

**Date: 14<sup>th</sup> February, 2020**

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

**Company Code: 534612**  
**ISIN: INE436N01029**

**Sub: Outcome of Meeting of the Board of Directors of the Company held on 14<sup>th</sup> February, 2020.**

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of the Company at their Meeting held on Friday, 14<sup>th</sup> February, 2020 at 11, Ishwar Nagar, Mathura Road, New Delhi 110065 that commenced at 10.30 AM and concluded at 01.30 PM.

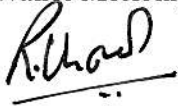
The Board has inter-alia considered and approved the following matters:-

1. Un-Audited Financial Results for the third quarter (Q3) and nine months ended on 31<sup>st</sup> December, 2019.
2. Limited Review Report of the Statutory Auditors on the Un-Audited Financial Results for the third quarter (Q3) and nine months ended on 31<sup>st</sup> December, 2019.
3. Re-appointment of Mrs. Priya Somiya (DIN: 07173195) as an Independent Director of the Company for further term of 5 years, subject to the shareholder's approval.

Kindly take the same in your records.

Thanking you,

For Advance Metering Technology Limited



**Rakesh Dhody**  
AVP (Corporate Affairs)  
& Company Secretary

*Encl.: As above*

**ADVANCE METERING TECHNOLOGY LIMITED**

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017  
 Corporate Office: 6th Floor, Plot No-19 and 20, Sector-142, Noida-201304, Uttar Pradesh  
 Tel: 0120 4531400, Email: corporate@pkrgroup.in, Web: www.pkrgroup.in  
 CIN # L31401DL2011PLC271394

**Unaudited Standalone Financial Results for the Quarter and Nine Months ended 31st December, 2019**

(₹ in '000)

Particulars	Standalone					
	Quarter Ended			Nine Months Ended		Year Ended
	Dec-19 (Unaudited)	Sep-19 (Unaudited)	Dec-18 (Unaudited)	Dec-19 (Unaudited)	Dec-18 (Unaudited)	Mar-19 (Audited)
Total income from operations (net)	63,607.79	104,327.90	320,241.00	259,672.43	778,386.71	914,896.95
Net Profit/(Loss) for the period (before tax, Exceptional and / or Extra ordinary Items)	(39,924.54)	(10,704.06)	2,050.00	(84,058.38)	23,291.75	11,801.21
Net Profit/(Loss) for the period before tax (after Exceptional and/or Extra ordinary Items)	(39,924.54)	(10,704.06)	2,050.00	(84,058.38)	23,291.75	11,801.21
Net Profit/(Loss) for the period after Tax (after exceptional and/or extra ordinary Item.)	(39,924.54)	(10,704.06)	2,050.00	(84,058.38)	23,291.75	11,801.21
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(39,924.54)	(10,704.06)	2,050.00	(84,058.38)	23,291.75	10,648.43
Equity Share Capital	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						1,224,492.89
Earnings Per Share ( Face value of Rs.5/- each)						
Basic:	(2.49)	(0.67)	0.13	(5.23)	1.45	0.73
Diluted:	(2.49)	(0.67)	0.13	(5.23)	1.45	0.73

## Notes:

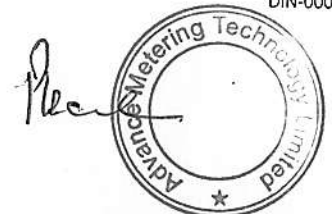
- The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th February, 2020.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind AS.
- The above is an extract of the detailed format of Audited Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.pkrgroup.in).
- Earlier the company had a practice to publish its quarterly results in lacs and decimals thereof. In order to maintain uniformity with the financials results published in annual report, the company has presented these results in thousands and decimals thereof and accordingly all the comparative figures has been presented in thousands and decimals thereof.
- The figures for the previous period/year have been re-classified/re-arranged/re-grouped, wherever necessary.

For & on behalf of the Board  
 Advance Metering Technology Limited

Place:-New Delhi  
 Date:- 14th Feb , 2020



(P.K Ranade)  
 Chairman-cum-Managing Director  
 DIN-00005359



## ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017  
Corporate Office.:6th Floor ,Plot No-19 and 20, Sector-142 , Noida-201304, Uttar Pradesh

CIN # L31401DL2011PLC271394

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019

(₹ in '000)

S. No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		Dec-19 (Unaudited)	Sep-19 (Unaudited)	Dec-18 (Unaudited)	Dec-19 (Unaudited)	Dec-18 (Unaudited)	Mar-19 (Audited)
1.	Income from operations						
	(a) Revenue from Operations	52,098.31	90,806.12	301,564.00	227,310.55	751,828.40	874,299.13
	(b) Other Income	11,509.48	13,521.78	18,677.00	32,361.88	26,558.31	40,597.82
	<b>Total Income from operations</b>	<b>63,607.79</b>	<b>104,327.90</b>	<b>320,241.00</b>	<b>259,672.43</b>	<b>778,386.71</b>	<b>914,896.95</b>
2.	Expenses						
	(a) Cost of materials consumed	30,029.50	35,627.50	218,600.00	95,945.75	500,040.39	569,966.13
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,955.93)	2,881.67	(4,923.00)	10,511.86	(27,357.44)	(23,815.72)
	(c) Employees benefits expense	17,942.58	19,653.73	24,302.00	56,139.28	61,950.57	82,442.93
	(d) Finance costs	22,539.11	20,708.48	20,274.00	65,124.78	57,845.34	77,102.01
	(e) Depreciation and amortisation expense	14,195.76	13,976.43	9,995.00	42,245.34	30,691.84	42,099.82
	(f) Other expenses	21,781.31	22,184.15	49,943.00	73,763.80	131,924.26	155,300.57
	<b>Total expenses</b>	<b>103,532.33</b>	<b>115,031.96</b>	<b>318,191.00</b>	<b>343,730.81</b>	<b>755,094.96</b>	<b>903,095.74</b>
3.	Profit / (Loss) before exceptional items (1-2)	(39,924.54)	(10,704.06)	2,050.00	(84,058.38)	23,291.75	11,801.21
4.	Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-	-
5.	Profit / (Loss) before tax (3-4)	(39,924.54)	(10,704.06)	2,050.00	(84,058.38)	23,291.75	11,801.21
6.	Tax expenses	-	-	-	-	-	-
7.	Profit / (Loss) for the period (5-6)	(39,924.54)	(10,704.06)	2,050.00	(84,058.38)	23,291.75	11,801.21
8.	Other Comprehensive Income (OCI)						
	a) i Items that will not be classified to profit or loss						
	Remeasurement benefits (losses) on defined benefit obligation	-	-	-	-	-	(1,152.78)
	ii Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i Items that will not be classified to profit or loss	-	-	-	-	-	-
	ii Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,152.78)</b>
9.	<b>Total Comprehensive Income for the period (7+8)</b>	<b>(39,924.54)</b>	<b>(10,704.06)</b>	<b>2,050.00</b>	<b>(84,058.38)</b>	<b>23,291.75</b>	<b>10,648.43</b>
10.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33
11.	Reserves i.e. Other equity						1,224,492.89
12.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
	a) Basic	(2.49)	(0.67)	0.13	(5.23)	1.45	0.73
	b) Diluted	(2.49)	(0.67)	0.13	(5.23)	1.45	0.73



## STATEMENT OF STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019

('₹ in '000)

S. No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		Dec-19 (Unaudited)	Sep-19 (Unaudited)	Dec-18 (Unaudited)	Dec-19 (Unaudited)	Dec-18 (Unaudited)	Mar-19 (Audited)
1	<b>Segment Revenue (Gross)</b>						
	a) Power Generation	9,960.41	34,978.54	5,064.92	66,304.55	77,938.92	89,084.62
	b) Meters & Others	42,137.90	55,827.58	296,499.08	161,006.00	673,889.48	785,214.51
	Total	52,098.31	90,806.12	301,564.00	227,310.55	751,828.40	874,299.13
	Less : Inter Segment Revenue	-	-	-	-	-	-
	<b>Income from Operations (Gross)</b>	<b>52,098.31</b>	<b>90,806.12</b>	<b>301,564.00</b>	<b>227,310.55</b>	<b>751,828.40</b>	<b>874,299.13</b>

2	Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)						
	a) Power Generation	1,013.78	26,057.91	(3,758.05)	38,652.89	48,107.95	51,079.53
	b) Meters & Others	(16,443.74)	(15,055.38)	31,505.41	(42,224.00)	57,986.41	67,013.67
	Total	(15,429.96)	11,002.53	27,747.36	(3,571.11)	106,094.36	118,093.20
	Less : Interest	(22,539.11)	(20,708.48)	(20,274.34)	(65,124.78)	(57,845.34)	(77,102.03)
	Less : Other Unallocable Expenses Net off Unallocable Income	(1,955.47)	(998.11)	(5,423.02)	(15,362.49)	(24,957.26)	(29,189.96)
	<b>Net Profit (+) / Loss(-) before Tax</b>	<b>(39,924.54)</b>	<b>(10,704.06)</b>	<b>2,050.00</b>	<b>(84,058.38)</b>	<b>23,291.76</b>	<b>11,801.21</b>

3	Segment Assets						
	a) Power Generation	584,283.90	593,511.17	570,326.47	584,283.90	570,326.47	563,577.50
	b) Meters & Others	389,140.90	439,692.92	648,253.73	389,140.90	648,253.73	539,832.55
	c) Others- Unallocable	1,330,387.53	1,332,558.10	1,231,324.95	1,330,387.53	1,231,324.95	1,252,754.26
	<b>Total</b>	<b>2,303,812.33</b>	<b>2,365,762.19</b>	<b>2,449,905.15</b>	<b>2,303,812.33</b>	<b>2,449,905.15</b>	<b>2,356,164.31</b>
	<b>Segment Liabilities</b>						
	a) Power Generation	255,528.96	249,041.02	251,248.10	255,528.96	251,248.10	250,841.15
	b) Meters & Others	467,611.79	515,807.84	618,672.80	467,611.79	618,673.80	528,915.07
	c) Others- Unallocable	359,949.75	340,266.95	262,561.68	359,949.75	262,560.68	271,627.87
	<b>Total</b>	<b>1,083,090.50</b>	<b>1,105,115.81</b>	<b>1,132,482.58</b>	<b>1,083,090.50</b>	<b>1,132,482.58</b>	<b>1,051,384.09</b>



NOTES:

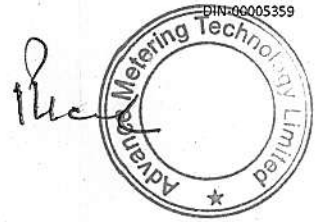
- 1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind AS.
- 2 The company has adopted IND AS 116 Leases effective from April 01, 2019 and applied the same to lease contracts existing on April 1, 2019 with right of use assets recognised to an amount equal to adjusted lease liability. Accordingly the comparatives for the quarter and nine months ended Dec 31, 2018 and for the year ended March 31, 2019 have not been retrospectively adjusted.
- 3 The above standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th February, 2020.
- 4 Deferred Tax Asset has not been provided due to carried forward business loss/unabsorbed depreciation.
- 5 Earlier the company had a practice to publish its quarterly results in lacs and decimals thereof. In order to maintain uniformity with the financials results published in annual report, the company has presented these results in thousands and decimals thereof and accordingly all the comparative figures has been presented in thousands and decimals thereof.
- 6 The figures for the previous period/year have been re-classified/re-arranged/re-grouped, wherever necessary.

For & on behalf of the Board  
Advance Metering Technology Limited

Place : New Delhi  
Dated : 14th Feb, 2020



(P.K Ranade)  
Chairman-cum-Managing Director  
DIN:0005359



**ADVANCE METERING TECHNOLOGY LIMITED**

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017  
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 Tel: 0120 4531400, Email:corporate@pkrgroup.in, Web: www.pkrgroup.in  
 CIN # L31401DL2011PLC271394

**Unaudited Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2019**

(₹ in '000)

Particulars	Consolidated					
	Quarter Ended			Nine Months Ended		Year Ended
	Dec-19 (Unaudited)	Sep-19 (Unaudited)	Dec-18 (Unaudited)	Dec-19 (Unaudited)	Dec-18 (Unaudited)	Mar-19 (Audited)
Total Income from operations (net)	63,368.57	104,063.15	319,337.41	258,927.99	777,483.88	913,713.90
Net Profit/(Loss) for the period (before tax, Exceptional and / or Extra ordinary Items)	(40,291.76)	(10,950.00)	(1,284.88)	(87,955.43)	19,223.85	4,869.43
Net Profit/(Loss) for the period before tax (after Exceptional and/or Extra ordinary Items)	(40,291.76)	(10,950.00)	(1,284.88)	(87,955.43)	19,223.85	4,869.43
Net Profit/(Loss) for the period after Tax (after exceptional and/or extra ordinary item.)	(40,291.76)	(10,950.00)	(1,284.88)	(87,955.43)	19,223.85	4,869.43
Total Comprehensive Income for the period (Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax))	(40,472.65)	(11,329.80)	(1,322.08)	(88,345.53)	18,917.79	3,249.84
Equity Share Capital	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year						1,179,381.36
Earnings Per Share ( Face value of Rs.5/- each)						
Basic:	(2.51)	(0.68)	(0.08)	(5.48)	1.20	0.30
Diluted:	(2.51)	(0.68)	(0.08)	(5.48)	1.20	0.30

## Notes:

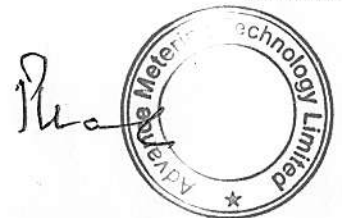
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- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind AS.
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- Earlier the company had a practice to publish its quarterly results in lacs and decimals thereof. In order to maintain uniformity with the financials results published in annual report, the company has presented these results in thousands and decimals thereof and accordingly all the comparative figures has been presented in thousands and decimals thereof.
- The figures of the previous period / year have been regrouped / recast wherever considered necessary.

For & on behalf of the Board  
 Advance Metering Technology Limited

Place:-New Delhi  
 Dated : 14th Feb, 2020



(P.K Ranade)  
 Chairman-cum-Managing Director  
 DIN-00005359



## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019

(₹ in '000)

S. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		Dec-19 (Unaudited)	Sep-19 (Unaudited)	Dec-18 (Unaudited)	Dec-19 (Unaudited)	Dec-18 (Unaudited)	Mar-19 (Audited)
1.	Income from operations						
	(a) Revenue from Operations	52,217.04	90,904.56	301,563.74	227,621.52	751,828.40	874,299.14
	(b) Other Income	11,151.53	13,158.59	17,773.67	31,306.47	25,655.48	39,414.76
	<b>Total Income from operations</b>	<b>63,368.57</b>	<b>104,063.15</b>	<b>319,337.41</b>	<b>258,927.99</b>	<b>777,483.88</b>	<b>913,713.90</b>
2.	Expenses						
	(a) Cost of materials consumed	30,029.50	35,627.50	218,599.77	95,945.75	500,040.39	569,966.13
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,955.93)	2,881.67	(4,922.85)	10,511.86	(27,357.44)	(23,815.72)
	(c) Employees benefits expense	20,625.52	20,476.32	25,284.74	61,324.28	63,261.22	85,547.01
	(d) Finance costs	22,601.14	20,711.06	20,277.20	65,247.17	57,871.19	77,187.19
	(e) Depreciation and amortisation expense	14,414.89	13,680.09	9,995.25	42,902.99	30,691.84	42,099.82
	(f) Other expenses	18,945.21	21,636.51	51,388.18	70,951.37	133,752.83	157,860.04
	<b>Total expenses</b>	<b>103,660.33</b>	<b>115,013.15</b>	<b>320,622.29</b>	<b>346,883.42</b>	<b>758,260.03</b>	<b>908,844.47</b>
3.	<b>Profit / (Loss) before exceptional items (1-2)</b>	<b>(40,291.76)</b>	<b>(10,950.00)</b>	<b>(1,284.88)</b>	<b>(87,955.43)</b>	<b>19,223.85</b>	<b>4,869.43</b>
4.	Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
	Less:- Transferred from General Reserve	-	-	-	-	-	-
5.	<b>Profit / (Loss) before tax (3-4)</b>	<b>(40,291.76)</b>	<b>(10,950.00)</b>	<b>(1,284.88)</b>	<b>(87,955.43)</b>	<b>19,223.85</b>	<b>4,869.43</b>
6.	Tax expenses	-	-	-	-	-	-
	Current Tax (Net of MAT credit entitlement)	-	-	-	-	-	-
	Less: MAT credit entitlement	-	-	-	-	-	-
	Deferred Tax Asset/(Liability)	-	-	-	-	-	-
7.	<b>Profit / (Loss) for the period (5-6)</b>	<b>(40,291.76)</b>	<b>(10,950.00)</b>	<b>(1,284.88)</b>	<b>(87,955.43)</b>	<b>19,223.85</b>	<b>4,869.43</b>
8.	Other Comprehensive Income (OCI)						
	a) i Items that will not be classified to profit or loss						
	Remeasurement benefits (losses) on defined benefit obligation	-	-	-	-	-	(1,152.78)
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	ii						
	a) i Items that will not be classified to profit or loss	(180.89)	(379.80)	(37.20)	(390.10)	(306.06)	(466.81)
	ii Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>(180.89)</b>	<b>(379.80)</b>	<b>(37.20)</b>	<b>(390.10)</b>	<b>(306.06)</b>	<b>(1,619.59)</b>
9.	<b>Total Comprehensive Income for the period (7+8)</b>	<b>(40,472.65)</b>	<b>(11,329.80)</b>	<b>(1,322.08)</b>	<b>(88,345.53)</b>	<b>18,917.79</b>	<b>3,249.84</b>
	Profit for the year attributable to:						
	- owner of the parent	(40,291.75)	(10,950.00)	(1,284.88)	(87,955.43)	19,223.85	4,869.43
	- Non Controlling interest	-	-	-	-	-	-
	Other Comprehensive Income for the year attributable to:						
	- owner of the parent	(180.89)	(379.80)	(37.20)	(390.10)	(306.06)	(1,619.59)
	- Non Controlling interest	-	-	-	-	-	-
	<b>Total Comprehensive Income for the year attributable to:</b>	<b>(40,472.65)</b>	<b>(11,329.80)</b>	<b>(1,322.08)</b>	<b>(88,345.53)</b>	<b>18,917.79</b>	<b>3,249.84</b>
	- owner of the parent	(40,472.65)	(11,329.80)	(1,322.08)	(88,345.53)	18,917.79	3,249.84
	- Non Controlling interest	-	-	-	-	-	-
10	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33	80,287.33
11	Reserves i.e. Other equity						1,179,381.36
12	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
	a) Basic	(2.51)	(0.68)	(0.08)	(5.48)	1.20	0.30
	b) Diluted	(2.51)	(0.68)	(0.08)	(5.48)	1.20	0.30



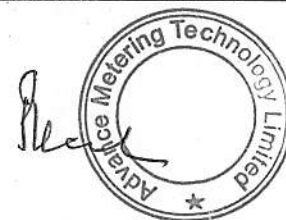
## STATEMENT OF SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019

(₹ in '000)

S. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		Dec-19 (Unaudited)	Sep-19 (Unaudited)	Dec-18 (Unaudited)	Dec-19 (Unaudited)	Dec-18 (Unaudited)	Mar-19 (Audited)
1	Segment Revenue (Gross)						
	a) Power Generation	9,960.42	34,978.55	5,064.69	66,304.56	77,938.92	89,084.62
	b) Meters & Others	42,256.62	55,926.01	296,499.05	161,316.96	673,889.48	785,214.52
	Total	52,217.04	90,904.56	301,563.74	227,621.52	751,828.40	874,299.14
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Income from Operations (Gross)	52,217.04	90,904.56	301,563.74	227,621.52	751,828.40	874,299.14

2 Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)							
	a) Power Generation	1,013.87	26,057.90	(3,758.54)	38,652.98	48,107.95	51,079.53
	b) Meters & Others	(16,085.96)	(15,413.15)	31,504.06	(42,223.99)	57,986.42	67,013.67
	Total	(15,072.09)	10,644.75	27,745.52	(3,571.01)	106,094.37	118,093.20
	Less : Interest	(22,601.14)	(20,711.06)	(20,277.20)	(65,247.17)	(57,871.19)	(77,187.19)
	Less : Other Unallocable Expenses Net off Unallocable Income	(2,618.53)	(883.69)	(8,753.20)	(19,137.26)	(28,999.33)	(36,036.58)
	Net Profit (+) / Loss(-) before Tax	(40,291.76)	(10,950.00)	(1,284.88)	(87,955.43)	19,223.85	4,869.43

3 Segment Assets							
	a) Power Generation	584,283.90	593,511.17	570,326.47	584,283.90	570,326.47	563,577.50
	b) Meters & Others	389,140.90	439,692.92	648,253.73	389,140.90	648,253.73	539,832.55
	c) Others- Unallocable	1,283,872.42	1,286,103.98	1,188,415.54	1,283,872.42	1,188,415.54	1,211,674.85
	Total	2,257,297.22	2,319,308.07	2,406,995.74	2,257,297.22	2,406,995.74	2,315,084.90
Segment Liabilities							
	a) Power Generation	255,528.96	249,041.02	251,248.10	255,528.96	251,248.10	250,841.15
	b) Meters & Others	467,611.79	515,807.84	618,673.80	467,611.79	618,673.80	528,915.07
	c) Others- Unallocable	362,951.36	342,781.53	261,791.60	362,951.36	261,791.60	275,660.65
	Total	1,086,092.11	1,107,630.39	1,131,713.50	1,086,092.11	1,131,713.50	1,055,416.87





NOTES:

- 1 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. Beginning April 1, 2017 Company has for the first time adopted Ind AS.
- 2 The company has adopted IND AS 116 Leases effective from April 01, 2019 and applied the same to lease contracts existing on April 1, 2019 with right of use assets recognised to an amount equal to adjusted lease liability. Accordingly the comparatives for the quarter and nine months ended Dec 31, 2018 and for the year ended March 31, 2019 have not been retrospectively adjusted.
- 3 The above Consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14th February, 2020. However Consolidated figures for the corresponding quarter and nine months ended Dec 31, 2018 have not been subject to review by the statutory auditors.
- 4 Deferred Tax Asset has not been provided due to carried forward business loss/unabsorbed depreciation.
- 5 Earlier the company had a practice to publish its quarterly results in lacs and decimals thereof. In order to maintain uniformity with the financials results published in annual report, the company has presented these results in thousands and decimals thereof and accordingly all the comparative figures has been presented in thousands and decimals thereof.
- 6 Figures for the previous period/year have been re-classified/re-arranged/re-grouped, wherever necessary.

For & on behalf of the Board  
Advance Metering Technology Limited

Place : New Delhi  
Dated : 14th Feb, 2020



(P.K Ranade)  
Chairman-cum-Managing Director  
DIN-00005359



S S KOTHARI MEHTA  
& COMPANY  
CHARTERED ACCOUNTANTS

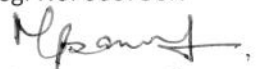
**Limited Review Report on standalone unaudited quarterly and nine months ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Advance Metering Technology Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the statement") of **Advance Metering Technology Limited** ("the company") for the quarter and nine months ended on 31 December 2019 prepared as per applicable Indian Accounting Standards (Ind-AS) being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR / CFD/ CMD1/80/2019 dated 19 July 2019 ("the Circular").
2. This statement, which is the responsibility of the company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of the Circular, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 as above, nothing has come to our attention that causes us to believe that the 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) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **S.S. Kothari Mehta & Co.**  
(Chartered Accountants)  
Firm Reg. No. 000756N



  
(**Neeraj Bansal**)  
(Partner)  
Membership No. 095960

Place: *New Delhi*  
Date: *14 Feb 2020*  
UDIN: *20095960AAAA BQ 5737*

**Limited Review Report on consolidated unaudited quarterly and nine months ended financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Advance Metering Technology Limited

1. We have reviewed the accompanying statement of Consolidated unaudited financial results ("the statement") of **Advance Metering Technology Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended on 31 December 2019 prepared as per applicable Indian Accounting Standards (Ind-AS) being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ("the Regulation") as amended, read with SEBI Circular No. CIR / CFD/ CMD1/80/2019 dated 19 July 2019 ("the Circular").
2. Attention is drawn to the fact that statement which states the Consolidated financial results figures for the corresponding quarter and nine months ended 31 December 2018 as reported in this statement has been approved by the Parent Company's Board of Directors but have not been subjected to review.
3. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder and other accounting principles generally accepted in India read with the Circular, is the responsibility of the Parent's management and has been approved by the Parent's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
4. We conducted our review of the Statement in accordance with the 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of following entities:
  - PKR Energy Ltd
  - Global Power Trading PTE Ltd. (Singapore)
  - Advance Power and Trading GMBH (Germany)
  - PKR Technologies Canada Ltd. (Canada)
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition



# SS KOTHARI MEHTA & COMPANY

CHARTERED ACCOUNTANTS

and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The unaudited consolidated financial results includes the quarterly and nine months ended financial results of one step down subsidiary incorporated in India and three step down subsidiary incorporated outside India which have not been reviewed by their auditors and have been furnished to us by the management, whose financial results reflects total assets of Rs 74,214.45 thousands as at 31 December 2019, total revenue of Rs. 3,287.90 thousand and Rs. 6,665.47 thousand for the quarter and nine months ended 31 December, 2019, total net loss and total comprehensive loss of Rs. 346.29 thousand and Rs. 3,897.06 thousand for the quarter and nine months ended 31 December 2019 as considered in the unaudited consolidated financial results. 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. 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.

Place: *New Delhi*  
Date: *14 Feb 2020*  
UDIN: *20095960 AAAABR5108*

For **S.S. Kothari Mehta & Co**  
(Chartered Accountants)  
Firm Reg. No. 000756N



*Neeraj Bansal*  
(**Neeraj Bansal**)  
(Partner)

Membership No. 095960