

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 14th 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 14th 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 30th 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 30th 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 30th 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 30th 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

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 Half Year Ended 30th September 2025

(₹ in Lacs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		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	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:

1	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.
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	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 half year ended 30th September 2025 due to carried forward business losses and unabsorbed depreciation.
5	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.

For and on behalf of the Board
Advance Metering Technology Limited(Prashant Ranade)
Managing Director
DIN-00006024Place: Noida
Date: 14th November 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

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

(₹ in Lacs)

Particulars	Standalone	
	As at	As at
	30th Sep 2025 (Unaudited)	31st March 2025 (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		
Equity		
Equity share capital	802.87	802.87
Other equity	8,274.38	8,329.50
Total Equity	9,077.25	9,132.37
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	226.88	271.84
Lease Liabilities	146.77	158.34
Other Financial Liabilities	6.55	6.30
Provisions	55.45	53.58
Total Non-Current Liabilities	435.65	490.06
Current Liabilities		
Financial Liabilities		
Borrowings	1,273.77	873.43
Lease Liabilities	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



For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

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CIN # L31401DL2011PLC271394

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

(₹ in Lacs)

S. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		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)
1.	Income from operations						
(a)	Revenue from Operations	405.65	479.79	368.43	885.44	806.33	1,412.82
(b)	Other Income						
	-Gain on investments carried at FVTPL	54.10	438.48	263.41	492.58	622.58	689.86
	-Other income	50.48	10.96	23.21	61.44	55.72	105.08
	Total Income from operations	510.23	929.23	655.05	1,439.46	1,484.63	2,207.76
2.	Expenses						
(a)	Cost of materials consumed	90.00	115.39	133.14	205.39	268.03	543.33
(b)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	3.92	15.86	(22.36)	19.78	16.61	1.88
(c)	Employees benefits expense	129.21	140.47	158.93	269.68	314.56	686.30
(d)	Finance costs	43.44	40.43	26.63	83.87	53.41	112.87
(e)	Depreciation and amortisation expense	123.32	122.50	117.00	245.82	233.22	475.89
(f)	Other expenses						
	-Repair and Maintenance-P&M	55.86	59.06	45.47	114.92	93.07	182.69
	-Insurance Expenses	55.71	56.95	45.05	112.66	76.30	184.19
	-Loss on investments carried at FVTPL	172.65	-	-	172.65	-	539.31
	-Other Expenses	141.22	132.30	126.56	273.52	194.35	418.06
	Total expenses	815.33	682.96	630.42	1,498.29	1,249.55	3,144.52
3.	Profit / (Loss) before tax and exceptional items	(305.10)	246.27	24.63	(58.83)	235.08	(936.76)
	Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
4.	Profit / (Loss) before tax and after exceptional items	(305.10)	246.27	24.63	(58.83)	235.08	(936.76)
5.	Tax expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
6.	Profit / (Loss) for the period after tax	(305.10)	246.27	24.63	(58.83)	235.08	(936.76)
7.	Other Comprehensive Income (OCI)						
a)i	Items that will not be classified to profit or loss						
	Remeasurement benefits (losses) on defined benefit obligation	1.46	2.25	(0.05)	3.71	0.84	(3.85)
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	-	-	-	-	-	-
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	(3.85)
8.	Total Comprehensive Income for the period	(303.64)	248.52	24.58	(55.12)	235.92	(940.61)
9.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87	802.87
10.	Other equity	NA	NA	NA	NA	NA	8,329.50
11.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
a)	Basic	(1.90)	1.53	0.15	(0.37)	1.46	(5.83)
b)	Diluted	(1.90)	1.53	0.15	(0.37)	1.46	(5.83)
12.	Ratios						
	Current Ratio	3.03	3.25	4.57	3.03	4.57	3.38
	Total Debts to Total Assets	0.13	0.12	0.08	0.13	0.08	0.10
	Debtors Turnover	0.71	0.98	0.53	1.70	1.29	2.89
	Inventory Turnover Ratio	0.83	0.91	0.66	1.68	1.39	2.40
	Operating Margin (%)	49.11%	49.01%	43.72%	49.06%	40.20%	32.74%
	Net Profit Margin (%)	(59.80%)	26.50%	3.76%	(4.09%)	15.83%	(42.43%)



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

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

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CIN # L31401DL2011PLC271394

Statement of unaudited standalone segment wise revenue and results for the Quarter and Half Year Ended 30th September 2025 (₹ in Lacs)

S. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sep-25 (Unaudited)	30th June-25 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-24 (Unaudited)	31st Mar-25 (Audited)
1	Segment Revenue (Gross)						
	a) Power Generation	215.31	232.68	167.95	447.99	364.88	499.46
	b) Meters & Others	240.82	258.07	223.69	498.89	497.17	1,016.09
	c) Investments	54.10	438.48	263.41	492.58	622.58	692.21
	Total	510.23	929.23	655.05	1,439.46	1,484.63	2,207.76
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Income from Operations (Gross)	510.23	929.23	655.05	1,439.46	1,484.63	2,207.76

2	Segment Results (Net Profit+)/Loss(-) before Tax & Interest from each Segment						
	a) Power Generation	111.95	132.43	79.55	244.38	180.86	91.19
	b) Meters & Others	(58.65)	(74.95)	(103.17)	(133.60)	(179.26)	(306.84)
	c) Investments	(139.38)	423.15	263.41	283.77	622.58	149.66
	Total	(86.08)	480.63	239.79	394.55	624.18	(65.99)
	Less : Finance Costs	(23.41)	(24.30)	(26.63)	(47.71)	(53.41)	(109.63)
	Less : Other Unallocable Expenses Net off Unallocable Income	(195.61)	(210.06)	(188.53)	(405.67)	(335.69)	(761.14)
	Profit / (Loss) before tax and after exceptional items	(305.10)	246.27	24.63	(58.83)	235.08	(936.76)

Statement of unaudited standalone segment wise assets and liabilities as at 30th September 2025 (₹ in Lacs)

S. No.	Particulars	Standalone					
		As at					
		30th Sep-25 (Unaudited)	30th June-25 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-24 (Unaudited)	31st Mar-25 (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

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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CIN # L31401DL2011PLC271394

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




(₹ in Lacs)

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
Decrease/ (Increase) in loans	0.14	(0.60)
Decrease/ (Increase) in other financial assets	(9.65)	88.84
Decrease/ (Increase) in other current & non-current assets	26.65	(233.66)
Cash generated from/(used in) Operations	(245.48)	(394.99)
Taxes Paid	2.92	(1.33)
	(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
Dividend Received	2.93	-
Bank Balances not Considered as Cash & Cash Equivalents	7.49	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
	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



For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Notes to Stadalone Financial Results:	
1	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.
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 half year ended 30th September 2025 due to carried forward business losses and unabsorbed depreciation.
4	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.
<div> <div>  </div> <div> <p>Place: Noida Date: 14th November 2025</p> </div> </div> <div> <p>For and on behalf of the Board Advance Metering Technology Limited</p>  <p>(Prashant Ranade) Managing Director DIN-00006024</p>  </div>	

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 30th 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 30th 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 :

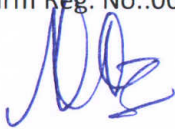
- (i) unaudited management certified financial results of three subsidiaries incorporated outside India, whose Financial Results reflect total assets of INR 158.58 Lakhs as at 30th September 2025,
- (ii) total revenue of INR NIL and, total net loss of INR 8.27 Lakhs for the half year ended 30th September 2025
- (iii) total revenue of INR NIL Lakhs, total net loss of INR 2.94 Lakhs for the quarter ended 30th 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

AMTL

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

(₹ in Lacs)

Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year Ended
	30th Sep-25 (Unaudited)	30th June-25 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-24 (Unaudited)	31st Mar-25 (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 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.
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	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 half year ended 30th September 2025 due to carried forward business losses and unabsorbed depreciation.
5	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 of the respective financial year.

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

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

(₹ in Lacs)

Particulars	Consolidated	
	As at 30th Sep-25	As at 31st Mar-25
	(Unaudited)	(Audited)
ASSETS		
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		
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		
Inventories	488.30	563.15
Financial Assets		
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		
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		
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		
Financial Liabilities		
Borrowings	1,391.35	999.11
Lease Liabilities	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	290.74	253.62
Other Financial Liabilities	193.94	201.80
Provisions	10.33	14.77
Other Current Liabilities	24.02	54.19
Total Current Liabilities	2,058.33	1,733.96
TOTAL EQUITY AND LIABILITIES	11,458.33	11,257.72



For and on behalf of the Board

Advance Metering Technology Limited



(Prashant Ranade)

Managing Director

DIN-00006024

Place: Noida

Date: 14th November 2025

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CIN # L31401DL2011PLC271394

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

(₹ in Lacs)

S. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sep-25 (Unaudited)	30th June-25 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-24 (Unaudited)	31st Mar-25 (Audited)
1.	Income from operations						
(a)	Revenue from Operations	405.65	479.79	414.48	885.44	898.10	1,553.46
(b)	Other Income						
	-Gain on investments carried at FVTPL	54.10	438.48	263.41	492.58	622.58	689.86
	-Other income	50.48	10.96	23.46	61.44	55.97	105.33
	Total Income from operations	510.23	929.23	701.35	1,439.46	1,576.65	2,348.65
2.	Expenses						
(a)	Cost of materials consumed	90.00	115.39	133.14	205.39	268.03	543.33
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	3.92	15.86	(22.36)	19.78	16.61	1.88
(c)	Employees benefits expense	129.21	140.47	188.09	269.68	372.68	772.87
(d)	Finance costs	43.52	41.12	28.04	84.64	56.11	118.41
(e)	Depreciation and amortisation expense	125.96	125.07	119.55	251.03	238.31	486.01
(f)	Other expenses						
	-Repair and Maintenance-P&M	55.86	59.06	45.47	114.92	93.07	182.69
	-Insurance Expenses	55.80	58.88	45.97	114.68	78.17	189.74
	-Loss on investments carried at FVTPL	172.65	-	-	172.65	-	539.31
	-Other Expenses	141.36	132.44	139.56	273.80	220.01	444.59
	Total expenses	818.28	688.29	677.46	1,506.57	1,342.99	3,278.83
3.	Profit / (Loss) before tax and exceptional items	(308.05)	240.94	23.89	(67.11)	233.66	(930.18)
	Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
4.	Profit / (Loss) before tax and after exceptional items	(308.05)	240.94	23.89	(67.11)	233.66	(930.18)
5.	Tax expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
6.	Profit / (Loss) for the period after tax	(308.05)	240.94	23.89	(67.11)	233.66	(930.18)
7.	Other Comprehensive Income (OCI)						
a) i	Items that will not be classified to profit or loss						
	Remeasurement benefits (losses) on defined benefit obligation	1.46	2.25	(0.05)	3.71	0.84	(3.85)
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	(2.84)	(4.80)	(1.70)	(7.64)	(0.91)	1.84
ii	Income 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)	(2.01)
8.	Total Comprehensive Income for the period	(309.43)	238.39	22.14	(71.04)	233.59	(932.19)
	Profit for the year attributable to:						
	- owner of the parent	(308.05)	240.94	23.89	(67.11)	233.66	(930.18)
	- Non Controlling interest	-	-	-	-	-	-
	Other Comprehensive Income for the year attributable to:						
	- owner of the parent	(1.38)	(2.55)	(1.75)	(3.93)	(0.07)	(2.01)
	- Non Controlling interest	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to:						
	- owner of the parent	(309.43)	238.39	22.14	(71.04)	233.59	(932.19)
	- Non Controlling interest	-	-	-	-	-	-
9.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87	802.87
10.	Other equity	NA	NA	NA	NA	NA	8,183.30
11.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
a) Basic		(1.92)	1.50	0.15	(0.42)	1.46	(5.79)
b) Diluted		(1.92)	1.50	0.15	(0.42)	1.46	(5.79)
12.	Ratios						
	Current Ratio	2.80	2.99	4.02	2.80	4.02	3.06
	Total Debts to Total Assets	0.15	0.13	0.09	0.15	0.09	0.12
	Debtors Turnover	0.64	0.86	0.55	1.49	1.32	2.82
	Inventory Turnover Ratio	0.83	0.91	0.74	1.68	1.55	2.64
	Operating Margin (%)	49.11%	42.12%	49.97%	49.06%	46.31%	38.83%
	Net Profit Margin (%)	(60.37%)	25.93%	3.41%	(4.66%)	14.82%	(39.60%)

Place: Noida
Date: 14th November 2025

For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-0006024

ADVANCE METERING TECHNOLOGY LIMITED

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CIN # L31401DL2011PLC271394

Statement of Unaudited Consolidated Segment wise Revenue and Results for the Quarter and Half Year Ended 30th September 2025								(₹ in Lacs)
S. No.	Particulars	Consolidated						
		Quarter Ended			Half Year Ended		Year Ended	
		30th Sep-25 (Unaudited)	30th June-25 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-24 (Unaudited)	31st Mar-25 (Audited)	
1	Segment Revenue (Gross)							
	a) Power Generation	215.31	232.68	167.95	447.99	364.88	499.46	
	b) Meters & Others	240.82	258.07	269.99	498.89	589.19	1,156.98	
	c) Investments	54.10	438.48	263.41	492.58	622.58	692.21	
	Total	510.23	929.23	701.35	1,439.46	1,576.65	2,348.65	
	Less : Inter Segment Revenue	-	-	-	-	-	-	
	Income from Operations (Gross)	510.23	929.23	701.35	1,439.46	1,576.65	2,348.65	
2	Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)							
	a) Power Generation	111.95	132.43	79.55	244.38	180.86	91.19	
	b) Meters & Others	(54.01)	(79.59)	(103.17)	(133.60)	(179.26)	(294.72)	
	c) Investments	(139.38)	423.15	263.41	283.77	622.58	149.66	
	Total	(81.44)	475.99	239.79	394.55	624.18	(53.87)	
	Less : Finance costs	(23.49)	(24.99)	(28.04)	(48.48)	(56.11)	(115.17)	
	Less : Other Unallocable Expenses Net off Unallocable Income	(203.12)	(210.06)	(187.86)	(413.18)	(334.41)	(761.14)	
	Profit / (Loss) before tax and after exceptional items	(308.05)	240.94	23.89	(67.11)	233.66	(930.18)	
Statement of unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2025								(₹ in Lacs)
S. No.	Particulars	Consolidated						
		As at						
		30th Sep-25 (Unaudited)	30th June-25 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-24 (Unaudited)	31st Mar-25 (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	1,589.73	1,588.26	1,450.23	1,588.26	1,728.25	
	c) Investments	4,077.35	4,216.05	3,815.28	4,077.35	3,815.28	3,682.05	
	d) Others- Unallocable	1,291.45	1,267.84	2,102.28	1,291.45	2,102.28	1,337.14	
	Total	11,458.33	11,684.52	12,333.96	11,458.33	12,333.96	11,257.72	
	Segment Liabilities							
	a) Power Generation	65.73	66.48	81.47	65.73	81.47	64.27	
	b) Meters & Others	519.02	742.28	564.24	519.02	564.24	772.01	
	c) Investments	799.31	655.00	-	799.31	-	413.00	
	d) Others- Unallocable	1,159.14	996.19	1,536.30	1,159.14	1,536.30	1,022.27	
	Total	2,543.20	2,459.95	2,182.01	2,543.20	2,182.01	2,271.55	



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 Consolidated Financial Results:

- 1 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.
- 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 and half year ended 30th September 2025 due to carried forward business losses and unabsorbed depreciation.
- 4 In the aforesaid consolidated financial 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.



Place:-Noida
Date: 14th November 2025

For and on behalf of the Board
Advance Metering Technology Limited



(Prashant Ranade)
Managing Director
DIN-00006024

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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 30th Sep 2024
	(Unaudited)	(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)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquisition of Property, Plant and Equipment	(3.53)	(7.73)
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
Dividend Received	2.93	-
Bank Balances not Considered as Cash & Cash Equivalents	7.49	794.45
Net Cash Flow From/ (Used In) Investing Activities	(25.72)	301.23
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	418.56	327.52
Repayment of Borrowings	(69.59)	(55.00)
Finance Cost	(83.89)	(54.48)
Net Cash Flow From/ (Used In) Financing Activities	265.08	218.04
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	3.19	109.23
Cash and Cash Equivalents at the beginning of year	57.19	73.21
Cash and Cash Equivalents at the end of year	60.38	182.44
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	58.48	181.14
Cash on hand	1.90	1.30
Total	60.38	182.44



For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024