

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: 05th March, 2025

To,

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

Company Code: 534612 ISIN: INE436N01029

Sub: Integrated Filing (Financial) for the quarter and nine months ended December 31,

<u>2024</u>

Dear Sir,

This is further to the filing made by the Company on 11th February, 2025 with respect to its Unaudited Standalone and Consolidated Financial Results for the third quarter and nine months ended 31st December, 2024 and the outcome of Board Meeting.

As advised by the BSE, the integrated Filing (Financial) for the third quarter and nine months ended 31st December, 2024 is enclosed herewith in terms of the SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 read with BSE Circular No. 20250102-4 dated January 2, 2025.

Please take the above information on record.

Thanking You,

For Advance Metering Technology Limited

Prashant Ranade Managing Director DIN: 00006024

Encl.: As above

GSA & Associates LLP

Chartered Accountants

B-35, Cyber House, 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 2024.

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 31st December 2024 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

Firm Reg. No.: 000257N/N500339

Krishan Kant Tulshan

(Partner)

M.No: 085033

UDIN.: 25085033BMOXCH0910

Place: Gurugram, Haryana Dated: 11th February 2025



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 2024

₹ in Lacs)

			Standa	alone			
		Quarter Ended	Service and a service of	Nine Mont	Year Ended		
Particulars	31st Dec-24	30th Sep-24	31st Dec-23	31st Dec-24	31st Dec-23	31st Mar-24	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
Total Revenue from operations	346.27	655.05	608.40	1,830.90	1,823.75	2,251.37	
Profit / (Loss) before exceptional items	(451.65)	24.63	42.45	(216.57)	107.84	(176.47)	
Exceptional Items {Net - Gain/(Loss)}	0.70	-	-		•		
Profit / (Loss) before tax and after exceptional items	(451.65)	24.63	42.45	(216.57)	107.84	(176.47)	
Profit / (Loss) for the period after tax	(451.65)	24.63	42.45	(216.57)	107.84	(176.47)	
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(455.06)	24.58	39.08	(219.14)	106.02	(178.18)	
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	9,270.11	
Earnings Per Share (Face value of Rs.5/- each)							
Basic:	(2.81)	0.15	0.26	(1.35)	0.67	(1.10)	
Diluted:	(2.81)	0.15	0.26	(1.35)	0.67	(1.10)	

- 1 The above standalone financial results were reviewed by the Audit Committee at the meeting held on 11th February 2025 and approved and taken on record by the Board of Directors at the meeting held on 11th February 2025.
- 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.
- 3 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 2024 due to carried forward business losses and unabsorbed depreciation.
- 5 In the aforesaid financials results the figures are unaudited except for the figures for the year ended 31st March 2024.

GUR GRAM *

For and an behalf of the Board

Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place: Noida



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 Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2024

Particulars Income from operations (a) Revenue from Operations	31st Dec-24 (Unaudited)	Quarter Ended 30th Sep-24	31st Dec-23	Nine Mon	ths Ended 31st Dec-23	Year Ende
Income from operations		30th Sep-24	31st Dec-23	21ct Doc 24	21ct Doc 22	
	(Unaudited)			315t Det-24	3131 Det-23	31st Mar-
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited
a) Revenue from Operations						
	293.07	368.43	319.37	1,099.40	1,262.71	1,50
b) Other Income	53.20	286.62	289.03	731.50	561.04	74
Total Income from operations	346.27	655.05	608.40	1,830.90	1,823.75	2,25
■ 1.0.000.000						
Expenses	142.26	133.14	144.37	410.29	442.74	5
a) Cost of materials consumed	(18.92)	(22.36)	5.29	(2.31)	15.38	
b) Changes in inventories of finished goods, work-in-progress and stock-in-trade		170000000000000000000000000000000000000		479.79	475.06	6
c) Employees benefits expense	165.23	158.93	158.38	100000000000000000000000000000000000000		
d) Finance costs	28.60	26.63	23.16	82.01	63.07	
e) Depreciation and amortisation expense			MIN. N. 10.00		100000000000000000000000000000000000000	4.
(f) Other expenses			The second secon	The second secon		6
Total expenses	797.92	630.42	565.95	2,047.47	1,715.91	2,4
Profit / (Loss) before exceptional items	(451.65)	24.63	42.45	(216.57)	107.84	(1)
	- (452.05)	-	-	-	-	
Profit / (Loss) before tax and after exceptional items	(451.65)	24.63	42.45	(216.57)	107.84	(1)
Tax expenses						
	* 1	-				
	(451.65)	24.63		(216.57)	107.84	(17
	(432.03)	24.03	42.45	(220.57)	207.04	12
Other Comprehensive Income (OCI)						
a)i Items that will not be classified to profit or loss			91 -02			
Remeasurement benefits (losses) on defined benefit obligation	(3.41)	(0.05)	(3.37)	(2.57)	(1.82)	
ii Income tax relating to items that will not be reclassified to profit or loss	-	-	-		-	
b)i Items that will be classified to profit or loss	-	-				
Total Other Comprehensive Income (Net of Tax)	(3.41)	(0.05)	(3.37)	(2.57)	(1.82)	
Total Comprehensive Income for the period	(455.06)	24.58	39.08	(219 14)	106.02	(1:
Total comprehensive income for the period	(433.00)	24.50	33.00	(223.24)	100.02	1,2.
Paid-up Equity Share Capital	802.87	802.87	802.87	802.87	802.87	8
(Face Value per Share ₹ 5/-Each)						
Other equity	NA	NA	NA	NA	NA	9,2
Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
a) Basic	(2.81)	0.15	0.26	(1.35)	0.67	
b) Diluted	(2.81)	0.15	0.26	(1.35)	0.67	
Ratios						
	4.27	4.57	4.85	4.27	4.85	
	0.08	0.08	0.05	0.08	0.05	
	32020	10000000		100000000000000000000000000000000000000	100000000000000000000000000000000000000	
		100000000000000000000000000000000000000				
1				-124		3
				A 35 C T P 20 C T	200000000000000000000000000000000000000	(7
(-	Total expenses Profit / (Loss) before exceptional items Exceptional Items (Net - Gain/(Loss)) Profit / (Loss) before tax and after exceptional items Tax expenses Current Tax Deferred Tax Profit / (Loss) for the period after tax Other Comprehensive Income (OCI) Items that will not be classified to profit or loss Remeasurement benefits (losses) on defined benefit obligation Income tax relating to items that will not be reclassified to profit or loss Items that will be classified to profit or loss Income tax relating to items that will be reclassified to profit or loss Total Other Comprehensive Income (Net of Tax) Total Comprehensive Income (Net of Tax) Total Comprehensive Income for the period Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each) Other equity Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share) a) Basic b) Diluted	Total expenses 797.92 Profit / (Loss) before exceptional items (451.65) Exceptional Items (Net - Gain/(Loss)) Profit / (Loss) before tax and after exceptional items (451.65) Tax expenses Current Tax Deferred Tax Profit / (Loss) for the period after tax Other Comprehensive Income (OCI) Items that will not be classified to profit or loss Remeasurement benefits (losses) on defined benefit obligation (3.41) Income tax relating to items that will not be reclassified to profit or loss Income tax relating to items that will be reclassified to profit or loss Total Other Comprehensive Income (Net of Tax) (3.41) Total Comprehensive Income for the period (455.06) Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each) Other equity NA Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share) a) Basic (2.81) b) Diluted (2.81) Ratios Current Ratio (4.27) Total Debts to Total Assets (0.08) Debtors Turnover (0.75) Debtors Turnover (0.75) Destain the second of the period (0.75) Destain Margin (%) (2.843%)	Other expenses 358.71 217.08	Other expenses 358.71 217.08 120.97	Other expenses 358.71 217.08 120.97 722.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.43 702.45 70	Other expenses 338.71 217.08 120.97 722.43 377.37 Total expenses 797.92 630.42 565.95 2,047.47 1,715.91 Profit / (Loss) before exceptional items (451.65) 24.63 42.45 (216.57) 107.84 Exceptional items (Net - Gain/(Loss))

ERED ACCOUNT

and on behalf of the Board ance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-0006024

Place: Noida Date: 11th February 2025



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

				Standalon				
S. No.	Particulars		Quarter Ended		Nine Mon	The second secon	Year Ended	
3. 140.		31st Dec-24	30th Sep-24	31st Dec-23	31st Dec-24	31st Dec-23	31st Mar-24	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment Revenue (Gross)							
	a) Power Generation	61.71	167.95	93.83	426.59	571.47	603.25	
	b) Meters & Others	231.36	200.48	225.54	672.81	691.24	901.7	
	Total	293.07	368.43	319.37	1,099.40	1,262.71	1,505.0	
	Less : Inter Segment Revenue	2	2	¥	-	-	-	
	Income from Operations (Gross)	293.07	368.43	319.37	1,099.40	1,262.71	1,505.01	
2 S	egment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment							
- 1	a) Power Generation	(14.45)	79.55	71.97	166.41	373.64	320.7	
	b) Meters & Others	(43.95)	(103.17)	(67.03)	(223.21)	(208.81)	(384.49	
	Total	(58.40)	(23.62)	4.94	(56.80)	164.83	(63.70	
	Less : Finance Costs	(28.60)	(26.63)	(23.16)	(82.01)	(63.07)	(88.7	
	Less: Other Unallocable Expenses Net off Unallocable Income	(364.65)	74.88	60.67	(77.76)	6.08	(24.00	
	Profit / (Loss) before tax and after exceptional items	(451.65)	24.63	42.45	(216.57)	107.84	(176.47	
tatemen	nt of unaudited standalone segment wise assets and liabilities as at 31st Decem	nber 2024					(₹in Lac	
3 1 4					andalone As at			
S. No.	Particulars	31st Dec-24	30th Sep-24	31st Dec-23	31st Dec-24	31st Dec-23	31st Mar-24	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	Segment Assets							
	a) Power Generation	4,610.05	4,828.14	5,243.54	4,610.05	5,243.54	4,756.28	
	b) Meters & Others	1,633.14	1,588.26	1,840.88	1,633.14	1,840.88	1,677.94	
	c) Others- Unallocable	5,491.31	5,827.14	4,941.82	5,491.31	4,941.82	5,302.33	
	Total	11,734.50	12,243.54	12,026.24	11,734.50	12,026.24	11,736.55	
	Segment Liabilities				V-1			
	a) Power Generation	53.48	81.47	104.21	53.48	104.21	116.64	
	b) Meters & Others	527.87	540.04	528.25	527.87	528.25	470.03	
	c) Others- Unallocable	1,299.31	1,313.13	1,036.60	1,299.31	1,036.60	1,076.9	
-								

Place: Noida Date: 11th February 2025

(Prash ant Ranade) Managing Director DIN-00006024

and on behalf of the Board accel Metering Technology Limited

Notes to Stadalone Financial Results: 1 The above standalone financial results were reviewed by the Audit Committee at the meeting held on 11th February 2025 and approved and taken on record by the Board of Directors at the meeting held on 11th February 2025. 2 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. 3 No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and nine months ended 31st December 2024 due to carried forward business losses and unabsorbed depreciation.

4 In the aforesaid standalone financials results all the figures are unaudited except for the figures for the year ended 31st March 2024.

GURIGRAM *

Advance Metering Technology Limited

For and on behalf of the Board

(Prashant Ranade) Managing Director

DIN-0006024

Place: Noida

GSA & Associates LLP

Chartered Accountants

B-35, Cyber House, 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 2024.

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 Group") for the quarter and nine month ended 31st December 2024 attached herewith, being submitted by the holding 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:

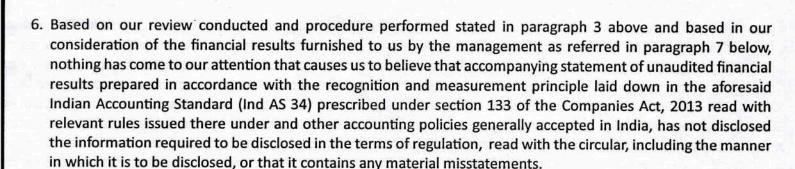
S.No.	Name of the Entity	Relationship	Incorporation
1.	Global Power and Trading PTE Limited, Singapore	Subsidiary	Outside India
2.	Advance Power and Trading GMBG, Germany	Subsidiary	Outside India
3.	PKR Technology Canada Limited, Canada	Subsidiary	Outside India

5. Emphasis of Matters

The consolidated financial results do not include the financial results of one erstwhile subsidiary 'PKR Energy Limited' incorporated in India, since Indian subsidiary has been dissolved vide order dated 11.06.2024 of National Company Law Tribunal, Principal Bench New Delhi.

Our conclusion is not modified in this respect.





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 of INR 130.03 lacs and total net loss after tax of INR 3.24 Lacs for the nine months ended 31st December 2024, (ii) total revenue of INR 38.26 lacs and total net profit after tax of INR 1.82 Lacs for the quarter ended 31st December 2024 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.: 2508503313 MOXCJ 8203

Place : Gurugram, Haryana Dated : 11th February 2025



ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
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Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December 2024

(₹ in Lacs)

c-24 (ited) (ite	Quarter Ended 30th Sep-24 (Unaudited) 701.35 23.89	31st Dec-23 (Unaudited) 655.51 46.34	Nine Mont 31st Dec-24 (Unaudited) 1,961.18 (219.81)	ths Ended 31st Dec-23 (Unaudited) 1,934.47 85.96	Year Ended 31st Mar-24 (Audited) 2,398.92 (201.22)
153.47) - 153.47)	(Unaudited) 701.35 23.89	(Unaudited) 655.51 46.34	(Unaudited) 1,961.18 (219.81)	(Unaudited) 1,934.47 85.96	31st Mar-24 (Audited) 2,398.92
84.53 153.47) - 153.47)	701.35 23.89	655.51 46.34	(219.81)	1,934.47 85.96	(Audited) 2,398.92
53.47)	23.89	46.34	(219.81)	1,934.47 85.96	2,398.92
53.47)					(201.22)
53.47)		JULIE CO			-
	23.89	46.34			
		10.54	(219.81)	85.96	(201.22)
53.47)	23.89	46.34	(219.81)	85.96	(201.22)
54.06)	22.14	41.09	(220.47)	81.51	(204.17)
02.87	802.87	802.87	802.87	802.87	802.87
NA	NA	NA	, NA	NA	9,115.49
(2.82)	0.15	0.29	(1.37)	0.54	(1.25)
(2.82)	0.15	0.29	(1.37)	0.54	(1.25)
	54.06) D2.87 NA	54.06) 22.14 02.87 802.87 NA NA (2.82) 0.15	54.06) 22.14 41.09 02.87 802.87 802.87 NA NA NA (2.82) 0.15 0.29	54.06) 22.14 41.09 (220.47) 02.87 802.87 802.87 802.87 NA NA NA NA NA NA (2.82) 0.15 0.29 (1.37)	54.06) 22.14 41.09 (220.47) 81.51 02.87 802.87 802.87 802.87 802.87 NA NA NA NA NA NA (2.82) 0.15 0.29 (1.37) 0.54

- 1 The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 11th February 2025 and approved and taken on record by the Board of Directors at the meeting held on 11th February 2025.
- 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 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 been recognized during the quarter and nine months ended 31st December 2024 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 2024.

GURU TAM

Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place:-Noida



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 2024

s.				Quarter Ended	Consol		the Feed of	Year Ended
100	100	Particulars		Quarter Ended				
lo.			31st Dec-24	30th Sep-24	31st Dec-23	31st Dec-24	31st Dec-23	31st Mar-
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited
L.		Income from operations						
	(a)	Revenue from Operations	331.33	414.48	356.07	1,229.43	1,373.08	1,652
	(b)	Other Income	53.20	286.87	299.44	731.75	561.39	74
		Total Income from operations	384.53	701.35	655.51	1,961.18	1,934.47	2,39
				7				
		Expenses	BI Donates	- M	TIME IN THE	1 1 10		
	(a)	Cost of materials consumed	142.26	133.14	144.37	410.29	442.74	54
	(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(18.92)	(22.36)	5.29	(2.31)	15.38	. 3
	(c)	Employees benefits expense	193.90	188.09	187.43	566.58	562.49	77
-	(d)	Finance costs	30.55	28.04	24.16	86.66	66.02	9
	(e)	Depreciation and amortisation expense	124.56	119.55	116.33	362.87	349.95	46
ı	(f)	Other expenses	365.65	231.00	131.59	756.90	411.93	68
		Total expenses	838.00	677.46	609.17	2,180.99	1,848.51	2,60
1								
1		Profit / (Loss) before exceptional items	(453.47)	23.89	46.34	(219.81)	85.96	(20
1		Exceptional Items (Net - Gain/(Loss))			-	TO THE		
		Profit / (Loss) before tax and after exceptional items	(453.47)	23.89	46.34	(219.81)	85.96	. (20
1							Tree in	
1	. 12	Tax expenses .	1112			P A L		
1		Current Tax			-			
L		Deferred Tax						
		Profit / (Loss) for the period after tax	(453.47)	23.89	46.34	(219.81)	85.96	(20
I						LIFE.		
1		Other Comprehensive Income (OCI)		ALC: 1 G				
1	a) i	Items that will not be classified to profit or loss		Ti. LUX				
1		Remeasurement benefits (losses) on defined benefit obligation	(3.41)	(0.05)	(3.37)	(2.57)	(1.82)	(
1	n	Income tax relating to items that will not be reclassified to profit or loss						
1	b) i	Items that will be classified to profit or loss	2.82	(1.70)	(1.88)	1.91	(2.63)	(
1	1012000119	Income tax relating to items that will be reclassified to profit or loss			4 / 4 /			
t		Total Other Comprehensive Income (Net of Tax)	(0.59)	(1.75)	(5.25)	(0.66)	(4.45)	(
t					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(0.00)	1	
F		Total Comprehensive Income for the period	(454.06)	22.14	41.09	(220.47)	81.51	(20
1		Profit for the year attributable to:						
1		- owner of the parent	(453.47)	23.89	46.34	(219.81)	95.05	/20
1	1 9	- Non Controling interest	(435.47)	2,3,03	40.34	(215.01)	85.96	(20
1	1	Hon controlling interest	1.0					
1		Other Comprehensive Income for the year attributable to:	100		X 1			
1		- owner of the parent	(0.59)	(1.75)	(5.25)	(0.66)	(A AE)	
1	7.7	- Non Controling interest	(0.55)	(1.75)	(3.23)	(0.00)	(4.45)	(
1	- 1	- Holl Collitoling Interest			111740			
1		Total Comprehensive Income for the year attributable to:						
1	1	- owner of the parent	IASA OCI	22.14	41.00	(220.47)	01.51	(20
1			(454.06)	22.14	41.09	(220.47)	81.51	(20
1		- Non Controlling interest						
1		Paid-up Equity Share Capital	802.87	802.87	802.87	802.87	902.02	00
1		(Face Value per Share ₹ 5/-Each)	002.07	802.87	802.87	802.87	802.87	80
		(race value per share \ 5/-cach)			11.112			
		Other equity	NA	NA	NA	NA	NA	9,11
			Three distances	21. 21.21				
		Earning Per Share (quarterly results are not annualised) before and after exceptional	10.0					
1	1	items (₹) (Face value ₹ 5 per share)		911	11/21			
ı				L L	14.00			
		a) Basic	(2.82)	0.15	0.29	(1.37)	0.54	(
	-	b) Diluted	(2.82)	0.15	0.29	(1.37)	0.54	(
			1000					
		Ratios				200 1 1.01		
	10	Current Ratio	3.81	4.02	4.22	3.81	4.22	
	1	Total Debts to Total Assets	0.09	0.09	0.07	0.09	0.07	
	10	Debtors Turnover	0.48	0.55	0.32	2.06	1.50	
1	1	Inventory Turnover Ratio	0.60	0.74	0.51	2.10	1.92	
		Operating Margin (%)	36.70%	49.97%	(13.41%)	43.72%	11.20%	40.
		Net Profit Margin (%)	(117.93%)	3.41%	7.07%	(11.21%)	4.44%	(8.3
			1 May 2 C 2 17 2 2 2 2 2 2 2 2 2	(7,3)0000,77,1		TO THE CONTROL OF THE PARTY OF		



for and on behalf of the Board Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place:-Noida

Place:-Noida Date: 11th February 2025

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

		TOTAL DESIGNATION OF THE PARTY	den what is just	Consol	idated			
S.	Particulars		Quarter Ended			ths Ended	Year Ended	
10.		31st Dec-24	30th Sep-24	31st Dec-23	31st Dec-24	31st Dec-23	31st Mar-2	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment Revenue (Gross)				1			
	a) Power Generation	61.71	167.95	93.83	426.59	571.47	603.	
	b) Meters & Others	269.62	246.53	262.24	802.84	801.61	1,049.	
	Total	331.33	414.48	356.07	1,229.43	1,373.08	1,652	
	Less : Inter Segment Revenue							
-	Income from Operations (Gross)	331.33	414.48	356.07	1,229,43	1,373.08	1,652	
- 1-	egment Results (Net Profit(+)/Loss(-) Lefore Tax & Interest from each Segment	t)						
2 56	a) Power Generation	(14.45)	79.55	71.97	166.41	373.64	320	
2 54	a) Power Generation b) Meters & Others	(14.45)	79.55	71.97 (67.03)	166.41 (223.21)	373.64 (208.81)		
2 54				\(\frac{1}{2} - \frac{1}{2} \right\)	3775-3895-3		(384	
2 54	b) Meters & Others	(43.95)	(103.17)	(67.03)	(223.21)	(208.81)	(384 (63 (92	
2 54	b) Meters & Others Total	(43.95) (58.40)	(103.17) (23.62)	(67.03) 4.94	(223.21) (56.80)	(208.81) 164.83	(384	

tateme	ent of Consolidated Segment wise Assets and Liabilities as at 31st December	2024					(Kin Lacs			
		Consolidated As at								
S.	Particulars		100000000000000000000000000000000000000							
No.		31st Dec-24	30th Sep-24	31st Dec-23	31st Dec-24	31st Dec-23	31st Mar-24			
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
1	Segment Assets									
	a) Power Generation	4,610.05	4,828.14	5,243.54	4,610.05	5,243.54	4,756.28			
	b) Meters & Others	1,633.14	1,588.26	1,840.88	1,633.14	1,840.88	1,677.94			
	c) Others- Unallocable	5,569.75	5,917.56	5,073.98	5,569.75	5,073.98	5,391.33			
E	Total	11,812.94	12,333.96	12,158.40	11,812.94	12,158.40	11,825.55			
	Segment Liabilities									
1	a) Power Generation	53.48	81.47	104.21	53.48	104.21	116.64			
	b) Meters & Others	552.07	564.24	552.45	552.07	552.45	494.23			
	c) Others- Unallocable	1,509.50	1,536.30	1,297.70	1,509.50	1,297.70	1,296.32			
	Total	2,115.05	2,182.01	1,954.36	2,115.05	1,954.36	1,907.19			

For and on behalf of the Board ance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Notes to Consolidated Financial Results:

- The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 11th February 2025 and approved and taken on record by the Board of Directors at the meeting held on 11th February 2025.
- 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.
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and nine months ended 31st December 2024 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 2024.



For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place:-Noida