

Date: 13th November, 2024

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 13th November, 2024.

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of the Company at its Meeting held on, Wednesday, November 13th, 2024 has inter-alia considered and approved:-

1. The Un-audited Financial Results (Standalone & Consolidated) for the Second quarter and half year ended 30th September, 2024 along with Limited Review Report.

In this regard, we are enclosing herewith the following:

- Unaudited Financial Results (Standalone & Consolidated) for the Second quarter and half year ended 30th September, 2024
- Limited Review Report for the Second quarter and half year ended 30th September, 2024.

The meeting of the Board Directors was commenced at 02:00 P.M and concluded at 04:00 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


Rakesh Kumar
Company Secretary
M. No: F12868



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 half year ended 30th Sep 2024.

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 half year ended 30th Sep 2024 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ('the Circular') and amendments thereto.
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted and procedure performed as above, nothing has come to our attention that causes us to believe that accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with



relevant rules issued thereunder and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For GSA & Associates LLP

Chartered Accountants

Firm Reg. No.:000257N/N500339



Krishan Kant Tulshan

Partner, M.No.: 085033

UDIN: 24085033BKGQKM3280

Place: Gurugram

Dated: 13th November 2024



ADVANCE METERING TECHNOLOGY LIMITED

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

Corporate Office: C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305

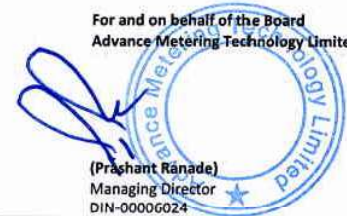
Tel: 0120 6958777, Email: corporate@pkrgroup.in, Web: www.pkrgroup.in

CIN # L31401DL2011PLC271394

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2024

(₹ in Lacs)

S. No.	Particulars	Standalone					
		Quarter Ended		Half Year Ended		Year Ended	
		30th Sep-24 (Unaudited)	30th June-24 (Unaudited)	30th Sep-23 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-23 (Unaudited)	31st Mar-24 (Audited)
1.	Income from operations						
	(a) Revenue from Operations	368.43	437.90	502.39	806.33	943.34	1,505.01
	(b) Other Income	286.62	391.68	120.67	678.30	272.01	746.36
	Total income from operations	655.05	829.58	623.06	1,484.63	1,215.35	2,251.37
2.	Expenses						
	(a) Cost of materials consumed	133.14	134.89	163.77	268.03	298.37	542.45
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(22.36)	38.97	(28.75)	16.61	10.09	36.45
	(c) Employees benefits expense	158.93	155.63	162.60	314.56	316.68	653.38
	(d) Finance costs	26.63	26.78	20.58	53.41	39.91	88.77
	(e) Depreciation and amortisation expense	117.00	116.22	114.81	233.22	228.51	456.65
	(f) Other expenses	217.08	146.64	131.24	363.72	256.40	650.14
	Total expenses	630.42	619.13	564.25	1,249.55	1,149.96	2,427.84
3.	Profit / (Loss) before exceptional items	24.63	210.45	58.81	235.08	65.39	(176.47)
	Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
4.	Profit / (Loss) before tax and after exceptional items	24.63	210.45	58.81	235.08	65.39	(176.47)
5.	Tax expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
6.	Profit / (Loss) for the period after tax	24.63	210.45	58.81	235.08	65.39	(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	(0.05)	0.89	(0.65)	0.84	1.55	(1.71)
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will be classified to profit or loss	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	(0.05)	0.89	(0.65)	0.84	1.55	(1.71)
8.	Total Comprehensive Income for the period	24.58	211.34	58.16	235.92	66.94	(178.18)
9.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/- Each)	802.87	802.87	802.87	802.87	802.87	802.87
10.	Other equity	NA	NA	NA	NA	NA	9,270.11
11.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
	a) Basic	0.15	1.31	0.37	1.46	0.41	(1.10)
	b) Diluted	0.15	1.31	0.37	1.46	0.41	(1.10)
12.	Ratios						
	Current Ratio	4.57	4.82	4.24	4.57	4.24	4.85
	Total Debts to Total Assets	0.08	0.06	0.04	0.08	0.04	0.06
	Debtors Turnover	0.53	0.73	0.62	1.29	1.28	2.77
	Inventory Turnover Ratio	0.66	0.73	0.73	1.39	1.29	2.20
	Operating Margin (%)	43.72%	37.23%	18.64%	40.20%	19.74%	34.71%
	Net Profit Margin (%)	3.76%	25.37%	9.44%	15.83%	5.38%	(7.84%)

Place: Noida
Date: 13th November 2024For 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 unaudited standalone segment wise revenue and results for the Quarter and Half Year Ended 30th September 2024 (₹ in Lacs)

S. No.	Particulars	Standalone					
		Quarter Ended		Half Year Ended		Year Ended	
		30th Sep-24 (Unaudited)	30th June-24 (Unaudited)	30th Sep-23 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-23 (Unaudited)	31st Mar-24 (Audited)
1	Segment Revenue (Gross)						
	a) Power Generation	167.95	196.93	261.71	364.88	477.64	603.29
	b) Meters & Others	200.48	240.97	240.68	441.45	465.70	901.72
	Total	368.43	437.90	502.39	806.33	943.34	1,505.01
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Income from Operations (Gross)	368.43	437.90	502.39	806.33	943.34	1,505.01
2	Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)						
	a) Power Generation	79.55	101.31	172.22	180.86	301.67	320.79
	b) Meters & Others	(103.17)	(76.09)	(48.84)	(179.26)	(141.78)	(384.49)
	Total	(23.62)	25.22	123.38	1.60	159.89	(63.70)
	Less : Finance Costs	(26.63)	(26.78)	(20.58)	(53.41)	(39.91)	(88.77)
	Less : Other Unallocable Expenses Net off Unallocable Income	74.88	212.01	(43.99)	286.89	(54.59)	(24.00)
	Profit / (Loss) before tax and after exceptional items	24.63	210.45	58.81	235.08	65.39	(176.47)

Statement of unaudited standalone segment wise assets and liabilities as at 30th September 2024 (₹ in Lacs)

S. No.	Particulars	Standalone					
		As at					
		30th Sep-24 (Unaudited)	30th June-24 (Unaudited)	30th Sep-23 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-23 (Unaudited)	31st Mar-24 (Audited)
	Segment Assets						
	a) Power Generation	4,828.14	4,843.27	5,169.37	4,828.14	5,169.37	4,756.28
	b) Meters & Others	1,588.26	1,612.94	1,884.44	1,588.26	1,884.44	1,677.94
	c) Others- Unallocable	5,827.14	5,531.70	4,820.96	5,827.14	4,820.96	5,302.33
	Total	12,243.54	11,987.91	11,874.77	12,243.54	11,874.77	11,736.55
	Segment Liabilities						
	a) Power Generation	81.47	108.44	76.19	81.47	76.19	116.64
	b) Meters & Others	540.04	495.71	567.26	540.04	567.26	470.03
	c) Others- Unallocable	1,313.13	1,099.44	913.22	1,313.13	913.22	1,076.90
	Total	1,934.64	1,703.59	1,556.67	1,934.64	1,556.67	1,663.57

Place: Noida
Date: 13th November 2024

For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Bahade)
Managing Director
DIN-00006024

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

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CIN # L31401DL2011PLC271394

Standalone Unaudited Statement of Assets and Liabilities as at 30th September 2024

(₹ in Lacs)

Particulars	Standalone	
	As at 30th Sep 2024	As at 31st March 2024
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,488.71	5,655.24
Right Of Use Assets	288.25	345.90
Other Intangible Assets	14.73	16.30
Financial Assets		
Investments	40.82	40.82
Other Financial Assets	110.08	190.29
Other Non-Current Assets	193.97	3.46
Total Non-Current Assets	6,136.56	6,252.01
Current Assets		
Inventories	544.57	614.62
Financial Assets		
Investments	3,815.28	2,663.01
Trade Receivables	711.22	537.50
Cash and Cash Equivalents	164.44	39.94
Other Balances with Bank	648.43	1,442.88
Loans	0.60	-
Other Financial Assets	30.41	39.04
Current Tax Assets (Net)	26.15	24.82
Other Current Assets	165.88	122.73
Total Current Assets	6,106.98	5,484.54
TOTAL ASSETS	12,243.54	11,736.55
EQUITY AND LIABILITIES		
Equity		
Equity share capital	802.87	802.87
Other equity	9,506.03	9,270.11
Total Equity	10,308.90	10,072.98
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	314.96	188.04
Lease Liabilities	228.24	294.12
Other financial Liabilities	6.45	6.45
Provisions	48.53	44.25
Total Non-Current Liabilities	598.18	532.86
Current Liabilities		
Financial Liabilities		
Borrowings	632.13	487.27
Lease Liabilities	125.50	115.74
Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	90.21	62.44
Total outstanding dues of creditors other than micro enterprises and small enterprises	296.32	301.81
Other financial Liabilities	151.03	136.03
Provisions	12.00	11.79
Other current Liabilities	29.27	15.63
Total Current Liabilities	1,336.46	1,130.71
TOTAL EQUITY AND LIABILITIES	12,243.54	11,736.55



AMTL

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CIN # L31401DL2011PLC271394

Standalone Unaudited Cash Flow for the Quarter and Half Year Ended 30th September 2024

(₹ in Lacs)

Particulars	Half Year Ended	
	30th Sep 2024	30th Sep 2023
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	235.08	65.39
Adjustment For :		
Depreciation and Amortisation Expense	233.22	228.51
Finance Cost	52.48	39.12
Interest Income	(44.20)	(96.26)
Remeasurement of defined obligations	0.84	1.55
Inventories are Written down to NRV	50.00	-
Impairment loss/(Profit) on ECL on trade receivables	(2.79)	(3.42)
Net loss/(gain) on financial asset remeasured at fair value	(622.58)	-
Operating Profit/ (Loss) before Working Capital changes	(97.95)	234.89
Movement in Working Capital		
Increase/ (Decrease) in trade payables	22.29	(13.28)
Increase/ (Decrease) in other financial liabilities	14.95	(1.65)
Increase/ (Decrease) in provisions	4.49	(11.98)
Increase/ (Decrease) in other current & non-current liabilities	13.64	(26.16)
Increase/ (Decrease) in lease liabilities	(56.12)	(47.95)
Decrease/ (Increase) in trade receivables	(170.93)	(373.82)
Decrease/ (Increase) in inventories	20.06	48.92
Decrease/ (Increase) in loans	(0.60)	0.56
Decrease/ (Increase) in other financial assets	88.84	(719.60)
Decrease/ (Increase) in other current & non-current assets	(233.66)	(31.94)
Cash generated from/(used in) Operations	(394.99)	(942.01)
Taxes Paid	(1.33)	18.90
Net Cash Flow From/ (Used In) Operating Activities	(396.32)	(923.11)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, Plant and Equipment	(7.44)	(117.17)
Proceeds from sale of Property, Plant and Equipment	-	8.87
Sale/(Purchases) of Current and Non Current Investments(Net)	(529.69)	(1,312.47)
Interest Received	44.20	96.26
Bank Balances not Considered as Cash & Cash Equivalents	794.45	1,921.73
Net Cash Flow From/ (Used In) Investing Activities	301.52	597.22
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	325.07	166.68
Repayment of Borrowings	(53.29)	(26.65)
Finance Cost	(52.48)	(39.12)
Net Cash Flow From/ (Used In) Financing Activities	219.30	100.91
Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	124.50	(224.98)
Cash and Cash Equivalents at the beginning of year	39.94	269.28
Cash and Cash Equivalents at the end of year	164.44	44.30
Cash and Cash Equivalents at the end of year comprises (Refer note 11)		
Balances with banks	163.88	43.34
Cash on hand	0.56	0.96
Total	164.44	44.30



Notes to Stadalone Financial Results:

- 1 The above standalone financial results were reviewed by the Audit Committee at the meeting held on 13th November 2024 and approved and taken on record by the Board of Directors at the meeting held on 13th November 2024.
- 2 These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- 3 No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and half year ended 30th September 2024 due to carried forward business losses and unabsorbed depreciation.
- 4 In the aforesaid standalone financials results all the figures are unaudited except for the figures for the year ended 31st March 2024. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial year.



Place: Noida
Date: 13th November 2024

**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 unaudited consolidated financial results of
Advance Metering Technology Limited for the half year ended 30thSep 2024.**

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 subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for half year ended 30th September 2024, Consolidated statement of assets and liabilities as at 30th September 2024 ("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 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

7. The consolidated financial results includes:
- (i) unaudited management certified financial results of three subsidiaries incorporated outside India, whose Financial Results reflect total assets of INR 185.33 Lakhs as at 30th September 2024,
 - (ii) Total revenue of INR 91.77 Lakhs and, total net loss of INR 1.42 Lakhs for the half year ended 30th September 2024 (iii) total revenue of INR 46.05 Lakhs, total net loss of INR 0.73 Lakhs for the quarter ended 30th September 2024, 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 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: 24085033BKGQKN7197

Place: Gurugram

Dated: 13th November 2024

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 and Half Year Ended 30th September 2024

(₹ in Lacs)

S. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sep-24 (Unaudited)	30th June-24 (Unaudited)	30th Sep-23 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-23 (Unaudited)	31st Mar-24 (Audited)
1.	Income from operations						
	(a) Revenue from Operations	414.48	483.62	539.37	898.10	1,017.01	1,652.33
	(b) Other Income	286.87	391.68	120.77	678.55	261.95	746.59
	Total Income from operations	701.35	875.30	660.14	1,576.65	1,278.96	2,398.92
2.	Expenses						
	(a) Cost of materials consumed	133.14	134.89	163.77	268.03	298.37	542.45
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(22.36)	38.97	(28.75)	16.61	10.09	36.45
	(c) Employees benefits expense	188.09	184.59	191.88	372.68	375.06	771.66
	(d) Finance costs	28.04	28.07	21.54	56.11	41.86	92.77
	(e) Depreciation and amortisation expense	119.55	118.76	118.45	238.31	233.62	466.87
	(f) Other expenses	231.00	160.25	142.71	391.25	280.34	689.94
	Total expenses	677.46	665.53	609.60	1,342.99	1,239.34	2,600.14
3.	Profit / (Loss) before exceptional items	23.89	209.77	50.54	233.66	39.62	(201.22)
4.	Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
5.	Profit / (Loss) before tax and after exceptional items	23.89	209.77	50.54	233.66	39.62	(201.22)
6.	Tax expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
7.	Profit / (Loss) for the period after tax	23.89	209.77	50.54	233.66	39.62	(201.22)
8.	Other Comprehensive Income (OCI)						
	a) i Items that will not be classified to profit or loss						
	Remeasurement benefits (losses) on defined benefit obligation	(0.05)	0.89	(0.65)	0.84	1.55	(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	(1.70)	0.79	0.42	(0.91)	(0.75)	(1.24)
	ii Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	(1.75)	1.68	(0.23)	(0.07)	0.80	(2.95)
9.	Total Comprehensive Income for the period	22.14	211.45	50.31	233.59	40.42	(204.17)
	Profit for the year attributable to:						
	- owner of the parent	23.89	209.77	50.54	233.66	39.62	(201.22)
	- Non Controlling interest	-	-	-	-	-	-
	Other Comprehensive Income for the year attributable to:						
	- owner of the parent	(1.75)	1.68	(0.23)	(0.07)	0.80	(2.95)
	- Non Controlling interest	-	-	-	-	-	-
	Total Comprehensive Income for the year attributable to:						
	- owner of the parent	22.14	211.45	50.31	233.59	40.42	(204.17)
	- Non Controlling interest	-	-	-	-	-	-
10.	Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87	802.87
11.	Other equity	NA	NA	NA	NA	NA	9,115.49
12.	Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
	a) Basic	0.15	1.31	0.31	1.46	0.25	(1.25)
	b) Diluted	0.15	1.31	0.31	1.46	0.25	(1.25)
13.	Ratios						
	Current Ratio	4.02	4.27	3.66	4.02	3.66	4.24
	Total Debts to Total Assets	0.09	0.07	0.06	0.09	0.06	0.07
	Debtors Turnover	0.55	0.74	0.59	1.32	1.20	2.65
	Inventory Turnover Ratio	0.74	0.81	0.78	1.55	1.40	2.42
	Operating Margin (%)	49.97%	5.18%	18.79%	46.31%	19.81%	40.53%
	Net Profit Margin (%)	3.41%	23.97%	7.66%	14.82%	3.10%	(8.39%)



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 Consolidated Segment wise Revenue and Results for the Quarter and Half Year Ended 30th September 2024 (₹ in Lacs)

S. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sep-24 (Unaudited)	30th June-24 (Unaudited)	30th Sep-23 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-23 (Unaudited)	31st Mar-24 (Audited)
1	Segment Revenue (Gross)						
	a) Power Generation	167.95	196.93	261.71	364.88	477.64	603.29
	b) Meters & Others	246.53	286.69	277.66	533.22	539.37	1,049.04
	Total	414.48	483.62	539.37	898.10	1,017.01	1,652.33
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Income from Operations (Gross)	414.48	483.62	539.37	898.10	1,017.01	1,652.33
2	Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)						
	a) Power Generation	79.55	101.31	172.22	180.86	301.67	320.79
	b) Meters & Others	(103.17)	(76.09)	(48.84)	(179.26)	(141.78)	(384.49)
	Total	(23.62)	25.22	123.38	1.60	159.89	(63.70)
	Less : Interest	(28.04)	(28.07)	(21.54)	(56.11)	(41.86)	(92.77)
	Less : Other Unallocable Expenses Net off Unallocable Income	75.55	212.62	(51.30)	288.17	(78.41)	(44.75)
	Profit / (Loss) before tax and after exceptional items	23.89	209.77	50.54	233.66	39.62	(201.22)

Statement of Consolidated Segment wise Assets and Liabilities as at 30th September 2024 (₹ in Lacs)

S. No.	Particulars	Consolidated					
		As at					
		30th Sep-24 (Unaudited)	30th June-24 (Unaudited)	30th Sep-23 (Unaudited)	30th Sep-24 (Unaudited)	30th Sep-23 (Unaudited)	31st Mar-24 (Audited)
1	Segment Assets						
	a) Power Generation	4,828.14	4,843.27	5,169.37	4,828.14	5,169.37	4,756.28
	b) Meters & Others	1,588.26	1,612.95	1,884.44	1,588.26	1,884.44	1,677.94
	c) Others- Unallocable	5,917.56	5,608.16	4,958.88	5,917.56	4,958.88	5,391.33
	Total	12,333.96	12,064.38	12,012.69	12,333.96	12,012.69	11,825.55
	Segment Liabilities						
	a) Power Generation	81.47	108.44	76.19	81.47	76.19	116.64
	b) Meters & Others	564.24	519.91	591.46	564.24	591.46	494.23
	c) Others- Unallocable	1,536.30	1,306.22	1,171.04	1,536.30	1,171.04	1,296.32
	Total	2,182.01	1,934.57	1,838.69	2,182.01	1,838.69	1,907.19



For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)
 Managing Director
 DIN-00006024

Place:-Noida
 Date: 13th November 2024

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ADVANCE METERING TECHNOLOGY LIMITED

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CIN # L31401DL2011PLC271394

Consolidated Unaudited Statement of Assets and Liabilities as at 30th September 2024

(₹ in Lacs)

Particulars	Consolidated	
	As at 30th Sep-24	As at 31st Mar-24
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,531.47	5,702.87
Right of Use Assets	288.25	345.90
Other Intangible Assets	14.73	16.30
Financial Assets		
Other Financial Assets	110.08	190.29
Other Non-Current Assets	193.97	3.46
Total Non-Current Assets	6,138.50	6,258.82
Current Assets		
Inventories	544.57	614.62
Financial Assets		
Investments	3,815.28	2,663.01
Trade Receivables	781.70	583.54
Cash and Cash Equivalents	182.44	73.21
Other Balances with Bank	648.43	1,442.88
Loans	0.60	-
Other Financial Assets	30.41	39.04
Current Tax Assets (Net)	26.15	24.82
Other Current Assets	165.88	125.61
Total Current Assets	6,195.46	5,566.73
TOTAL ASSETS	12,333.96	11,825.55
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	802.87	802.87
Other Equity	9,349.08	9,115.49
Total Equity	10,151.95	9,918.36
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	358.06	250.24
Lease Liabilities	228.24	294.12
Other Financial Liabilities	6.45	6.45
Provisions	48.53	44.25
Total Non-Current Liabilities	641.28	595.06
Current Liabilities		
Financial Liabilities		
Borrowings	784.34	619.64
Lease Liabilities	125.50	115.74
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises; and	90.21	62.44
Total outstanding dues of creditors other than micro enterprises and small enterprises	315.24	322.03
Other Financial Liabilities	180.14	164.86
Provisions	12.00	11.79
Other Current Liabilities	33.30	15.63
Total Current Liabilities	1,540.73	1,312.13
TOTAL EQUITY AND LIABILITIES	12,333.96	11,825.55



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Consolidated Unaudited Statement of Cashflow for the Quarter and Half Year Ended 30th September 2024

(₹ in Lacs)

Particulars	Consolidated	
	Half Year Ended	
	30th Sep-24 (Unaudited)	30th Sep-23 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	233.66	39.62
Adjustment For :		
Depreciation and Amortisation Expense	238.31	233.62
Finance Cost	54.48	40.70
Interest Income	(44.20)	(96.26)
Loss/ (Profit) from Sale of Property, Plant and Equipment (net)	-	0.60
Remesurement of defined obligations	0.84	1.55
Foreign currency transaction Reserve	(0.91)	-
Inventories are Written down to NRV	50.00	-
Impairment loss/(Profit) on ECL on Trade Receivables	(2.79)	(3.42)
Net (gain)/loss on financial asset remeasured at fair value	(622.58)	(158.13)
Operating Profit/ (Loss) before Working Capital changes	(93.19)	58.28
Movement in Working Capital		
Increase/ (Decrease) in Trade Payables	20.98	0.98
Increase/ (Decrease) in Other Financial Liabilities	15.32	(1.48)
Increase/ (Decrease) in Provisions	4.49	(12.73)
Increase/ (Decrease) in Other Current & Non-Current Liabilities	17.67	(28.42)
Increase/ (Decrease) in lease liabilities	(56.12)	(47.95)
Decrease/ (Increase) in Trade Receivables	(195.37)	(367.13)
Decrease/ (Increase) in Inventories	20.05	48.92
Decrease/ (Increase) in Loans	(0.60)	0.56
Decrease/ (Increase) in Other Financial Asset	88.84	(718.64)
Decrease/ (Increase) in Other Current & Non-Current Asset	(230.78)	(33.82)
Cash generated from/(used in) Operations	(408.71)	(1,101.43)
Taxes Paid	(1.33)	20.16
Net Cash Flow From/ (Used In) Operating Activities	(410.04)	(1,081.27)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquisition of Property, Plant and Equipment	(7.73)	(117.17)
Proceeds from sale of Property, Plant and Equipment	-	8.42
Sale/Purchases of current and non current investments(Net)	(529.69)	(1,594.34)
Interest Received	44.20	96.26
Bank Balances not Considered as Cash & Cash Equivalents	794.45	2,351.73
Net Cash Flow From/ (Used In) Investing Activities	301.23	744.90
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	325.81	166.68
Repayment of Borrowings	(53.29)	(21.69)
Finance Cost	(54.48)	(40.70)
Net Cash Flow From/ (Used In) Financing Activities	218.04	104.29
Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	109.23	(232.08)
Cash and Cash Equivalents at the beginning of year	73.21	297.35
Cash and Cash Equivalents at the end of year	182.44	65.27
Cash and Cash Equivalents at the end of year comprises		
Balance in Current Account	181.14	64.06
Cash on hand	1.30	1.21
Total	182.44	65.27

Notes to Consolidated Financial Results:

- 1 The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 13th November 2024 and approved and taken on record by the Board of Directors at the meeting held on 13th November 2024.
- 2 These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
- 3 No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and half year ended 30th September 2024 due to carried forward business losses and unabsorbed depreciation.
- 4 In the aforesaid consolidated financials results all the figures are unaudited except for the figures for the year ended 31st March 2024. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial year.



Place:-Noida

Date: 13th November 2024

For and on behalf of the Board
Advance Metering Technology Limited



(Prashant Ranade)
Managing Director
DIN-00006024