

Corporate Office:

C~4 to C-11. Hosiery Complex Phase-II Extension Noida~ 201305, U.P. India Registered Office:

E-8/1, Malviya Nagar New Delhi- 110 017 CIN # L31401DL2011PLC271394 Tel: +91 120 4531 400, 4531 401 Fax: +91 120 4531 402 Emall: corporate@pkrgroup.in Web: www.pkrgroup.in

Date: 03<sup>rd</sup> November, 2022

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 03<sup>rd</sup> November, 2022.

Dear Sir/Ma'am,

We wish to inform you that the Board of Directors of the Company at their Meeting held on Thursday, 03<sup>rd</sup> November, 2022 from 11:30 A.M. to 02:30 P.M. has inter-alia considered and approved the following matters:-

- 1. Un-Audited Financial Results for the second quarter (Q2) and half year ended on 30<sup>th</sup> September, 2022 along with Statement of Assets and Liabilities.
- 2. Limited Review Report of the Statutory Auditors on the Un-Audited Financial Results for the second quarter (Q2) and half year ended 30<sup>th</sup> September, 2022.

The Un-audited financial results and Limited Review Report for the second quarter and half-year ended 30<sup>th</sup> September 2022 are enclosed herewith.

Thanking you,

For Advance Metering Technology Limited

CB MA

Aakansha Sharma Company Secretary M.No: A57204

Encl.: As above

# **GSA & Associates LLP**Chartered Accountants

#### 16, DDA Flats, Ground Floor

Panchsheel - Shivalik Crossing, New Delhi - 110 017

Independent Auditor's Limited Review Report on unaudited standalone financial results of Advance Metering Technology Limited for the quarter and half year ended 30<sup>th</sup> September 2022.

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 and half year ended 30th September 2022, Standalone statement of assets and liabilities as at 30th September 2022 and Statement of cash flows for the period ended 30th September 2022 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/CMD1/81/2019 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. 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: 22085033BBXCAW7059

Place: New Delhi

Dated: 3<sup>rd</sup> November 2022

#### ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017 Corporate Office:C-4 to C-11, Hosiery Complex, Phase II Extension, Nolda-201305 Tel: 0120 4531400, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in CIN # L31401DL2011PLC271394

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भ के बे कि छ। भ म	, 6,	Quarter Ended	1	→ Half Yea	r ended 👯 👫	. •Year Ended
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三多三 多少、跑事人与"键" 计强制 地域	· 用 li(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
otal Revenue from operations	504.84	505.50	592.49	1,010.34	1,207.48	1,881.38
rolit / (Loss) before tax	(76.58)	18.66	126.54	(57.92)	33.75	(283.88
rofit / (Loss) for the period after tax	(76.58)	18.66	126.64	(57.92)	33.75	(283.88)
otal Comprehensive income for the period (Camprising Profit/ (Lo he period (after tax) and other comprehensive income (after tax))	ss) for (75.41)	20.13	126.47	(55.28)	37.42	(282.35)
equity Share Capital	802.87	802.87	802.87	802.87	802.87	802.87
Reserves (excluding Revaluation Reserve) as shown in the Audited Bi Sheet of the previous year	slance NA	NA	NA	NA	NA	9,285.68
Farnings Per Share (Face value of Rs.5/- each)						
Pasic:	(0.48)	0.12	0.79	(0.36)	0.21	(1.77)
Diluted:	(0.48)	0.12	0.79	(0.36)	0.21	(1.77
Votes:		<u> </u>	<u></u>			
1 The above standalone financial results were reviewed by the Directors at the meeting held on 3rd November 2022.	Audit Committee at the	meeting held on 3	ord November 202	2 and approved a	nd taken on recor	d by the Board o
2 On account of Covid-19 pandemic, the Government of Ind company's manufacturing facilities and operation. Since their operations in a phased manner. Again State Govternment Company's operations and financial results for the quarter an Further, the Company has made assessment of its liquidity p	n the Government of Ind of Uttar Pradesh impos d Half Year ended 30th S	la progressively re ed the lockdown optomber 2022 ha	daxed lockdown co on April 2021 on ve been adversely	onditions and has wards due to 2nd Impacted.	allowed the Indu: wave of Covid-1	itry to resume It: 9 Pendamic. The

The Company has considered internal and external sources of information for making said assessment. On the basis of said assessment, the Company expects to recover the carrying amount of those assets and no material adjustment is included in the financial results. The impact of any events and development occurring after the date of financial results for the quarter and Half Year ended 30th September 2022 may differ from the estimates as at the date of approval of these financial results and will be recognized prospectively. Given the uncertainties associated with nature, present condition and longevity of Covid-19, the company will closely monitor any material changes arising out of prevailing economic conditions and impact of the same on the business of the company.

- These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') 30 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 Unaudited Standalone 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) and on the Company's website tvovov.okreroup.in).
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and Half Year ended 30th September 2022 due to carried forward business losses and unabsorbed depreciation.
- In the aforesaid standalone financials results all the figures are unaudited except for the figures for the year ended 31st March 2022. 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.

For and on behalf of the Board Advance Metering Technology Limited

(P.K Ranade)

Chairman-cum-Managing Director DIN-00005359

Place:-Nolda Date:- 3rd November 2022

ADVANCE METERING TECHNOLOGY LIMITED

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CIN # L314010L2011PLC271394

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2022

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S. No.	. 10	H = 34 t = 155 t of 15 t = 15	1777	Quarter Ended		: ₩ Half Ye		₹Year Entied.₄
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1.		income from operations	1					
1	(a)	Revenue from Operations	437.34	485.80	527.45	923.14	972.94	1,537.32
1	(6)	Other Income	67.50	19.70	65.04	87.20	234.54	344,06
1		Total Income from operations	504.84	505.50	592,49	1,010.34	1,207,48	1,881.38
1	Г							
2.	1	Expenses						
1	(a)	Cost of materials consumed	150.43	45.88	54.47	206.31	109,48	282.88
1	(6)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	(30.62)	31.45	34.56	0.83	26,45	15.92
	(c)	Employees benefits expense	146.04	129.98	121.21	276.02	250,21	544.44
ļ	(d)	Finance costs	45.70	33.58	30.88	80.28	95.65	178.07
	(e)	Depreciation and amortisation expense	111.05	109.82	104.81	220.87	238,04	447.02
	(0)	Other expenses	147.82	136.13	119.92	283,95	453,90	E 2. 3 2 3
		Total expenses	581.42	485.84	465.85	1,068.26	1,173,73	2,165.26
								<u> </u>
3.		Profit / (Loss) before tax	(76,58)	18.66	126,64	(57.92)	33,75	(283.88)
4,	<del> </del>	Tax expenses	· · · · · · · ·			<del></del>	<del> </del>	
1 "	1	Current Tax	1 . :				١	
1	i	Deferred Tax					l .	
5.		Profit / (Loss) for the period after tax	(76.58)	18.66	126.64	(57.92)	33.75	(283.88)
J.		Month (coss) in the belief are rex	(70.38)	20.00	110.04	137,321		1203.007
6.		Other Comprehensive Income (OCI)			'			l
	a))	Items that will not be classified to profit or loss						l 1
	'	Remeasurement benefits (losses) on defined benefit obligation	1.17	1.47	(0.17)	2.64	3.67	1.53
	iì	Income tax relating to items that will not be reclassified to profit or loss				-		
	Ыi	Items that will be classified to profit or loss				_		
	ii	Income tax relating to items that will be reclassified to profit or loss			_			
		Total Other Comprehensive Income (Net of Tax)	1,17	1.47	(0.17)	2.64	3,67	1.53
	_							·····
7.	<del>                                     </del>	Total Comprehensive income for the period	(75.41)	20,13	126.47	(55.28)	37.42	{282.35}
		· · · · · · · · · · · · · · · · · · ·						
8.		Paid-up Equity Share Capital	802.87	802.87	802.87	802.87	802.87	802.87
		(Face Value per Share ₹ 5/-Each )	•					ŀ
1							l	
9.	i	Other equity	NA.	NA :	NA	NA.	NA.	9,285.68
	ļ						ŀ	
		Earning Per Share (quarterly results are not annualised)					ŀ	
10.		(R) (Face value R S per share)					j	l 1
		a) Basic	(0,48)	0.12	0.79	(0.36)	0,21	(1.77)
		b) Diluted	(0.48)	0.12	0.79	(0.36)	0.21	(1.77)
		b) Diates	10.40)	V.12	0.75	(0.50)		\-"""
11.	i	Ratios	ļ					
***	l	Current Ratio	2.86	1.65	0.95	2.86	0.96	1.24
	1	Total Debts to Total Assets	0.04	0.05	0.14	0,04	0.14	0.11
	l	Debtors Turnover	0.04	0.56	2.20	0.04	1.08	1.62
] ,			0.41	0.55	2.20 1.51	1.16	0.82	1.82
		inventory Tumover Ratio	20.72%	44.85%	1.51 46.98%	33.42%	44.68%	29.19%
		Operating Margin (%)	(15.17%)	3.69%	46.98% 21.37%	(5.73%)	2,80%	(15.09%)
1 1	İ	Net Profit Margin (%)	[ {13.1/%]	3,03%	21.3/%	(3.73%)	2,0076	(12,03%)
1	3	t e e e e e e e e e e e e e e e e e e e	1					

For and on behalf of the Board Advance Metering Technology Limited

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

Place:-Noida Date:- 3rd November 2022

KSSOCIA,

ADVANCE METERING TECHNOLOGY LIMITED

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atement of standalone s	egment wise revenue and results for the Quarter and Half Year Ended	Ath Santambar 2022					
	the district and the tenth of the district and the tenth of	ou september 2022					( ₹ In Lak
	. ± :	inder de die die	75° 77° 73° 73	* es e Stand	talone 4	rat in Filippin	
No	Particulars		'Quarter Ended'		Half Yo	ar ended 🔭 🚟 🚉	Year End
		500-22 P	Jun 22 😸 .	Sep-21	Sep-22 (c. (Unaudited)		Mar-2
	· · · · · · · · · · · · · · · · · · ·	Sep-22 (2) (Unaudited)	(Unaudited)	:: (Unaudited)::	(Unaudited)	" (Unaudited)"	. (Audited
1 Segment Rev	venue (Gross)				1		
a) Power Go	neration	220.46	353.03	344.43	573.49	651.67	85
b) Meters & (	Others	216.88	132.77	183.02	349.65	321.27	68:
Total		437.34	485.80	527.45	923.14	972.94	1,53
Less : Inter Se	egment Revenue		•	-	·	•	
Income from	Operations (Gross)	497.34	485.80	527.45	923.14	972,94	1,53
2 (Segment Results (N	ist Profit[+]/Loss[-] before Tax & interest from each Segment]		• • • • • • • • • • • • • • • • • • • •		<u> </u>		
a) Power Ger		130.70	260.07	252.15	390.77	449.58	513
b) Meters & C		(50.38)	(91.16)	(63.56)	(141.54)	(160.67)	(27)
Total		80.32	168.91	188.59	249.23	288.91	24
Less : Interesi	•	(46.70)	(33.58)	(30.88)	(80.28)	(95.65)	(17)
	Inallocable Expenses Net off Unallocable Income	(110.20)	(116.57)	(31.07)	(226.87)	(159.51)	(34
Less : Other U							
Net Profit (+)	/ Loss{-} before Tax gment wise assets and liabilities as at 30th September 2022	(76.58)	18.66	126.64	(57.92)	33.75	(283
Net Profit (+)	/ Loss(-) before Tax  gment wise assets and liabilities as at 30th September 2022	(76.58)	18.66	, Stand	alone '	33.75	(3 in La
Net Profit (+)	y Loss(-) before Tax gment wise assets and liabilities as at 30th September 2022			Stand "As	alone '	Y * 10 200	(Rinta
Net Profit (+) ement of standalone se	y Loss(-) before Tax gment wise assets and liabilities as at 30th September 2022	4: - 1 4: Sep-22	Jun-22	Stand As c Sep-21!	alone at Sep-22	Sep-21 -	(R in La
ement of standalone so	/ Loss(-) before Tax gment wise assets and liabilities as at 30th September 2022			Stand "As	alone at Sep-22	Y * 10 200	(R in La
ement of standalone se	gment wise assets and liabilities as at 30th September 2022  if the particulars to the september 2022  if the particulars to the september 2022  if the september 2022  if the september 2022	4: - 1 4: Sep-22	Jun-22	Stand As c Sep-21!	alone at Sep-22	Sep-21 -	(3 in La 15 d Mar-2. B. (Audite
ement of standalone se	gment wise assets and liabilities as at 30th September 2022    September 2022   September 2	g: .sep-22 [Unaudited] ·	Jun-22 [Unaudited]	Stand "As : Sep"-21!! [Unaudited]	alone ' at Sep-22 「 (Unaudited)	Sep-22. (Unaudited)*	(3 in L 36 Mar-2 9. (Audite 5,12
Net Profit (+)  ement of standalone se  to in the Segment Asso	gment wise assets and liabilities as at 30th September 2022	4	Jun-22 [Unaudited] 5,365.64	5tand "As : Sep-21! (Unaudited) 5,711.77	alone ' at Sep-22 1 (Unaudited) 5,351.15	Sep-21 . (Unaudited)* 5,711.77	(3 in L 40 Mar-2 6. (Audite 5,12 2,55
Net Profit (+)  ement of standalone se  to  Segment Assi a) Power Gen b) Meters & C	gment wise assets and liabilities as at 30th September 2022	4:	Jun-22 (Unaugited) 5,365.64 2,218.37	Stand As : Seg-21! (Unaudited) 5,711.77 2,237.83	alone ' at Sep-22 1 (Unaudited) 5,351.15 2,537.44	Sep-21. (Unaudited) *. 5,711.77 2,237.83	(3 in Le de
Net Profit (+)  ement of standalone se  in the Segment Assi a) Power Gen b) Meters & C c) Others- Uni	gment wise assets and liabilities as at 30th September 2022  if the particulars is the second	4: Sep-22 [Unaudited] 5,351.15 2,537.44 8,623.62	Jun-22 (Unaudited) 5,365.64 2,218.37 6,811.48	Stand As Sep-21!  [Unaudited]  5,711.77  2,237.83  5,867.55	alone at Sep-22 1 (Unaudited) 5,351.15 2,537.44 8,623.62	5ep-21. (Unaudited)*. 5,711.77 2,237.83 5,867.55	(3 in L)  Mar-2.  Mar-2.  [Audite  5,12: 2,55: 5,956
Net Profit (+)  ement of standalone se  lo,  Segment Ass a) Power Gen b) Meters & C c) Others- Uni  Total	gment wise assets and liabilities as at 30th September 2022  if Pearliculars is the service of t	4: Sep-22 [Unaudited] 5,351.15 2,537.44 8,623.62	Jun-22 (Unaudited) 5,365.64 2,218.37 6,811.48	Stand As Sep-21!  [Unaudited]  5,711.77  2,237.83  5,867.55	alone at Sep-22 1 (Unaudited) 5,351.15 2,537.44 8,623.62	5ep-21. (Unaudited)*. 5,711.77 2,237.83 5,867.55	( % in L;
Net Profit (+) terment of standalone se  Yo.  Segment Ass a) Power Gen b) Meters & C c) Others-Uni Total Segment Llab	gment wise assets and liabilities as at 30th September 2022  gment wise assets and liabilities as at 30th September 2022  ii Particularst  ii Particularst  it the service of the service	4: . Sep-22 4: . Sep-22 [Unaudited] : 5,351.15 2,537.44 8,623.62 16,512.21	Jun-22 (Unaudited) 5,365.64 2,218.37 6,811.48 14,395.49	Stand "As : Sep-21! [Unaudited]  5,711.77  2,237.83  5,867.55  13,817.15	alone ' at	5ep-22. (Unaudited)* 5,711.77 2,237.83 5,867.55	(R in La
Net Profit (+)  ement of standalone se  to the segment Asses a) Power Gen b) Meters & C c) Others- Uni  Total 3 Power Gen b) Meters & C c) Others- Uni County Count	gment wise assets and liabilities as at 30th September 2022    September 2022   September 2	5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05 5,367.37	Jun-22 (Unaugited) 5,365.64 2,218.37 6,811.48 14,395.49 69.78 1,003.05 3,213.98	\$1and As 2 Sep*21!* (Unaudited) 5,711.77 2,237.83 5,867.55 13,817.15 195.31 1,269.69 1,943.82	alone ' at Sep-22  7 (Unaudited)  5,351.15 2,537.44 8,623.62 16,512.21  38.52 1,073.05 5,367.37	Sep-21. (Unaudited)*. 5,711.77 2,237.83 5.867.55 13,817.15	(3 in Land Land Land Land Land Land Land Lan
Net Profit (+)  ement of standalone se  io  Segment Assi a) Power Gen b) Meters & C c) Others-Uni  Total 2 Segment Liab a) Power Gen b) Meters & C	gment wise assets and liabilities as at 30th September 2022  The particular of the service of th	5,351.15 2,537.44 8,623.62 16,512.21	Jun-22 (Unaudited) 5,365.64 2,218.37 6,811.48 14,395.49 69.78 1,003.05	Stand As ¿ Seg-2.1! (Unaudited)  5,711.77 2,237.83 5,867.55 13,817.15	alone ' at	Sep-21. (Unaudited)*.  5,711.77 2,237.83 5,867.55 13,817.15	(3 in L)  Mar-2.  Mar-2.  R. [Audite  5,12: 2,55: 5,95: 13,63:
Net Profit (+)  ement of standalone se  Segment Asse a) Power Gen b) Meters & C c) Others- Uni  Total 3 Power Gen b) Meters & C c) Others- Uni	gment wise assets and liabilities as at 30th September 2022    September 2022   September 2	5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05 5,367.37	Jun-22 (Unaugited) 5,365.64 2,218.37 6,811.48 14,395.49 69.78 1,003.05 3,213.98	\$1and As 2 Sep*21!* (Unaudited) 5,711.77 2,237.83 5,867.55 13,817.15 195.31 1,269.69 1,943.82	alone 'at Sep-22 7 (Unaudited) 5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05 5,367.37 6,478.94 For and on beha	5ep-22 (Unaudited)*. 5,711.77 2,237.83 5,867.55 13,817.15 195.31 1,259.69 1,943.82 3,408.82	(3 in L)  4c.  Mar-2  8. (Audite  5,12  2,55  5,95  13,63:  16.  988  2,39;  3,54:

## **AMTL**

ADVANCE METERING TECHNOLOGY LIMITED

## ADVANCE METERING TECHNOLOGY LIMITED

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CIN # L31401DL2011PLC271394

Standalone Unaudited Statement of Cashflow for Half Year Ended 30th September 2022

(₹in Lakhs)

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iv a Particulars ?	Sep-22	Sep-21 :	Year Ended*		
	(Unaudited)	(Unaudited)	(Audited) a		
A. CASH FLOW FROM OPERATING ACTIVITIES					
Profit/ (Loss) Before Tax	(57,92)	33,76	(283.88		
Adjustment For :					
Depreciation and Amortisation Expense	220.87	238.04	447.02		
Finance Cost	78.21	93.55	171.87		
Interest Income	(23.64)	(41.71)	(87.80		
Loss/ (Profit) from Sale of Fixed Assets (net)	(16.67)				
Impairment in investment of NSC	-		0.2		
Remesurement of defined obligations	2.64		1.5		
Impairment loss on ECL on Loan	-	101.51	100.0		
Impairment loss on ECL on Interest		6.85			
Inventories are Written down to NRV		71.40	71.40		
Impairment loss/(Profit) on ECL on trade receivables	15.34	(5.27)	(11.5		
Net gain on financial asset remesaured at fair value	4.80	(30.91)	(14.67		
Gain on derecognition of ROU asset		(78.41)	(78.41		
Operating Profit/ (Loss) before Working Capital changes	223.63	388.81	315.7		
Movement in Working Capital		000/01			
Increase/ (Decrease) in trade payables	(175.67)	(203.98)	(342.22		
Increase/ (Decrease) in other financial liabilities	(32.61)	57.92	(146.66		
Increase/ (Decrease) in provisions	(0.42)	2.11	1.97		
Increase/ (Decrease) in other current & non-current liabilities	(6.59)		E .		
Decrease/ (Increase) in trade receivables	(443.60)	(127.95)	}		
Decrease/ (Increase) in inventories	(10.18)	28.56	31.16		
			i		
Decrease/ (Increase) in loans	0.12	18.12	13.49		
Decrease/ (Increase) in other financial assets	(233.18)	43.22	69.55		
Decrease/ (Increase) in other current & non-current assets	(14.26)	(16.41)	33.62		
Cash generated from/(used in) Operations	(692.76)	142.49	330.79		
Taxes Paid  **Not Cach Flaus From ( Utrod'th) Continue Activities as # 3	(30.67)		(14.93		
Net Cash Flow From/-{Used'In} Operating Activities ** * *	(723,43)	- 142:49	315.8		
B. CASH FLOW FROM INVESTING ACTIVITIES					
Payments for acquisition of Property, Plant and Equipment	(20.84)	(12.22)	(36.24		
Advances received on account of assets held for sale	3,431.89	,,	841.91		
Sale/(Purchases) of Property, Plant and Equipment	31.25				
Sale/(Purchases) of Current Investments( Net)	5.68	407.30	431.96		
Interest Received	23.64	41.71	87.80		
Bank Balances not Considered as cash & Cash Equivalents	1,12	5,468.64	5,267.21		
Net Cash Flow From/ (Used In) livesting Activities works (Indiana)	11.12 11. 11. 10. 10. 3,472,74		· 」。 · · · · · · · · · · · · · · · · · ·		
		•			
C. CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from Borrowings		386.50	386.50		
Repayment of Borrowings	(832.59)	(6,330.01)	(6,645.22		
Repayment of Lease liability	(54.90)	(11.06)	(11.06		
Finance Cost	(49.56)	(93.55)	(171.87		
Net Cash Flow From/ (Used In) Financing Activities	. 교환 약 (937.05)	· (6,048.12)	, (6,441.65		
Net increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	1,812.26	(0.19)	466.84		
Cash and Cash Equivalents at the beginning of year	482.63	15.79	15.79		
Cash and Cash Equivalents at the end of year	2,294.89	ж. не 15.60	. * 482.6		
Cash and Cash Equivalents at the end of year comprises		. , ,	, , , , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
Balances with banks	2,293.85	14.48	480.91		
Cash on hand	1.04	1.12			
CONTRACTOR OF THE CONTRACTOR O			1.72		
SURVE	2,294.89	15.60	482.63		



## ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Gceta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C-11, Hosiery Complex, Phase II Extension, Noida-201305
Tel: 0120 4531400, Email:corporate@pkrgroup.in, Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Standalone Unaudited Statement of Assets and Liabilities as at 30th September 2022

(	₹	in	La	khs
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		(₹ in Lakhs
	, Standai	оле
・	∃ waasat .	As at
[[克·斯·][[集][[集][[[克][[[克][[[[][[[][[][[][[][[][[][[][[	3 Sep-22	Mar-22 +
The second secon	. (Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	5,721.35	5,869.94
Right Of Use Assets	520.58	-
Other Intangible Assets	28.18	36.35
Financial Assets	1	
Investments	926,82	926.82
Other Financial Assets	351.41	107.83
Other Non-Current Assets	13.44	15.47
Total Non-Current Assets	7,561.78	6,956.39
Current Assets		•
Inventories	803.99	793.81
Financial Assets		
Investments	86.39	96.87
Trade Receivables	1,154.28	726.02
Cash and Cash Equivalents	2,294.89	482.63
Other Balances with Bank	333.28	334.40
Loans	4.74	4.86
Other Financial Assets	16.56	26.97
Current Tax Assets (Net)	100.89	70.22
Other Current Assets	75.77	59.49
Total Current assets	4,870.79	2,595.28
Assets Held for Sale	4,079.54	4,079.64
TOTAL ASSETS MADE AND	中 净 源 16,512:21	* <sup>第</sup> , <b>13,631.31</b>
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	802.87	802.87
Other Equity	9,230.40	9,285.68
Total equity	10,033.27	10,088.55
Non-current liabilities		
Financial Liabilities		
Borrowings		567.83
post own R2		307.03
Lease Liabilities	461.97	-
	461.97 3.30	-
Lease Liabilities	3.30	- 3.45
Lease Liabilities Other Financial Liabilities		3.45 42.75
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities	3.30	- 3.45 42.75 -
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current liabilities	3.30 38.12 -	- 3.45
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current liabilities	3.30 38.12 -	- 3.45 42.75 -
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current liabilities Current liabilities	3.30 38.12 -	- 3.45 42.75 - 614.03
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current liabilities Current liabilities Financial liabilities	3.30 38.12 - 503.39	- 3.45 42.75 -
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current Ilabilities Current Ilabilities Financial Ilabilities Borrowings	3.30 38.12 - 503,39	- 3.45 42.75 - 614.03
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current liabilities Current liabilities Financial liabilities Borrowings Lease Liabilities Trade Payables	3.30 38.12 - 503,39 729.05 90.20	993.81
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current liabilities Current liabilities Financial liabilities Borrowings Lease Liabilities	3.30 38.12 - 503,39	993.81
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities Total Non-current liabilities Current liabilities Financial liabilities Borrowings Lease Liabilities Trade Payables Total outstanding dues of micro enterprises and small enterprises	3.30 38.12 - 503,39 729.05 90.20	993.81 47.70 656.57
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities  Total Non-current liabilities  Current liabilities Financial liabilities  Borrowings Lease Liabilities  Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises	3.30 38.12 - 503,39 729.05 90.20 43.93 484.66	993.81 47.70 656.57
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities  Total Non-current liabilities  Current liabilities Financial liabilities Borrowings Lease Liabilities Trade Payables Total outstanding dues of micro enterprises and small enterprises Other Financial Liabilities	3.30 38.12 503.39 729.05 90.20 43.93 484.66 300.36 23.78	- 3.45 42.75 - 614.03 993.81 - 47.70 656.57 332.82 19.57
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities  Total Non-current liabilities  Current liabilities Financial liabilities Borrowings Lease Liabilities Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises Other Financial Liabilities Provisions	3.30 38.12 503.39 729.05 90.20 43.93 484.66 300.36 23.78 29.77	- 3.45 42.75 - 614.03 993.81 - 47.70 656.57 332.82 19.57 36.35
Lease Liabilities Other Financial Liabilities Provisions Other Non-Current Liabilities  Total Non-current liabilities  Current liabilities Financial liabilities Borrowings Lease Liabilities Trade Payables Total outstanding dues of micro enterprises and small enterprises Total outstanding dues of creditors other than micro enterprises and small enterprises Other Financial Liabilities Provisions Other Current Liabilities	3.30 38.12 503.39 729.05 90.20 43.93 484.66 300.36 23.78	- 3.45 42.75 - 614.03 993.81 - 47.70 656.57 332.82 19.57

#### Riotes to Stadalone Financial Results:

- 1 The above standalone financial results were reviewed by the Audit Committee at the meeting held on 3rd November 2022 and approved and taken on record by the Board of Directors at the meeting held on 3rd November 2022.
- On account of Covid-19 pandemic, the Government of India had imposed a complete nation-wide lockdown on 24th March 2020 leading to temporarily shut down of company's manufacturing facilities and operation. Since then the Government of India progressively relaxed lockdown conditions and has allowed the industry to resume its operations in a phased manner. Again State Govternment of Uttar Pradesh Imposed the lockdown on April 2021 onwards due to 2nd wave of Covid-19 Pendamic. The Company's operations and financial results for the quarter and half Year ended 30th September 2022 have been adversely impacted.

Further, the Company has made assessment of its liquidity position from the previous recoverability and carrying value of its assets and liabilities as at 30th September 2022. The Company has considered internal and external sources of information for making said assessment. On the basis of said assessment, the Company expects to recover the carrying amount of those assets and no material adjustment is included in the financial results. The impact of any events and development occurring after the date of financial results for the quarter and half year ended 30th September 2022 may differ from the estimates as at the date of approval of these financial results and will be recognized prospectively. Given the uncertainties associated with nature, present condition and longevity of Covid-19, the company will closely monitor any material changes arising out of prevailing economic conditions and impact of the same on the business of the company.

- 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.
- 4 No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and half Year ended 30th September 2022 due to carried forward business iosses and unabsorbed depreciation.
- In the aforesaid standalone financials results all the figures are unaudited except for the figures for the year ended 31st March 2022. 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.

New Delhi &

Place:-Noida Date:- 3rd November 2022 For and on behalf of the Board Advance Metering Technology Limited

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

# **GSA & Associates LLP Chartered Accountants**

16, DDA Flats, Ground Floor Panchsheel - Shivalik Crossing, New Delhi - 110 017

Independent Auditor's Limited Review Report on unaudited consolidated financial results of Advance Metering Technology Limited for the quarter and half year ended 30<sup>th</sup> September 2022.

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 and half year ended 30th September 2022, Consolidated statement of assets and liabilities as at 30th September 2022 and Statement of cash flows for the period ended 30th September 2022("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, some 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 assets of INR 158.19 Lakhs as at 30<sup>th</sup> September 2022, total revenue of INR 49.73 Lakhs and INR 97.98 Lakhs and total net loss after tax of INR 0.86 Lakhs and INR 1.34 Lakhs for the quarter and half year ended 30<sup>th</sup> September 2022 respectively and net negative cash outflows of INR 271.72 Lakhs for the half year ended 30<sup>th</sup> September 2022, 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 assets of INR 442.48 Lakhs as at 30<sup>th</sup> September 2022, total revenue of 1.88 Lakhs and 3.32 Lakhs and total net loss after tax of INR 115.67 Lakhs and total net loss after tax of INR 116.31 Lakhs for the quarter ended 30<sup>th</sup> September 2022 and half year ended 30<sup>th</sup> September 2022 respectively and net positive cash outflow of INR 401.75 Lakhs for the half year ended 30<sup>th</sup> September 2022, 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: 22085033BBXCRS6138

Place: New Delhi

Dated: 3<sup>rd</sup> November 2022



#### ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Molviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017 Corporate Office: C-4 to C-11, Hosiery Complex, Phase II Extension, Noida-201305 Tel: 0120 4531400, Email:corporate@pkrgroup.in, Web: www.pkrgroup.in CIN # L31401DL2011PLC271394

Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2022

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			Consol	dated	Resident to the	THE PERSON OF
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	Sep-22	ب 1un-22 - ا	. ። Sep-21* : ች	5 Sep-22	ης Sep 21 g	Mar-22
	(Unaudited)	ទី (Unaudited)	(Unaudited) †	(Unalldited)	(Unauditéd)	A (Audited)
Total Revenue from operations	556.45	555.19	624.16	1,111.64	1,223.82	1,997.67
Profit / (Loss) before tax	(194.61)	19.04	123.56	(175.57)	78.65	(267.94
Profit / (Loss) for the period after tax	(194.39)	18.82	123.56	(175.57)	78.65	(267.94)
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income	(203.70)	17.28	125.55	(186,42)	79.93	(269.97
Equity Share Capital	802.87	802.87	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	NA	NA NA	8,783.48
Earnings Per Share ( Face value of Rs.5/- each)						
Basic:	(1.21)	0.12	0.77	(1.09)	0.49	(1.67)
Dlluted:	(1.21)	0.12	0.77	(1.09)	0.49	(1.67)

#### Notes

- The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 3rd November 2022 and approved and taken on record by the Board of 1 Directors at the meeting held on 3rd November 2022.
- On account of Covid-19 pandemic, the Government of India had imposed a complete nation-wide lockdown on 24th March 2020 leading to temporarily shut down of Group's manufacturing facilities and operation. Since then the Government of India progressively relaxed lockdown conditions and has allowed the industry to resume its operations in a phased manner, Again State Goyt, of Uttar Pradesh imposed the lockdown April 2021 onwards due to 2nd wave of Covid-19 Pendamic, The Group's operations and financial results for the quarter and half year ended 30th September 2022 have been adversely impacted.

Further, the Group has made assessment of its ilquidity position from the previous recoverability and carrying value of its assets and liabilities as at 30th September 2022. The Group has considered internal and external sources of information for making said assessment. On the basis of said assessment, the Group expects to recover the carrying amount of those assets and no material adjustment is included in the financial results. The impact of any events and development occurring after the date of financial results for the quarter and half year ended 30th September 2022 may differ from the estimates as at the date of approval of these financial results and will be recognized prospectively. Given the uncertainties associated with nature, present condition and longevity of Covid-19, the Group will closely monitor any material changes arising out of prevailing economic conditions and impact of the same on the business of the Group.

- 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 Unaudited 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) and on the Group's website (www.pkrgroup.in).
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and half year ended 30th September 2022 due to carried forward business losses and unabsorbed depreciation
- In the aforesald consolidated financials results all the figures are unaudited except for the figures for the year ended 31st March 2022. 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

ESOS PACIAL Year.

For and on behalf of the Board Advance Metering Technology Limited

(P.K Ranade)

Chairman-cum-Managing Director

DIN-00005359

Place:-Nolda

Oated: 3rd November 2022

ADVANCE MELERING TECHNOLOGY UNITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Noar Greta Shawan Mandir, Kew Delhi - 110017

Corporate Office:C-4 to C-11, Hosiery Complex, Phase II Extension, Nolda-201305

Tel: 0120 4531400, Email:corporate@pkrgroup.In,Web: www.pkrgroup In

CIN # 13140101.2011PLC271394

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2022

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	·			<del></del> ;	· · · · · ·	lidated		(XIn Lakhs)
۰	η.	மிர் சி. இ. ஆம் சி. மி. மி. மி. மி. மி.		Quarter Ended	Conso	Half Yea	ar ended	Year, Erided
S. Na.	g,	The state of the s	Sep-22, 3		g Sep 21	nSep-22	Sep-21	Mar-22
.4			(Unaudited)	t(Unbudited)	(Unaudited)	- (Unaudited)	(Unaudited)	- (Audited)
1.	{a}	income from operations Revenue from Operations	485.55	534.05	562.67	1,019.60	1,044.14	1,703.42
		Other Income	70.90	21.14	61.49	92.04	179.68	294.25
		Total Income from operations	556.45	555,19	624.16	1,111.64	1,223.82	1,997.67
_								
2.	رم ا	Expenses Cost of materials consumed	160,43	45,88	54.47	206.31	109.48	282.88
		Changes in inventories of finished goods, work-in -progress and stock-in-trade	(30.62)		34.56	0.83	26.45	15.92
	(c)	Employees benefits expense	175.06	159.08	149.55	334.14	308.92	650.39
		Finance costs	47.21	34,30	31.30	81.51	96.49	179.83
		Depreciation and amortisation expense	113.21	112.37	107.97	225.58	244.43	456.64
	(1)	Other expenses Total expenses	167.58 632.87	153.07 536.15	122.75 500.60	320.65 1,169.02	359.41 1,145.18	669.95 2,265.61
		Tural expenses	3320	330.2	300.00	2,203.02	272.20	2,200,02
3.		Profit / (Loss) before exceptional items	(76.42)	19.04	123.56	(57.38)	-	(267.94)
4.	<u> </u>	Exceptional Items (Nat - Gain/(Loss))	(118.19)	·		(118.19)		
5.		Profit / (Loss) before tax	(194.61)	19.04	123.56	(175.57)	78.65	(267.94)
6.		Tax expenses						
		Current Tax	(0.22)	0.22				
		Tax adjustments for earlier years	<del></del>	· .			·	<u> </u>
7.	_	Profit / (Loss) for the period after tax	(194,39)	18.82	123.56	(175.57)	78.65	(267.94)
8.		Other Comprehensive Income (OCI)						
٠.	ali	tems that will not be classified to profit or loss						
i	•	Remeasurement benefits (losses) on defined benefit obligation	1.17	1.47	(0.17)	2.64	3.67	1.53
	п	income tax relating to items that will not be reclassified to profit or loss	. • .	•	-	·		
	ы) і	Items that will be classified to profit or loss	(10.48)	(3.01)	2.17	(13.49)	(2.38)	(3.56)
	!!	Income tax relating to Items that will be reclassified to profit or loss Total Other Comprehensive Income (Net of Tax)	(9.31)	(1.54)	1.99	(10.85)	1.29	[2.03]
		Total Ottle Complements income (sixt of tax)	1992)	(		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
9.		Total Comprehensive Income for the period	(203.70)	17.28	125.55	(186.42)	79.93	(269.97)
l		- B. C. at						
		Profit for the year attributable to: - owner of the parent	(194.39)	18.82	123.56	(175.57)	78.65	(267.94)
		- Non Controlling Interest	,			,		
		-						
		Other Comprehensive Income for the year attributable to:	20.24	954	1.00	(Ag es)	1.70	(2.03)
		- owner of the parent - Non Controling interest	(9.31)	(1,54)	1.99	(10.85)	1.29	(2.03)
		- Non Controlling Street						
		Total Comprehensive income for the year attributable to:			i			
		-owner of the parent	(203.70)	17.28	125.55	(186.42)	79.93	(269.97)
- 1		- Non Controling interest			· · · · · · · · · · · · · · · · · · ·			<del></del>
10.		Paid-up Equity Share Capital	802.87	802.87	802.87	802.87	802.87	802.87
		(Face Value per Share ₹ 5/-Euch )						
_				أ	.,.			0 702 40
11.		Other equity	NA	NA	NA	NA	NA	8,783.48
		Earning Per Share (quarterly results are not annualised) after exceptional items (3)				į		
12.		(Face value ₹ 5 per share)						
						10.001		4. 63.
		a) Basic b) Diluted	(1.21) (1.21)	0.12 0.12	0.77 0.77	(1.09) (1.09)	0.49 0.49	(1.67) (1.67)
		b) Dilated	(1.21)	0,12	0.77	(1.05)	0.45	12.011
13.		Ratios						
		Current Ratio	2.85	1.65	0.91	2.85	0.91	1.17
		Total Debts to Total Assets	0.05	0.06	0.15 2.09	0.07 1.08	0.15 1.05	0.13 1.80
		Debtors Turnaver Inventors-Turnaver Ratio	0.45 0.62	0.62 0.69	1.42	1.28	0.76	2.02
		MENIG OFWAX	22.61%	44.38%	45.27%	34.02%	42.83%	29.29%
	/	See Air Branch	(34.97%)	3.43%	19.80%	(15.79%)	6.43%	(13.41%)
ļ						<u> </u>		
	હ્યું	New Melhi				For and on behalf o	of the Board	
ļ	(2)	New Belhi )					Technology Limited	1
	\ĝ.							
	1						() 	
	`	SRED ACCOUNT					Mari	. 25
						(P.K Ranade)	100	

Place:-Nolda Oated : 3rd November 2022

(P.K.Ranado) | Chairman-com-Managing Obestor | Ditt 00005359

ADVANCE METERING TECHNOLOGY LIMITED

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Corporate Office:C-4 to C-11, Hosiery Complex, Phase II Extension, Noida-201305

Tel: 0120 4531400, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in

CIN # L314010L2011PLC271394

Stater	nent of Consolidated Segment wise Revenue and Results for the Quarter and half Year En	ded 30th Septem	ber 2022				(∜in lakhs)
٠,	H B w Particulars C di				lidated 🏞 🏗		E(
S. No.	中 D 24 Particulars C ti		.Quarter,Ended	13 7	. "Half Ye		Year Ended
*	चारी को चार्क की की कि ±: स्कार की	Sep-22 (Unaudited)	Jun-22, (Unaudited)	, Sep-21 (Unaudited)	Sep-22 (Unaudited)	Scp-21- (Unaudited)	Mar-22 si (Audited)
1	Segment Revenue (Gross)	, solution .	[Onodokea)	(Onabaneo)	(GIIAGUITED)	(Dileadices)	· (Munited) //
	a) Power Generation	220.46	353.03	344.43	573.49	651.67	855.53
	b) Metars & Others	265.09	181.02	218.24	446.11	392.46	647.89
	Total	485.55	534.05	562.67	1,019,60	1,044.14	1,703.42
	Less: Inter Segment Revenue		-				•
ļl	Income from Operations (Gross)	485.55	534.05	562.67	1,019.60	1,044.14	1,703.42
2	Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)		·			· · · · · · · · · · · · · · · · · · ·	
	a) Power Generation	130.70	260,07	252,15	390.77	449.58	513.55
! 	b) Meters & Others	(SC.38)	(91.16)	(15.69)	(141.54)	(160.67)	(224.83)
	Total	80.32	168.91	235.46	249.23	288.91	288.72
	Less: Interest	(47.21)	(34.30)	(31.30)	(81.51)	(96 49)	(179.83)
.	Less: Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax	[227.72) [194.61]	(115.57) 19.04	(81.60) 123.56	(343.29) (1 <b>7</b> 5.57)	(113.77) 78.65	(376.83) (267.94)
	ent of Consoldated Segment wise Assets and Liabilities as at 30th September 2022	- Jaj j	្ស រក្`ែម ម 35 34 π	Consol		: @ u :	( ₹ in Lakhs)
S. No.	br ist Parkeulars	Sep 22	2" Jun-22	Sep-21 (Unaudited)	Sep-22 (Unaudited).	Sep-21 (Unaudited)	Mar-22 (Audited)
1	Segment Assets						
	a) Power Generation	5,351.15	5,365.64	5,711.77	5,351.15	5,711 77	5,128.13
	b) Meters & Others	2,537.44	2,218.37	2,237.83	2,537.44	2,237.83	2,552.74
	c) Others- Unallocable	8,190.80	6,787.01	5,541.73	8,190.80	5,541.73	5,699.45
}	Total	16,079.39	14,371.02	13,491.33	16,079.39	13,491.33	13,380.32
2	Segment Liabilities						
$\neg$	a) Power Generation	38.52	69.78	195.31	38.52	195.31	161.86
	b) Meters & Others	1,073.05	1,003.05	1,269.69	1,073.05	1,269.69	1,034.51
-	c) Others- Unallocable	5,567.89	3,694.57	2,030.09	5,567.89	2,090.09	2,597.50
Щ.	Total	6,679.46	4,767.40	3,555.09	6,679.46	3,555.09	3,793.97
lace:-Ne	12 VY /8/			[	For and on behalf of Advance Matering of the Advance Matering of the Advance Material of the Advance of the Adv	Technology United	2
	November 2022				Wi-00003337		

# **AMTL**

## ADVANCE METERING TECHNOLOGY LIMITED

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Tel: 0120 4531400, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Consolidated Statement of Unaudited Assets and Liabilities as at 30th September 2022

(₹in Lakhs)

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	12' i (PConso	mated says and a
All Rarticulars to its	As atti	THE UP THE
	Sep-22,	"in "giMar-22.
The state of the s	ែ Unaudited 🞾	Cast Audited
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,762.95	5,896.92
Right of Use Assets	520.58	•
Other Intangible Assets	28.18	36.35
Financial Assets		
Investments		-
Other Financial Assets	351.41	107.81
Other Non-Current Assets	13.44	15.98
Total Non-Current Assets	6,676.56	6,057.06
Current Assets		
Inventories	803.99	793.81
Financial Assets		
Investments	86.39	96.87
Trade Receivables	1,154,28	726.02
Cash and Cash Equivalents	2,479.63	537.34
Other Balances with Bank	593.28	334.40
	4.74	4.86
Loans Other Financial Assets	19.55	26.97
	101.22	70.22
Current Tax Assets (Net)	1	67.14
Other Current Assets	80.11	2,657.63
Total Current Assets	5,323.19	4,665,63
Assets Held for Sale	4,079.64	
TOTAL ASSETS HE SEED HE TO BE	16,079.39	13,880,32
EQUITY AND LIABILITIES		
Equity		802,87
Equity Share Capital	802.87	
Other Equity	8,597.06	8,783.48
Total Equity	9,399.93	9,586.35
Non-Current Liabilities		
Financial Liabilities		
Borrowings	34.86	577.90
Lease Liabilities	461.97	
Other Financial Liabilities	3.30	3.49
Provisions	38.12	42.74
Other Non-Current Liabilities	-	-
Total Non-Current Liabilities	538.25	624.05
Current Liabilities		
Financial Liabilities	}	
	872.80	1,126.43
Borrowings	90.20	
Lease Liabilities	] 55,20	
Trade Payables	1	
Total outstanding dues of micro enterprises and small enterprises	42.03	47.70
What was to Be down the sale of a Property of the State o	43.93	47.70
Total outstanding dues of creditors other than micro enterprises and	470 70	CC1 94
small enterprises	478.79	661.84
Other Financial Liabilities	328.14	359.22
Provisions	23.78	19.57
Other Current Liabilities	29.77	48.23
Total Current Liabilities	1,867.41	2,262.97
Stabilities for Assets Held for Sale	4,273.80	906.91
SATARGOTHY AND HARITIES: 32 (a.)	i a 3ai 16.079.39	13.380.32

## **AMTL**

ADVANCE SICTERING TECHNOLOGY LIMITED

## ADVANCE METERING TECHNOLOGY LIMITED

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Tel: 0120 4531400, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Unaudited Consolidated Statement of Cashilow for the Quarter and Half Year Ended 30th September 2022

				(₹in Lakh
· ·	i Figure and Alle	10 17 mail 5 1 car.	₩¢Cönsölldated	and the second second
A D. C.		W. Half Year	Half Year	S. F. Year ⋅ '
articulars ***	æ å≘ <sup>™</sup> ₩'''¢	Ended: 4	a Ended	iş a Endeda a
			30th Sep, 2021	.≘31st March 2022
1) 10° 11° 12° 13° 13° 13° 13° 13° 13° 13° 13° 13° 13	**	:Unaudited	• Unaudited >	
CALL FLOW FROM OPERATING ACTIVITIES	· ,	Offaculted	· Ollabolited at	. A. Madyted
. CASH FLOW FROM OPERATING ACTIVITIES		(175.57)	78.65	(267.9
Profit/ (Loss) Before Tax		(175.57)	70.05	(207.3
Adjustment For:		225.58	244.43	456.6
Depreciation and Amortisation Expense		79.10	94.14	173.0
Finance Cost		(26.96)	(34.72)	(85.2
Interest Income		(20.50)	(34.72)	0.2
Impairment in investment in NSC		404.53	•	0.2
Loss/ (Profit) from Sale of Fixed Assets (net)		101.52	-	
Remesurement of defined obligations		2.64		1.5
Inventories are Written down to NRV			71.40	71.4
Impairment loss/(Profit) on ECL on Trade Receivables		15.85	(5.27)	(11.5
Net Gain on Financial Asset remesaured at Fair Value		4.80	(30.91)	(14.6
Gain on Derecognition of Right of Use Assets			(78.41)	(78.4
Operating Profit/ (Loss) before Working Capital changes		;226,96	, x3, y339.31	**************************************
Movement in Working Capital				
Increase/ (Decrease) in Trade Payables		(186.82)	(154.57)	
Increase/ (Decrease) in Other Financial Liabilities		(31.22)	57.06	(135.4
Increase/ (Decrease) in Provisions		(13.90)	(0.27)	(1.7
Increase/ (Decrease) in Other Current & Non-Current Liabilities		(18.48)	(47.87)	(89.5
Decrease/ (Increase) in Trade Receivables		(444.11)	(127.96)	455.5
Decrease/ (Increase) in Inventories		(10.18)	28.56	31.1
Decrease/ (Increase) in Loans		0.12	23.55	(3.1
Decrease/ (Increase) in Other Financial Asset		(236.18)	51.22	65.0
Decrease/ (Increase) in Other Current & Non-Current Asset		(10.43)	(9.86)	35.4
Cash generated from/(used in) Operations		. (724:24)	159.17	347.2
Taxes Paid		(31.00)	<u> </u>	(14.9
Net Cash Flow From/ (Used In) Operating Activities (A)		(755,24)	159.17	332.5
. CASH FLOW FROM INVESTING ACTIVITIES				
Payment for acquistion of Property, Plant and Equipment		(52.97)	(12.43)	(37.3
Proceeds from sale of Property, Plant and Equipment		511.85		-
Advances received on account of assets held for sale		3,366.89		906.9
Sale/Purchases of Current Investments( Net)		5.68	407,30	431.
Interest Received		26.96	34.72	85.
Bank Balances not Considered as Cash & Cash Equivalents		(258.88)	5,468.64	5,267.
Net Cash Flow From/ (Used In) Investing Activities (B)		<sub>*</sub> ≠ <sub>*</sub> ,⊱3,599,53		್ಳ <sup>ಟ್ಟ</sup> 6,653.
CACULTI CILL TRONA FINANCINIC ACTIVITIES				•
CASH FLOW FROM FINANCING ACTIVITIES		56.59	411.46	411.
Proceeds from Borrowings		(853.24)		(6,703.
Repayment of Borrowings Repayment of Lease Liabilty		(54.90)	(11.06)	1
Finance Cost		(50.45)		
Net Cash Flow From/ (Used In) Financing Activities (C)		(902.00)	(6,060.78)	. "on (6,476.
. , , , , , , , , , , , , , , , , , , ,				
Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)		1,942.29	(3.38)	
Cash and Cash Equivalents at the beginning of year		537.34	27.42	27.
Cash and Cash Equivalents at the end of year		<sup>20</sup> 12,479.63	24.04	후 제나 .::537.
Ralance in Current Account				
Balance in Current Account		2,478,59	22.92	535.
Cash on hand	<u></u>	1.04	1.12	1.
In Joral	<del>7</del>	2,479.63	<u> </u>	

#### Notes to Consolidated Financial Results:

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 1, 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.

On account of Covid-19 pandemic, the Government of India had imposed a complete nation-wide lockdown on 24th March 2020 leading to temporarily shut down of Group's manufacturing facilities and operation. Since then the Government of India progressively relaxed lockdown conditions and has allowed the Industry to resume its operations in a phased manner. Again State Govt. of Uttar Pradesh Imposed the lockdown April 2021 onwards due to 2nd wave of Covid-19 Pendamic. The Group's operations and financial results for the quarter and half year ended 30th September 2022 have been adversely impacted.

- Further, the Group has made assessment of its liquidity position from the previous recoverability and carrying value of its assets and liabilities as at 30th September 2022. The Group has considered internal and external sources of information for making said assessment. On the basis of said assessment, the Group expects to recover the carrying amount of those assets and no material adjustment is included in the financial results. The impact of any events and development occurring after the date of financial results for the quarter and half year ended 30th September 2022 may differ from the estimates as at the date of approval of these financial results and will be recognized prospectively. Given the uncertainties associated with nature, present condition and longevity of Covid-19, the Group will closely monitor any material changes arising out of prevailing economic conditions and impact of the same on the business of the Group.
- The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 3rd November 2022 and approved and taken on record by the Board of Directors at the meeting held on 3rd November 2022. These have been subjected to limited review by the statutory auditors of the Group.
- No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and half year ended 30th September 2022 due to carried forward business losses and unabsorbed depreciation.
- In the aforesald consolidated financials results all the figures are unaudited except for the figures for the year ended 31st March 2022. 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

Dated: 3rd November 2022

For and on behalf of the Board Advance Motoring Technology Limited

(P.K Ranade)

Chairman-cum-Managing Director

DIN-00005359