

**Date:** 11<sup>th</sup> August, 2023

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 11<sup>th</sup> August, 2023.

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of the Company at its Meeting held today, Friday 11<sup>th</sup> August 2023 has inter-alia considered and approved:-

1. The Un-audited Financial Results (Standalone & Consolidated) for the quarter ended 30<sup>th</sup> June, 2023 alongwith with Limited Review Report.

In this regard, we are enclosing herewith the following:

- Unaudited Financial Results (Standalone & Consolidated) for the quarter ended 30<sup>th</sup> June 2023.
  - Limited Review Report for the quarter ended 30<sup>th</sup> June 2023.
2. The Notice of 12<sup>th</sup> Annual General Meeting of the Company to be held on 26<sup>th</sup> September 2023, Wednesday.
  3. The Appointment of Scrutinizer


The meeting of the Board Directors was commenced at 11.30 A.M and concluded at 02.30 P.M

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

Kindly take the same in your records.

Thanking you,

**For Advance Metering Technology Limited**

  
Aakansha Sharma  
Company Secretary  
M.No: A57204



**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 ended 30<sup>th</sup> June 2023.

To  
The Board of Directors of  
Advance Metering Technology Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Advance Metering Technology Limited** ('the Company') for the quarter ended 30<sup>th</sup> June 2023 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 there under, 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 there under 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: 23085033 BGXJGC 3859

Place: New Delhi

Dated: 11<sup>th</sup> August 2023





## 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

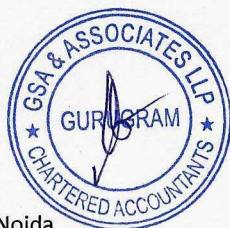
### Unaudited Standalone Financial Results for the Quarter Ended 30th June 2023

( ₹ in Lakhs)

Particulars	Standalone			
	Quarter Ended			Year Ended
	Jun-23	Mar-23	Jun-22	Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Total Revenue from operations	592.29	385.43	505.50	1,747.17
Profit / (Loss) before exceptional items	6.58	(852.12)	18.66	(1,144.32)
Exceptional Items {Net - Gain/(Loss)}	-	43.95	-	1,306.36
Profit / (Loss) before tax and after exceptional items	6.58	(808.17)	18.66	162.04
Profit / (Loss) for the period after tax	6.58	(808.17)	18.66	162.04
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	8.78	(807.74)	20.13	162.60
Equity Share Capital	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	9,448.29
Earnings Per Share ( Face value of Rs.5/- each)				
Basic:	0.04	(5.31)	0.12	(7.13)
Diluted:	0.04	(5.31)	0.12	(7.13)

#### Notes:

- The above standalone financial results were reviewed by the Audit Committee at the meeting held on 11th August 2023 and approved and taken on record by the Board of Directors at the meeting held on 11th August 2023.
- 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.
- The above is an extract of Audited Standalone Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audited Financial Results are available on the Stock Exchange website ([www.bseindia.com](http://www.bseindia.com)) and on the Company's website ([www.pkrgroup.in](http://www.pkrgroup.in)).
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter ended 30th June 2023 due to carried forward business losses and unabsorbed depreciation.
- In the aforesaid standalone financials results all the figures are audited except for the figures of quarter ended 30th June 2023 & 30th June 2022. Further, the figures for the quarter ended 31st March 2023 are derived based on the limited review results for the nine month ended 31st December 2022 and audited results of Year ended 31st March 2023.



Place: Noida

Date: 11th August 2023

For and on behalf of the Board  
Advance Metering Technology Limited

(Prashant Ranade)  
Executive 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

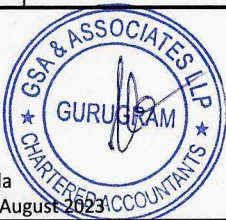
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in

CIN # L31401DL2011PLC271394

### Statement of Unaudited Standalone Financial Results for the Quarter Ended 30th June 2023

( ₹ in Lakhs)

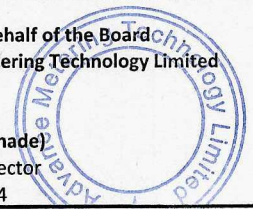
S. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		Jun-23 (Unaudited)	Mar-23 (Audited)	Jun-22 (Unaudited)	Mar-23 (Audited)
1.	<b>Income from operations</b>				
	(a) Revenue from Operations	440.95	329.72	485.80	1,559.54
	(b) Other Income	151.34	55.71	19.70	187.63
	<b>Total Income from operations</b>	<b>592.29</b>	<b>385.43</b>	<b>505.50</b>	<b>1,747.17</b>
2.	<b>Expenses</b>				
	(a) Cost of materials consumed	134.60	113.47	45.88	451.56
	(b) Changes in inventories of finished goods, work-in -progress and stock-in-trade	38.84	15.87	31.45	15.92
	(c) Employees benefits expense	154.08	189.24	129.98	632.55
	(d) Finance costs	19.33	24.91	33.58	136.18
	(e) Depreciation and amortisation expense	113.70	110.15	109.82	441.61
	(f) Other expenses	125.16	783.91	136.13	1,213.67
	<b>Total expenses</b>	<b>585.71</b>	<b>1,237.55</b>	<b>486.84</b>	<b>2,891.49</b>
3.	<b>Profit / (Loss) before exceptional items</b>	<b>6.58</b>	<b>(852.12)</b>	<b>18.66</b>	<b>(1,144.32)</b>
	<b>Exceptional Items {Net - Gain/(Loss)}</b>	-	43.95	-	1,306.36
4.	<b>Profit / (Loss) before tax and after exceptional items</b>	<b>6.58</b>	<b>(808.17)</b>	<b>18.66</b>	<b>162.04</b>
5.	Tax expenses				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
6.	<b>Profit / (Loss) for the period after tax</b>	<b>6.58</b>	<b>(808.17)</b>	<b>18.66</b>	<b>162.04</b>
7.	<b>Other Comprehensive Income (OCI)</b>				
	a)i Items that will not be classified to profit or loss				
	Remeasurement benefits (losses) on defined benefit obligation	2.20	0.43	1.47	0.56
	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	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>2.20</b>	<b>0.43</b>	<b>1.47</b>	<b>0.56</b>
8.	<b>Total Comprehensive Income for the period</b>	<b>8.78</b>	<b>(807.74)</b>	<b>20.13</b>	<b>162.60</b>
9.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each )	802.87	802.87	802.87	802.87
	Other equity	NA	NA	NA	9,448.29
11.	Earning Per Share (quarterly results are not annualised) before and after exceptional				
	a) Basic	0.04	(5.31)	0.12	(7.13)
	b) Diluted	0.04	(5.31)	0.12	(7.13)
12.	<b>Ratios</b>				
	Current Ratio	3.63	4.83	1.65	4.83
	Total Debts to Total Assets	0.03	0.03	0.05	0.03
	Debtors Turnover	0.70	0.43	0.56	2.44
	Inventory Turnover Ratio	0.62	0.42	0.63	2.02
	Operating Margin (%)	12.49%	(18.35%)	44.85%	12.17%
	Net Profit Margin (%)	1.11%	(221.08%)	3.69%	(65.50%)



Place:-Noida  
Date: 11th August 2023

For and on behalf of the Board  
Advance Metering Technology Limited

(Prashant Ranade)  
Executive 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 standalone segment wise revenue and results for the quarter ended 30th June 2023

(₹ in Lakhs)

S. No.	Particulars	Standalone			
		Quarter Ended			Year Ended
		Jun-23 (Unaudited)	Mar-23 (Audited)	Jun-22 (Unaudited)	Mar-23 (Audited)
<b>1</b>	<b>Segment Revenue (Gross)</b>				
	a) Power Generation	215.93	101.16	353.03	745.52
	b) Meters & Others	225.02	228.56	132.77	814.02
	Total	440.95	329.72	485.80	1,559.54
	Less : Inter Segment Revenue	-	-	-	-
	<b>Income from Operations (Gross)</b>	<b>440.95</b>	<b>329.72</b>	<b>485.80</b>	<b>1,559.54</b>
<b>2</b>	<b>Segment Results (Net Profit+)/Loss(-) before Tax &amp; Interest from each Segment)</b>				
	a) Power Generation	129.45	2.45	260.07	370.96
	b) Meters & Others	(92.94)	(223.04)	(91.16)	(411.62)
	Total	36.51	(220.59)	168.91	(40.66)
	Less : Interest	(19.33)	(24.91)	(33.58)	(136.18)
	Less : Other Unallocable Expenses Net off Unallocable Income	(10.60)	(562.67)	(116.67)	338.88
	<b>Profit / (Loss) before tax and after exceptional items</b>	<b>6.58</b>	<b>(808.17)</b>	<b>18.66</b>	<b>162.04</b>

### Statement of standalone segment wise assets and liabilities as at 30th June 2023

(₹ in Lakhs)

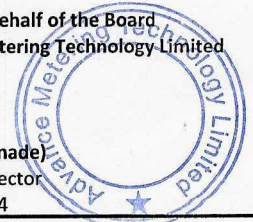
S. No.	Particulars	Standalone			
		As at			
		Jun-23 (Unaudited)	Mar-23 (Audited)	Jun-22 (Unaudited)	Mar-23 (Audited)
	<b>Segment Assets</b>				
	a) Power Generation	5,013.31	4,850.27	5,365.64	4,850.27
	b) Meters & Others	1,900.50	2,074.31	2,218.37	2,074.31
	c) Others- Unallocable	4,873.38	4,844.31	6,811.48	4,844.31
	<b>Total</b>	<b>11,787.19</b>	<b>11,768.89</b>	<b>14,395.49</b>	<b>11,768.89</b>
	<b>Segment Liabilities</b>				
	a) Power Generation	94.60	49.91	69.78	49.91
	b) Meters & Others	522.27	541.17	1,003.05	541.17
	c) Others- Unallocable	910.38	926.65	3,213.98	926.65
	<b>Total</b>	<b>1,527.25</b>	<b>1,517.73</b>	<b>4,286.81</b>	<b>1,517.73</b>



Place: Noida  
 Date: 11th August 2023

For and on behalf of the Board  
 Advance Metering Technology Limited

(Prashant Ranade)  
 Executive Director  
 DIN-00006024





**Notes to Stadalone Financial Results:**

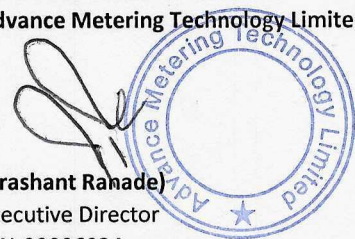
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|---|--|
| 1 | The above standalone financial results were reviewed by the Audit Committee at the meeting held on 11th August 2023 and approved and taken on record by the Board of Directors at the meeting held on 11th August 2023.  |
| 2 | These standalone 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 ended 30th June 2023 due to carried forward business losses and unabsorbed depreciation.   |
| 4 | In the aforesaid standalone financials results all the figures are audited except for the figures of quarter ended 30th June 2023 & 30th June 2022. Further, the figures for the quarter ended 31st March 2023 are derived based on the limited review results for the nine month ended 31st December 2022 and audited results of Year ended 31st March 2023.  |



Place:-Noida

Date: 11th August 2023

For and on behalf of the Board  
Advance Metering Technology Limited



(Prashant Ranade)

Executive Director

DIN-00006024



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

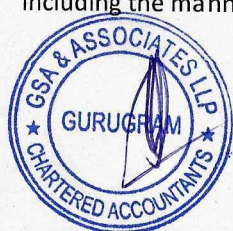
**Independent Auditor's Limited Review Report on unaudited consolidated financial results of  
Advance Metering Technology Limited for the quarter ended 30<sup>th</sup> June 2023.**

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 the quarter ended 30<sup>th</sup> June 2023, ("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	PKR Energy Limited, India	Subsidiary	In India
2	Global Power and Trading PTE Limited, Singapore	Subsidiary	Outside India
3	Advance Power and Trading GMBH, Germany	Subsidiary	Outside India
4	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 6 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

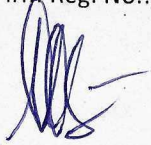
6. The consolidated financial results include the unaudited financial results of three subsidiaries incorporated outside India, whose Financial Results reflect total revenue of INR 618.82 Lakhs and total net loss after tax of INR 10.92 Lakhs for the quarter ended 30<sup>th</sup> June 2023, as considered 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.

The consolidated financial results include the unaudited financial results of one subsidiary incorporated in India, whose financial results reflect total revenue of INR Nil and total net loss after tax of INR 47 for the quarter ended 30<sup>th</sup> June 2023, as considered in consolidated financial results have been audited by other auditor.

The auditor's review report on the financial results of this subsidiary has been furnished to us by the management and our conclusion on the consolidated financial results in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such auditor.

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: 23085033B4XJGD6179

Place: Gurgaon  
Dated: 11-08-2023



## ADVANCE METERING TECHNOLOGY LIMITED

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

CIN # L31401DL2011PLC271394

### Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2023

(₹ in Lakhs)

Particulars	Consolidated			
	Quarter Ended			Year Ended
	Jun-23	Mar-23	Jun-22	Mar-23
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Total Revenue from operations	618.82	536.87	555.19	2,048.02
Profit / (Loss) before exceptional items	(10.92)	(342.96)	19.04	(636.59)
Exceptional Items {Net - Gain/(Loss)}	-	43.95	-	1,188.17
Profit / (Loss) before tax and after exceptional items	(10.92)	(299.01)	19.04	551.58
Profit / (Loss) for the period after tax	(10.92)	(300.47)	18.82	550.12
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income	(9.89)	(299.61)	17.28	547.24
Equity Share Capital	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	9,330.71
Earnings Per Share ( Face value of Rs.5/- each)				
Basic:	(0.07)	(2.14)	0.12	(3.97)
Diluted:	(0.07)	(2.14)	0.12	(3.97)

Notes:

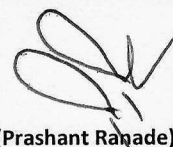
- The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 11th August 2023 and approved and taken on record by the Board of Directors at the meeting held on 11th August 2023.
- These consolidated financial results have been prepared in accordance with the 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.
- The above is an extract of Audited 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](http://www.bseindia.com)) and on the Group's website ([www.pkrgroup.in](http://www.pkrgroup.in)).
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter ended 30th June 2023 due to carried forward business losses and unabsorbed depreciation.
- In the aforesaid consolidated financials results all the figures are audited except for the figures of quarter ended 30th June 2023 & 30th June 2022. Further, the figures for the quarter ended 31st March 2023 are derived based on the limited review results for the nine month ended 31st December 2022 and audited results of Year ended 31st March 2023.



Place:-Noida

Dated : 11th August 2023

For and on behalf of the Board  
Advance Metering Technology Limited

  
(Prashant Rañade)

Executive 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 Unaudited Consolidated Financial Results for the quarter ended 30th June 2023

( ₹ in Lakhs)

S. No.	Particulars	Consolidated			
		Quarter Ended		Year Ended	
		Jun-23 (Unaudited)	Mar-23 (Audited)	Jun-22 (Unaudited)	Mar-23 (Audited)
1.	<b>Income from operations</b>				
	(a) Revenue from Operations	477.64	471.88	534.05	1,843.05
	(b) Other Income	141.18	64.99	21.14	204.97
	<b>Total Income from operations</b>	<b>618.82</b>	<b>536.87</b>	<b>555.19</b>	<b>2,048.02</b>
2.	<b>Expenses</b>				
	(a) Cost of materials consumed	134.60	113.47	45.88	451.56
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	38.84	15.87	31.45	15.92
	(c) Employees benefits expense	183.18	218.92	159.08	749.07
	(d) Finance costs	20.32	25.63	34.30	138.82
	(e) Depreciation and amortisation expense	115.17	147.16	112.37	485.46
	(f) Other expenses	137.63	358.78	153.07	843.78
	<b>Total expenses</b>	<b>629.74</b>	<b>879.83</b>	<b>536.15</b>	<b>2,684.61</b>
3.	<b>Profit / (Loss) before exceptional items</b>	<b>(10.92)</b>	<b>(342.96)</b>	<b>19.04</b>	<b>(636.59)</b>
4.	<b>Exceptional Items {Net - Gain/(Loss)}</b>	-	43.95	-	1,188.17
5.	<b>Profit / (Loss) before tax and after exceptional items</b>	<b>(10.92)</b>	<b>(299.01)</b>	<b>19.04</b>	<b>551.58</b>
6.	<b>Tax expenses</b>				
	Current Tax	-	1.46	0.22	1.46
	Deferred Tax	-	-	-	-
7.	<b>Profit / (Loss) for the period after tax</b>	<b>(10.92)</b>	<b>(300.47)</b>	<b>18.82</b>	<b>550.12</b>
8.	<b>Other Comprehensive Income (OCI)</b>				
	a) i Items that will not be classified to profit or loss				
	Remeasurement benefits (losses) on defined benefit obligation	2.20	0.43	1.47	0.56
	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	(1.17)	0.43	(3.01)	(3.44)
	ii Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income (Net of Tax)</b>	<b>1.03</b>	<b>0.86</b>	<b>(1.54)</b>	<b>(2.88)</b>
9.	<b>Total Comprehensive Income for the period</b>	<b>(9.89)</b>	<b>(299.61)</b>	<b>17.28</b>	<b>547.24</b>
	<b>Profit for the year attributable to:</b>				
	- owner of the parent	(10.92)	(300.47)	18.82	550.12
	- Non Controlling interest	-	-	-	-
	<b>Other Comprehensive Income for the year attributable to:</b>				
	- owner of the parent	1.03	0.86	(1.54)	(2.88)
	- Non Controlling interest	-	-	-	-
	<b>Total Comprehensive Income for the year attributable to:</b>				
	- owner of the parent	(9.89)	(299.61)	17.28	547.24
	- Non Controlling interest	-	-	-	-
10.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each )	802.87	802.87	802.87	802.87
11.	Other equity	NA	NA	NA	9,330.71
12.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)				
	a) Basic	(0.07)	(2.14)	0.12	(3.97)
	b) Diluted	(0.07)	(2.14)	0.12	(3.97)
13.	<b>Ratios</b>				
	Current Ratio	3.48	4.51	1.65	4.51
	Total Debts to Total Assets	0.05	0.05	0.06	0.05
	Debtors Turnover	0.65	0.58	0.62	2.66
	Inventory Turnover Ratio	0.67	0.60	0.69	2.38
	Operating Margin (%)	13.12%	10.80%	44.38%	19.25%
	Net Profit Margin (%)	(1.76%)	(63.88%)	3.43%	(31.08%)



Place: Noida  
Dated : 11th August 2023

For and on behalf of the Board,  
Advance Metering Technology Limited

(Prashant Rahade)  
Executive Director  
DIN-0006024







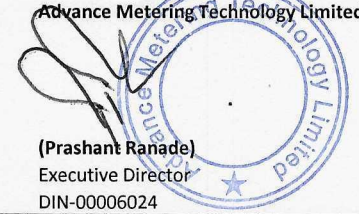
**Notes to Consolidated Financial Results:**

1	The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 11th August 2023 and approved and taken on record by the Board of Directors at the meeting held on 11th August 2023. These have been subjected to limited review by the statutory auditors of the Group.
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 ended 30th June 2023 due to carried forward business losses and unabsorbed depreciation.
4	In the aforesaid consolidated financials results all the figures are audited except for the figures of quarter ended 30th June 2023 & 30th June 2022. Further, the figures for the quarter ended 31st March 2023 are derived based on the limited review results for the nine month ended 31st December 2022 and audited results of Year ended 31st March 2023.



Place:-Noida  
Dated : 11th August 2023

For and on behalf of the Board  
Advance Metering Technology Limited



(Prashant Ranade)  
Executive Director  
DIN-00006024