

**Date: 09<sup>th</sup> June, 2017**

**To,**

**The Manager - Listing,  
Deptt. of Corporate Services  
Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001**

**Company Code: 534612**

**Sub: Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended on 31<sup>st</sup> March, 2017.**

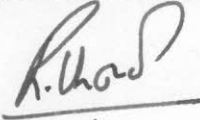
Dear Sir,

This has reference to the Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2017 submitted by us on May 22, 2017 and your email dated 31<sup>st</sup> May, 2017 regarding submission of Financial Results as per Schedule III of the Companies Act, 2013. In this regard, the scanned copy of Audited Financial Results (Standalone and Consolidated) as per the Schedule III format is enclosed herewith.

Kindly take the same in your records and oblige.

Thanking you,

**For Advance Metering Technology Limited**



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



*Encl.: As above*

**ADVANCE METERING TECHNOLOGY LIMITED**

Regd.Off.: 15th Floor, Eros Corporate Tower, Nehru Place, New Delhi-110019

Corporate Office.:B-189, Phase II , Noida-201305, Uttar Pradesh

CIN # L31401DL2011PLC271394

**STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2017**

Amount (₹ in lakhs)

S.N.	Particulars	Standalone					Consolidated	
		Quarter ended		31st Mar 2016 (Audited)	Year ended		Year ended	
		31st Mar 2017 (Audited)	31st Dec 2016 (Unaudited)		31st Mar 2017 (Audited)	31st Mar 2016 (Audited)	31st Mar 2017 (Audited)	31st Mar 2016 (Audited)
1	<b>INCOME</b>							
	(a) Gross Revenue from operations	1,210.68	611.76	1,022.47	3,452.54	2,780.21	3,452.54	2,780.21
	Less :- Excise Duty	108.83	32.34	65.28	202.88	175.28	202.88	175.28
	Net Revenue from Operations	1,101.84	579.42	957.19	3,249.66	2,604.92	3,249.66	2,604.92
	(b) Other Income	222.27	83.91	168.73	613.87	406.23	613.11	406.60
	<b>Total Revenue</b>	<b>1,324.11</b>	<b>663.33</b>	<b>1,125.92</b>	<b>3,863.53</b>	<b>3,011.15</b>	<b>3,862.77</b>	<b>3,011.52</b>
2	<b>EXPENDITURE</b>							
	(a) Cost of materials consumed	623.44	327.01	453.23	1,519.64	1,238.30	1,519.64	1,238.31
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress & stock in trade	32.76	(3.19)	(2.76)	(2.16)	(41.51)	(2.16)	(41.51)
	(d) Employee Benefits Expense	192.05	225.10	204.54	802.20	808.95	802.20	808.95
	(e) Finance costs	139.25	129.01	137.29	528.91	529.52	534.11	534.96
	(f) Depreciation and amortisation expenses	99.01	116.08	105.16	441.47	425.51	441.47	425.51
	(g) Other expenses	197.89	232.33	238.65	858.94	799.52	866.32	809.25
	<b>Total Expenses</b>	<b>1,284.40</b>	<b>1,026.35</b>	<b>1,136.11</b>	<b>4,149.00</b>	<b>3,760.29</b>	<b>4,161.58</b>	<b>3,775.47</b>
3	<b>Profit / (Loss) before exceptional and extraordinary items and tax (1-2)</b>	<b>39.71</b>	<b>(363.02)</b>	<b>(10.19)</b>	<b>(285.47)</b>	<b>(749.14)</b>	<b>(298.81)</b>	<b>(763.95)</b>
4	Exceptional items- Expense / (Income)	-	-	-	-	(196.91)	-	(196.91)
5	<b>Profit / (Loss) before extraordinary items and tax (3-4)</b>	<b>39.71</b>	<b>(363.02)</b>	<b>(10.19)</b>	<b>(285.47)</b>	<b>(552.23)</b>	<b>(298.81)</b>	<b>(567.04)</b>
6	Extraordinary items (Net)	-	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5-6)</b>	<b>39.71</b>	<b>(363.02)</b>	<b>(10.19)</b>	<b>(285.47)</b>	<b>(552.23)</b>	<b>(298.81)</b>	<b>(567.04)</b>
8	<b>Tax Expenses:</b>							
	Current Tax	-	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-	-
9	<b>Profit / (Loss) for the period (7-8)</b>	<b>39.71</b>	<b>(363.02)</b>	<b>(10.19)</b>	<b>(285.47)</b>	<b>(552.23)</b>	<b>(298.81)</b>	<b>(567.04)</b>
10	Share of profit / (loss) of associates*						-	-
11	Minority interest*						-	-
12	<b>Net Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates (9-10-11)</b>	<b>39.71</b>	<b>(363.02)</b>	<b>(10.19)</b>	<b>(285.47)</b>	<b>(552.23)</b>	<b>(298.81)</b>	<b>(567.04)</b>
13	Paid-up equity share capital ( Face Value of ₹ 5/- per share)	802.87	802.87	802.87	802.87	802.87	802.87	802.87
14	Reserves excluding revaluations reserves	-	-	-	12,691.53	12,979.67	12,630.13	12,930.49
15	Earning Per Share (Not Annualised) before and after extraordinary items (₹) (Face value ₹ 5 per share)							
	-Basic	0.25	(2.26)	(0.06)	(1.78)	(3.44)	(1.86)	(3.53)
	-Diluted	0.25	(2.26)	(0.06)	(1.78)	(3.44)	(1.86)	(3.53)

\* Applicable in case of consolidated results



STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2017

SEGMENT WISE REVENUE, RESULT AND CAPITAL EMPLOYED

Amount (₹ in lakhs)



Sr. No.	Particulars	Standalone					Consolidated	
		Quarter ended		Year ended			Year ended	
		31st Mar 2017 (Audited)	31st Dec 2016 (Unaudited)	31st Mar 2016 (Audited)	31st Mar 2017 (Audited)	31st Mar 2016 (Audited)	31st Mar 2017 (Audited)	31st Mar 2016 (Audited)
<b>1</b>	<b>Net Segmental Revenue</b>							
	a) Power Generation	137.45	99.10	194.11	998.41	851.87	998.41	851.87
	b) Meters & Others	954.04	459.59	763.07	2,220.16	1,753.05	2,220.16	1,753.05
	<b>Total</b>	<b>1,091.49</b>	<b>558.69</b>	<b>957.18</b>	<b>3,218.58</b>	<b>2,604.92</b>	<b>3,218.58</b>	<b>2,604.92</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-	-
	<b>Net Sales/Income from Operations</b>	<b>1,091.49</b>	<b>558.69</b>	<b>957.18</b>	<b>3,218.58</b>	<b>2,604.92</b>	<b>3,218.58</b>	<b>2,604.92</b>
<b>2</b>	<b>Segment Result</b>							
	(Profit+)/ Loss(-) before tax and interest from each segment							
	a) Power Generation	13.86	(27.28)	18.72	503.17	290.81	503.17	290.81
	b) Meters & Others	95.32	(114.55)	38.25	(183.69)	(313.99)	(183.69)	(323.73)
	<b>Total</b>	<b>109.19</b>	<b>(141.83)</b>	<b>56.97</b>	<b>319.47</b>	<b>(23.18)</b>	<b>319.47</b>	<b>(32.92)</b>
	Less: Finance Cost	139.25	129.01	137.29	528.91	529.52	534.11	534.96
	Other un-allocable expenditure net off	69.77	(92.18)	70.13	(76.03)	(196.43)	(84.17)	(196.06)
	Other un-allocable income	-	-	-	-	-	-	-
	Exceptional Items (Surplus/(Deficit))	-	-	-	-	196.91	-	196.91
	<b>Total Profit before tax</b>	<b>39.71</b>	<b>(363.02)</b>	<b>(10.19)</b>	<b>(285.47)</b>	<b>(552.22)</b>	<b>(298.81)</b>	<b>(567.03)</b>
<b>3</b>	<b>Capital Employed</b>							
	<b>Segment Assets</b>							
	a) Power Generation	5,871.56	6,586.01	6,481.52	5,871.56	6,481.52	5,871.56	6,481.52
	b) Meters & Others	3,650.09	3,006.48	2,110.77	3,650.09	2,110.77	3,655.49	2,110.77
	c) Others-Unalloable	10,700.25	10,039.33	10,822.44	10,700.25	10,822.44	10,685.65	10,816.63
	<b>Total Segment Assets</b>	<b>20,221.89</b>	<b>19,631.81</b>	<b>19,414.73</b>	<b>20,221.89</b>	<b>19,414.73</b>	<b>20,212.69</b>	<b>19,408.92</b>
	<b>Segment Liabilities</b>							
	a) Power Generation	2,470.35	2,528.76	2,039.25	2,470.35	2,039.25	2,470.35	2,039.25
	b) Meters & Others	2,307.25	2,004.15	600.34	2,307.25	600.34	2,223.83	600.34
	c) Others-Unalloable	1,949.89	1,643.54	2,992.60	1,949.89	2,992.60	2,085.51	3,035.97
	<b>Total Segment Liabilities</b>	<b>6,727.49</b>	<b>6,176.44</b>	<b>5,632.19</b>	<b>6,727.49</b>	<b>5,632.19</b>	<b>6,779.69</b>	<b>5,675.56</b>
	<b>Segment Assets Less Segment Liabilities</b>							
	a) Power Generation	3,401.21	4,057.25	4,442.27	3,401.21	4,442.27	3,401.21	4,442.27
	b) Meters & Others	1,342.84	1,002.32	1,510.43	1,342.84	1,510.43	1,431.65	1,510.43
	c) Others-Unalloable	8,750.36	8,395.79	7,829.84	8,750.36	7,829.84	8,600.14	7,780.66
	<b>Total Capital Employed</b>	<b>13,494.40</b>	<b>13,455.37</b>	<b>13,782.55</b>	<b>13,494.40</b>	<b>13,782.55</b>	<b>13,433.00</b>	<b>13,733.36</b>



**Notes:**

1. The above financial results were reviewed by the Audit Committee and taken on record by the Board of Directors in their meeting held on 22nd May, 2017.
2. The Consolidated financial statement have been prepared in accordance with Accounting Standard (AS) 21" Consolidated Financial Statement represents the results of Advance Metering Technology Limited ( AMTL) and its wholly owned subsidiaries namely PKR Energy Limited, Advance Power & Trading GmbH, Germany and other subsidiary namely Global Power & Trading (GPAT) PTE Limited, Singapore,. The results of Joint Venture namely Saudi National Lamps and Electric Company Limited (AMTL's Share of 20%) have not been consolidated in these financial statements as the Joint Venture has been terminated and necessary provision in this respect has been made in the books of accounts. Further PKR Energy Limited, Advance Power & Trading GmbH, Germany have not yet commenced their operations. The consolidated results ( Income/Expenditure) represents the results of Advance Metering Technology Limited (AMTL) , PKR Energy, APAT and GPAT.
3. Other Income includes capital gain on redemption of mutual funds investment. During the quarter Company has earned ₹ 191.01 lakhs (Previous quarter ₹ 59.73 lakhs and Corresponding quarter of previous year ₹ 177.46 lakhs) as a capital gain on redemption of mutual fund investments and same has been grouped in "Other Income" .
4. W.e.f April 1 , 2014 Company adopted the useful life of Fixed Assets as per Schedule-II of the Companies Act 2013 and also applied the transitional provision stated therein.
5. Deferred Tax Asset has not been provided due to carried forward business loss/unabsorbed depreciation.
6. Figures for the previous period/year have been re-classified/re-arranged/re-grouped, wherever necessary.
7. Figures for the quarter ended March 31, 2017 and March 31, 2016 represent the difference between the audited figures in respect of the full financial year and the published figures of nine months ended December 31, 2016 and December 31, 2015 respectively.

For & on behalf of the Board  
Advance Metering Technology Limited

(P.K Ranade)  
Chairman-cum-Managing Director  
DIN-00005359  
Noida  
22nd May, 2017



**ADVANCE METERING TECHNOLOGY LIMITED**  
 Regd. Off.: 15th Floor, Eros Corporate Tower, Nehru Place, New Delhi-110019  
 Corporate Office.:B-189, Phase II, Noida-201305, Uttar Pradesh

CIN # L31401DL2011PLC271394  
**Standalone/ Consolidated Statement of Assets and Liabilities**

Sr. No.	Particulars	Amount (₹ in Lakhs)			
		Standalone		Consolidated	
		As at March 31, 2017 (Audited)	As at March 31, 2016 (Audited)	As at March 31, 2017 (Audited)	As at March 31, 2016 (Audited)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>				
1	<b>Shareholder's Funds</b>				
	(a) Share Capital	802.87	802.87	802.87	802.87
	(b) Reserves & Surplus	12,691.53	12,979.67	12,630.13	12,930.49
	<b>Sub-total-Shareholder's funds</b>	<b>13,494.40</b>	<b>13,782.54</b>	<b>13,433.00</b>	<b>13,733.36</b>
2	Share Application Money Pending Allotment	-	-	-	-
3	Minority Interest	-	-	-	-
4	<b>Non-Current Liabilities</b>				
	(a) Deferred Tax Liabilities (net)	-	-	-	-
	(b) Long-term Borrowings	331.83	94.75	331.83	94.75
	(c) Other Long Term Liabilities	17.10	7.60	17.10	7.60
	(d) Long-term Provisions	35.30	31.02	35.30	31.03
	<b>Sub-total-Non-Current Liabilities</b>	<b>384.22</b>	<b>133.38</b>	<b>384.22</b>	<b>133.38</b>
5	<b>Current Liabilities</b>				
	(a) Short-term Borrowings	5,161.64	3,744.28	5,284.83	3,870.31
	(b) Trade Payables	791.55	483.53	735.55	420.87
	(c) Other Current Liabilities	372.41	1,251.83	357.41	1,231.83
	(d) Short-term Provisions	17.67	19.17	17.67	19.17
	<b>Sub-total-Current Liabilities</b>	<b>6,343.26</b>	<b>5,498.81</b>	<b>6,395.47</b>	<b>5,542.18</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>20,221.89</b>	<b>19,414.73</b>	<b>20,212.69</b>	<b>19,408.92</b>
<b>B</b>	<b>ASSETS</b>				
1	<b>Non-Current Assets</b>				
	(a) Fixed Assets	10,719.61	10,266.85	11,305.60	10,852.84
	(b) Goodwill on Consolidation	-	-	-	-
	(c) Non-Current Investments	912.96	912.96	3.68	3.68
	(d) Deferred Tax Assets (net)	-	-	-	-
	(e) Long-term loan and advances	27.53	109.56	323.86	411.53
	(f) Other Non-Current Assets	182.10	167.94	182.10	167.94
	<b>Sub-total-Non-Current Assets</b>	<b>11,842.19</b>	<b>11,457.30</b>	<b>11,815.24</b>	<b>11,435.99</b>
2	<b>Current Assets</b>				
	(a) Current Investments	4,867.64	5,362.48	4,867.64	5,362.48
	(b) Inventories	572.45	811.60	572.45	811.60
	(c) Trade Receivables	1,184.34	889.25	1,189.74	889.25
	(d) Cash and Bank balances	1,506.24	701.65	1,522.49	722.27
	(e) Short-term loan and advances	249.01	192.45	245.11	187.33
	(f) Other Current Assets	-	-	-	-
	<b>Sub-total-Current Assets</b>	<b>8,379.70</b>	<b>7,957.43</b>	<b>8,397.44</b>	<b>7,972.93</b>
	<b>TOTAL - ASSETS</b>	<b>20,221.89</b>	<b>19,414.73</b>	<b>20,212.69</b>	<b>19,408.92</b>



# S S KOTHARI MEHTA & CO

CHARTERED ACCOUNTANTS

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Ishwar Nagar  
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Phones: +91- 11-4670 8888  
Fax: +91-11-66628889  
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## **Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of  
**Advance Metering Technology Limited**

We have audited the quarterly financial results of Standalone **Advance Metering Technology Limited** for the quarter ended 31<sup>st</sup> March 2017 and the year to date/ yearly results for the year ended 31<sup>st</sup> March 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim / annual financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in the prescribed accounting standards under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and



(ii) give a true and fair view of the net profit and other financial information for the quarter ended 31<sup>st</sup> March 2017 & net loss for the year to date results for the period from 1<sup>st</sup> April 2016 to 31<sup>st</sup> March 2017.

Further, the quarterly financial results for the quarter ended 31<sup>st</sup> March 2017 are the derived figures between the audited figures in respect of the year ended 31<sup>st</sup> March 2017 and the published year-to-date figures for the period 1<sup>st</sup> April 2016 to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subject to limited review in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' as issued by the Institute of Chartered Accountants of India.

**For S.S. Kothari Mehta & Co.**  
**(Chartered Accountants)**

Firm Reg. no. 000756N



**(Neeraj Bansal)**

**Partner**

**Membership No. : 095960**

Place: *Noida*

Date: *22-05-2017*



# S S KOTHARI MEHTA & CO

CHARTERED ACCOUNTANTS

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## **Auditor's Report on Consolidated Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of  
**Advance Metering Technology Limited**

We have audited the quarterly 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 the quarter ended 31st March, 2017 and the year to date / yearly results for the year ended 31st March, 2017, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as year to date financial results have been prepared on the basis of financial statement, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these consolidated financial results based on our audit of such consolidated financial statements, which have been prepared in accordance with the recognition and measurement principles laid down as per accounting standards mandated under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

We did not audit the financial statements of three subsidiaries included in these consolidated financial results, whose financial statements reflect total assets of Rs. 1002.75 lakhs as at 31st March, 2017, total revenue of Rs. 0.08 Lakhs and net cash flow of Rs. (4.37) Lakhs for the year ended 31st March, 2017.

- The financial statements and other financial information of one subsidiary have been audited by other auditor whose financial statements reflect total assets of Rs. 892.06 lacs as at 31st March, 2017, total revenue of Rs. Nil and net cash flow amounting to Rs.(0.76) lakhs for the year ended 31st March 2017 have been furnished to us, and our opinion on the financial results, to the extent they have been derived from such financial statements is based solely on the report of such other auditor
- The financial statements/ financial information of two foreign subsidiaries which reflect total assets of Rs. 110.69 lacs as at 31st March, 2017, total revenue of Rs.0.08 lacs and net cash flow amounting to Rs. (3.61) lakhs for the year ended 31st March 2017 have been furnished to us by the Management and our opinion on the consolidated financial statements / results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on such unaudited financial statements / financial information





In our opinion and to the best of our information and according to the explanations given to us these consolidated financial results:

include the financial results of the following entities:

- a. PKR Energy Limited;
- b. Advance Power & Trading GMBH;
- c. Global Power and Trading (GPAT) Pte Limited;

- (i) have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- (ii) give a true and fair view of the consolidated net loss and other financial information for the year ended 31st March 2017.

Further, the quarterly financial results for the quarter ended 31<sup>st</sup> March 2017 are derived figures between the audited figures in respect of the year ended 31<sup>st</sup> March 2017 and the published year to date figures for the period 1<sup>st</sup> April 2016 to 31<sup>st</sup> December 2016, being the date of the end of third quarter of the current financial year, which were subjected to limited review in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' as issued by The Institute of Chartered Accountants of India

**For S S Kothari Mehta & Co.**

(Chartered Accountants)

Firm Registration No. 000756N



**Neeraj Bansal**

(Partner)

Membership No.: 095960



Place: *Noida*  
Date: *22.05.2017*

**Date: 22<sup>nd</sup> May, 2017**

**To,**

**The Manager - Listing,  
Deptt. of Corporate Services  
Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001**

Sub:- Declaration for Audit Report(s) with unmodified opinion

Ref:- Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016.

DECLARATION is hereby given that the Statutory Auditors' Report on the Annual Audited Financial Results (Standalone and Consolidated) for the Financial Year ended 31<sup>st</sup> March, 2017 do not contain any qualifications, reservations or adverse remarks, Apparently, Audit Report for the said period carries with unmodified opinion.

**For Advance Metering Technology Limited**

  
**Hrydesh Jain**  
**Chief Financial Officer**

