

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: 14.11.2025

To,
BSE Ltd.
Corporate Relationship Department,
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 14<sup>th</sup> November, 2025.

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of the Company at their Meeting held today i.e. Friday 14<sup>th</sup> November, 2025 have inter-alia considered and approved the following matters:

1) The Un-audited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2025 along with Limited Review Report.

In this regard, we are enclosing herewith the followings:

- Un-Audited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2025;
- Limited Review Report for the quarter ended 30th September, 2025.

The meeting of the Board Directors was commenced at 2:00 PM and Concluded at 5:00 PM.

The results will be published in the newspapers in terms of Regulation 47 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Kindly take the same in your records.

Thanking You,
For Advance Metering Technology Limited

Alok Kumar Pandey Company Secretary & Compliance Officer M.No. - A69547

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 half year ended 30<sup>th</sup>September 2025

To
The Board of Directors of
Advance Metering Technology Limited

- 1. We have reviewed the accompanying statements (the Statement) of unaudited standalone financial results of **Advance Metering Technology Limited** ('the Company') for the quarter and half year ended 30<sup>th</sup> September 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ('the 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 thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations 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 Standard on Review Engagements (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 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.

For GSA & Associates LLP Chartered Accountants

Firm Reg No.:000257N/N500339

Krishan Kant Tulshan

Partner

M.No.: 085033

UDIN: 25085033BMOXIB7723

Place: Gurugram

Dated: 14th November 2025



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 Half Year Ended 30th September 2025

(₹in Lacs)

Particulars	The Balling State	Quarter Ended		Half Year	Ended	Year Ended
Particulars	30th Sep-25	30th June-25	30th Sep-24	30th Sep-25	30th Sep-24	31st Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	510.23	929.23	655.05	1,439.46	1,484.63	2,207.76
Profit / (Loss) before tax and exceptional items	(305.10)	246.27	24.63	(58.83)	235.08	(936.76
Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-	-
Profit / (Loss) before tax and after exceptional items	(305.10)	246.27	24.63	(58.83)	235.08	(936.76
Profit / (Loss) for the period after tax	(305.10)	246.27	24.63	(58.83)	235.08	(936.76
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(303.64)	248.52	24.58	(55.12)	235.92	(940.61
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	8,329.50
Earnings Per Share ( Face value of Rs.5/- each)						
Basic:	(1.90)	1.53	0.15	(0.37)	1.46	(5.83
Diluted:	(1.90)	1.53	0.15	(0.37)	1.46	(5.83)
Notes:						
The above standalone financial results were reviewed by the Audit Co the meeting held on 14th November 2025.	ommittee at the mee	ting held on 14th I	November 2025 and	approved and take	n on record by th	ne Board of Directors a
These standalone financial results have been prepared in accordance Financial Reporting', notified under section 133 of the Companies Acaccounting principles generally accepted in India.						
3 The above is an extract of Unaudited Standalone Financial Results Regulations, 2015. The Unaudited Financial Results are available on the	filed with the Stock	Exchanges under	Regulation 33 of t	he SEBI (Listing Ob	ligations and Dis	closure Requirements

No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and half year ended 30th September 2025 due to carried

In the aforesaid financials results all the figures are unaudited except for the figures for the year ended 31st March 2025. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial

For and on behalf of the Board
Advance Metering Technology Limited

Standalone

(Prashant Ranade) Managing Director DIN-00006024

Place: Noida

Date: 14th November 2025

forward business losses and unabsorbed depreciation.



### 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

Standalone Unaudited Statement of Assets and Liabilities as at 30th September 2025

(₹in Lacs)

	Stand	alone
Particulars	As at	As at
	30th Sep 2025	31st March 2025
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,426.76	5,612.29
Right Of Use Assets	172.95	230.60
Other Intangible Assets	11.63	13.18
Financial Assets		
Investments	30.61	30.61
Other Financial Assets	56.06	51.95
Other Non-Current Assets	0.75	1.65
Total Non-Current Assets	5,698.76	5,940.28
Current Assets		
Inventories	488.30	563.15
Financial Assets		
Investments	4,077.35	3,682.05
Trade Receivables	603.63	439.64
Cash and Cash Equivalents	58.08	51.83
Other Balances with Bank	286.30	293.79
Loans	0.28	0.42
Other Financial Assets	25.41	19.87
Current Tax Assets (Net)	15.45	18.37
Other Current Assets	134.10	159.85
Total Current Assets	5,688.90	5,228.97
TOTAL ASSETS	11,387.66	11,169.25
EQUITY AND LIABILITIES	11,367.00	11,103.23
Equity		
Equity share capital	802.87	802.87
	8,274.38	8,329.50
Other equity		
Total Equity  LIABILITIES	9,077.25	9,132.37
Non-Current Liabilities		
Financial Liabilties	226.00	274.04
Borrowings	226.88	271.84
Lease Liabilities	146.77	158.34
Other Financial Liabilties	6.55	6.30
Provisions	55.45	53.58
Total Non-Current Liabilities	435.65	490.06
Current Liabilities		
Financial Liabilties	W 1004-000 HORSE	
Borrowings	1,273.77	873.43
Lease Liabilties	81.48	135.79
Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	66.47	74.68
Total outstanding dues of creditors other than micro enterprises and small enterprises	266.44	231.57
Other Financial Liabilities	162.91	172.37
Provisions	10.33	14.77
Other Current Liabilities	13.36	44.21
Total Current Liabilities	1,874.76	1,546.82
TOTAL EQUITY AND LIABILITIES	11,387.66	11,169.25

Place: Noida

Date: 14th November 2025

For and on behalf of the Board Advance Metering Technology Limited

(Prashant Ranade) Managing Director

ADVANCE METERING TECHNOLOGY LIMITED

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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2025

(₹ in Lacs)

	1				Stand	alone		
	10			Quarter Ended		Half Year	Ended	Year Ended
No.		Particulars	30th Sep-25	30th June-25	30th Sep-24	30th Sep-25	30th Sep-24	31st Mar-25
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.		Income from operations						
	(a)	Revenue from Operations	405.65	479.79	368.43	885.44	806.33	1,412.8
	(b)	Other Income						
		-Gain on investments carried at FVTPL	54.10	438.48	263.41	492.58	622.58	689.8
		-Other income	50.48	10.96	23.21	61.44	55.72	105.0
		Total Income from operations	510.23	929.23	655.05	1,439.46	1,484.63	2,207.7
•								
2.	(a)	Expenses Cost of materials consumed	90.00	115.39	133.14	205.39	268.03	543.3
	(b)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	3.92	15.86	(22.36)	19.78	16.61	1.8
	(c)	Employees benefits expense	129.21	140.47	158.93	269.68	314.56	686.3
	(d)	Finance costs	43.44	40.43	26.63	83.87	53.41	112.8
	9.33	TO STATE OF THE ST					2,000,000,000	
	(e)	Depreciation and amortisation expense	123.32	122.50	117.00	245.82	233.22	475.8
	(f)	Other expenses				444.00		
		-Repair and Maintenance-P&M	55.86	59.06	45.47	114.92	93.07	182.
		-Insurance Expenses	55.71	56.95	45.05	112.66	76.30	184.
		-Loss on investments carried at FVTPL	172.65	- 1	-	172.65	-	539.
		-Other Expenses	141.22	132.30	126.56	273.52	194.35	418.
		Total expenses	815.33	682.96	630.42	1,498.29	1,249.55	3,144.
3.		Profit / (Loss) before tax and exceptional items	(305.10)	246.27	24.63	(58.83)	235.08	(936.7
		Exceptional Items {Net - Gain/(Loss)}	(303.20)	-	-	130.03/	233.00	1550.
		Profit / (Loss) before tax and after exceptional items	(305.10)	246.27	24.63	(58.83)	235.08	(936.
j.		Tax expenses	(505.20)	210127	21105	(50.05)	233.00	15501
		Current Tax						
		Deferred Tax						
6.		Profit / (Loss) for the period after tax	(305.10)	246.27	24.63	(58.83)	235.08	(936.7
7.		Other Comprehensive Income (OCI)	,			, , , , ,		
	-V:							
	a)i	Items that will not be classified to profit or loss	4.45	2.25	(0.05)	0.74		10.0
		Remeasurement benefits (losses) on defined benefit obligation	1.46	2.25	(0.05)	3.71	0.84	(3.8)
	11	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	-	-	-	-	-	-
	ii	Income tax relating to items that will be reclassified to profit or loss				-	-	-
		Total Other Comprehensive Income (Net of Tax)	1.46	2.25	(0.05)	3.71	0.84	(3.8
3.		Total Comprehensive Income for the period	(303.64)	248.52	24.58	(55.12)	235.92	(940.6
).		Paid-up Equity Share Capital	802.87	802.87	802.87	802.87	802.87	802.8
•		(Face Value per Share ₹ 5/-Each )	802.87	802.87	802.87	802.87	802.87	802.8
		(race value per share < 5/-Each)						
0.		Other equity	NA	NA	NA	NA	NA	8,329.5
		Earning Per Share (quarterly results are not annualised) before and after exceptional						
1.		items (₹) (Face value ₹ 5 per share)						
		a) Basic	(1.90)	1.53	0.15	(0.37)	1.46	(5.8
		b) Diluted	(1.90)	1.53	0.15	(0.37)	1.46	(5.8
2.		Ratios						
.		Current Ratio	3.03	3.25	4.57	3.03	4.57	3
		Total Debts to Total Assets		0.12	0.08	0.13	0.08	0.
		A SACTOR OF THE	0.13	2000000	ACTUAL CONTRACTOR		200	
		Debtors Turnover	0.71	0.98	0.53	1.70	1.29	2.
		Inventory Turnover Ratio	0.83	0.91	0.66	1.68	1.39	2.4
		Operating Margin (%)	49.11%	49.01%	43.72%	49.06%	40.20%	32.7
		Net Profit Margin (%)	(59.80%)	26.50%	3.76%	(4.09%)	15.83%	(42.43

Place: Noida Date: 14th November 2025 For and on behalf of the Board Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

ADVANCE METERING TECHNOLOGY LIMITED

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	and the Experience of the Company of the Experience of the E	(4) (1) (1) (4) (4) (4)	State of the state of	Stand	alone		water and the second
. No.	Particulars	Quarter Ended				Half Year Ended	
. NO.		30th Sep-25	30th June-25	30th Sep-24	30th Sep-25	30th Sep-24	31st Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue (Gross)						
	a) Power Generation	215.31	232.68	167.95	447.99	364.88	499.4
	b) Meters & Others	240.82	258.07	223.69	498.89	497.17	1,016.
	c) Investments	54.10	438.48	263.41	492.58	622.58	692.
	Total	510.23	929.23	655.05	1,439.46	1,484.63	2,207.
	Less: Inter Segment Revenue	-	-	-	-	-	
	Income from Operations (Gross)	510.23	929.23	655.05	1,439.46	1,484.63	2,207
2 56	Income from Operations (Gross)  gment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment  a) Power Generation		929.23	79.55	1,439.46	1,484.63	<b>2,207.</b>
2 56	gment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment						
2   Se	gment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment  a) Power Generation	111.95	132.43	79.55	244.38	180.86	91.
2   56	igment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment a) Power Generation b) Meters & Others	) 111.95 (58.65)	132.43 (74.95)	79.55 (103.17)	244.38 (133.60)	180.86 (179.26)	91.
2   56	a) Power Generation b) Meters & Others c) Investments	111.95 (58.65) (139.38)	132.43 (74.95) 423.15	79.55 (103.17) 263.41	244.38 (133.60) 283.77	180.86 (179.26) 622.58	91. (306 149. (65.
2 Se	gment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment a) Power Generation b) Meters & Others c) Investments Total	111.95 (58.65) (139.38) (86.08)	132.43 (74.95) 423.15 480.63	79.55 (103.17) 263.41 239.79	244.38 (133.60) 283.77 394.55	180.86 (179.26) 622.58 624.18	91. (306. 149.

tatemen	t of unaudited standalone segment wise assets and liabilities as at 30t	th September 2025					(₹in Lacs		
				Stand	alone	ica incasio in			
S. No.	Particulars		As at						
3. NO.		30th Sep-25	30th June-25	30th Sep-24	30th Sep-25	30th Sep-24	31st Mar-25		
197	<b>《李·李·李·文》的《李·本》。《汉思》,《汉思》,《李·李·李·表》,《《</b>	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
	Segment Assets								
	a) Power Generation	4,639.30	4,610.90	4,828.14	4,639.30	4,828.14	4,510.28		
	b) Meters & Others	1,450.23	1,516.49	1,588.26	1,450.23	1,588.26	1,639.78		
	c) Investments	4,077.35	4,216.05	3,815.28	4,077.35	3,815.28	3,682.05		
	d) Others- Unallocable	1,220.78	1,267.84	2,011.86	1,220.78	2,011.86	1,337.14		
	Total	11,387.66	11,611.28	12,243.54	11,387.66	12,243.54	11,169.25		
	Segment Liabilities								
	a) Power Generation	65.73	66.48	81.47	65.73	81.47	64.27		
	b) Meters & Others	494.82	512.71	540.04	494.82	540.04	537.34		
	c) Investments	799.31	655.00		799.31		413.00		
	c) Others- Unallocable	950.55	996.19	1,313.13	950.55	1,313.13	1,022.27		
	Total	2,310.41	2,230.38	1,934.64	2,310.41	1,934.64	2,036.88		

For and on behalf of the Board Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place: Noida Date: 14th November 2025



# ADVANCE METERING TECHNOLOGY LIMITED

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# CIN # L31401DL2011PLC271394

Standalone Unaudited Cash Flow for the Quarter and Half Year Ended 30th September 2025

(₹in Lacs)

Particulars Particulars	Half Year Ended 30th Sep 2025	Half Year Ended 30th Sep 2024
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	(58.83)	235.08
Adjustment For :		
Depreciation and Amortisation Expense	245.82	233.22
Finance Cost	83.28	52.48
Interest Income	(42.76)	(44.20
Dividend Received	(2.93)	-
Remesurement of defined obligations	3.71	0.84
Inventories are Written down to NRV	25.00	50.00
Impairment loss/(Profit) on ECL on trade receivables	30.54	(2.79
Net loss/(gain) on financial asset remeasured at fair value	(319.93)	(622.58
Operating Profit/ (Loss) before Working Capital changes	(36.10)	(97.95
Movement in Working Capital		
Increase/ (Decrease) in trade payables	26.65	22.29
Increase/ (Decrease) in other financial liabilities	(9.18)	14.95
Increase/ (Decrease) in provisions	(2.57)	4.49
Increase/ (Decrease) in other current & non-current liabilities	(30.85)	13.64
Increase/ (Decrease) in lease liabilities	(65.88)	(56.12
Decrease/ (Increase) in trade receivables	(194.53)	(170.93
Decrease/ (Increase) in inventories	49.84	20.06
	0.14	(0.60
Decrease/ (Increase) in loans	000000000	88.84
Decrease/ (Increase) in other financial assets	(9.65)	(233.66
Decrease/ (Increase) in other current & non-current assets	26.65	
Cash generated from/(used in) Operations	(245.48)	(394.99
Taxes Paid	2.92	(1.33
型型 (2012年) 1960年 (2012年)	(242.56)	(396.32)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, Plant and Equipment	(1.10)	(7.44
Purchases of Current and Non Current Investments	(1,600.22)	(841.70
Sale of Current and Non Current Investments	1,524.85	312.01
Interest Received	42.76	44.20
	2.93	44.20
Dividend Received	7.49	704.45
Bank Balances not Considered as Cash & Cash Equivalents		794.45
	(23.29)	301.52
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	422.57	325.07
Repayment of Borrowings	(67.19)	(53.29
Finance Cost	(83.28)	(52.48
	272.10	219.30
The state of the second	6.25	124.50
Cash and Cash Equivalents at the beginning of year	51.83	39.94
	58.08	164.44
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	57.07	163.88
Cash on hand	1.01	0.56
	58.08	164.44

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For and on behalf of the Board Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place: Noida

Date: 14th November 2025

### Notes to Stadalone Financial Results:

- The above standalone financial results were reviewed by the Audit Committee at the meeting held on 14th November 2025 and approved and taken on record by the Board of Directors at the meeting held on 14th November 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.
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and half year ended 30th September 2025 due to carried forward business losses and unabsorbed depreciation.
- In the aforesaid financials results all the figures are unaudited except for the figures for the year ended 31st March 2025. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial year.

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For and on behalf of the Board Advance Metering Technology Limited

Place: Noida

Date: 14th November 2025

(Prashant Ranade) Managing Director DIN-00006024

# **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 half year ended 30<sup>th</sup>September 2025

To
The Board of Directors of
Advance Metering Technology Limited

- 1. We have reviewed the accompanying statements (the statement) of 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 quarter and half year ended 30<sup>th</sup> September 2025, attached herewith, being submitted by the holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/81/2019 dated 19 July 2019 ('the 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 holding 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 thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations 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 Standard on Review Engagements (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

5. 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**

- 6. The consolidated financial results includes:
  - (i) unaudited management certified financial results of three subsidiaries incorporated outside India, whose Financial Results reflect total assets of INR 158.58 Lakhs as at 30<sup>th</sup> September 2025,
  - (ii) total revenue of INR NIL and, total net loss of INR 8.27 Lakhs for the half year ended 30<sup>th</sup> September 2025
  - (iii) total revenue of INR NIL Lakhs, total net loss of INR 2.94 Lakhs for the quarter ended 30<sup>th</sup> September 2025, 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 these subsidiaries are based solely on such unaudited financial results.
- 7. 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: 25085033 BMOXIC4296

Place: Gurugram

Dated: 14th November 2025



**Particulars** 

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 Consolidated Financial Results for the Quarter and Half Ended 30th September 2025

**Quarter Ended** 

Consolidated

Half Year Ended

(₹ in Lacs)

Year Ended

	30th Sep-25	30th June-25	30th Sep-24	30th Sep-25	30th Sep-24	31st Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	510.23	929.23	701.35	1,439.46	1,576.65	2,348.65
Profit / (Loss) before tax and exceptional items	(308.05)	240.94	23.89	(67.11)	233.66	(930.18
Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-	-
Profit / (Loss) before tax and after exceptional items	(308.05)	240.94	23.89	(67.11)	233.66	(930.18
Profit / (Loss) for the period after tax	(308.05)	240.94	23.89	(67.11)	233.66	(930.18)
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(309.43)	238.39	22.14	(71.04)	233.59	(932.19)
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	8,183.30
Earnings Per Share ( Face value of Rs.5/- each)						
Basic:	(1.92)	1.50	0.15	(0.42)	1.46	(5.79
Diluted:	(1.92)	1.50	0.15	(0.42)	1.46	(5.79
Notes:						
1 The above consolidated financial results were reviewed by the Audit Directors at the meeting held on 14th November 2025.	t Committee at the	meeting held on 1	4th November 202	25 and approved a	nd taken on record	d by the Board o
These consolidated financial results have been prepared in accordar 'Interim Financial Reporting', notified under section 133 of the Com time, and other accounting principles generally accepted in India.						
<ul> <li>time, and other accounting principles generally accepted in India.</li> <li>The above is an extract of unaudited Consolidated Financial Res Requirements) Regulations, 2015. The Unaudited Financial Res</li> </ul>						

No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and half year ended 30th September 2025 due to carried forward business

In the aforesaid consolidated financials results all the figures are unaudited except for the figures for the year ended 31st March 2025. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter

For and on behalf of the Board Advance Metering Technology Limited

(Prashant Ranade) Managing Director DIN-00006024

Place: Noida

Date: 14th November 2025

(www.pkrgroup.in).

losses and unabsorbed depreciation.

of the respective financial year.



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Consolidated Unaudited Statement of Assets and Liabilities as at 30th September 2025

(₹in Lacs)

	Consolic	lated
Particulars Particulars	As at 30th Sep-25	As at 31st Mar-25
	(Unaudited)	(Audited)
ASSETS	(Onlaudited)	(Madited)
Non-Current Assets		
Property, Plant and Equipment	5,460.16	5,648.45
Right of Use Assets	172.95	230.60
Other Intangible Assets	11.63	13.18
Financial Assets	11.03	13.10
Other Financial Assets	56.06	51.95
Other Non-Current Assets	0.75	1.65
Total Non-Current Assets	5,701.55	5,945.83
Current Assets	3,702.03	3,3 13.03
Inventories	488.30	563.15
Financial Assets	100.00	303.23
Investments	4,077.35	3,682.05
Trade Receivables	669.21	517.20
Cash and Cash Equivalents	60.38	57.19
Other Balances with Bank	286.30	293.79
Loans	0.28	0.42
Other Financial Assets	25.41	19.87
Current Tax Assets (Net)	15.45	18.37
Other Current Assets	134.10	159.85
Total Current Assets	5,756.78	5,311.89
TOTAL ASSETS	11,458.33	11,257.72
EQUITY AND LIABILITIES	11,430.33	11,237.72
Equity		
Equity Share Capital	802.87	802.87
Other Equity	8,112.26	8,183.30
Total Equity	8,915.13	8,986.17
Liabilities	0,515.15	0,300.17
Non-Current Liabilities		
Financial Liabilities		
Borrowings	276.10	319.37
Lease Liabilities	146.77	158.34
Other Financial Liabilities	6.55	6.30
Provisions	55.45	53.58
Total Non-Current Liabilities	484.87	537.59
Current Liabilities	404.07	337.33
Financial Liabilities		
Borrowings	1,391.35	999.11
Lease Liabilities	81.48	135.79
Trade Payables	01.40	133.79
Total outstanding dues of micro enterprises and small enterprises; and	66 17	74.68
	66.47	
Total outstanding dues of creditors other than micro enterprises and small enterprises	290.74	253.62
Other Financial Liabilities	193.94	201.80
Provisions Other Current Liebilities	10.33	14.77
Other Current Liabilities	24.02	54.19
Total Current Liabilities	2,058.33	1,733.96

GUNCRAM)\*

For and on behalf of the Board Advance Metering Technology Limited

Place: Noida

Date: 14th November 2025

(Prashant Ranade)
Managing Director

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@pkgroup.in,Web: www.pkgroup.in

CIN # 131401DL2011PLC271394

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2025

				Consol			
	Particulars		Quarter Ended		Half Year		Year Ended
		30th Sep-25	30th June-25	30th Sep-24	30th Sep-25	30th Sep-24	31st Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	me from operations				200.00	Madelan	
	nue from Operations	405.65	479.79	414.48	885.44	898.10	1,553.
	r Income				220.00		
	on investments carried at FVTPL	54.10	438.48	263.41	492.58	622.58	689.
	er income	50.48	10.96	23.46	61.44	55.97	105.
Total	Income from operations	510.23	929.23	701.35	1,439.46	1,576.65	2,348.
Expen	neae						
100 100 100 100 100 100 100 100 100 100	of materials consumed	00.00	115.39	122.14	205.20	369.03	543
	ges in inventories of finished goods, work-in -progress and stock-in-trade	90.00 3.92	15.86	133.14 (22.36)	205.39	268.03	
	oyees benefits expense	129.21	140.47	188.09	19.78 269.68	16.61 372.68	777
1500 CS 1500 CS	ice costs	43.52		28.04		1,000,000,000,000	772
	eciation and amortisation expense	125.96	41.12		84.64	56.11	118
	r expenses	125.90	125.07	119.55	251.03	238.31	486
	air and Maintenance-P&M	55.06	50.06	45 47	114.03	02.07	10
		55.86	59.06	45.47	114.92	93.07	18
	rance Expenses	55.80	58.88	45.97	114.68	78.17	18
	on investments carried at FVTPL	172.65	124 11		172.65		53
	er Expenses	141.36	132.44	139.56	273.80	220.01	44
Total	expenses	818.28	688.29	677.46	1,506.57	1,342.99	3,27
Drofit	//Lors) hafara tay and avenutional items	(200.05)	240.04	22.00	(67.44)	222.55	/02
	t / (Loss) before tax and exceptional items ptional Items {Net - Gain/(Loss)}	(308.05)	240.94	23.89	(67.11)	233.66	(93
	t / (Loss) before tax and after exceptional items	(308.05)	240.94	23.89	(67.11)	233.66	(930
Profit	( ) (Loss) before tax and after exceptional items	(308.05)	240.94	23.89	(67.11)	233.66	(93
Tay ov	xpenses					1	
	rent Tax						
1000000000	erred Tax				8		
	t / (Loss) for the period after tax	(308.05)	240.94	23.89	(67.11)	233.66	(930
rion	17 (LOSS) for the period after tax	(308.03)	240.54	23.03	(07.11)	233.00	(33)
Other	r Comprehensive Income (OCI)						
100							
	that will not be classified to profit or loss	1.40	2.25	(0.05)	2.74	0.04	
	easurement benefits (losses) on defined benefit obligation	1.46	2.25	(0.05)	3.71	0.84	(3
	ne tax relating to items that will not be reclassified to profit or loss						
	that will be classified to profit or loss	(2.84)	(4.80)	(1.70)	(7.64)	(0.91)	
	ne tax relating to items that will be reclassified to profit or loss	-	-	-	-		
Total	Other Comprehensive Income (Net of Tax)	(1.38)	(2.55)	(1.75)	(3.93)	(0.07)	(2
Total	Comprehensive Income for the period	(309.43)	238.39	22.14	(71.04)	233.59	(93)
Total	Comprehensive income for the period	(309.43)	230.39	22.14	(71.04)	233.59	(93.
Profit	for the year attributable to:						
	rer of the parent	(308.05)	240.94	23.89	(67.11)	233.66	(93)
	on Controling interest	(308.03)			(67.11)	233.00	(93)
- 1401	in Controlling Interest		-	-			
Other	Comprehensive Income for the year attributable to						
	r Comprehensive Income for the year attributable to:	(4.20)	(2.55)	(4.75)	(2.02)	(0.07)	
	oner of the parent	(1.38)	(2.55)	(1.75)	(3.93)	(0.07)	(:
- Nor	on Controling interest	-					
	Comprehensive Income for the year attributable to:						
	ner of the parent	(309.43)	238.39	22.14	(71.04)	233.59	(93)
- Nor	n Controling interest	-	-		-		
							-
	up Equity Share Capital	802.87	802.87	802.87	802.87	802.87	802
(Face	Value per Share ₹ 5/-Each )						
0.1							
Other	equity	NA	NA	NA	NA	NA	8,183
	ng Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per						
share)					1		
a) Ba		(1.92)	1.50	0.15	(0.42)	1.46	(
b) Dil	iluted	(1.92)	1.50	0.15	(0.42)	1.46	(5
Ratios							
	nt Ratio	2.80	2.99	4.02	2.80	4.02	
Total D	Debts to Total Assets	0.15	0.13	0.09	0.15	0.09	
Debtor	ors Turnover	0.64	0.86	0.55	1.49	1.32	
Invento	tory Turnover Ratio	0.83	0.91	0.74	1.68	1.55	
	ating Margin (%)	49.11%	42.12%	49.97%	49.06%	46.31%	38.
	rofit Margin (%)	(60.37%)	25.93%	3.41%	(4.66%)	14.82%	(39.
	255-2712	District Control of the Control of t	550000000000000000000000000000000000000	00010000	100000000000000000000000000000000000000		

Place: Noida

Date: 14th November 2025

For and on behalf of the Board Advance Metering Technology Limited

Managing Director DIN-00006024

ADVANCE METERING TECHNOLOGY LIMITED

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

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CIN # L31401DL2011PLC271394

	nt of Unaudited Consolidated Segment wise Revenue and Results for the Quarter and Half Year Ended 30	ar September 2025		Consol	idated		(₹in Lad
s.	Particulars		Quarter Ended		Half Year	r Ended	Year Ended
lo.		30th Sep-25	30th June-25	30th Sep-24	30th Sep-25	30th Sep-24	31st Mar-25
1	Segment Revenue (Gross)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	segment revenue (21022)						
	a) Power Generation	215.31	232.68	167.95	447.99	364.88	499.
	b) Meters & Others	240.82	258.07	269.99	498.89	589.19	1,156.
	c) Investments	54.10	438.48	263.41	492.58	622.58	692.
	Total	510.23	929.23	701.35	1,439.46	1,576.65	2,348
	Less : Inter Segment Revenue	· ·		3			
	Income from Operations (Gross)	510.23	929.23	701.35	1,439.46	1,576.65	2,348.
2 Seg	gment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)  a) Power Generation	111.95	132.43	79.55	244.38	180.86	91.
				Salas Production	7,000	400036500	
	b) Meters & Others	(54.01)	(79.59)	(103.17)	(133.60)	(179.26)	(294.
	c) Investments	(139.38)	423.15	263.41	283.77	622.58	149.
	Total	(81.44)	475.99	239.79	394.55	624.18	(53.
	Less: Finance costs	(23.49)	(24.99)	(28.04)	(48.48)	(56.11)	(115.
				**********			(70.04
temen	Less: Other Unallocable Expenses Net off Unallocable Income Profit / (Loss) before tax and after exceptional items  In of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025	(203.12)	(210.06) 240.94	(187.86) 23.89	(413.18) (67.11)	(334.41) 233.66	(930.
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025				(67.11)		(761. (930. (₹ in La
atemen	Profit / (Loss) before tax and after exceptional items	(308.05)	240.94 30th June-25	Consoli As 30th Sep-24	(67.11) idated at 30th Sep-25	233.66 30th Sep-24	(930. (₹ in La 31st Mar-25
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars	(308.05)	240.94	Consoli	(67.11)	233.66	(930. (₹ in La
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025	(308.05)	240.94 30th June-25	Consoli As 30th Sep-24	(67.11) idated at 30th Sep-25	233.66 30th Sep-24	(930. ( ₹ in La 31st Mar-25 (Audited)
	Profit / (Loss) before tax and after exceptional items  It of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets	(308.05) 30th Sep-25 (Unaudited)	30th June-25 (Unaudited)	Consoli As: 30th Sep-24 (Unaudited)	(67.11) idated at 30th Sep-25 (Unaudited)	233.66 30th Sep-24 (Unaudited)	(930. (₹ in La 31st Mar-25
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation	30th Sep-25 (Unaudited) 4,639.30	30th June-25 (Unaudited) 4,610.90	Consoli As 30th Sep-24 (Unaudited)	(67.11) Idated at 30th Sep-25 (Unaudited) 4,639.30	233.66 30th Sep-24 (Unaudited) 4,828.14	(₹ in La 31st Mar-25 (Audited)
	Profit / (Loss) before tax and after exceptional items  It of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others	30th Sep-25 (Unaudited) 4,639.30 1,450.23	30th June-25 (Unaudited) 4,610.90 1,589.73	Consoll  As: 30th Sep-24 (Unaudited)  4,828.14 1,588.26	(67.11) idated at 30th Sep-25 (Unaudited) 4,639.30 1,450.23	30th Sep-24 (Unaudited) 4,828.14 1,588.26	(\$\forall \text{in La}\$  31st Mar-25 (Audited)  4,510.  1,728.
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments	30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05	23.89  Consoli  As: 30th Sep-24 (Unaudited)  4,828.14 1,588.26 3,815.28	(67.11)  Idated at 30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35	233.66 30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28	(₹ in La 31st Mar-25 (Audited) 4,510. 1,728. 3,682.
	Profit / (Loss) before tax and after exceptional items  It of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total	30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84	Consoli As 30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28	(67.11)  Idated at 30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45	233.66 30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28	(930. (₹ in La 31st Mar-25 (Audited) 4,510. 1,728. 3,682. 1,337.
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable	30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84	Consoli As 30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28	(67.11)  Idated at 30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45	233.66 30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28	(930. (₹ in La 31st Mar-25 (Audited) 4,510. 1,728. 3,682. 1,337.
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total  Segment Liabilities	30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84 11,684.52	Consoli As: 30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28 12,333.96	(67.11)  Idated at 30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45 11,458.33	233.66  30th Sep-24 (Unaudited)  4,828.14 1,588.26 3,815.28 2,102.28 12,333.96	(930. (₹ in Li 31st Mar-25 (Audited) 4,510. 1,728. 3,682. 1,337. 11,257.
	Profit / (Loss) before tax and after exceptional items  Int of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total  Segment Liabilities a) Power Generation	30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45 11,458.33	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84 11,684.52	23.89  Consoli  As:  30th Sep-24 (Unaudited)  4,828.14  1,588.26  3,815.28  2,102.28  12,333.96	(67.11)  idated at  30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45 11,458.33	30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28 12,333.96	(930. (₹ in Li  31st Mar-25 (Audited)  4,510.  1,728.  3,682.  1,337.  11,257.  64.
	Profit / (Loss) before tax and after exceptional items  Int of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable	30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45 11,458.33	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84 11,684.52	23.89  Consoli  As:  30th Sep-24 (Unaudited)  4,828.14  1,588.26  3,815.28  2,102.28  12,333.96	(67.11) Idated at 30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45 11,458.33	30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28 12,333.96	(930. (₹ in Li 31st Mar-25 (Audited) 4,510. 1,728. 3,682. 1,337. 11,257. 64. 772.
	Profit / (Loss) before tax and after exceptional items  at of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others c) Investments	30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45 11,458.33 65.73 519.02 799.31	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84 11,684.52 66.48 742.28 655.00	23.89  Consoli As: 30th Sep-24 (Unaudited)  4,828.14 1,588.26 3,815.28 2,102.28  12,333.96  81.47 564.24	(67.11)  Idated at  30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45  11,458.33  65.73 519.02 799.31	233.66  30th Sep-24 (Unaudited)  4,828.14 1,588.26 3,815.28 2,102.28 12,333.96  81.47 564.24	(930. (₹ in L: 31st Mar-25 (Audited) 4,510. 1,728. 3,682. 1,337. 11,257. 64. 772. 413. 1,022.
	Profit / (Loss) before tax and after exceptional items  Int of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable	30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45 11,458.33  65.73 519.02 799.31 1,159.14 2,543.20	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84 11,684.52 66.48 742.28 655.00 996.19 2,459.95	23.89  Consoli As  30th Sep-24 (Unaudited)  4,828.14 1,588.26 3,815.28 2,102.28  12,333.96  81.47 564.24 - 1,536.30 2,182.01	(67.11) Idated at 30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45 11,458.33 65.73 519.02 799.31 1,159.14	30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28 12,333.96 81.47 564.24	(930. (₹ in L: 31st Mar-25 (Audited) 4,510. 1,728. 3,682. 1,337. 11,257. 64. 772. 413. 1,022.
	Profit / (Loss) before tax and after exceptional items  Int of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable	30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45 11,458.33  65.73 519.02 799.31 1,159.14 2,543.20	240.94  30th June-25 (Unaudited)  4,610.90 1,589.73 4,216.05 1,267.84  11,684.52  66.48 742.28 655.00 996.19 2,459.95	23.89  Consoli As  30th Sep-24 (Unaudited)  4,828.14 1,588.26 3,815.28 2,102.28  12,333.96  81.47 564.24 - 1,536.30 2,182.01	(67.11) Idated at 30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45 11,458.33 65.73 519.02 799.31 1,159.14	30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28 12,333.96 81.47 564.24	(930. (₹ in La 31st Mar-25 (Audited) 4,510. 1,728. 3,682. 1,337.
	Profit / (Loss) before tax and after exceptional items  Int of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025  Particulars  Segment Assets a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable  Total  Segment Liabilities a) Power Generation b) Meters & Others c) Investments d) Others- Unallocable	30th Sep-25 (Unaudited)  4,639.30 1,450.23 4,077.35 1,291.45 11,458.33  65.73 519.02 799.31 1,159.14 2,543.20	30th June-25 (Unaudited) 4,610.90 1,589.73 4,216.05 1,267.84 11,684.52 66.48 742.28 655.00 996.19 2,459.95	23.89  Consoli As  30th Sep-24 (Unaudited)  4,828.14 1,588.26 3,815.28 2,102.28  12,333.96  81.47 564.24 - 1,536.30 2,182.01	(67.11) Idated at 30th Sep-25 (Unaudited) 4,639.30 1,450.23 4,077.35 1,291.45 11,458.33 65.73 519.02 799.31 1,159.14	30th Sep-24 (Unaudited) 4,828.14 1,588.26 3,815.28 2,102.28 12,333.96 81.47 564.24	(930. (\$\text{ in Li} 31st Mar-2! (Audited) 4,510 1,728. 3,682. 1,337. 11,257. 64. 772. 413. 1,022.

# Notes to Consolidated Financial Results: The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 14th November 2025 and approved and taken on record by the Board of Directors at the meeting held on 14th November 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 half year ended 30th September 2025 due to carried forward business losses and unabsorbed depreciation. In the aforesaid conolidated financials results all the figures are unaudited except for the figures for the year ended 31st March 2025. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of



Place:-Noida

Date: 14th November 2025

the first quarter of the respective financial year.

For and on behalf of the Board Advance Metering Technology Limited

(Prashant Ranade)
Managing Director



# 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

Consolidated Unaudited Cash Flow for the Quarter and Half Year Ended 30th September 2025

Particulars	Half Year Ended 30th Sep 2025	Half Year Ended
Falliculais	(Unaudited)	30th Sep 2024 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	(67.11)	233.66
Adjustment For:		
Depreciation and Amortisation Expense	251.03	238.31
Finance Cost	83.89	54.48
Interest Income	(42.76)	(44.20
Dividend Received	(2.93)	-
Remesurement of defined obligations	3.71	0.84
Foreign currency transaction Reserve	(7.64)	(0.91
Inventories are Written down to NRV	25.00	50.00
Impairment loss/(Profit) on ECL on Trade Receivables	30.54	(2.79
Net (gain)/loss on financial asset remeasured at fair value	(319.93)	(622.58
Operating Profit/ (Loss) before Working Capital changes	(46.20)	(93.19
Movement in Working Capital		
Increase/ (Decrease) in Trade Payables	28.91	20.98
Increase/ (Decrease) in Other Financial Liabilities	(7.62)	15.32
Increase/ (Decrease) in Provisions	(2.57)	4.49
Increase/ (Decrease) in Other Current & Non-Current Liabilities	(30.17)	17.67
Increase/ (Decrease) in lease liabilities	(65.88)	(56.12)
Decrease/ (Increase) in Trade Receivables	(182.55)	(195.37)
Decrease/ (Increase) in Inventories	49.85	20.05
Decrease/ (Increase) in Loans	0.14	(0.60)
Decrease/ (Increase) in Other Financial Asset	(9.65)	88.84
Decrease/ (Increase) in Other Current & Non-Current Asset	26.65	(230.78)
Cash generated from/(used in) Operations	(239.09)	(408.71)
Taxes Paid	2.92	(1.33)
Net Cash Flow From/ (Used In) Operating Activities	(236.17)	(410.04)
, ret cash rom, (coca iii, operating roundes	(230,27)	(120.01)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquistion of Property, Plant and Equipment	(3.53)	(7.73)
Purcahses of Current and Non Current Investments	(1,600.22)	(841.70)
Sale of Current and Non Current Investments	1,524.85	312.01
		44.20
Interest Received		
Interest Received	42.76	_
Dividend Received	42.76 2.93	+.
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents	42.76 2.93 7.49	- 794.45
Dividend Received	42.76 2.93	+.
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents Net Cash Flow From/ (Used In) Investing Activities	42.76 2.93 7.49	- 794.45
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents Net Cash Flow From/ (Used In) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES	42.76 2.93 7.49 (25.72)	794.45 <b>301.23</b>
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings	42.76 2.93 7.49 (25.72)	794.45 <b>301.23</b> 327.52
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings	42.76 2.93 7.49 (25.72) 418.56 (69.59)	794.45 <b>301.23</b> 327.52 (55.00)
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings Finance Cost	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89)	794.45 <b>301.23</b> 327.52 (55.00) (54.48)
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings	42.76 2.93 7.49 (25.72) 418.56 (69.59)	794.45 <b>301.23</b> 327.52 (55.00)
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings Finance Cost  Net Cash Flow From/ (Used In) Financing Activities	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89) 265.08	794.45 <b>301.23</b> 327.52 (55.00) (54.48) <b>218.04</b>
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings Finance Cost  Net Cash Flow From/ (Used In) Financing Activities  Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89) 265.08	794.45 301.23 327.52 (55.00) (54.48) 218.04
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings Finance Cost  Net Cash Flow From/ (Used In) Financing Activities  Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)  Cash and Cash Equivalents at the beginning of year	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89) 265.08	794.45 301.23 327.52 (55.00) (54.48) 218.04
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings Finance Cost  Net Cash Flow From/ (Used In) Financing Activities  Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89) 265.08	794.45 301.23 327.52 (55.00) (54.48) 218.04
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings Repayment of Borrowings Finance Cost  Net Cash Flow From/ (Used In) Financing Activities  Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents at the beginning of year Cash and Cash Equivalents at the end of year	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89) 265.08	794.45 301.23 327.52 (55.00) (54.48) 218.04
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES  Proceeds from Borrowings Repayment of Borrowings Finance Cost  Net Cash Flow From/ (Used In) Financing Activities  Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)  Cash and Cash Equivalents at the beginning of year	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89) 265.08 3.19 57.19 60.38	794.45 301.23 327.52 (55.00) (54.48) 218.04 109.23 73.21 182.44
Dividend Received Bank Balances not Considered as Cash & Cash Equivalents  Net Cash Flow From/ (Used In) Investing Activities  C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Borrowings Repayment of Borrowings Finance Cost Net Cash Flow From/ (Used In) Financing Activities  Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents at the beginning of year Cash and Cash Equivalents at the end of year comprises	42.76 2.93 7.49 (25.72) 418.56 (69.59) (83.89) 265.08	794.45 301.23 327.52 (55.00) (54.48) 218.04 109.23 73.21

Place: Noida

Date: 14th November 2025

For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)

Managing Director