflect the organisation's broader values demonstrating that employee engagement and organisational responsibility are deeply connected.

This connection was particularly well demonstrated in FY 2025-26 through Celebrating Daughter's Birth, Nurturing Nature initiative at our Jhajjar-II unit, where a tree is planted on the birth of every daughter born to an employee. The initiative carries a dual significance it celebrates the birth of daughters as a meaningful expression of Amber's commitment to gender equality and the value placed on women within the organisation and society, while simultaneously channelling a moment of personal joy into a tangible act of environmental stewardship that contributes to a greener future for the communities around our operations. Together, these dimensions reflect Amber's conviction that its engagement with people and its responsibility to the planet are not separate commitments they are expressions of the same organisational character.

Recognising Talent and Rewarding Innovation

Amber has a strong tradition of encouraging internal talent and rewarding innovation. Our Leadership Through Innovation platform serves as a national level forum through which employees from all locations are invited to present ideas, showcase creativity, and propose solutions that contribute to Amber's growth and transformation. The platform reflects our conviction that innovation is distributed across the entire workforce and that the right environment can unlock it at every level of the organisation.

Cultivating a Culture of Belonging and Shared Identity

Amber invests in initiatives that deepen employees' sense of belonging and pride in the organisation they are part of. The How Much Do You Know About Amber quiz brought the Amber family together in a spirit of learning and friendly competition encouraging employees to explore the organisation's history, milestones, values, and culture through

an engaging and interactive format. The initiative strengthened team spirit and reinforced a shared sense of identity and pride across the workforce.

In FY 2025-26, at our Sidwal unit, the Leaders Connect session themed Let's Win Together brought leaders and teams together through structured team building activities, fostering cross-team collaboration, unity, and shared purpose. The initiative reflected Amber's belief that strong organisational culture is built through human connection as much as through strategy.

Employee Wellbeing

A workforce that feels genuinely supported in its health, resilience, and financial security is better placed to contribute, collaborate, and grow and it is on this understanding that Amber's approach to employee wellbeing is built. Our approach is holistic by design, addressing physical, mental, and financial wellbeing through a structured and continuously evolving programme of initiatives, benefits, and support mechanisms that reflect our responsibility to the people who make Amber what it is.

Physical Health and Preventive Care

Amber's commitment to physical wellbeing is anchored in a preventive healthcare philosophy. Across all facilities, we organise health camps offering general health check-ups, eye and dental screenings, and dietician consultations all free of cost to employees and workers. In FY 2025-26, employees across Amber marked International Yoga Day through structured yoga sessions a reflection of our collective commitment to healthier lifestyles and physical wellness. Employees are further encouraged to participate in cycling challenges, weight loss programmes, and cooking competitions, fostering a health-conscious and connected community across the organisation.

Mental Health and Holistic Wellbeing

In FY 2025-26, our Dhyani initiative continued to provide structured mindfulness and meditation sessions designed to build emotional resilience, manage workplace stress, and support inner balance. Participants were equipped with practical techniques to remain calm, focused, and effective in demanding situations reflecting Amber's recognition that mental resilience is as critical to organisational performance as physical health.

Financial Wellbeing and Employee Benefits

Amber's employee benefit framework is reviewed periodically to ensure it remains competitive and genuinely supportive. Employees receive comprehensive medical coverage, maternity benefits, and insurance protection. Employee Stock Option Plans enable our people to share in the organisation's growth, while our Loan and Salary Advance policy provides practical support during unforeseen financial difficulties reflecting our holistic approach to employee security and long term engagement.

Listening to Our People

The Voice of Employees programme provides a structured platform for employees to share feedback, concerns, and suggestions across all aspects of their workplace experience. Inputs are formally recorded, reviewed, and acted upon through a structured Minutes of Meeting process ensuring that employee voices translate into meaningful improvements and reinforcing Amber's commitment to transparency, accountability, and a genuinely people-centric culture.

Aligned with our ESG strategy, Amber remains committed to continuously strengthening its wellbeing framework evolving health initiatives, enhancing benefit programmes, and ensuring that every employee feels valued, supported, and empowered. We believe that investing in the wellbeing of our people builds not only a healthier workforce, but a stronger and more sustainable organisation.

6.5 Product Safety and Quality

At Amber, product safety and quality are the foundation upon which customer trust is built and maintaining that trust, across every product we manufacture and every market we serve, is a responsibility we take without reservation. We treat product safety and quality as core business principles, embedded into every stage of our operations from design and procurement through production and delivery and as fundamental drivers of the long term customer relationships and competitive strength that underpin our sustainability as a business.

Our commitment in this area is formalised through two complementary policies. Our Product Sustainability Policy ensures strict compliance with applicable regulatory requirements, rigorous quality standards, and accurate product related communication.

Our Customer Service Policy establishes the expectations we hold ourselves to in delivering superior customer experiences grounded in transparency, responsiveness, and an unwavering focus on customer safety and satisfaction. Together, these policies define the standard against which our product safety and quality performance is designed and measured.

Safety and Quality Testing

Translating these policy commitments into practice requires a testing and quality assurance framework that is as rigorous as the standards it is designed to uphold and it is this framework that governs how Amber approaches safety and quality across every stage of the product lifecycle.

Hazard analysis and risk assessments are conducted during both the design and manufacturing phases proactively identifying and mitigating potential safety risks before they reach the customer. Our safety protocols are continuously reviewed and updated in line with evolving industry standards and technological developments, ensuring that our products consistently meet and where possible exceed customer expectations.

Our quality assurance framework is aligned with ISO 9001:2015 standards and incorporates Six Sigma methodologies to drive process excellence across all manufacturing facilities. This combination of internationally recognised certification and structured process improvement ensures consistently high product quality, reduces operational variability, minimises waste, and reinforces our commitment to responsible and sustainable manufacturing.

This commitment to quality does not stop at our own facilities it extends across our entire supply chain. All outsourced components are required to comply with Restriction of Hazardous Substances regulations, with compliance validated through third-party certifications aligned with our Quality Management System. This ensures that our products remain within permissible limits for restricted substances including lead, mercury, cadmium, hexavalent chromium, polybrominated biphenyls, and polybrominated diphenyl ethers reducing the risk of product recalls and mitigating potential health and safety concerns for our customers and end users.

Customer Commitment

The rigour of our safety and quality framework ultimately serves a single purpose to deliver products that our customers can rely on with complete confidence. Amber places its customers at the centre of its product safety and quality agenda, maintaining a continuous and active dialogue to incorporate customer feedback into the ongoing refinement of our products and services. This responsiveness is not merely a commercial discipline it is an expression of our belief that enduring customer relationships are built on trust, and that trust is earned through consistent quality, transparent communication, and genuine accountability at every stage of the customer experience.

Every Amber product is supported by comprehensive safety manuals that guide proper usage and clearly communicate potential risks and their mitigation ensuring that our commitment to safety extends to the point of use and remains present throughout the product's lifecycle. Our grievance redressal framework ensures that every customer concern is acknowledged, investigated, and resolved promptly, fairly, and transparently providing customers with the assurance that their feedback will always be taken seriously and acted upon.

As Amber continues to expand across diverse portfolios and emerging sectors, we recognise that product quality and safety are not static benchmarks to be met they are commitments to be maintained and continuously raised. We remain dedicated to refining our processes, systems, and technologies to ensure that every product we deliver upholds the highest standards of safety, quality, and customer trust today and into the future.

7. Responsible Governance

Governance is the foundation upon which Amber's entire ESG framework rests. While our environmental and social commitments define what we stand for as an organisation, it is governance that determines how those commitments are translated into practice providing the structures, systems, and culture through which decisions are made, accountability is established, and ethical conduct is embedded at every level of the organisation. For Amber, this is not a compliance exercise, it is a strategic imperative and a critical enabler of long term value creation.

As a manufacturing organisation with a diverse operational footprint and a complex value chain, the quality of our governance has a direct and far-reaching bearing on our ability to manage risk, respond to opportunity, and maintain the trust of our stakeholders. Effective Board oversight, supported by robust compliance systems and a deeply embedded culture of integrity, enables early identification and management of risk while promoting responsible decision making across the organisation. Equally, it reinforces our credibility with employees, suppliers, customers, and communities stakeholders whose confidence in Amber is shaped as much by how we govern ourselves as by what we deliver.

Our governance philosophy goes beyond structural obligation. We are committed to building a transparent, accountable, and values-driven organisation one where ethical leadership is practised consistently, sustainability considerations are integrated into strategic decision making, and our governance framework evolves in step with the regulatory landscape and stakeholder expectations that surround us. In the reporting year, we advanced this agenda by enhancing oversight of ESG related risks and opportunities, strengthening policy implementation mechanisms, and deepening the integration of responsible business conduct into our operational and strategic processes.

Our governance agenda is structured around six interconnected focus areas Economic Performance, Governance Structure, Risk and Opportunities, Ethics and Compliance, Supply Chain Management, and Research and Development each reflecting a distinct but deeply connected dimension of our commitment to responsible and accountable governance.

7.1 Economic Performance

Amber's economic performance is the commercial foundation upon which its broader sustainability commitments are built. We recognise that long term value creation for shareholders, employees, customers, suppliers, and the communities we operate in requires a business model that is not only financially resilient but strategically purposeful. Profitability and responsible growth are not competing objectives at Amber; they are mutually reinforcing, and it is through their alignment that we create enduring value across our value chain and beyond.

Our approach to economic performance is therefore guided by a dual mandate to deliver strong and consistent financial results that support investment, innovation, and stakeholder returns, while ensuring that our growth contributes positively to the broader economic and social ecosystem in which we operate. We pursue this mandate through disciplined capital allocation, strategic market expansion, and a continuous focus on operational efficiency building a business that is as resilient in the face of uncertainty as it is ambitious in the pursuit of opportunity.

In FY 2025-26, Amber continued to strengthen its economic foundations expanding its operational footprint, deepening its market presence, and advancing strategic partnerships and joint ventures that broaden access to new markets, customer segments, and growth opportunities. These partnerships reflect more than a commercial strategy they represent Amber's commitment to collaborative value creation, bringing together complementary capabilities to develop innovative solutions that address the evolving needs of our customers and the markets we serve.

By continuously diversifying our product portfolio, enhancing our service capabilities, and investing in the technologies and talent that drive competitive differentiation, Amber is building an economic model designed for long term sustainability one that generates value today while laying the groundwork for responsible and purposeful growth tomorrow. The Company's economic performance has been detailed in the Annual Report.

7.2 Governance Structure

Amber's governance structure is the operational expression of its commitment to responsible, transparent, and accountable business conduct. It defines how decisions are made, how accountability is distributed, and how the organisation ensures that its strategic objectives including its ESG commitments are pursued with rigour and consistency at every level. For Amber, strong governance is not an administrative function; it is the framework within which sustainable value is created and stakeholder trust is earned.

Board Composition and Leadership

Amber's Board of Directors brings together a breadth of experience, expertise, and perspective that reflects the Company's commitment to governance excellence. As of FY 2025-26, the Board comprises six members three executive directors who provide strategic and operational leadership, and three independent directors who deliver objective oversight, constructive challenge, and external perspective. This balance between executive leadership and independent oversight is central to Amber's governance philosophy ensuring that decision making is both informed and accountable.

The current Board composition is as follows:



As on 31st March 2026, we have:

7 Board Committees	3 Independent Directors on the Board (Including 1 woman Independent Director)
3 Executive Directors	1 Woman Independent Director

The Special Purpose Committee has been excluded from the scope, as it was constituted for a specific case/purpose.

Amber is committed to building a Board that reflects diversity across gender, professional background, educational experience, and expertise recognising that breadth of perspective strengthens decision making and enhances the quality of governance across the organisation.

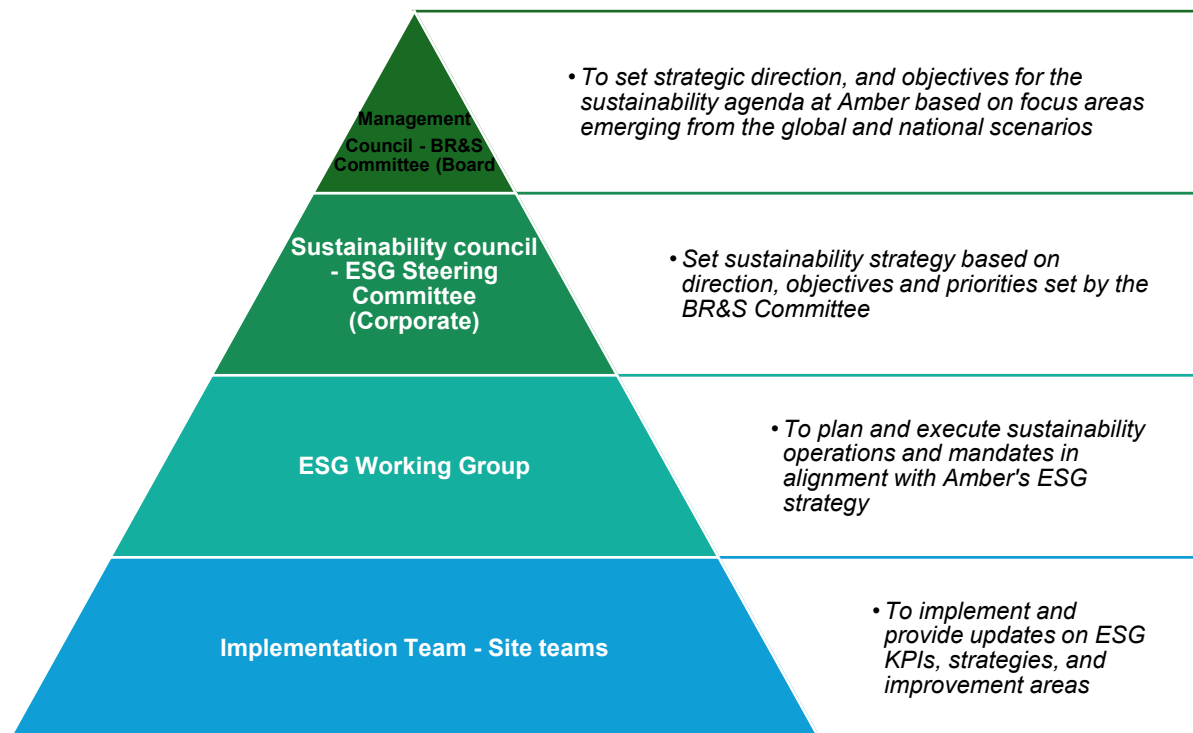
Board Committees

To ensure focused and effective governance oversight, the Board has established seven specialised committees each with a clearly defined remit, structured membership, and specific accountability. Day-to-day operational management is the responsibility of the executive team, while committees provide structured oversight across audit, risk, remuneration, stakeholder relations, CSR, and sustainability governance.

Committee	Responsibility	Chairperson
Audit Committee	Oversight of financial reporting, internal controls, audit processes, related party transactions, and compliance with applicable legal and regulatory requirements	Mr. Prakash Iyer
Nomination and Remuneration Committee	Oversight of Board composition, appointment and evaluation of Directors and senior management, succession planning, remuneration policies, and ESOP matters	Mr. Arvind Uppal
Risk Management Committee	Identification, assessment and monitoring of material business risks and oversight of risk mitigation strategies	Ms. Sabina Moti Bhavnani
Stakeholders Relationship Committee	Addressing and resolving grievances of shareholders and security holders and overseeing matters relating to their interests and services	Mr. Arvind Uppal
Corporate Social Responsibility Committee	Formulation, recommendation and monitoring of the Company's CSR policy, projects and expenditure	Ms. Sabina Moti Bhavnani
Executive Committee	Oversight of business strategy, operational performance, key business decisions and implementation of management initiatives	Mr. Jasbir Singh
Business Responsibility & Sustainability Committee	Oversight of sustainability strategy, BRSR implementation, ESG performance and disclosures aligned with the nine principles of the NGRBCs	Ms. Sabina Moti Bhavnani

Sustainability Governance

Amber's sustainability governance framework integrates ESG considerations into strategic decision making, operational planning, and risk management across the organisation. Oversight is structured across multiple tiers from Board-level direction through to site level execution ensuring that sustainability priorities are consistently translated into measurable action across all business functions and operational locations.



At the Board level, the BR&S Committee provides primary oversight of ESG-related matters reviewing sustainability risks, monitoring compliance with disclosure requirements, and supporting the integration of ESG considerations into broader business strategy. The Board of Directors retains overall accountability for the Company's sustainability direction and performance.

At the management level, dedicated sustainability and cross-functional teams are responsible for driving implementation, coordinating ESG performance monitoring, and facilitating alignment across operational units. ESG cluster SPOCs and site-level teams ensure consistent on-the-ground execution enabling timely identification, escalation, and management of sustainability-related risks and opportunities as they arise.

ESG Integration into Business Decision making

Amber is steadily deepening the integration of ESG considerations into its core business processes including risk management, supply chain oversight, operational planning, compliance management, and product innovation. Sustainability considerations are embedded into operational reviews and long term planning cycles, ensuring that responsible growth and organisational resilience are treated as connected rather than competing objectives.

To support this integration, Amber is strengthening its ESG data management capabilities through centralised digital monitoring tools and structured reporting mechanisms improving the accuracy, consistency, and traceability of ESG performance data across all operational locations. These capabilities support informed decision making, strengthen internal accountability, and enable Amber to meet evolving disclosure and reporting requirements with transparency and confidence.

ESG Policy Framework

Amber's ESG commitments are institutionalised through a comprehensive policy framework that establishes clear guidelines and accountability mechanisms across all levels of the organisation. These policies are aligned with internationally recognised sustainability principles and evolving regulatory expectations governing environmental impact, workforce wellbeing, ethical conduct, and governance practices in a structured and consistent manner.

By embedding ESG policies into day-to-day operations, investment decisions, and strategic planning, Amber ensures that sustainability is not an isolated initiative but an integral dimension of how the Company creates and sustains value for its shareholders, its stakeholders, and the communities it serves.

Environment, Social and Governance Policies



7.3 Risk Management

Every business operates in an environment of uncertainty and how well an organisation navigates that uncertainty is, in large part, a measure of the quality of its governance. At Amber, risk management is not a reactive discipline applied when things go wrong. It is a structured, forward looking capability embedded within our governance framework enabling us to anticipate challenges, make informed decisions under uncertainty, and protect the long term interests of our business and our stakeholders.

As Amber continues to grow in scale and complexity, the risk landscape we operate in has grown with it. Diverse business divisions, an extensive supply chain, evolving regulatory requirements, and increasing ESG related expectations all contribute to a risk environment that demands systematic oversight, clear accountability, and a culture of vigilance across the organisation. Our risk management framework is designed to meet these demands providing the structures and processes through which risks are identified, assessed, prioritised, and addressed in a disciplined and transparent manner.

Governance and Oversight

Risk governance at Amber is anchored at the Board level. The Risk Management Committee of the Board holds primary responsibility for overseeing the effectiveness of

the Company's risk management practices reviewing the risk landscape, assessing risk appetite, and ensuring that mitigation strategies are robust, current, and aligned with the Company's strategic objectives. The Committee operates under a formal Risk Management Policy that reflects applicable regulatory requirements and industry best practices, and its work is supported by dedicated Risk Management Units embedded within the organisation each maintaining individual risk profiles that are continuously monitored and updated.

The Management Team works in close coordination with the Risk Management Committee to ensure that risk identification, assessment, and mitigation are ongoing processes rather than periodic exercises. Risk severity is tracked consistently, enabling timely escalation and intervention where required. Independent assessments of mitigation effectiveness further strengthen the transparency and accountability of the overall framework.

A Comprehensive View of Risk

Amber's approach to risk is deliberately broad recognising that the threats to long term business resilience extend well beyond financial and operational considerations. Our risk assessment encompasses nine categories that together reflect the full complexity of our operating environment.

Risk Category	Nature of Risk	Key Mitigation Measures
Financial Risks	Exposure to liquidity constraints, foreign currency fluctuations, credit defaults, and input cost volatility that could impact financial stability and profitability	Robust liquidity management, hedging mechanisms, credit exposure monitoring, and cost control frameworks to safeguard financial resilience
Manufacturing and Production Risks	Potential disruptions to production continuity arising from equipment failure, supply shortages, or process inefficiencies	Structured contingency planning, preventive maintenance protocols, and continuous process optimisation to ensure consistent and reliable output
Research and Development Risks	Risk of innovation pipeline gaps, intellectual property vulnerabilities, or delayed commercialisation of new technologies and products	Diversified innovation pipelines, rigorous IP protection frameworks, and collaborative development models that distribute risk across partnerships
Marketing Risks	Shifts in consumer behaviour, competitive pressures, and changing market dynamics that could affect demand and market positioning	Adaptive marketing strategies, data-driven campaign management, and continuous market intelligence to maintain relevance and competitive strength

Deliverables Risks	Risk of delays or quality shortfalls in the delivery of products, projects, or commitments to customers and partners	Enhanced project management tools, clear accountability frameworks, and strengthened cross-functional coordination to ensure timely and consistent delivery
Human Resources Risks	Attrition of critical talent, leadership gaps, and declining employee engagement that could undermine organisational capability and performance	Targeted talent retention programmes, structured succession planning, and comprehensive employee engagement initiatives across the organisation
System and Cybersecurity Risks	Vulnerabilities in IT infrastructure, data security, and digital systems that could compromise operational integrity and stakeholder trust	IT infrastructure upgrades, advanced cybersecurity protocols, network security controls, data protection measures, and regular user awareness programmes
Legal and Compliance Risks	Exposure to regulatory non-compliance, contractual liabilities, and evolving legal requirements across operating jurisdictions	Proactive compliance monitoring, regular legal audits, and a governance culture that treats regulatory adherence as a fundamental operational standard
Business Operational Risks	Broader operational vulnerabilities arising from process inefficiencies, supply chain dependencies, or inadequate business continuity planning	Process standardisation, targeted automation, supply chain diversification, and a robust Business Continuity Plan to maintain resilience across operations

Cybersecurity and Digital Resilience

The integrity of Amber's digital infrastructure is a governance priority that has grown in importance alongside the organisation's increasing reliance on technology across its operations. Amber has built a layered cybersecurity framework that protects against unauthorised access, data compromise, and operational disruption encompassing network security, endpoint protection, access controls, automated data backup, and a structured programme of user awareness and education. These measures are not static; they are continuously reviewed and strengthened in response to the evolving nature of cyber threats and the expanding digital footprint of the business.

Risk Management as a Sustainability Enabler

Amber's risk management framework is increasingly being shaped by the recognition that ESG related risks are among the most significant long term risks any business faces. Climate related risks, resource constraints, supply chain sustainability, and evolving social expectations are all integrated into our risk assessment processes ensuring that

our governance structures are equipped to identify and respond to the risks and opportunities that will define the business landscape of the future.

By treating risk management as a dynamic, organisation-wide capability rather than a periodic compliance activity. Amber is building the resilience, foresight, and institutional confidence needed to navigate uncertainty and deliver sustained value for all its stakeholders.

7.4 Ethics and Compliance

The integrity of an organisation is not defined by its policies alone it is defined by the consistency with which those policies are understood, upheld, and acted upon across every level of the business. At Amber, ethical conduct and regulatory compliance are not treated as boundaries within which we operate they are values we actively cultivate, reinforce, and hold ourselves accountable to as a matter of organisational character. We recognise that in an environment of growing stakeholder scrutiny and evolving regulatory expectations, the strength of our ethical governance is inseparable from the strength of our reputation and the sustainability of our business.

Policy Framework and Standards of Conduct

Amber's ethics and compliance framework is built on a comprehensive set of policies that collectively define the standards of behaviour expected of everyone associated with the organisation from Board members and senior leadership to employees, contractors, vendors, and business partners. Our Code of Conduct for Directors and Senior Management Personnel establishes the behavioural expectations for our leadership, while our Ethics Policy extends these standards across all associates articulating a clear and unequivocal position of zero tolerance towards unethical conduct, corruption, and misconduct of any form.

Our Anti-Bribery and Anti-Corruption Policy reinforces this position guiding every individual acting on Amber's behalf to conduct themselves with professionalism, fairness, and integrity in all business dealings. Together, these policies form a coherent and comprehensive ethical governance framework that leaves no ambiguity about the standards Amber expects and the consequences of falling short of them.

Whistleblower Protection and Vigil Mechanism

A robust ethical culture requires more than well-drafted policies, it requires systems that give people the confidence to speak up when something is wrong. Amber's Vigil Mechanism and Whistleblower Policy provide exactly that a secure, confidential, and formally governed channel through which directors, employees, and stakeholders can report genuine concerns, instances of unethical behaviour, suspected fraud, or violations of the Company's Code of Conduct, without fear of retaliation.

The policy includes explicit safeguards against victimisation for those who raise concerns in good faith, and provides direct access to the Chairman of the Audit Committee ensuring that disclosures are addressed at the appropriate level of governance with promptness and independence. This mechanism is not simply a compliance requirement; it is a reflection of Amber's commitment to building an organisation where transparency and accountability are genuinely practised, and where concerns are treated as valuable inputs to continuous improvement rather than inconvenient disclosures to be managed.

Workplace Safety and POSH Compliance

Amber maintains a zero-tolerance position on sexual harassment and is committed to providing a safe, respectful, and harassment-free workplace for all employees. Our Prevention of Sexual Harassment policy is implemented in full compliance with the Sexual Harassment of Women at Workplace Act, 2013, and is supported by an Internal Complaints Committee ("ICC") constituted to address and resolve complaints through a fair and transparent process.

In FY 2025-26, no complaints were received or pending pertaining to POSH a reflection of the awareness, culture, and governance mechanisms Amber has established in this area. Ongoing employee education through our POSH Awareness Module and structured training sessions ensures that awareness of rights, responsibilities, and reporting mechanisms remains current across the organisation.

Embedding Ethics Through Training

Policies and mechanisms are effective only when the people responsible for upholding them understand them fully. Amber invests in regular training programmes on its Code of Conduct, Ethics Policy, and compliance requirements designed not as one-off inductions but as continuous reinforcement of the ethical expectations that govern how

we operate. These programmes build awareness, strengthen understanding, and foster a culture where compliance is internalised as a professional standard rather than treated as an external constraint.

In FY 2025-26, Amber delivered two targeted training interventions in this area:

- **Internal Committee Training** — Specialised workshops were conducted for ICC members, equipping them with a thorough understanding of investigation procedures, confidentiality obligations, and fair resolution practices under the POSH framework ensuring that complaints are handled with the rigour, sensitivity, and procedural integrity they require.



Internal Complaints Committee (ICC) Capability Building

- **Organisation wide Awareness Sessions** — Awareness sessions were conducted across all locations, reinforcing every employee's understanding of their workplace rights, the standards of respectful conduct expected of them, and the grievance redressal mechanisms available to them.



POSH awareness session

Together, these interventions ensure that Amber's ethical commitments are actively understood and consistently upheld by the people responsible for giving them effect.

Digital Compliance Management — Operationalising Compliance Across Every Site

The credibility of any governance framework rests on how consistently it is applied at the operational level. At Amber, with manufacturing facilities spread across multiple locations and subject to distinct and continuously evolving regulatory requirements, site-level compliance is not a secondary consideration. Ensuring that site-level compliance is consistent, current, and verifiable is therefore as fundamental to our governance agenda as any policy framework or training programme we maintain.

Recognising this, Amber is advancing its compliance management capability through the implementation of an integrated Compliance Management Information System a centralised platform that provides real-time visibility into regulatory developments across all our operational sites. The system monitors regulatory updates, automates notifications to relevant personnel, and streamlines the management of Consent to Operate licences and permits ensuring that site-level compliance obligations are identified, tracked, and addressed promptly and consistently. This transition from reactive to data-driven compliance management reduces the risk of non-compliance at the operational level, strengthens organisation-wide risk governance, and ensures that Amber's ethical commitments are not confined to policy documents but are actively upheld across every facility, every function, and every regulatory jurisdiction in which we operate.

Amber's ethics and compliance agenda is not static. As the regulatory environment evolves and stakeholder expectations grow, we are committed to continuously strengthening our policies, systems, and culture ensuring that ethical governance remains a genuine organisational strength and a foundation of the trust our stakeholders place in us.

7.5 Supply Chain Management

For a manufacturer of Amber's scale and complexity, the supply chain is not merely a logistical function it is an extension of our values, our governance, and our responsibility as a business. Every supplier relationship, every sourcing decision, and every material that moves through our value chain carries implications that extend beyond cost and efficiency touching on environmental stewardship, social equity, ethical conduct, and long term operational resilience. We approach supply chain management with this understanding at its core, recognising that a responsible and well-governed supply chain is as important to our sustainability performance as what happens within our own facilities.

Governance and Accountability

Sound supply chain management begins with clear governance. Amber has established a structured framework that defines oversight responsibilities, sets behavioural expectations, and ensures accountability across all supply chain activities.

Detailed supplier policies and codes of conduct articulate our expectations around ethical behaviour, environmental responsibility, and social compliance establishing these not as aspirational standards but as foundational requirements for every partner in our value chain. These standards are aligned with global best practices and are non-negotiable in our supplier relationships.



Training and capacity building approach

Amber recognises that policies alone are insufficient without the capability and awareness to implement them effectively. We therefore invest in ongoing communication and engagement initiatives designed to strengthen supplier understanding of our ESG expectations, responsible sourcing practices, and compliance requirements across the supplier ecosystem. Through structured supplier interactions, knowledge-sharing initiatives, and targeted capability-building efforts, we work to foster long term alignment on sustainability priorities and promote continuous improvement across the value chain ensuring that our supply chain partners are equipped and motivated to meet the standards we set, not merely aware of them.

Grievance redressal forms an equally important dimension of our supplier governance framework. We provide accessible and confidential channels through which suppliers

can raise concerns enabling us to identify issues promptly, ensure fair practices, and strengthen trust across our supply chain. Together, these governance mechanisms clear standards, active engagement, and open communication ensure that Amber's supply chain commitments are consistently embedded and upheld throughout our value chain.

Responsible and Ethical Procurement

Amber's procurement practices are designed to go beyond price and quality integrating ESG criteria into the supplier selection and evaluation process to ensure that the partners we work with share our commitment to responsible business conduct.

Human rights screening has been incorporated into our due diligence processes, and we are actively exploring digital solutions to enhance supply chain traceability providing greater visibility into the practices and conditions that characterise our extended value chain. This rigour in procurement reflects our recognition that ethical sourcing is not a peripheral concern it is central to the integrity of our governance framework.

Environmental Stewardship Across the Value Chain

Amber's environmental commitments do not begin and end at the factory gate they extend across the full length of our supply chain. We are actively working with our suppliers to reduce the environmental footprint of our collective operations, with a particular focus on three areas.

- **Circular Economy Integration** — Moving beyond basic RoHS and REACH compliance, Amber is actively embedding circular economy principles into its sourcing and material management practices prioritising recycled and sustainable materials and working systematically to reduce waste generation across the value chain.
- **Carbon Footprint Reduction** — Amber is expanding local sourcing to minimise transportation related emissions, while progressively measuring and managing the carbon footprint associated with its supply chain building a more environmentally accountable procurement model.
- **Sustainable Packaging** — In direct collaboration with suppliers, Amber is innovating and adopting sustainable packaging solutions across its product range

reducing plastic use and transitioning towards recyclable materials to lower the environmental impact of packaging across the value chain.

Inclusive Sourcing and Local Economic Impact

Amber recognises that its procurement decisions have a direct bearing on the economic vitality of the communities and regions in which it operates. We are committed to inclusive sourcing actively prioritising local and MSME suppliers as a means of stimulating regional economies, creating employment opportunities, and reducing logistical complexity.

In FY 2025-26, 8.99% of input materials were sourced directly from MSMEs and small producers, and 59.61% of input materials were sourced from within India reflecting a deliberate and progressive commitment to supply chain localisation and inclusive economic participation.

Supply Chain Risk Management

A resilient supply chain requires proactive identification and management of the risks that could disrupt it. Amber has identified four principal risk categories within its supply chain, each addressed through targeted and continuously reviewed mitigation strategies:

Risk Category	Nature of Risk	Mitigation Strategy
Supplier Reliability	Dependency on individual suppliers creating operational vulnerability and potential disruption to production continuity	Diversified supplier relationships and regular performance and compliance assessments to ensure no single point of dependency across the supply chain
Geopolitical Instability	Exposure to regional disruptions, trade restrictions, and political uncertainties that could affect sourcing and supply continuity	Deliberate sourcing diversification across geographies to reduce regional concentration and build flexibility and resilience into the procurement model
Human Rights Violations	Risk of labour rights abuses, unsafe working conditions, or	Structured due diligence, ongoing supplier assessments, and accessible grievance mechanisms that identify and

	unethical practices within the supplier network	surface concerns before they escalate into material issues
Resource Scarcity	Vulnerability to fluctuations in the availability of key materials and inputs that could affect production and cost stability	Proactive identification of sustainable material alternatives and efficient inventory management practices that enable adaptive and responsive sourcing

Amber's supply chain management agenda continues to evolve in step with the expectations of our stakeholders and the demands of responsible business practice. As we deepen our ESG integration, expand our supplier engagement, and invest in the traceability and transparency of our value chain, we are building a supply chain that is not only operationally resilient but one that actively contributes to the environmental and social outcomes that our sustainability strategy is designed to deliver.

Supply Chain Snapshot

	8.99%	Input materials sourced directly from MSMEs/small producers
	59.61%	Input materials sourced directly from within India
	63.30%	Input materials sourced sustainably
	31%	Critical suppliers assessed for ESG related Parameters

7.6 Research and Development

Innovation is not a peripheral activity at Amber it is a strategic imperative that sits at the intersection of our commercial ambitions and our sustainability commitments. As customer expectations evolve, regulatory requirements tighten, and the demand for energy-efficient and environmentally responsible products grows, our ability to innovate with purpose and precision becomes ever more critical to our long term competitiveness and resilience. At Amber, we believe that building a future ready product ecosystem and building a more sustainable company are not separate endeavours they are the same project, pursued together.

Our R&D capabilities represent one of the most significant and sustained investments we make in the future of our business.

In FY 2025-26, Amber continued to expand its R&D infrastructure, deepen its talent pool, and strengthen cross-functional collaboration driving forward looking solutions and technological advancements that benefit our customers, our stakeholders, and the broader industry.

With a team of over 369 R&D professionals operating across state-of-the-art centres equipped with cutting-edge technology, Amber is deeply committed to advancing product innovation, engineering excellence, and alignment with evolving regulatory and sustainability standards.

R&D Governance and Strategic Direction

Amber's R&D strategy is deliberately aligned with its broader business and sustainability objectives ensuring that innovation efforts are purposeful, prioritised, and integrated into the Company's long term direction. R&D initiatives are guided through cross-functional collaboration involving engineering, manufacturing, operations, and leadership teams, ensuring that product development remains responsive to market requirements, regulatory expectations, and sustainability priorities simultaneously. This integrated governance approach enables Amber to accelerate innovation while maintaining the discipline and accountability needed to deliver solutions that create lasting value.

Infrastructure and Capabilities

Amber's R&D infrastructure spans multiple locations with centres at Rajpura, Sri City, Jhajjar, and within PICL, Sidwal, and IL JIN supported by multidisciplinary teams specialising in cycle engineering, electronics, structural engineering, testing, and product development. The Company continuously strengthens its capabilities across five core areas:

- **Computer Aided Engineering and Simulation** Leveraging advanced digital tools to model, analyse, and optimise product designs before physical prototyping reducing development time and improving engineering precision.
- **Rapid Prototyping and Product Testing** Enabling accelerated product development cycles through fast-track prototype creation and rigorous testing protocols that validate design performance at an early stage.
- **Product Reliability and Performance Validation** Ensuring that every product meets defined standards of durability, consistency, and operational performance across its intended lifecycle and usage conditions.
- **Energy-Efficient Technology Development** Driving the development of solutions that deliver superior performance at lower energy consumption directly supporting Amber's sustainability commitments and evolving regulatory requirements.
- **Product Lifecycle and Performance Optimisation** Continuously refining products across their full lifecycle to improve efficiency, extend operational life, and reduce environmental impact over time.

During FY 2025-26, Amber further advanced its testing and development infrastructure through the commissioning and enhancement of advanced testing laboratories strengthening the foundation from which its innovation pipeline is built and sustained.

Sustainable Product Innovation

Sustainability is increasingly embedded into Amber's product development processes not as an afterthought, but as a design principle. The Company's R&D efforts are focused on developing solutions that improve energy efficiency, reduce environmental impact, and meet the evolving performance expectations of customers and regulators alike. Current areas of focus include high-efficiency cooling technologies, energy-efficient

motors and components, advanced HVAC systems, improved product reliability and lifecycle performance, and sustainable next generation thermal solutions.

Amber also continues to invest in technologies that support reduced power consumption and improved operational efficiency recognising that the environmental performance of our products is as important to our customers as their technical performance.

Key R&D Outcomes in FY 2025-26

In FY 2025-26, Amber continued to strengthen its innovation pipeline through the development of advanced products and technologies across multiple business segments delivering solutions that are technically superior, energy efficient, and aligned with evolving sustainability and regulatory standards. Key initiatives undertaken during the FY are outlined below:

1. **High-Efficiency Product Development:** Developed and launched a high energyefficient 1.5 ton Split AC on a new 1050mm IDU platform, improving airflow design and space efficiency.
2. **Innovative VRF System Development:** Developed a 10HP VRF unit (Side Discharge Series), with patent and IPR filed for the controller development and double expansion working mechanism.
3. **Domestic Water Heat Pump Development:** Developed a 5kW Water Heat Pump, offering approximately four times the efficiency of conventional water geysers.
4. **Air Purifier Development:** Developed an air purifier model to support clean and healthy indoor air quality.
5. **Laboratory and Testing Infrastructure:** Established and operationalized a 30-ton Psychrometric Lab for performance and reliability analysis of VRF and large duct air conditioners, and a 5-ton Psychrometric Lab for domestic model validation.
6. **Reliability and Prototyping Capability Upgrade:** Upgraded Reliability Lab equipment (A-Grade and DQA) and enhanced in-house 3D printing capabilities to strengthen product validation and prototyping.
7. **Design and Quality Infrastructure:** Strengthened the Electronics Lab and Stress Test Labs, and adopted design software and AMC tools for improved project optimization.

8. **Efficiency Upgrades Across Existing Range:** Implemented energy efficiency upgrades of approximately 5% to 15% across various Split AC, Cassette AC, and Tower AC models.
9. **Technology Infrastructure & Market Growth:** Continued investment in state-of-the-art laboratories to support product testing, reliability assessment, and innovation, enabling new product development for global and export markets including Window ACs (E10 and E18 models) for the U.S. export market and a Mini Cassette AC (1.0-ton capacity).

These outcomes reflect Amber's commitment to translating R&D investment into tangible progress advancing its product portfolio, supporting regulatory compliance, and reinforcing its position as an innovation led organisation committed to sustainable growth.

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