

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

Date: 27-05-2025

Company Code: 534612
ISIN: INE436N01029

Subject: Outcome of the Board Meeting held on Tuesday, 27th May, 2025.

Ref: Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“the Listing Regulations”)

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company at their Meeting held today i.e. Tuesday, 27th May 2025, inter-alia considered and approved the following matters:

Financial Results:

1. Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended 31st March, 2025;
A signed copy of the above Financial Results (Standalone & Consolidated) along with Auditors’ Reports thereon is attached herewith as “**Annexure – A**” and a declaration under Regulation 33 of the Listing Regulations, signed by Group Chief Financial Officer in respect of Audit Reports issued by Statutory Auditors with un-modified opinion is attached herewith as “**Annexure- B**”.

Appointment of Auditor(s):

2. Re-Appointment of M/s Daver Sikri & Co. as the Internal Auditor of the Company for the **FY 2025-26**.
3. Appointment of M/s Navneet K Arora & Co. LLP, Company Secretaries as the Secretarial Auditors of the Company for a term of five (5) consecutive Financial Years (FY) i.e. from **FY 2025-26 to 2029-30**, subject to the approval of members at the ensuing AGM.
The disclosure(s) with respect to the above re-appointment(s), as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, is enclosed herewith as **Annexure - C**.

The Board Meeting commenced at 2:00 PM and concluded at 5:00 PM.

Kindly take the same in your records.

Thanking You,
For Advance Metering Technology Limited

Alok Kumar Pandey
(Company Secretary & Compliance Officer)
ACS: 69547
Enclosed: As Above

GSA & Associates LLP
Chartered Accountants
B-35, Cyber House,
Sector-32, Gurugram - 122003, Haryana

**Independent Auditor's Limited Review Report on audited consolidated financial results of
Advance Metering Technology Limited for the quarter and year ended 31st March 2025.**

To
The Board of Directors of
Advance Metering Technology Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Advance Metering Technology Limited** ('the holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group") for quarter and year ended 31st March 2025, consolidated statement of assets and liabilities as at 31st March 2025 ("the statement") 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 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:

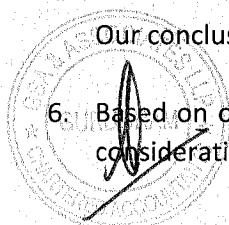
S.No	Name of the Entity	Relationship	Incorporation
1	Global Power and Trading PTE Limited, Singapore	Subsidiary	Outside India
2	Advance Power and Trading GMBH, Germany	Subsidiary	Outside India
3	PKR Technologies Canada Limited, Canada	Subsidiary	Outside India

5. Emphasis of Matters

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

Our conclusion is not modified in this respect.

6. Based on our review conducted and procedure performed stated in paragraph 3 above and based in our consideration of financial results furnished to us by the management as referred in paragraph 7 below, nothing



has come to our attention that causes us to believe that accompanying statement of audited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

Other Matters

7. The consolidated financial results includes the audited management certified financial results of three subsidiaries incorporated outside India, whose Financial Results reflect (i) total assets of INR 174.19 Lakhs as at 31th March 2025, (ii) total revenue of INR 140.64 Lakhs and net loss of INR 3.64 Lakhs for the year ended 31th March 2025 (iii) total revenue of INR 10.62 Lakhs and net loss of INR 0.38 Lakhs for the quarter ended 31th March 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.
8. Our Conclusion on the consolidated audited 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 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

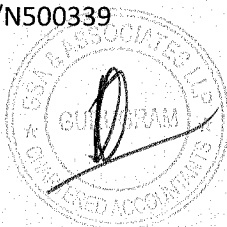
Partner

M.No.: 085033

UDIN: 25085033BMOXEG5949

Place: New Delhi

Dated: 27th May 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

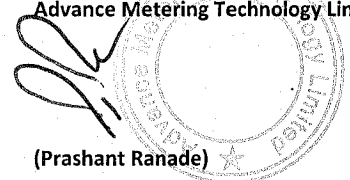
Consolidated Audited Statement of Assets and Liabilities as at 31st March 2025

(₹ in Lacs)

Particulars	Consolidated	
	As at 31st Mar-25	As at 31st Mar-24
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,648.45	5,702.87
Right of Use Assets	230.60	345.90
Other Intangible Assets	13.18	16.30
Financial Assets		
Other Financial Assets	51.95	190.29
Other Non-Current Assets	1.65	3.46
Total Non-Current Assets	5,945.83	6,258.82
Current Assets		
Inventories	563.15	614.62
Financial Assets		
Investments	3,682.05	2,663.01
Trade Receivables	517.20	583.54
Cash and Cash Equivalents	57.19	73.21
Other Balances with Bank	293.79	1,442.88
Loans	0.42	-
Other Financial Assets	19.87	39.04
Current Tax Assets (Net)	18.37	24.82
Other Current Assets	159.85	125.61
Total Current Assets	5,311.89	5,566.73
TOTAL ASSETS	11,257.72	11,825.55
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	802.87	802.87
Other Equity	8,183.30	9,115.49
Total Equity	8,986.17	9,918.36
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	319.37	250.24
Lease Liabilities	158.34	294.12
Other Financial Liabilities	6.30	6.45
Provisions	53.58	44.25
Total Non-Current Liabilities	537.59	595.06
Current Liabilities		
Financial Liabilities		
Borrowings	999.11	619.64
Lease Liabilities	135.79	115.74
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises; and	74.68	62.44
Total outstanding dues of creditors other than micro enterprises and small enterprises	253.62	322.03
Other Financial Liabilities	201.80	164.86
Provisions	14.77	11.79
Other Current Liabilities	54.19	15.63
Total Current Liabilities	1,733.96	1,312.13
TOTAL EQUITY AND LIABILITIES	11,257.72	11,825.55



For and on behalf of the Board
Advance Metering Technology Limited



(Prashant Ranade)

Managing Director

DIN-00006024

Place: Noida

Date: 27th May 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

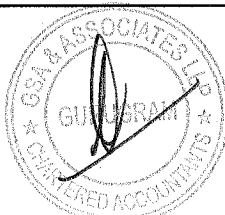
Tel: 0120 6958777, Email: corporate@pkrgroup.in, Web: www.pkrgroup.in

CIN # L31401DL2011PLC271394


Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March 2025

(` In Lacs)

S. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31st Mar-25 (Audited)	31st Dec-24 (Unaudited)	31st Mar-24 (Audited)	31st Mar-25 (Audited)	31st Mar-24 (Audited)
1.	Income from operations					
	(a) Revenue from Operations	324.03	331.33	279.25	1,553.46	1,652.33
	(b) Other Income					
	-Net gain on investments carried at FVTPL	36.58	30.70	96.05	689.86	447.51
	-Other income	26.86	22.50	89.15	105.33	299.08
	Total Income from operations	387.47	384.53	464.45	2,348.65	2,398.92
2.	Expenses					
	(a) Cost of materials consumed	133.04	142.26	99.71	543.33	542.45
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.19	(18.92)	21.07	1.88	36.45
	(c) Employees benefits expense	206.29	193.90	209.17	772.87	771.66
	(d) Finance costs	31.75	30.55	26.75	118.41	92.77
	(e) Depreciation and amortisation expense	123.14	124.56	116.92	486.01	466.87
	(f) Other expenses					
	-Repair and Maintenance-P&M	56.42	33.20	50.49	182.69	184.77
	-Insurance Expenses	56.23	55.34	28.24	189.74	42.76
	-Net loss on investments carried at FVTPL	338.52	200.79	-	539.31	-
	-Other Expenses	148.26	76.32	199.28	444.59	462.41
	Total expenses	1,097.84	838.00	751.63	3,278.83	2,600.14
3.	Profit / (Loss) before tax and exceptional items	(710.37)	(453.47)	(287.18)	(930.18)	(201.22)
	Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-
4.	Profit / (Loss) before tax and after exceptional items	(710.37)	(453.47)	(287.18)	(930.18)	(201.22)
5.	Tax expenses					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
6.	Profit / (Loss) for the period after tax	(710.37)	(453.47)	(287.18)	(930.18)	(201.22)
7.	Other Comprehensive Income (OCI)					
	a) i Items that will not be classified to profit or loss					
	Remeasurement benefits (losses) on defined benefit obligation	(1.28)	(3.41)	0.11	(3.85)	(1.71)
	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	(0.07)	2.82	1.39	1.84	(1.24)
	ii Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	(1.35)	(0.59)	1.50	(2.01)	(2.95)
8.	Total Comprehensive Income for the period	(711.72)	(454.06)	(285.68)	(932.19)	(204.17)
	Profit for the year attributable to:					
	- owner of the parent	(710.37)	(453.47)	(287.18)	(930.18)	(201.22)
	- Non Controlling interest	-	-	-	-	-
	Other Comprehensive Income for the year attributable to:					
	- owner of the parent	(1.35)	(0.59)	1.50	(2.01)	(2.95)
	- Non Controlling interest	-	-	-	-	-
	Total Comprehensive Income for the year attributable to:					
	- owner of the parent	(711.72)	(454.06)	(285.68)	(932.19)	(204.17)
	- 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
10.	Other equity	NA	NA	NA	8,183.30	9,115.49
11.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (`) (Face value ₹ 5 per share)					
	a) Basic	(4.42)	(2.82)	(1.79)	(5.79)	(1.25)
	b) Diluted	(4.42)	(2.82)	(1.79)	(5.79)	(1.25)
12.	Ratios					
	Current Ratio	3.06	3.81	4.24	3.06	4.24
	Total Debts to Total Assets	0.12	0.09	0.07	0.12	0.07
	Debtors Turnover	0.58	0.48	0.32	2.82	2.65
	Inventory Turnover Ratio	0.58	0.60	0.43	2.64	2.42
	Operating Margin (%)	20.28%	36.70%	21.28%	38.83%	40.53%
	Net Profit Margin (%)	(183.34%)	(117.93%)	(61.83%)	(39.60%)	(8.39%)

Place: Noida
Date: 27th May 2025

For and on behalf of the Board
Advance Metering Technology Limited


(Prashant Ranade)
Managing Director
DIN-00006024

Statement of Audited Consolidated Segment wise Revenue and Results for the Quarter and Year Ended 31st March 2025 (₹ in Lacs)

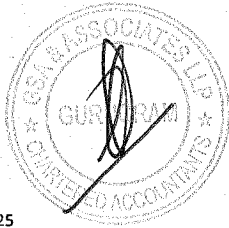
S. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31st Mar-25 (Audited)	31st Dec-24 (Unaudited)	31st Mar-24 (Audited)	31st Mar-25 (Audited)	31st Mar-24 (Audited)
1	Segment Revenue (Gross)					
	a) Power Generation	72.87	61.71	31.83	499.46	603.29
	b) Meters & Others	251.16	269.62	247.42	1,054.00	1,049.04
	Total	324.03	331.33	279.25	1,553.46	1,652.33
	Less : Inter Segment Revenue	-	-	-	-	-
	Income from Operations (Gross)	324.03	331.33	279.25	1,553.46	1,652.33

2 | Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)

	a) Power Generation	(75.22)	(14.45)	(52.85)	91.19	320.79
	b) Meters & Others	(83.63)	(43.95)	(175.68)	(306.84)	(384.49)
	Total	(158.85)	(58.40)	(228.53)	(215.65)	(63.70)
	Less : Finance costs	(31.75)	(30.55)	(26.75)	(118.41)	(92.77)
	Less : Other Unallocable Expenses Net off Unallocable Income	(519.77)	(364.52)	(31.90)	(596.12)	(44.75)
	Profit / (Loss) before tax and after exceptional items	(710.37)	(453.47)	(287.18)	(930.18)	(201.22)

Statement of Audited Consolidated Segment wise Assets and Liabilities as at 31st March 2025 (₹ in Lacs)

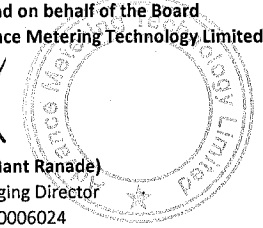
S. No.	Particulars	Consolidated				
		As at				
		31st Mar-25 (Audited)	31st Dec-24 (Unaudited)	31st Mar-24 (Audited)	31st Mar-25 (Audited)	31st Mar-24 (Audited)
1	Segment Assets					
	a) Power Generation	4,510.28	4,610.05	4,756.28	4,510.28	4,756.28
	b) Meters & Others	1,639.78	1,633.14	1,677.94	1,639.78	1,677.94
	c) Others- Unallocable	5,107.66	5,569.75	5,391.33	5,107.66	5,391.33
	Total	11,257.72	11,812.94	11,825.55	11,257.72	11,825.55
	Segment Liabilities					
	a) Power Generation	64.27	53.48	116.64	64.27	116.64
	b) Meters & Others	561.54	552.07	494.23	561.54	494.23
	c) Others- Unallocable	1,645.74	1,509.50	1,296.32	1,645.74	1,296.32
	Total	2,271.55	2,115.05	1,907.19	2,271.55	1,907.19



Place: Noida
Date: 27th May 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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Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305

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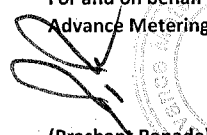
Consolidated Audited Statement of Cashflow for the Year Ended 31st March 2025

Particulars	As at	As at
	31st March 2025 (Audited)	31st March 2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	(930.18)	(201.22)
Adjustment For :		
Depreciation and Amortisation Expense	486.01	466.87
Finance Cost	115.07	90.51
Interest Income	(70.23)	(238.53)
Loss/ (Profit) from Sale of Property, Plant and Equipment (net)	-	1.42
Dividend Received	(2.35)	(11.08)
Remeasurement of defined obligations	(3.85)	(1.71)
Foreign currency transaction Reserve	1.84	-
Inventories are Written down to NRV	50.00	50.00
Impairment loss/(Profit) on ECL on Trade Receivables	63.71	66.39
Net (gain)/loss on financial asset remeasured at fair value	(150.55)	(424.74)
Adjustment of Disinvestment of Subsidiary	-	(11.05)
Operating Profit/ (Loss) before Working Capital changes	(440.53)	(213.14)
Movement in Working Capital		
Increase/ (Decrease) in Trade Payables	(56.17)	(22.15)
Increase/ (Decrease) in Other Financial Liabilities	36.80	(17.46)
Increase/ (Decrease) in Provisions	12.31	(8.19)
Increase/ (Decrease) in Other Current & Non-Current Liabilities	38.56	(49.71)
Increase/ (Decrease) in lease liabilities	(115.73)	(100.05)
Decrease/ (Increase) in Trade Receivables	2.63	11.28
Decrease/ (Increase) in Inventories	1.47	88.54
Decrease/ (Increase) in Loans	(0.42)	2.49
Decrease/ (Increase) in Other Financial Asset	157.51	320.89
Decrease/ (Increase) in Other Current & Non-Current Asset	(32.43)	(75.26)
Cash generated from/(used in) Operations	(396.00)	(62.76)
Taxes Paid	6.45	79.61
Net Cash Flow From/ (Used In) Operating Activities	(389.55)	16.85
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquisition of Property, Plant and Equipment	(313.17)	(238.54)
Proceeds from sale of Property, Plant and Equipment	-	16.82
Purchases of Current and Non Current Investments	(2,091.35)	(3,156.02)
Sale of Current and Non Current Investments	1,222.86	1,325.09
Interest Received	70.23	238.53
Dividend Received	2.35	11.08
Bank Balances not Considered as Cash & Cash Equivalents	1,149.09	1,332.42
Net Cash Flow From/ (Used In) Investing Activities	40.01	(470.62)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	1,014.11	505.80
Repayment of Borrowings	(565.52)	(185.66)
Finance Cost	(115.07)	(90.51)
Net Cash Flow From/ (Used In) Financing Activities	333.52	229.63
Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	(16.02)	(224.14)
Cash and Cash Equivalents at the beginning of year	73.21	297.35
Cash and Cash Equivalents at the end of year	57.19	73.21
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	55.21	71.61
Cash on hand	1.98	1.60
Total	57.19	73.21



Place: Noida
Date: 27th May 2025

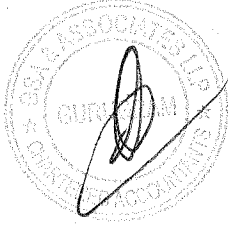
For and on behalf of the Board
Advance Metering Technology Limited



(Prashant Ranade)
Managing Director
DIN-00006024


Notes to Consolidated Financial Results:

- 1 The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 27th May 2025 and approved and taken on record by the Board of Directors at the meeting held on 27th May 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 year ended 31st March 2025 due to carried forward business losses and unabsorbed depreciation.
- 4 In the aforesaid financials results the figures of the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year which were subjected to limited review by statutory auditors.



Place:-Noida
Date: 27th May 2025

For and on behalf of the Board
Advance Metering Technology Limited



(Prashant Ranade)
Managing Director
DIN-00006024

GSA & Associates LLP
Chartered Accountants
B-35, Cyber House,
Sector-32, Gurugram - 122003, Haryana

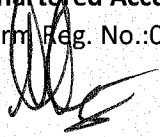
**Independent Auditor's Limited Review Report on audited standalone financial results of
Advance Metering Technology Limited for the quarter and year ended 31st March 2025.**

To
The Board of Directors of
Advance Metering Technology Limited

1. We have reviewed the accompanying statement of audited standalone financial results of **Advance Metering Technology Limited** ('the Company') for the quarter and year ended 31st March 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 audited 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.

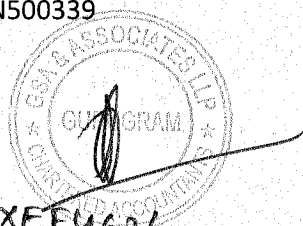
For GSA & Associates LLP
Chartered Accountants

Firm Reg. No.:000257N/N500339


Krishan Kant Tulshan
Partner, M.No.: 085033

UDIN: 25085033BMOXEF4626
Place: Gurugram

Dated: 27th May 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 Audited Statement of Assets and Liabilities as at 31st March 2025

(₹ in Lacs)

Particulars	Standalone	
	As at 31st March 2025	As at 31st March 2024
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,612.29	5,655.24
Right Of Use Assets	230.60	345.90
Other Intangible Assets	13.18	16.30
Financial Assets		
Investments	30.61	40.82
Other Financial Assets	51.95	190.29
Other Non-Current Assets	1.65	3.46
Total Non-Current Assets	5,940.28	6,252.01
Current Assets		
Inventories	563.15	614.62
Financial Assets		
Investments	3,682.05	2,663.01
Trade Receivables	439.64	537.50
Cash and Cash Equivalents	51.83	39.94
Other Balances with Bank	293.79	1,442.88
Loans	0.42	-
Other Financial Assets	19.87	39.04
Current Tax Assets (Net)	18.37	24.82
Other Current Assets	159.85	122.73
Total Current Assets	5,228.97	5,484.54
TOTAL ASSETS	11,169.25	11,736.55
EQUITY AND LIABILITIES		
Equity		
Equity share capital	802.87	802.87
Other equity	8,329.50	9,270.11
Total Equity	9,132.37	10,072.98
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	271.84	188.04
Lease Liabilities	158.34	294.12
Other Financial Liabilities	6.30	6.45
Provisions	53.58	44.25
Total Non-Current Liabilities	490.06	532.86
Current Liabilities		
Financial Liabilities		
Borrowings	873.43	487.27
Lease Liabilities	135.79	115.74
Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	74.68	62.44
Total outstanding dues of creditors other than micro enterprises and small enterprises	231.57	301.81
Other Financial Liabilities	172.37	136.03
Provisions	14.77	11.79
Other Current Liabilities	44.21	15.63
Total Current Liabilities	1,546.82	1,130.71
TOTAL EQUITY AND LIABILITIES	11,169.25	11,736.55



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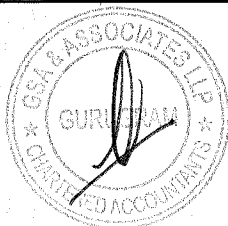
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in

CIN # L31401DL2011PLC271394

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March 2025

(₹ in Lacs)

S. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31st Mar-25 (Audited)	31st Dec-24 (Unaudited)	31st Mar-24 (Audited)	31st Mar-25 (Audited)	31st Mar-24 (Audited)
1.	Income from operations					
	(a) Revenue from Operations	313.42	293.07	242.30	1,412.82	1,505.01
	(b) Other Income					
	-Net gain on investments carried at FVTPL	36.58	30.70	96.05	689.86	447.51
	-Other income	26.86	22.50	89.27	105.08	298.85
	Total Income from operations	376.86	346.27	427.62	2,207.76	2,251.37
2.	Expenses					
	(a) Cost of materials consumed	133.04	142.26	99.71	543.33	542.45
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.19	(18.92)	21.07	1.88	36.45
	(c) Employees benefits expense	206.51	165.23	178.32	686.30	653.38
	(d) Finance costs	30.86	28.60	25.70	112.87	88.77
	(e) Depreciation and amortisation expense	120.63	122.04	114.36	475.89	456.65
	(f) Other expenses					
	-Repair and Maintenance-P&M	56.42	33.20	50.49	182.69	184.77
	-Insurance Expenses	53.50	54.39	27.28	184.19	38.81
	-Net loss on investments carried at FVTPL	338.52	200.79	-	539.31	-
	-Other Expenses	153.37	70.33	195.00	418.06	426.56
	Total expenses	1,097.04	797.92	711.93	3,144.52	2,427.84
3.	Profit / (Loss) before tax and exceptional items	(720.18)	(451.65)	(284.31)	(936.76)	(176.47)
	Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-
4.	Profit / (Loss) before tax and after exceptional items	(720.18)	(451.65)	(284.31)	(936.76)	(176.47)
5.	Tax expenses					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
6.	Profit / (Loss) for the period after tax	(720.18)	(451.65)	(284.31)	(936.76)	(176.47)
7.	Other Comprehensive Income (OCI)					
	a) Items that will not be classified to profit or loss					
	Remeasurement benefits (losses) on defined benefit obligation	(1.28)	(3.41)	0.11	(3.85)	(1.71)
	ii Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b) 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)	(1.28)	(3.41)	0.11	(3.85)	(1.71)
8.	Total Comprehensive Income for the period	(721.46)	(455.06)	(284.20)	(940.61)	(178.18)
9.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87
10.	Other equity	NA	NA	NA	8,329.50	9,270.11
11.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)					
	a) Basic	(4.48)	(2.81)	(1.77)	(5.83)	(1.10)
	b) Diluted	(4.48)	(2.81)	(1.77)	(5.83)	(1.10)
12.	Ratios					
	Current Ratio	3.38	4.27	4.85	3.38	4.85
	Total Debts to Total Assets	0.10	0.08	0.06	0.10	0.06
	Debtors Turnover	0.65	0.47	0.30	2.89	2.77
	Inventory Turnover Ratio	0.56	0.53	0.37	2.40	2.20
	Operating Margin (%)	17.58%	28.43%	9.28%	32.74%	34.71%
	Net Profit Margin (%)	(191.10%)	(130.43%)	(66.49%)	(42.43%)	(7.84%)

For and on behalf of the Board
Advance Metering Technology Limited


(Prashant Ranade)
Managing Director
DIN-00006024

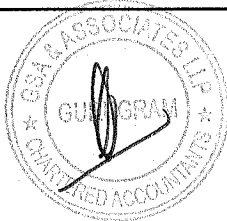
ADVANCE METERING TECHNOLOGY LIMITED
 Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
 Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
 Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
 CIN # L31401DL2011PLC271394

Statement of audited standalone segment wise revenue and results for the Quarter and Year Ended 31st March 2025 (₹ in Lacs)

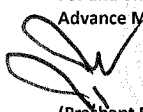
S. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31st Mar-25 (Audited)	31st Dec-24 (Unaudited)	31st Mar-24 (Audited)	31st Mar-25 (Audited)	31st Mar-24 (Audited)
1	Segment Revenue (Gross)					
	a) Power Generation	72.87	61.71	31.83	499.46	603.29
	b) Meters & Others	240.55	231.36	210.47	913.36	901.72
	Total	313.42	293.07	242.30	1,412.82	1,505.01
	Less : Inter Segment Revenue	-	-	-	-	-
	Income from Operations (Gross)	313.42	293.07	242.30	1,412.82	1,505.01
2	Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)					
	a) Power Generation	(75.22)	(14.45)	(52.85)	91.19	320.79
	b) Meters & Others	(83.63)	(43.95)	(175.68)	(306.84)	(384.49)
	Total	(158.85)	(58.40)	(228.53)	(215.65)	(63.70)
	Less : Finance Costs	(30.86)	(28.60)	(25.70)	(112.87)	(88.77)
	Less : Other Unallocable Expenses Net off Unallocable Income	(530.47)	(364.65)	(30.08)	(608.24)	(24.00)
	Profit / (Loss) before tax and after exceptional items	(720.18)	(451.65)	(284.31)	(936.76)	(176.47)

Statement of audited standalone segment wise assets and liabilities as at 31st March 2025 (₹ in Lacs)

S. No.	Particulars	Standalone				
		As at				
		31st Mar-25 (Audited)	31st Dec-24 (Unaudited)	31st Mar-24 (Audited)	31st Mar-25 (Audited)	31st Mar-24 (Audited)
	Segment Assets					
	a) Power Generation	4,510.28	4,610.05	4,756.28	4,510.28	4,756.28
	b) Meters & Others	1,639.78	1,633.14	1,677.94	1,639.78	1,677.94
	c) Others- Unallocable	5,019.19	5,491.31	5,302.33	5,019.19	5,302.33
	Total	11,169.25	11,734.50	11,736.55	11,169.25	11,736.55
	Segment Liabilities					
	a) Power Generation	64.27	53.48	116.64	64.27	116.64
	b) Meters & Others	537.34	527.87	470.03	537.34	470.03
	c) Others- Unallocable	1,435.27	1,299.31	1,076.90	1,435.27	1,076.90
	Total	2,036.88	1,880.66	1,663.57	2,036.88	1,663.57



Place: Noida
Date: 27th May 2025

For and on behalf of the Board
 Advance Metering Technology Limited

 (Prashant Ranade)
 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

Standalone Audited Statement of Cashflow for the Year Ended 31st March 2025

(₹ in Lacs)

Particulars	As at	As at
	31st March 2025	31st March 2024
	(Audited)	(Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	(936.76)	(176.47)
Adjustment For :		
Depreciation and Amortisation Expense	475.89	456.65
Finance Cost	111.53	87.35
Interest Income	(70.23)	(238.53)
Loss/ (Profit) from Sale of Property, Plant and Equipment (net)	-	1.42
Impairment in investment of Subsidiary	10.21	-
Reversal of Impairment in investment of Subsidiary	-	(10.38)
Dividend Received	(2.35)	(11.08)
Remeasurement of defined obligations	(3.85)	(1.71)
Inventories are Written down to NRV	50.00	50.00
Impairment loss/(Profit) on ECL on trade receivables	63.71	66.39
Net loss/(gain) on financial asset remeasured at fair value	(150.55)	(424.74)
Operating Profit/ (Loss) before Working Capital changes	(452.40)	(201.10)
Movement in Working Capital		
Increase/ (Decrease) in trade payables	(57.99)	(21.05)
Increase/ (Decrease) in other financial liabilities	36.13	(17.88)
Increase/ (Decrease) in provisions	12.31	(6.95)
Increase/ (Decrease) in other current & non-current liabilities	28.58	(46.63)
Increase/ (Decrease) in lease liabilities	(115.73)	(100.05)
Decrease/ (Increase) in trade receivables	34.15	(52.78)
Decrease/ (Increase) in inventories	1.48	88.54
Decrease/ (Increase) in loans	(0.42)	2.49
Decrease/ (Increase) in other financial assets	157.51	319.93
Decrease/ (Increase) in other current & non-current assets	(35.31)	(72.37)
Cash generated from/(used in) Operations	(391.69)	(107.85)
Taxes Paid	6.45	78.35
	(385.24)	(29.50)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, Plant and Equipment	(314.49)	(238.54)
Proceeds from sale of Property, Plant and Equipment	-	16.17
Purchases of Current and Non Current Investments	(2,091.34)	(2,705.64)
Sale of Current and Non Current Investments	1,222.86	1,325.09
Interest Received	70.23	238.53
Dividend Received	2.35	11.08
Bank Balances not Considered as Cash & Cash Equivalents	1,149.09	902.42
	38.70	(450.89)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	752.78	386.50
Repayment of Borrowings	(282.82)	(48.10)
Finance Cost	(111.53)	(87.35)
	358.43	251.05
	11.89	(229.34)
Cash and Cash Equivalents at the beginning of year	39.94	269.28
	51.83	39.94
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	50.56	38.62
Cash on hand	1.27	1.32
	51.83	39.94



For and on behalf of the Board
 Advance Metering Technology Limited

(Signature)

(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 27th May 2025 and approved and taken on record by the Board of Directors at the meeting held on 27th May 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 year ended 31st March 2025 due to carried forward business losses and unabsorbed depreciation. |
| 4 | In the aforesaid financials results the figures of the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year which were subjected to limited review by statutory auditors. |



Place: Noida
Date: 27th May 2025

For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Annexure-B

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

Date 27-05-2025

Company Code: 534612
ISIN: INE436N01029

Subject: Declaration for Audit Reports with Unmodified Audit Report pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

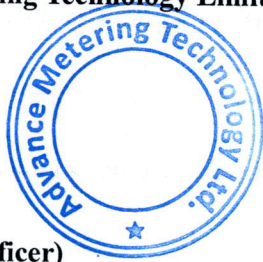
Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016 vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with SEBI Circular NO. CIR/CFD/CMD/S6/2016 dated May 27, 2016,

DECLARATION is hereby given that Statutory Auditors' Report on the Annual Audited Financial Results (Standalone and Consolidated) for the Financial Year ended 31st March, 2025 do not contain any qualifications, reservations or adverse remarks, Apparently, Audit Report for the said period is with unmodified opinion.

For Advance Metering Technology Limited

Hrydesh Jain

Hrydesh Jain
(Chief Financial Officer)



Annexure-C**DISCLOSURE AS PER REGULATION 30 OF LISTING REGULATIONS READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023:**

S.No.	Particulars	M/s Daver Sikri & Co.	M/s Navneet K Arora & Co. LLP
1.	Reason for Change viz Appointment/Re-appointment	Re-appointment	Appointment
2.	Date & Term of Appointment/Re-appointment	Re-appointment on May 27, 2025 for the Financial Year 2025-26	Appointment on May 27, 2025 for a term of Five (5) Years from the FY 2025-26 to 2029-30, subject to the approval of the Member of Company at the ensuring AGM
3.	Brief Profile (In case of Appointment)	Mr. Daver Sikri is a Chartered Accountants having a decades of experience in the field of Internal Audit, Taxation, GST Audit & Assurance and Financial Consultation.	Navneet K Arora & Co LLP” is a premier firm of Company Secretaries providing a spectrum of Legal, Secretarial, and Management Advisory Services. Specializing in Corporate Laws, Business Management, Taxation, and more, the firm was founded by CS Navneet Arora with over three decades of expertise.
4.	Disclosure Relationship of	NA	NA