

Corporate Office:

C-4 to C-11, Hosiery Complex Phase-II Extension Noida- 201305, U.P., India Registered Office:

E-8/1, Malviya Nagar New Delhi- 110 017 CIN # L31401DL2011PLC271394 Tel: +91 120 4531 400, 4531 401 Fax: +91 120 4531 402 Email: corporate@pkrgroup.in

Web:www.pkrgroup.in

Date: 09th February, 2024

To,
The Manager – Listing,
Deptt. of Corporate Services
BSE Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

**Company Code: 534612 ISIN: INE436N01029** 

Sub: Outcome of Meeting of the Board of Directors of the Company held on 09<sup>th</sup> February, 2024.

Dear Sir/Ma'am,

Pursuant to Regulation 33 of the SEBI (Listing of Obligations and Disclosure Requirement) Regulations, 2015 this is to inform you that the Board of Directors of the Company at its meeting held today i.e. 09<sup>th</sup> February, 2024 inter alia, considered and approved:

1. Standalone and Consolidated Un-Audited Financial Results of the Company for the Quarter and Nine months ended on 31<sup>st</sup> December, 2023.

A copy of Standalone and Consolidated Un-Audited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2023, along with the Limited Review Report received from the Statutory Auditors of the Company for the said results is enclosed herewith for your records.

The meeting of Board of Directors of the Company commenced at 11:30 A.M. and concluded at 02:00 P.M.

Kindly take the above on your record and acknowledge the receipt of the same.

Thanking you,

Yours faithfully,

For Advance Metering Technology Limited

Rakesh Kumar Company Secretary

M.No: 12868

Encl.: As above

## GSA & Associates LLP

## Chartered Accountants

**B-35**, Sector 32

Gurugram - 122003, Haryana

Independent Auditor's Limited Review Report on unaudited standalone financial results of Advance Metering Technology Limited for the quarter and nine month ended 31st December 2023.

To
The Board of Directors of
Advance Metering Technology Limited

- 1. We have reviewed the accompanying statement of the unaudited standalone financial results of **Advance Metering Technology limited** ('the Company'), for the quarter and nine month ended 31<sup>st</sup> December 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ('circular') and amendments thereto.
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules there under, requirements of the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted and procedure performed as above, nothing has come to our attention that causes us to believe that accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principle laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in the terms of regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For GSA & Associates LLP Chartered Accountants

ˈirṃᠺᠮᢔg. No.: 000257N/N500339

Krishan Kant Tulshan Partner, M. No: 085033

UDIN: 24085033 BRGQELZ494

Place: Gurugram, Haryana Dated: 09<sup>th</sup> February 2024

ADVANCE METERING TECHNOLOGY LIMITED

#### ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017 Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305 Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in CIN # L31401DL2011PLC271394

Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2023

(₹in Lakhs)

Sta Sta	andalone		
ed	Nine Mor	nths Ended	Year Ended
	31st Dec-23	on Paris in second and the second an	31st Mar-23
	(Unaudited)		(Audited)
06 351.4			1,747.17
81 (234.2	28) 107.84	(292.20)	(1,144.32
1,262.4	1 -	1,262.41	1,306.36
81 1,028.1	3 107.84	970.21	162.04
81 1,028.1	3 107.84	970.21	162.04
1,025.6	2 106.02	970.34	162.60
87 802.8	7 802.87	802.87	802.87
JA NA	A NA	NA NA	9,448.29
37 (1.4)	6) 0.67	(1.82)	(7.13)
37 (1.4)	6) 0.67	(1.82)	(7.13)
		(-1.7)	(2.02)

- 1 The above standalone financial results were reviewed by the Audit Committee at the meeting held on 9th February 2024 and approved and taken on record by the Board of Directors at the meeting held on 9th February 2024.
- These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- The above is an extract of Unaudited Standalone Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Unaudited Financial Results are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.pkrgroup.in).
- 4 No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and nine months ended 31st December 2023 due to carried forward business losses and unabsorbed depreciation.
- In the aforesaid financials results the figures are unaudited except for the figures for the year ended 31st March 2023. The figures for the third quarter in each financial year are balancing figures of the nine months ended and published results of the half year ended of the respective financial year. The figures of the second quarter are balancing figures of the published result for the half year ended and published results for the first quarter of the respective year.

Place: Noida

Date: 9th February 2024

For and on behalf of the Board Advance Metering Technology

(Prashant Ranade) Managing Director

DIN-00006024

ADVANCE METERING TECHNOLOGY LIMITED

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Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in

CIN # L31401DL2011PLC271394

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2023

111100					Standalo			(₹inl
lo.		Particulars		Ouarter Ended	Stallualt	ne		
			31st Dec-23	30th San-23	31st Dec-22	Nine Mor	ths Ended	Year En
			(Unaudited)	(Unsudited)	(Unaudited)	31st Dec-23	31st Dec-22	31st Ma
٠ ۱	<b>/-1</b>	Income from operations	7.586	interioration (Ca)	me (Onadujteu)	**(Unaudited)	(Unaudited)	(Audite
- 1	(a) (b)	Revenue from Operations	319.37	502,39	306.68	1,262.71	1 220 02	
⊢	(D)	Other Income	289.03	120.67	44.72	561.04	1,229.82	1,5.
_ f-		Total Income from operations	608.40	623.06	351.40	1,823.75	131.92 1,361.74	1
.		Evanuación				4,023.73	1,501.74	1,7
١.	(a)	Expenses Cost of materials consumed					ļ	
			144.37	163.77	131.78	442.74	338.09	4
- 1	(c)	Changes in inventories of finished goods, work-in -progress and stock-in-trade Employees benefits expense	5.29	(28.75)	(0.78)	15.38	0.05	
		Finance costs	158.38	162.60	167.29	475.06	443.31	6
- 1			23.16	20.58	30.99	63.07	111.27	1
	(f)	Depreciation and amortisation expense Other expenses	113.78	114.81	110.59	342.29	331.46	4
┢		Total expenses	120.97	131.24	145.81	377.37	429.76	1,2
$\vdash$	$\dashv$	Total expenses	565.95	564.25	585.68	1,715.91	1,653.94	2,8
1	ł	Profit / // acc) hofore average at				-,1	2,033.34	
- [	ŀ	Profit / (Loss) before exceptional items	42.45	58.81	(234.28)	107.84	(292.20)	(1,1
$\vdash$	-	Exceptional Items (Net - Gain/(Loss))			1,262.41		1,262.41	1,3
F	_	Profit / (Loss) before tax and after exceptional items Tax expenses	42.45	58.81	1,028.13	107.84	970.21	1
-	- 1	Current Tax					370.21	
	ſ	Deferred Tax	-	-	-	- [	-	
<u> </u>	-	Profit / (Loss) for the period after tax					_	
$\vdash$	- 1		42.45	58.81	1,028.13	107.84	970.21	1
	- (1	Other Comprehensive Income (OCI)		ł				
1:	a)i 🏻	Items that will not be classified to profit or loss			· [	ľ	[	
-		Remeasurement benefits (losses) on defined benefit obligation	(3.37)	(0.65)	(2 54)	44	1	
	ii I	Income tax relating to items that will not be reclassified to profit or loss	(5.57)	(0.65)	(2.51)	(1.82)	0.13	
	3)I	Items that will be classified to profit or loss			- 1	- [	- [	
$\perp$	_ii  [	Income tax relating to items that will be reclassified to profit or loss	_ [	-	-	- 1	-	
$\vdash$		Total Other Comprehensive Income (Net of Tax)	(3.37)	(0.65)	(0.54)			
<u> </u>				(0.05)	(2.51)	(1.82)	0.13	
$\vdash$	[]	Total Comprehensive Income for the period	39.08	58.16	1 005 00			
1	- }		33.00	20.10	1,025.62	106.02	970.34	16
		Paid-up Equity Share Capital	802.87	802.87	802.87	802,87	202.02	
	(	(Face Value per Share ₹ 5/-Each )		002.07	802.87	802.87	802.87	80
					ļ		J	
1	Jc	Other equity	NA .	NA	NA	NA	NA NA	0.44
	l_					''^	IVA	9,44
ı	Į.	Carning Per Share (quarterly results are not annualised) before and after exceptional	1	. [				
		a) Basic	0.26	0.37	(1.46)	0.67	(1.82)	ť
	ĺ	b) Diluted	0.26	0.37	(1.46)	0.67	(1.82)	Ċ
ł		Ratios			` 1		(2.02)	,
	- 1				1	ł	ľ	
	- 1	Current Ratio	4.85	4.24	3.67	4.85	3.67	
1		otal Debts to Total Assets	0.05	0.04	0.05	0.05	0.05	
		Debtors Turnover	0.32	0.62	0.29	1.57	1.45	
	- 1	nventory Turnover Ratio	0.46	0.73	0.38	1.76	1.53	
1		Operating Margin (%) Let Profit Margin (%)	(17.35%)	18.64%	(18.99%)	10.36%	20.35%	12.
1	"	rect Lotte Mai Rtt (50)	6.98%	9.44%	(66.67%)	5.91%	(21.46%)	(65.5

Place:-Noida

Date: 9th February 2024

u and on behalf of the Board C/ tvance Metering Technology Lim

(Prashant Ranade) Managing Director DIN-00006024

ADVANCE METERING TECHNOLOGY LIMITED

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CIN # L31401DL2011PLC271394

200	t of standalone segment wise revenue and results for the Quarter and Ni	THOSE STATE DECENIT	EI 2023				
		#35000000000		Standa	one		(₹i
0.	Particulars		Quarter Ende	d	Nine Mor	nthe Ended	Year
		(Unaudited)	(Unaudited)	31st Dec-22 (Unaudited)	31st Dec-23 (Unaudited)	31st Dec-22	31st N (Aud
1	Segment Revenue (Gross)					( sat official field)	asse (conc
	a) Power Generation	93.8	3 261.71	70.87	571.47	644.20	
	b) Meters & Others	225.5		]	691.24	644.36 585.46	
	Total	319.3	7 502.39		1,262.71	1,229.82	١.
	Less: Inter Segment Revenue	-	_	_	1,202.71	1,225.62	1
	Income from Operations (Gross)	319.3	7 502.39	306.68	1,262.71	1,229.82	1,
ا خوا	greant Borulte (Not De Salville and No.			1,	<u> </u>		
1368	gment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segr				1		
	a) Power Generation	71.9	7 172.22	(22,26)	373.64	368.51	
	b) Meters & Others	(67,0.	(48.84)	(47.04)	(208.81)	(188.58)	(
ĺ	Total  Less: Interest	4.9	123.38	(69,30)	164.83	179.93	
		(23,1)	(20.58)	(30,99)	(63.07)	(111.27)	(
$\vdash$	Less: Other Unallocable Expenses Net off Unallocable Income	60.6	(43.99)	1,128.42	6.08	901.55	
<u>_</u>	Profit / (Loss) before tax and after exceptional items	42.45	58.81	1,028.13	107.84	970.21	
ent o	of standalone segment wise assets and liabilities as at 31st December 20						(₹in
nent o	of standalone segment wise assets and Habilities as at 31st December 20			Standalo As'at			
nent (	Particulars	######################################	30th Sep-23	As at	31st Dec-23	Stet Dec 22	31st M
nent o	Particulars Segment Assets	31st/Dec-23	30th Sep-23 (Unaudited)	As at	31st Dec-23	Stet Dec 22	31st M
nent o	Particulars  Segment Assets a) Power Generation	######################################	30th Sep-23 (Unaudited)	As at	31st Dec-23	Stet Dec 22	31st M (Audi
nent o	Particulars  Segment Assets a) Power Generation b) Meters & Others	31st/Dec-23	30th/Sep-23 (Unaudited)) 5,169.37	As at: 31st;Dec-22	31st Dec-23 (Unaudited)	31st Dec;22 (Unaudited)	31st M (Aud) 4,8
ent	Particulars  Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable	31st pec-23 (Unaudited) 5,243.54	30th Sep-23 (Unaudited)) 5,169.37 1,884.44	As at: 315t Dec:22 (Unaudited).	31st Dec-23: (Unaudited): 5,243.54	31st(Dec;22*   (Unaudited))   5,150.30	31st M (Aud) 4,8 2,0
ento	Particulars  Segment Assets a) Power Generation b) Meters & Others	31stDec-23 (Unaudited)) 5,243.54 1,840.88	5,169.37 1,884.44 4,820.96	As at 315t Dec; 22 (Unaudited) 5,150.30 2,225.37	31st Dec-23 (Unaudited) 5,243.54 1,840.88	31st(Dec;22%) (Unaudited) 5,150.30 2,225.37	315t N (Audi 4,8 2,0 4,8
nent (	Particulars  Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable  Total  Segment Liabilities	31st(Dec-23) 5(Unaudited) 5,243.54 1,840.88 4,941.82	5,169.37 1,884.44 4,820.96	As at	31st Dec-23 (Unaudited) 5,243.54 1,840.88 4,941.82	31st Dec-22 (Unaudited) / 2 (Unaudited) / 2 (225.37	31st M (Aŭdi 4,8 2,0 4,8
nent c	Particulars  Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable  Total	31st(Dec-23) 5(Unaudited) 5,243.54 1,840.88 4,941.82	5,169.37 1,884.44 4,820.96	As at	31st Dec-23 (Unaudited) 5,243.54 1,840.88 4,941.82	31st Dec-22 (Unaudited) / 2 (Unaudited) / 2 (225.37	(₹in 315t M (Audi 4,8 2,0 4,8
ent c	Particulars  Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable  Total  Segment Liabilities	5,243.54 1,840.88 4,941.82	5,169.37 1,884.44 4,820.96	As at 315t Dec 22 4 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82	31stDec:23 (Unaudited) 5,243.54 1,840.88 4,941.82 12,026.24	31st Dec;223 (Unaudited) 2 5,150.30 2,225.37 5,774.15 13,149.82	315t M (Aud) 4,8 2,0 4,8 11,7
entc	Particulars  Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others c) Others- Unallocable	31st(Dec-23) 5(Unaudited) 5,243.54 1,840.88 4,941.82 12,026.24	5,169.37 1,884.44 4,820.96 11,874.77	As at 315t Dec. 22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46	31stDec:23 (Unaudited) (Unaudited) (1,840.88 4,941.82 12,026.24 104.21 528.25	31st Dec;223 (Unaudited) 2 (Un	315t M (Audi 4,8 2,0 4,8 11,7
ent	Particulars  Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others	5,243.54 1,840.88 4,941.82 12,026.24	5,169.37 1,884.44 4,820.96 11,874.77	As at	31stDec23 (Unaudited) 5,243.54 1,840.88 4,941.82 12,026.24 104.21 528.25 1,036.60 1,669.06	31stiDec:223   (Unaudited)	315t]M (Aud) 4,8 2,0 4,8 11,7
nent (	Particulars  Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others c) Others- Unallocable	5,243.54 1,840.88 4,941.82 12,026.24 104.21 528.25 1,036.60	5,169.37 1,884.44 4,820.96 11,874.77 76.19 567.26 913.22	As at 315t Dec 22 1 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46 978.70	31stDec23 (Unaudited) 5,243.54 1,840.88 4,941.82 12,026.24 104.21 528.25 1,036.60 1,669.06 2,669.06	31stiDec:223   (Unaudited)	315t W (Audi 4,8 2,0 4,8 11,7

### Notes to Stadalone Financial Results:

- The above standalone financial results were reviewed by the Audit Committee at the meeting held on 9th February 2024 and approved and taken on record by the Board of Directors at the meeting held on 9th February 2024.
- These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and nine months ended 31st December 2023 due to carried forward business losses and unabsorbed depreciation.
- 4 In the aforesaid financials results the figures are unaudited except for the figures for the year ended 31st March 2023. The figures for the third quarter in each financial year are balancing figures of the nine months ended and published results of the half year ended of the respective financial year. The figures of the second quarter are balancing figures of the published result for the half year ended and publish results for the first quarter of the respective year.

GURUCTANI

For and on behalf-of-the Board Advance Metering Technology Limited

(Prashant Ranade)
Managing Director

DIN-00006024

Place:-Noida

Date: 9th February 2024

# **GSA & Associates LLP Chartered Accountants**

B-35, Sector 32 Gurugram - 122003, Haryana

Independent Auditor's Limited Review Report on unaudited consolidated financial results of Advance Metering Technology Limited for the quarter and nine month ended 31st December 2023.

To,
The Board of Directors of
Advance Metering Technology Limited

- 1. We have reviewed the accompanying statement of the unaudited consolidated financial results of Advance Metering Technology limited ('the holding Company'), and its subsidiaries (the holding company and its subsidiaries together referred to as the "the Group") for the quarter and nine month ended 31<sup>st</sup> December 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ('circular') and amendments thereto.
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules there under, requirements of the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. The statement includes the results of the following entities:

S. No	Name of the Entity	Relationship	Incorporation
1	Global Power and Trading PTE Limited, Singapore	Subsidiary	Outside India
2	Advance Power and Trading GMBH, Germany	Subsidiary	Outside India
3	PKR Technologies Canada Limited, Canada	Subsidiary	Outside India

#### **Emphasis of Matters:**

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5. The consolidated financial results do not include the financial results of "PKR Energy Limited" incorporated in India, for the quarter and nine month ended 31st December 2023, since the erstwhile Indian subsidiary is under liquidation process.

pclu်နှုံ့ဝှဲကို is not modified in this respect.

6. Based on our review conducted and procedure performed stated in paragraph 3 above and based in our consideration of financial results furnished to us by the management as referred in paragraph 7 below, nothing has come to our attention that causes us to believe that accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

#### Other Matters:

- 7. The consolidated financial results include the unaudited management certified financial results of three subsidiaries incorporated outside India, whose Financial Results reflect (i) total revenue from operations of INR 110.37 lakh and total net loss after tax of INR 21.88 Lakhs for the nine month ended 31st December 2023, (ii) total revenue from operations of INR 36.70 lakhs and total net profit after tax of INR 3.89 Lakhs for the quarter ended 31st December 2023 respectively as considered in consolidated financial results. These unaudited financial results have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries are based solely on such unaudited financial results.
- 8. Our Conclusion on the consolidated unaudited financial results, and our report in terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries, are based solely on such un-reviewed financial information. In our conclusion and according to the information and explanation given to us by the management, these interim financial results are not material to the Group. Our Conclusion on the statement is not modified in respect of the above matters.

For GSA & Associates LLP Chartered Accountants

Firm Reg. No.: 000257N/N500339

Krishan Kant Tulshan

Partner, M. No: 085033

UDIN: 24080033BKGQEM258P

Place: Gurugram, Haryana Dated: 09<sup>th</sup> February 2024

## **AMTL**

ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017

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Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December 2023

Office and the control of the contro	is I merengga i dagra saganasa adi mereng	NICONIA DE PROPERCIONA DE LA CONTRADA DEL CONTRADA DEL CONTRADA DE LA CONTRADA DEL CONTRADA DE LA CONTRADA DE LA CONTRADA DEL CONTRADA DE LA CONTRADA DEL CONTRAD	***			(₹ in Lakhs)			
		6 - C E I - I		lidated					
Particulars Particulars	2400 0 - 22	Quarter Ended	Dogo -	Nine Mon	ths Ended	Year Ended.			
	(Unaudited)	30th Sep-23	31st Dec-22	31st Dec-23	31st Dec-22	31st Mar-23			
Total Revenue from operations	655.51	(Unaudited)				(Audited)			
	055.51	660.14	399.51	1,934.47	1,511.15	2,048.02			
Profit / (Loss) before exceptional items	46.34	50.54	(236.25)	85.96	(293.63)	(636.59)			
Exceptional Items {Net - Gain/(Loss)}	-	-	1,262.41	-	1,144.22	1,188.17			
Profit / (Loss) before tax and after exceptional items	46.34	50.54	1,026.16	85.96	850.59	551.58			
Profit / (Loss) for the period after tax	46.34	50.54	1,026.16	85.96	850.59	550.12			
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income	41.09	50.31	1,033.27	81.51	846.85	547.24			
Equity Share Capital	802.87	802.87	802.87	802.87	802,87	802.87			
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	NA	NA	9,330.71			
Earnings Per Share ( Face value of Rs.5/- each)									
Basic:	0.29	0.31	(1.47)	0.54	(1.83)	(3.97)			
Diluted:	0.29	0.31	(1.47)	0.54	(1.83)	(3.97)			
Notes:					<del></del>				
The above consolidated financial results were reviewed by the Au Directors at the meeting held on 9th February 2024.	dit Committee at t	he meeting held or	n 9th February 202	24 and approved a	and taken on reco	rd by the Board of			
These consolidated financial results have been prepared in according the Interim Financial Reporting, notified under section 133 of the Contime, and other accounting principles generally accepted in India.	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to								
3 The above is an extract of Unaudited Consolidated Financial Results Regulations, 2015. The unaudited Financial Results are available on the consolidated Financial Results are available on the consolidated Financial Results are available on the consolidated Financial Results.	The above is an extract of Unaudited Consolidated Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The unaudited Financial Results are available on the Stock Exchange website (www.bseindia.com) and on the Group's website (www.pkrgroup.in).								
4 No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has be losses and unabsorbed depreciation.	een recognized dur	ing the quarter and	nine months ende	d 31st December :	2023 due to carrie	d forward business			
balancing figures of the nine months ended and published results o	In the aforesaid financials results the figures are unaudited except for the figures for the year ended 31st March 2023. The figures for the third quarter in each financial year are balancing figures of the nine months ended and published results of the half year ended of the respective financial year. The figures of the second quarter are balancing figures of the published result for the half year ended and published results for the first quarter of the respective year.								
For and on behalf of the Board									

Place:-Noida Date: 9th February 2024 Advance Metering Technology

(Prashant Ranade) Managing Director DIN-00006024

**AMTL** 

# ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017 Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305 Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in CIN # L31401DL2011PLC271394

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December 2023

		ACCORDING TO A STATE OF THE PROPERTY OF THE PR			***********Consc	1110-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2		(₹in Lakhs)
5. No	1.	Particulars (Particulars)	522870	Quarter Ended	Consc	Mine Mo	nths Ended	Year Ended
		ratuuas	31st Dec-23	30th Sep-23	31st Dec-22	31st Dec-23	31st Dec-22	31st Mar-23
1.		Income from operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
]	(a)	Revenue from Operations	350.07					
	(b)		356.07 299.44	539,37 120,77	351.57 47.94	1,373.08	1,371.17	1,843.05
ł		Total Income from operations	655.51	660.14	399.51	561.39 1,934.47	139.98 1,511.15	204.97
2.		Expenses				2,55-1.47	1,511.15	2,048.02
-	(a)	Cost of materials consumed		İ				
		Changes in inventories of finished goods, work-in -progress and stock-in-trade	144.37 5.29	163.77	131.78	442.74	338.09	451.56
l	(c)	Employees benefits expense	187.43	(28.75) 191.88	(0.78) 196.01	15.38 562.49	0.05	15.92
l	(d)	Finance costs	24.16	21.54	31.68	66.02	530.15 113.19	749.07 138.82
1	(e)	Depreciation and amortisation expense	116.33	118.45	112.72	349.95	338.30	485.46
l	(f)	Other expenses Total expenses	131.59	142.71	164.35	411.93	485.00	843.78
	_	Total expenses	609.17	609.60	635.76	1,848.51	1,804.78	2,684.61
3.	l	Profit / (Loss) before exceptional items	46.34	50.54	(225.25)			
4.		Exceptional Items {Net - Gain/(Loss)}	- 40.34	50.54	(236.25) 1,262.41	85.96	(293.63) 1,144.22	(636.59)
5.	<u> </u>	Profit / (Loss) before tax and after exceptional items	46.34	50.54	1,026.16	85.96	850.59	1,188.17 551.58
۱.							050.55	332.38
6.	1	Tax expenses Current Tax						
		Deferred Tax	-	-	-		-	1.46
7.		Profit / (Loss) for the period after tax	46.34	50.54	1.005.15			<u>-</u>
ĺ			40.54	50.54	1,026.16	85.96	850.59	550.12
8.	١.	Other Comprehensive Income (OCI)						
ĺ	a) i	Items that will not be classified to profit or loss						i
	l II	Remeasurement benefits (losses) on defined benefit obligation	(3.37)	(0.65)	(2.51)	(1.82)	0.13	0.56
ł	h) i	Income tax relating to Items that will not be reclassified to profit or loss Items that will be classified to profit or loss	- (4.00)		- 1		-	-
	ii	Income tax relating to items that will be reclassified to profit or loss	(1.88)	0.42	9.62	(2.63)	(3.87)	(3.44)
ł		Total Other Comprehensive Income (Net of Tax)	(5.25)	(0.23)	7,11	(4.45)	(3.74)	(2.88)
						(1.15)	(3.74)	(2.66)
9.	-	Total Comprehensive Income for the period	41.09	50.31	1,033.27	81.51	846.85	547.24
		Profit for the year attributable to:			1			
		- owner of the parent	46.34	50,54	1 026 16	85.00	252.52	
		- Non Controling interest	40.34	30,34	1,026.16	85.96	850.59	550.12
			.	]			_ [	_
		Other Comprehensive Income for the year attributable to:			i			
		- owner of the parent - Non Controling interest	(5.25)	(0.23)	7.11	(4.45)	(3.74)	(2.88)
		- Non Controlling Interest	- [	-	-	-	- ]	- ]
		Total Comprehensive Income for the year attributable to:		ľ				
		- owner of the parent	41.09	50.31	1,033.27	81.51	846.85	547.24
		- Non Controling interest			_,	51.51	545.55	347.24
10		Poid up Fouth Chan Contact						
10.		Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each )	802.87	802.87	802.87	802.87	802.87	802.87
		(1 add 1 alac per offace ( 5) - Lacif )			ŀ		j	
11.		Other equity	. NA	NA	NA	NA	NA	9,330.71
	l							5,555
12.		Earning Per Share (quarterly results are not annualised) before and after exceptional						
		items (₹) (Face value ₹ 5 per share)	•			i		ļ
' I	ĺ	a) Basic	0.20		44.4-1			
İ		b) Diluted	0,29 0,29	0.31 0.31	(1.47)	0.54	(1.83)	(3.97)
	-	-,	0.29	0.31	(1.47)	0.54	(1.83)	(3.97)
13.	- 1	Ratios		Ī	1			
- 1		Current Ratio	4.22	3.66	3.58	4.22	3.58	4.51
		Total Debts to Total Assets	0.07	0.06	0.07	0.07	0.07	0.05
		Debtors Turnover Inventory Turnover Ratio	0.32	0.59	0.33	1.50	1.62	2.66
		Operating Margin (%)	0.51 (13.41%)	0.78 18.79%	0.44 (12.23%)	1.92	1.71	2.38
	- 1	Net Profit Margin (%)	7.07%	7.66%	(59.13%)	11.20% 4.44%	22.16% (19.43%)	19.25% (31.08%)
							(25.4570)	(52.0075)

Piace:-Noida Date: 9th February 2024 For and on behalfof the Board Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place:-Noida

Date: 9th February 2024

ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Deihi - 110017

Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305 Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in CIN # L31401DL2011PLC271394

	ent of Consolidated Segment wise Revenue and Results for the Quarter and Nine Mon		FREEDOM COMMON C	ditamentalia papara	The Color of the C		(₹in
				Conso	200000000000000000000000000000000000000		
	Particulars		Quarter Ended		Nine Mor	ths Ended	Year Ei
l		31st Dec-23	30th Sep-23	31st Dec-22	31st Dec-23	-31st Dec-22	31st M
11 692	Segment Revenue (Gross)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audi
	10						
	a) Power Generation .	93.83	261.71	70.87	571.47	644.36	7
ŀ	b) Meters & Others	262.24	277.66	280.70	801.61	726.81	1,0
	Total	356.07	539.37	351.57	1,373.08	1,371.17	1,8
	Less: Inter Segment Revenue	_	_	_	,	-,	-,0
H	Income from Operations (Gross)				·		
_	meente nom operations (dross)	356.07	539.37	351.57	1,373.08	1,371.17	1,8
Se	egment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)	<del></del>					
Ĺ	a) Power Generation	71,97	172.22	/22.0-1			
	b) Meters & Others	ł .	172.22	(22.26)	373.64	368.51	3
ľ		(67.03)	(48.84)	(47.04)	(208.81)	(188.58)	(4
	Total	4.94	123.38	(69.30)	164.83	179.93	(
	Less: Interest	(24.16)	(21.54)	(31.68)	(66.02)	(113.19)	(1:
	Less: Other Unallocable Expenses Net off Unallocable Income	65.56	(51.30)	1,127.14	(12.85)	783.85	7:
_	Profit / (Loss) before tax and after exceptional items	46.34	50.54	1,026.16	85.96	850.59	55
	·						
ne	nt of Consolidated Segment wise Assets and Liabilities as at 31st December 2023	· · · · · · · · · · · · · · · · · ·			<del></del>		/=1-1
H				Consoll			(₹inl
	Particulars			As a			
	And province of the second second second second second second second second second second second second second	(Unaudited)	30th Sep-23 (Unaudited)	31st Dec-22	31st Dec-23 (Unaudited)	reproductive state of the second control of	31st Ma
	Segment Assets			m/	atonauunteu/aaja	(Onauditeu)	(Audite
	a) Power Generation	5,243.54	5,169.37	5,150.30	5,243.54	5,150.30	4,85
	b) Meters & Others	1,840.88	1,884.44	2,225.37	1,840.88	2,225.37	2,07
	c) Others- Unallocable	5,073.98	4,958.88	5,347.09	5,073.98	5,347.09	4,99
_	Total	12,158.40	12,012.69	12,722.76	12,158.40	12,722.76	11,91
	Segment Liabilities						
	a) Power Generation	104.21	76.19	70.76	104.21	70.76	4
	b) Meters & Others	552.45	591.46	1,041.46	552,45	1,041.46	56
	c) Others- Unallocable	1,297.70	1,171.04	1,177.35	1,297.70	1,177.35	1,16
	Total	1,954.36	1,838.69	2,289.57	1,954.36	2,289.57	1,78
	GI MIGRAM) *	F	or and on behalf dvance Meterin	Technology Lim	ited 000		

Managing Directo DIN-0006024

Notes	to Consolidated Financial Results:
1	The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 9th February 2024 and approved and taken on record by the Board of Directors at the meeting held on 9th February 2024. These have been subjected to limited review by the statutory auditors of the Group.
2	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
3	No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter ended and nine months ended 31st December 2023 due to carried forward business losses and unabsorbed depreciation.
4	In the aforesaid financials results the figures are unaudited except for the figures for the year ended 31st March 2023. The figures for the third quarter in each financial year are balancing figures of the nine months ended and published results of the half year ended of the respective financial year. The figures of the second quarter are balancing figures of the published result for the half year ended and published results for the first quarter of the respective year.
	For and on behalf of the Board Advance Metering Technology Limited  Advance Metering Technology Limited  (Prashant Ranade)  Managing Director  Date: 9th February 2024