

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 Email: corporatel@pkrgroup.in Web: www.pkrgroup.in

Date: 13th February, 2023

To,

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

Company Code: 534612 ISIN: INE436N01029

Sub: <u>Outcome of Meeting of the Board of Directors of the Company held on 13th February</u>, 2023.

Dear Sir/Ma'am,

We wish to inform that the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2022 were approved by the Board of Directors of the Company at its meeting held on Monday, 13th February, 2023 that commenced at 01.00 PM and concluded at 01.45 PM.

Pursuant to the applicable provisions of the Listing Regulations, we enclose the following:

- 1. Un-Audited Financial Results for the quarter and nine months ended on December 31, 2022; and
- 2. Limited Review Report on the Financial Results issued by the Statutory Auditors of the Company.
- 3. Winding of Advance Power and Trading GMBH, its wholly owned subsidiary.
- 4. Disinvestment in PKR Technologies Canada Limited, its wholly owned subsidiary.

This is for your information and records.

Thanking you,

For Advance Metering Technology Limited

Aakansha Sharma Company Secretary

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 nine month ended 31st December 2022.

To the Board of Directors of Advance Metering Technology Limited

- We have reviewed the accompanying statement of unaudited standalone financial results of Advance Metering Technology Limited ('the Company') for the quarter and nine month ended 31st December 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/CMD1/80/2019 dated 19 July 2019 ('the Circular') and amendments thereto.
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules there under, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the Statement in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. Based on our review conducted and procedure performed as above, nothing has come to our attention that causes us to believe that accompanying statement of un audited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For GSA & Associates LLP Chartered Accountants Firm Reg. No.:000257N/N500339

Krishan Kant Tulshan Partner, M. No.: 085033 UDIN: 23085033BGXJCS6562 Place: New Delhi Dated: 13th February 2023



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

Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2022

	Particulars		Quarter Ended	Stand		ths Ended	Hereit
2.0		Dec-22	Sep-22	Dec-21	Dec-22	Dec-21	Year Endec Mar-22
Tot	al Revenue from operations	(Unaudited) 351.40	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Pro	fit / (Loss) before exceptional items	1	504.84	421.17	1,361.74	1,628.65	1,881.
10		(234.28)	(76.58)	(95.77)	(292.20)	(62.01)	(283.)
Exce	eptional Items {Net - Gain/{Loss}}	1,262.41	•		1,262.41		•
Prof	fit / (Loss) before tax and after exceptional items	1,028.13	(76.58)	(95.77)			
Prof	fit / (Loss) for the period after tax			(95.77)	970.21	(62.01)	(283.)
		1,028.13	(76.58)	(95.77)	970.21	(62.01)	(283.8
l ota the p	al Comprehensive Income for the period [Comprising Profit/ (Loss) for period (after tax) and other comprehensive income (after tax)]	1,025.62	(75.41)	(97.62)	970.34	(60.20)	(282.3
Equi	ty Share Capital	802.87	802.87	802.87	802.87	PO 202	
Rese	rves (excluding Revaluation Reserve) as shown in the Audited Balance				502.07	802.87	802.8
Shee	et of the previous year	NA	NA	NA	NA	NA	9,285.6
am	ings Per Share (Face value of Rs.5/- each)						
lasic	:	(1.46)	(0.48)	(0.60)	(1.82)	(0.20)	
Dilute	ed:	(1.46)	(0.10)	28		(0.39)	(1.7
lote		(1.40)	(0.48)	(0.60)	(1.82)	(0.39)	(1.7
2	On account of Covid-19 pandemic, the Government of India had in company's manufacturing facilities and operation. Since then the Gov operations in a phased manner. Again State Govternment of Uttar Company's operations and financial results for the quarter and nine m Further, the Company has made assessment of its liquidity position fro Company has considered internal and external sources of informatic carrying amount of those assets and no material adjustment is include results for the quarter and nine months ended 31st December 2022 n	Pradesh imposed onths ended 31st D on the previous reco on for making said ed in the financial m out difference from the	the lockdown on eccember 2022 ha overability and ca assessment. On esults. The impact	xed lockdown cor April 2021 onwa we been adversely rrying value of its the basis of said t of any events an	Iditions and has a ards due to 2nd o impacted. assets and liabiliti assessment, the d development oc	llowed the industr wave of Covid-19 ies as at 31st Decer Company expects curring after the d	y to resume i Pendamic. Th nber 2022. Th to recover th ate of financi.
3	operations in a phased manner. Again State Govternment of Uttar Company's operations and financial results for the quarter and nine mu- Further, the Company has made assessment of its liquidity position fro Company has considered internal and external sources of informatic carrying amount of those assets and no material adjustment is include results for the quarter and nine months ended 31st December 2022 r prospectively. Given the uncertainties associated with nature, present prevailing economic conditions and impact of the same on the business These standalone financial results have been prepared in accordance v 'Interim Financial Reporting', notified under section 133 of the Compar	Pradesh imposed onths ended 31st D on the previous reconn for making said m the previous reconn for making said din the financial m may differ from the condition and long s of the company.	the lockdown on lecember 2022 ha overability and ca assessment. On esults. The impact estimates as at t evity of Covid-19,	xed lockdown cor a April 2021 onwa we been adversely rrying value of its the basis of said t of any events an the date of approv the company will	iditions and has a ards due to 2nd o impacted. assets and liabiliti assessment, the d development oc val of these financ closely monitor ar	llowed the industr wave of Covid-19 ies as at 31st Decer Company expects courring after the d cial results and will ny material change	y to resume i Pendamic. Th nber 2022. Th to recover th ate of financi be recognize s arising out c
3	operations in a phased manner. Again State Govternment of Uttar Company's operations and financial results for the quarter and nine mul- Further, the Company has made assessment of its liquidity position fro Company has considered internal and external sources of informatic carrying amount of those assets and no material adjustment is include results for the quarter and nine months ended 31st December 2022 m prospectively. Given the uncertainties associated with nature, present prevailing economic conditions and impact of the same on the business These standalone financial results have been prepared in accordance w 'Interim Financial Reporting', notified under section 133 of the Compar- time, and other accounting principles generally accepted in India.	Pradesh imposed onths ended 31st D im the previous rec- on for making said ed in the financial ri- may differ from the condition and longy is of the company. with the recognition hies Act, 2013 read	the lockdown on lecember 2022 ha overability and ca assessment. On esults. The impact e estimates as at t evity of Covid-19, n and measureme with Companies (xed lockdown cor l April 2021 onwa we been adversely rrying value of its the basis of said t of any events an the date of appro- the company will ent principles laid (Indian Accounting	ditions and has a ards due to 2nd o impacted. assets and liabiliti assessment, the d development oc ral of these finance closely monitor ar down in Indian Ac 3 Standards) Rules	Nowed the industr wave of Covid-19 es as at 31st Decer Company expects scurring after the d cial results and will ny material change scounting Standard , 2015, as amende	y to resume i Pendamic. Th mber 2022. Th to recover th ate of financi: be recognize s arising out c ('Ind AS') - 3 d from time to
3	operations in a phased manner. Again State Govternment of Uttar Company's operations and financial results for the quarter and nine mul- Further, the Company has made assessment of its liquidity position fro Company has considered internal and external sources of informatic carrying amount of those assets and no material adjustment is include results for the quarter and nine months ended 31st December 2022 or prospectively. Given the uncertainties associated with nature, present prevailing economic conditions and impact of the same on the business These standalone financial results have been prepared in accordance w 'Interim Financial Reporting', notified under section 133 of the Compar time, and other accounting principles generally accepted in India. The above is an extract of Unaudited Standalone Financial Results Requirements) Regulations, 2015. The Unaudited Financial Results (www.pkrgroup.in).	Pradesh imposed onths ended 31st D im the previous rec- on for making said ed in the financial ri- may differ from the condition and long is of the company. with the recognition lies Act, 2013 read filed with the Sto are available on the	In operasively rela- the lockdown on eccember 2022 ha overability and ca assessment. On esults. The impact e estimates as at t evity of Covid-19, n and measureme with Companies (ck Exchanges un the Stock Exchar	xed lockdown cor l April 2021 onwa we been adversely rrying value of its the basis of said t of any events an the date of appro- the company will ent principles laid (Indian Accounting der Regulation 3. ige website (www	ditions and has a ards due to 2nd of impacted. assets and liabiliti assessment, the d development oc ral of these financ closely monitor ar down in Indian Ad 3 Standards) Rules 3 of the SEBI (LIs w.bseindia.com) a	Nowed the industr wave of Covid-19 es as at 31st Decer Company expects courring after the d clai results and will ny material change counting Standard , 2015, as amende	y to resume i Pendamic. Th Inber 2022. Th to recover th ate of financia be recognize s arising out c ('Ind AS') - 3- d from time to ind Disclosura any's website
3	operations in a phased manner. Again State Govternment of Uttar Company's operations and financial results for the quarter and nine mul- Further, the Company has made assessment of its liquidity position fro Company has considered internal and external sources of informatic carrying amount of those assets and no material adjustment is include results for the quarter and nine months ended 31st December 2022 or prospectively. Given the uncertainties associated with nature, present prevailing economic conditions and impact of the same on the business These standalone financial results have been prepared in accordance or 'Interim Financial Reporting', notified under section 133 of the Compar time, and other accounting principles generally accepted in India. The above is an extract of Unaudited Standalone Financial Results (www.pkrgroup.in). No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including carried forward business losses and unabsorbed depreciation.	Pradesh imposed onths ended 31st D im the previous rec- on for making said ed in the financial ri may differ from the condition and long is of the company. with the recognition hies Act, 2013 read filed with the Sto are available on the current tax has bee	In operasively rela- the lockdown on eccember 2022 ha overability and ca assessment. On esults. The impact e estimates as at t evity of Covid-19, n and measureme with Companies (ck Exchanges un the Stock Exchar	xed lockdown cor l April 2021 onwa we been adversely rrying value of its the basis of said t of any events an the date of appro- the company will ent principles laid (Indian Accounting der Regulation 3. ige website (www	ditions and has a ards due to 2nd of impacted. assets and liabiliti assessment, the d development oc ral of these financ closely monitor ar down in Indian Ad 3 Standards) Rules 3 of the SEBI (LIs w.bseindia.com) a	Nowed the industr wave of Covid-19 es as at 31st Decer Company expects courring after the d clai results and will ny material change counting Standard , 2015, as amende	y to resume i Pendamic. Th Inber 2022. Th to recover th ate of financia be recognize s arising out c ('Ind AS') - 3- d from time to ind Disclosura any's website
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3 4 5 6 7 7	operations in a phased manner. Again State Govternment of Uttar Company's operations and financial results for the quarter and nine mul- Further, the Company has made assessment of its liquidity position fro Company has considered internal and external sources of informatic carrying amount of those assets and no material adjustment is include results for the quarter and nine months ended 31st December 2022 or prospectively. Given the uncertainties associated with nature, present prevailing economic conditions and impact of the same on the business These standalone financial results have been prepared in accordance w Interim Financial Reporting', notified under section 133 of the Compar time, and other accounting principles generally accepted in India. The above is an extract of Unaudited Standalone Financial Results (www.pkrgroup.in). No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including carried forward business losses and unabsorbed depreciation. Exceptional items represents gain/(loss) on sale of immovable property Previous periods figures have been regrouped/rearranged wherever cor	Pradesh imposed onths ended 31st D im the previous rec- on for making said ed in the financial ri- may differ from the condition and long is of the company. with the recognition nies Act, 2013 read filed with the Sto are available on the current tax has been of the company.	In Gressively related the lockdown on lecember 2022 ha overability and ca assessment. On esults. The impact e estimates as at t evity of Covid-19, n and measureme with Companies (in the Stock Exchar en recognized dur	xed lockdown cor l April 2021 onwa we been adversely rrying value of its the basis of said t of any events an the date of appro- the company will ent principles laid (Indian Accounting der Regulation 3: Ige website (www ing the quarter an	ditions and has a ards due to 2nd of impacted. assess and liabiliti assessment, the d development oc ral of these financ closely monitor ar down in Indian Ac 3 Standards) Rules 3 of the SEBI (LIs w.bseindia.com) a	llowed the industr wave of Covid-19 es as at 31st Decer Company expects ccurring after the d ial results and will ny material change ccounting Standard , 2015, as amende sting Obligations a and on the Comp	y to resume Pendamic. T nber 2022. Tl to recover tl ate of financi be recognize s arising out i l ('Ind AS') - 3 d from time t and Disclosur any's websit
3 4 5 6 7 7 8	operations in a phased manner. Again State Govternment of Uttar Company's operations and financial results for the quarter and nine mul- Further, the Company has made assessment of its liquidity position fro Company has considered internal and external sources of informatic carrying amount of those assets and no material adjustment is include results for the quarter and nine months ended 31st December 2022 m prospectively. Given the uncertainties associated with nature, present prevailing economic conditions and impact of the same on the business These standalone financial results have been prepared in accordance w 'Interim Financial Reporting', notified under section 133 of the Compar time, and other accounting principles generally accepted in India. The above is an extract of Unaudited Standalone Financial Results Requirements) Regulations, 2015. The Unaudited Financial Results (www.pkrgroup.in).	Pradesh imposed onths ended 31st D im the previous rec- on for making said ed in the financial ri- may differ from the condition and long is of the company. with the recognition lies Act, 2013 read filed with the Sto are available on the current tax has been of the company.	the lockdown on lecember 2022 ha overability and ca assessment. On esults. The impact e estimates as at t evity of Covid-19, n and measureme with Companies (ck Exchanges un the Stock Exchar en recognized dur	xed lockdown cor a April 2021 onwa we been adversely rrying value of its the basis of said t of any events an the date of approv the company will ant principles laid (Indian Accounting der Regulation 3 nge website (www ing the quarter an or ended 31st Mar the respective yea	Iditions and has a ards due to 2nd of impacted. assests and liabiliti assessment, the id development oc val of these finance closely monitor ar down in Indian Ac 5 Standards) Rules 3 of the SEBI (Lis w.bseindia.com) a of Njne Months en ch 2022. The figure rch 2022. The figure ar.	Nowed the industr wave of Covid-19 es as at 31st Decer Company expects courring after the d ial results and will ny material change counting Standard , 2015, as amende sting Obligations a and on the Comp	y to resume Pendamic. T nber 2022. T to recover t ate of financ be recogniz s arising out I ('Ind AS') - 3 d from time ind Disclosur any's websit r 2022 due t

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, Noida-201305 Tel: 0120 4531400, Emailicorporate@pkgroup.in,Web: www.pkrgroup.in CIN # L31401DL2011PLC271394

Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2022

					Stand	lone a		{ ₹ in L
NO.		Particulars		Quarter Ended			ths Ended	Filler
		and the second of the second second	Dec-22	Sep-22	Dec-21	Dec-22	Dec-21	Year End Mar-2
		income from operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audite
	(a)			Contractor and			(constant of	(Autoite
L	(b)	Other Income	306.68	437.34	333.83	1,229.82	1,306.77	1,53
L		Total income from operations	44.72	67.50	87.34	131.92	321.88	34
ſ			351.40	504.84	421.17	1,361.74	1,628.65	1,88
.		Expenses					4)023.03	1,58
1	(a)	Cost of materials consumed	and the second	20 State				
1	(b)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	131.78	160.43	108.03	338.09	217.51	28
	(c)	Employees benefits expense	(0.78)	(30.62)	1.84	0.05	28.29	
	(d)	Finance costs	167.29	146.04	145.54	443.31	395.75	1
1	(e)	Depreciation and amortisation expense	30.99	46.70	44.98	111.27	140.63	54
1	(f)	Other expenses	110.59	111.05	110.65	331.46	348.69	17
Г		Total expenses	145.81	147.82	105.90	429.76	559.79	44
Г			585.68	581.42	516.94	1,653.94	1,690.66	- 65
Г		Profit / (Loss) before exceptional items	<u> </u>		-		4,050,00	2,16
Г		Exceptional items (Net - Gain/(Loss))	(234.28)	(76.58)	(95.77)	(292.20)	(62.01)	
Г		Profit / (Loss) before tax and after exceptional items	1,262.41		- 1	1,262,41	[92.01]	(28
-		Tax expenses	1,028.13	(76.58)	(95.77)	970.21	100 000	
		Current Tax				370.24	(62.01)	(28
1		Deferred Tax						
-	-							
-		Profit / (Loss) for the period after tax	1,028,13	(76.58)	I	*	•	
1		Other Comprehensive Income (OCI)		1,6-301	[95.77]	970.21	(62.01)	(28
1 .	a)i [Items that will not be classified to profit or loss						
1	1	Remeasurement benefits (losses) on defined benefit obligation						
1		Income tay relating to items that will and here to be a state of the second sec	(2.51)	1.17	(1.85)	0.13	1	
1 6		Income tax relating to items that will not be reclassified to profit or loss items that will be classified to profit or loss				0.15	1.81	
1		accome the value of the of the of the second	· · ·					
	-	Income tax relating to items that will be reclassified to profit or loss	• •	· · ·			•	
<u> </u>	-+	Total Other Comprehensive Income (Net of Tax)	(2.51)	1.17	(1.85)	0.13	·····	
-	-	Total Comprehensive Income for the period			1	0.13	1.81	1
-	-+	contraction completions we income for the period	1,025.62	(75.41)	(97.62)	970.34		
	6	Paid-up Equity Share Capital			<u></u>	370.34	(60.20)	(28)
			802.87	802.87	802.87	802.87		
	1	Face Value per Share ₹ 5/-Each)	1.10.100.000.000			002.07	802.87	802
	1) ther equity	States of the second					
	ľ	viner educta	NA	NA	NA	NA		
	F	arning Por Chara (guardante and				nes	NA	9,285
	in	arning Per Share (quarterly results are not annualised) ९) (Face value र 5 per share)	8 19 19 19 19					
	1		and the same					
	- 1 - 2	a) Basic	(1.46)	(0.48)			A STATE	
	1	b) Diluted	(1.46)		(0.60)	(1.82)	(0.39)	(1.
	1	다 있는 것 같은 것 같은 것 같은 것 같은 것 같은 것 같이 없다. 말을 통했다.	1+.701	(0.48)	(0.60)	(1.82)	(0.39)	(1.
	10.0	atios						
	120	Irrent Ratio						
		otal Debts to Total Assets	3.67	2.85	0.96 '	3.67	0.96	1.
	De	abtors Turnover	0.05	0.04	0.11	0.05	0.11	0.
	In	ventory Turnover Ratio	0.29	0.41	0.25	1.45	1.04	1.
		perating Margin (%)	0.38	0.56	0.42	1.53	1.55	1.1
		tt Profit Margin (%)	(18.99%)	20.72%	13.46%	20,35%	36.71%	29.19
	1		(66.67%)	(15.17%)	(22.74%)	(21.45%)	(3.81%)	29.19



Place:-Noida Date:- 15th February 2023



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ADVANCE METERING TECHNOLOGY LIMITED Regd.Off.: LGF, E-B/1, Malviya 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

			1.1	Starid	alone		(≮in La
No.	Particulars	Dec-22	Quarter Ended			ths Ended	Year End
		(Unaudited)	Sep-22 (Unaudited)	Dec-21 (Unaudited)	Dec-22 (Unaudited)	Dec-21 (Unaudited)	Mar-2 (Audite
1	Segment Revenue (Gross)		(5		
	a) Power Generation	70.87	220.46	111.77	644.36	763.44	85
	b) Meters & Others	235.81	216.88	222.06	585.46	543.33	68
	Total	306.58	437.34	333.83	* 1,229.82	1,306.77	1,53
	Less : Inter Segment Revenue			-		-	
	Income from Operations (Gross)	306.68	437.34	333.83	1,229.82	1,306.77	1,53
2 Se	gment Results (Net Profit(+)/Loss(-) before Tax and after exceptional items fror	m each Segmenti				1	
	a) Power Generation	(22.26)	130.70	55.90	368.51	505 48	
1	b) Meters & Others	(47.04)				505.48	513
1	Total		(50.38)	(22.58)	(188.58)	(183.24)	(27
	Less : Interest	(69.30)	80.32	33.33	179.93	322.24	24
	Less : Other Unallocable Expenses Net off Unallocable Income		(45.70)	(44.98)	(111.27)	(140.63)	(17)
1		1,128.42	(110.20)	(84.12)	901.55	(243.62)	(34
			176 581	105 771	070 31	1	
ement	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022	1,028.13	(76.58)	(95.77)	970.21	(62.01)	(28
*	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022		1	Standa	lote	(62.01)	(28: (* In La
*	Net Profit (+) / Loss(-) before Tax and after exceptional items	1,028.13	Sep-22	Standa Asc Dec 21	lone At Dec-22	(62.01)	(28: (
*	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022	1,028.13		ار کې کې ک	lone and additioned at	{62.01}	(28: (¶ In La (¶ Mar-22
*	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars	1,028.13	Sep-22	Standa Asc Dec 21	lone At Dec-22	(62.01)	(283 (T In La Mar-22 (Auditer
7	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and Ilabilities as at 31st December 2022 Particulars Segment Assets	1,028.13	Sep-22 (Unaŭdited)	Standa As: Dec-21 (Unaudited)	lone A Dec-22 (Unaudited) 5,150.30	(62.01) Beo-21 [Unaudhed] 5,682.09	(283 (
*	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation	1,028.13	Sep-22 (Unaudited) 5,351.15	Standa Asz Dec-21 (Unaudited) 5,682.09	lone R Dec-22 [Unaudited]	(62.01) Dec.21, (Unsudited) 5,682.09 2,280.95	{283 {
*	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others	1,028.13	Sep-22 (Unaudited) 5,351.15 2,537.44	Standa Asc Dec-21 [Unaudited] 5,682.09 2,280.95	lone 4 7 Dec-22 (Unaudited) 5,150.30 2,225.37	(62.01) Dec-21- (Unsudited) 5,682.09 2,280.95 6,052.62	(283 (
	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable	1,028.13	Sep-22 (Unaudired) 5,351.15 2,537.44 8,623.62	Standa As: Dec-21 (Unaudited) 5,682.09 2,280.95 6,052.62	lone Dec22 [Unaudited] 5,150.30 2,225.37 5,774.15	(62.01) Dec.21, (Unsudited) 5,682.09 2,280.95	(283 (
	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total	1,028.13	Sep-22 (Unaudired) 5,351.15 2,537.44 8,623.62	Standa As: Dec-21 (Unaudited) 5,682.09 2,280.95 6,052.62	lone Dec22 [Unaudited] 5,150.30 2,225.37 5,774.15	(62.01) Dec-21- (Unsudited) 5,682.09 2,280.95 6,052.62	(283 (
	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities	1,028.13 Dec-22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82	Sep-22 (Unaudited) 5,351.15 2,537.44 8,623.62 16,512.21	Standa Asz Dec:21 (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66	Dec-22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76	(62.01) Pec-21- (Unsudhed) 5,682.09 2,280.95 6,052.62 14,015.66 206.14	(283 (< ln la Mar-22 (Audited 5,128 2,552 5,950 13,631 161.
22 22 23	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities a) Power Generation	1,028.13 Dec.22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46	Sep-22 (Unaudited) 5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05	Standa Asc Dec-21 (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20	Rone 7 Dec-22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46	(62.01) Dec-21, [Unaudited] 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20	{283 (
	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities a) Power Generation b) Meters & Others c) Others- Unallocable Cotal Co	1,028.13	Sep-22 (Unaudited) 5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05 5,367.37	Standa Asc Dec-21 [Unaudited] 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20 2,464.62	lone T Dec-22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46 978.70	(62.01) Dec.21. (Unaudhed) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20 2,464.52	(28: (
	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities a) Power Generation b) Meters & Others c) Others- Unallocable c) Others- Unallocable b) Meters & Others c) Others- Unallocable	1,028.13	Sep-22 (Unaudited) 5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05	Standa Asc Dec-21 (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20	lone A Dec:22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46 978.70 2,090.92 For and on behalf	(62.01) Dec-21, (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20 2,464.62 3,704.96 of the Board	(28: (T In Le 24-3 Mar-22 (Auditen 5,128 2,552 5,950 13,631 161 988 2,392 3,542
	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities a) Power Generation b) Meters & Others c) Others- Unallocable c) Others- Unallocable b) Meters & Others c) Others- Unallocable	1,028.13	Sep-22 (Unaudited) 5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05 5,367.37	Standa Asc Dec-21 (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20 2,464.62 3,704.96	lone A Dec:22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46 978.70 2,090.92 For and on behalf	(62.01) Pec-21. (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20 2,464.52 3,704.96	{28: (< In La 2 2 Mar-22 (Auditer 5,128 2,552 5,950 13,631 161 988 2,392 3,542
ement «	Net Profit (+) / Loss(-) before Tax and after exceptional items of standalone segment wise assets and ilabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities a) Power Generation b) Meters & Others c) Others- Unallocable c) Others- Unallocable b) Meters & Others c) Others- Unallocable	1,028.13	Sep-22 (Unaudited) 5,351.15 2,537.44 8,623.62 16,512.21 38.52 1,073.05 5,367.37	Standa Asz Dec-21 (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20 2,464.62 3,704.96	lone A Dec:22 (Unaudited) 5,150.30 2,225.37 5,774.15 13,149.82 70.76 1,041.46 978.70 2,090.92 For and on behalf	(62.01) Dec-21, (Unaudited) 5,682.09 2,280.95 6,052.62 14,015.66 206.14 1,034.20 2,464.62 3,704.96 of the Board	{283 (< In La 2 3 Mar-22 (Auditer 5,128 2,552 5,950 13,631 161. 988. 2,392. 3,542.

Notes to Stadalone Financial Results:

1 The above standalone financial results were reviewed by the Audit Committee at the meeting held on 13th February 2023 and approved and taken on record by the Board of Directors at the meeting held on 13th February 2023.

2 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 nine months ended 31st December 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 31st December 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 nine months ended 31st December 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.

3 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 Nine Months ended 31st December 2022 due to carried forward business losses and unabsorbed depreciation.

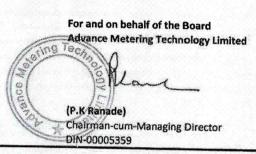
5 Exceptional items represents gain/(loss) on sale of immovable property of the company.

6 Previous periods figures have been regrouped/rearranged wherever considered necessary.

7 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 third quarter in each financial year are balancing figures of the nine months ended and published results of half year ended of the respective financial year. The figures for the second quarter are balancing figures of the published result for the half year ended and published results for the first quarter of the respective year.



Place:-Noida Date:- 13th February 2023



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 nine months ended 31st December 2022.

To the Board of Directors of Advance Metering Technology Limited

- 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 the quarter and nine month ended 31st December 2022 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/CMD1/80/2019 dated 19 July 2019 ('the Circular') and amendments thereto.
- 2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules there under, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the Statement in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. 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 as above and based in our consideration of financial results furnished to us by the management as referred in paragraph 6 below, nothing has come to our attention that causes us to believe that accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting policies generally accepted in India, has not disclosed the



information required to be disclosed in terms of the regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

Other Matters

6. The consolidated financial results include the unaudited financial results of three subsidiaries incorporated outside India, whose Financial Results reflect total revenue of INR 44.91 Lakhs and INR 142.89 Lakhs and total net loss after tax of INR 5.00 Lakhs and INR 6.34 Lakhs for the quarter and nine month ended 31st December 2022 respectively as considered in consolidated financial results. These unaudited financial results have been furnished to us by the Board of Directors and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries are based solely on such unaudited financial results.

The consolidated financial results include the unaudited financial results of one subsidiary incorporated in India, whose financial results reflect total revenue of INR 3.21 Lakhs and INR 6.53 Lakhs and total net profit after tax of INR 3.02 Lakhs and total net loss after tax of INR 113.29 Lakhs for the quarter ended 31st December 2022 and nine month ended 31st December 2022 respectively as considered in consolidated financial results have been limited reviewed 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 GSIA & Associates LLP Chartered Accountants Firm Reg. No.:000257N/N500339



Krishan Kant Tulshan Partner M. No. : 085033

UDIN: 23085033BGXJCT9042

Place: New Delhi Dated: 13th February 2023

ADVANCE METERING TECHNOLOGY LIMITED Regd Off: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017 Corporate Office:C-4 to 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 Nine Months Ended 31st December 2022

1	Particulars A	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Quarter Ended	Consol		e Months Ended Year E		
Total Revenue	from operations	Dec-22 (Unaudited)	Sep-22 (Unaudited)	Dec-21 (Unaudited)	Dec-22 (Unaudited)	Dec-21	Year Ende Mar-22	
New Contraction	Alternative and the second	399.51	556.45	453.16	1,511.15	(Unaudited) 1,676.98	(Audited 1,997	
	efore exceptional items	(236.25)	(76.42)	(101.61)	(293.63)	(22.97)	(26)	
Exceptional Iter	ns {Net - Gain/(Loss)}	1,262.41	(118.19)		1,144.22		(20)	
Profit / (Loss) be	efore tax and after exceptional items	1,026.16	(194.61)	(101.61)				
Profit / (Loss) fo	r the period after tax	1,026.16	and the second		850.59	(22.97)	(267	
M States	nsive Income for the period (Comprising Profit/ (Loss) for		(194.39)	(101.61)	850.59	(22.97)	(26)	
(after tax)]	r tax) and other comprehensive income	1,033.27	(203.70)	(104.28)	846.85	(24.35)	(269	
Equity Share Cap		802.87	802.87	802.87	802.87	802.87	802	
salance Sheet of	ding Revaluation Reserve) as shown in the Audited the previous year	NA	NA	NA	NA	NA	8,783	
arnings Per Sha	re (Face value of Rs.5/- each)							
Basic:		(1.47)	(0.48)	(0.63)	(1.83)	(0.14)		
Nuted:		(1.47)	(0.48)			(0.14)	(1.	
lotes:			(0.40)	(0.63)	(1.83)	(0.14)	(1,	
Further, the Group has amount of	nner. Again State Govt. of Uttar Pradesh imposed the loc the quarter and nine months ended 31st December 2022 ha e Group has made assessment of its liquidity position from considered internal and external sources of information the those assets and no material adjustment is included to the	kdown April 2021 ave been adversely n the previous rec for making said as	onwards due to 2 impacted. overability and car sessment. On the	rrying value of its a basis of said asses	is allowed the indu 19 Pendamic. The i ssets and liabilities sment, the Group	stry to resume its (Group's operation: as at 31st Decemexpects to recove	operations in s and financ ber 2022. Ti s the caroid	
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Further, the Group has amount of the quarter Given the u economic of These conso 'Interim Fina time, and ot	nner. Again State Govt. of Uttar Pradesh imposed the loc the quarter and nine months ended 31st December 2022 has e Group has made assessment of its liquidity position from considered internal and external sources of information it those assets and no material adjustment is included in the and nine months ended 31st December 2022 may differ fr incertainties associated with nature, present condition al onditions and impact of the same on the business of the Gr bildated financial results have been prepared in accordance ancial Reporting', notified under section 133 of the Compa her accounting principles generally accepted in India.	kdown April 2021 ave been adversely n the previous rec for making said as financial results. Ti om the estimates nd longevity of Cc oup. e with the recognit nies Act, 2013 rea	onwards due to 2 rimpacted. overability and can sessment. On the he impact of any e as at the date of a vvid-19, the Group don and measuren d with Companies	rrying value of its a basis of said asses vents and developr pproval of these fin o will closely monit nent principles laid (Indian Accounting	Is allowed the indu IS Pendamic. The is ssets and liabilities sment, the Group nent occurring afte ancial results and is tor any material d down in Indian Acc Standards) Rules,	stry to resume its (Group's operation: as at 31st Decem expects to recove r the date of finan will be recognized manges arising out counting Standard 2015, as amended	ber 2022. Ti r the carryis cial results f prospectivel of prevailir ('Ind AS') - 3 from time t	
results for the second	nner. Again State Govt. of Uttar Pradesh imposed the loc the quarter and nine months ended 31st December 2022 has e Group has made assessment of its liquidity position from considered internal and external sources of information t those assets and no material adjustment is included in the and nine months ended 31st December 2022 may differ fr uncertainties associated with nature, present condition an anditions and impact of the same on the business of the Gr lidated financial results have been prepared in accordance ancial Reporting', notified under section 133 of the Compa her accounting principles generally accepted in India. is an extract of Unaudited consolidated financial Results ts) Regulations, 2015. The Unaudited Financial Results up.inj.	kdown April 2021 ave been adversely in the previous rec- for making said as financial results. T and longevity of Co- oup. with the recognit nies Act, 2013 rea- s filed with the S s are available o	onwards due to 2 rimpacted. overability and car sessment. On the he impact of any e as at the date of a ovid-19, the Group ion and measuren d with Companies tock Exchanges un n the Stock Exct	rrying value of its a basis of said asses vents and developr pproval of these fin o will closely monit nent principles laid (Indian Accounting nder Regulation 3: hange website (wo	Is allowed the indu IS Pendamic. The is ssets and liabilities sment, the Group nent occurring afte ancial results and is tor any material cl down in Indian Acc Standards) Rules, B of the SEBI (List ww.bseindia.com)	stry to resume its of Group's operation: expects to recover r the date of finan will be recognized nanges arising out counting Standard 2015, as amended ing Obligations ar and on the Grou	operations li s and finance ber 2022. The r the carryic cial results f prospective of prevailing ('Ind AS') - 3 from time to ad Disclosur up's websit	
results for the second	nner. Again State Govt. of Uttar Pradesh imposed the loc the quarter and nine months ended 31st December 2022 has e Group has made assessment of its liquidity position from considered internal and external sources of information t those assets and no material adjustment is included in the and nine months ended 31st December 2022 may differ fr uncertainties associated with nature, present condition an anditions and impact of the same on the business of the Gr lidated financial results have been prepared in accordance ancial Reporting', notified under section 133 of the Compa her accounting principles generally accepted in India. is an extract of Unaudited consolidated financial Results ts) Regulations, 2015. The Unaudited Financial Results up.inj.	kdown April 2021 ave been adversely in the previous rec- for making said as financial results. T and longevity of Co- oup. with the recognit nies Act, 2013 rea- s filed with the S s are available o	onwards due to 2 rimpacted. overability and car sessment. On the he impact of any e as at the date of a ovid-19, the Group lion and measuren d with Companies tock Exchanges un n the Stock Exct	rrying value of its a basis of said asses vents and developr pproval of these fin o will closely monit nent principles laid (Indian Accounting nder Regulation 3: hange website (wo	Is allowed the indu IS Pendamic. The is ssets and liabilities sment, the Group nent occurring afte ancial results and is tor any material cl down in Indian Acc Standards) Rules, B of the SEBI (List ww.bseindia.com)	stry to resume its of Group's operation: expects to recover r the date of finan will be recognized nanges arising out counting Standard 2015, as amended ing Obligations ar and on the Grou	operations li s and finance ber 2022. The r the carryic cial results f prospective of prevailing ('Ind AS') - 3 from time to ad Disclosur up's websit	
results for the second	nner. Again State Govt. of Uttar Pradesh imposed the loc the quarter and nine months ended 31st December 2022 has e Group has made assessment of its liquidity position from considered internal and external sources of information those assets and no material adjustment is included in the and nine months ended 31st December 2022 may differ fr incertainties associated with nature, present condition an anditions and Impact of the same on the business of the Gr ancial Reporting', notified under section 133 of the Compa her accounting principles generally accepted in India. is an extract of Unaudited consolidated financial Result ts) Regulations, 2015. The Unaudited Financial Result bup.in).	kdown April 2021 ave been adversely in the previous rec for making said as financial results. Ti om the estimates ind longevity of Co oup. e with the recognit nies Act, 2013 rea- s filed with the S s are available o	onwards due to 2 rimpacted. overability and car sessment. On the he impact of any e as at the date of a ovid-19, the Group lion and measuren d with Companies tock Exchanges un n the Stock Exct	rrying value of its a basis of said asses vents and developr pproval of these fin o will closely monit nent principles laid (Indian Accounting nder Regulation 3: hange website (wo	Is allowed the indu IS Pendamic. The is ssets and liabilities sment, the Group nent occurring afte ancial results and is tor any material cl down in Indian Acc Standards) Rules, B of the SEBI (List ww.bseindia.com)	stry to resume its of Group's operation: expects to recover r the date of finan will be recognized nanges arising out counting Standard 2015, as amended ing Obligations ar and on the Grou	operations li s and finance ber 2022. The r the carryic cial results f prospective of prevailing ('Ind AS') - 3 from time to ad Disclosur up's websit	
results for the further, the Group has amount of the quarter Given the u economic or linterim Finattime, and ot the above in Requirement (www.pkrgross) No Provision business loss in Exceptional i	nner. Again State Govt. of Uttar Pradesh imposed the loc the quarter and nine months ended 31st December 2022 has e Group has made assessment of its liquidity position from considered internal and external sources of information of those assets and no material adjustment is included in the and nine months ended 31st December 2022 may differ fr incertainties associated with nature, present condition at bonditions and impact of the same on the business of the Gr olidated financial results have been prepared in accordance ancial Reporting', notified under section 133 of the Compa her accounting principles generally accepted in India. is an extract of Unaudited consolidated financial Results ts) Regulations, 2015. The Unaudited Financial Results up.in). in for Deferred Tax Liabilities/ Deferred Tax Assets has been es and unabsorbed depreciation. tems represents gain/(loss) on sale of immovable property	kdown April 2021 ave been adversely in the previous rec for making said as financial results. Ti om the estimates ind longevity of Cc oup. e with the recognit nies Act, 2013 rea s filed with the S s are available o en recognized duri of the group.	onwards due to 2 rimpacted. overability and can sessment. On the he impact of any e as at the date of a vvid-19, the Group tion and measuren d with Companies tock Exchanges u n the Stock Exch ing the quarter an	rrying value of its a basis of said asses vents and developr pproval of these fin o will closely monit nent principles laid (Indian Accounting nder Regulation 3: hange website (wo	Is allowed the indu IS Pendamic. The is ssets and liabilities sment, the Group nent occurring afte ancial results and is tor any material cl down in Indian Acc Standards) Rules, B of the SEBI (List ww.bseindia.com)	stry to resume its of Group's operation: expects to recover r the date of finan will be recognized nanges arising out counting Standard 2015, as amended ing Obligations ar and on the Grou	operations li s and finance ber 2022. The r the carryic cial results f prospective of prevailing ('Ind AS') - 3 from time to ad Disclosur up's websit	
 results for the further, the Group has amount of the quarter Given the u economic or 'Interim Fination' interim Fination and the Above in Requirement (www.pkrgross) No Provision business loss of Exceptional in the aforess In the aforess 	nner. Again State Govt. of Uttar Pradesh imposed the loc the quarter and nine months ended 31st December 2022 has e Group has made assessment of its liquidity position from considered internal and external sources of information those assets and no material adjustment is included in the and nine months ended 31st December 2022 may differ fr incertainties associated with nature, present condition an anditions and Impact of the same on the business of the Gr ancial Reporting', notified under section 133 of the Compa her accounting principles generally accepted in India. is an extract of Unaudited consolidated financial Result ts) Regulations, 2015. The Unaudited Financial Result bup.in).	kdown April 2021 ave been adversely in the previous rec for making said as financial results. Ti om the estimates ind longevity of Cc oup. a with the recognit nies Act, 2013 rea s filed with the S s are available o an recognized duri of the group.	onwards due to 2 rimpacted. overability and can sessment. On the he impact of any e as at the date of a ovid-19, the Group don and measuren d with Companies tock Exchanges u n the Stock Exch ing the quarter an	rrying value of its a basis of said asses vents and developr pproval of these fin o will closely monit nent principles laid (Indian Accounting nder Regulation 33 hange website (wo	Is allowed the indu IS Pendamic. The is ssets and liabilities sment, the Group nent occurring after ancial results and is isor any material cl down in Indian Acc Standards) Rules, is of the SEBI (List ww.bseindia.com) ded 31st December	stry to resume its (Group's operation: as at 31st Decem expects to recove r the date of finan will be recognized hanges arising out counting Standard 2015, as amended ing Obligations ar and on the Grou r 2022 due to car	operations s and finan ber 2022, ' r the carry cial results prospective of prevail ('Ind AS') - from time ind Disclosu up's websi	

ADVANCE METERING TECHNOLOGY LIMITED Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Deihi - 110017 Corporate Office:C-4 to C-11, Hoslery Complex, Phase II Extension, Nolda-201305

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

Statement of Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended 31st December 2022

Ø.		Particulars		Quarter Ended	Conso			
	2 ⁸		Dec-22	Sep-22	Dec-21	Dec-22	Dec-21	Year En Mar-2
		Income from operations	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audite
	(a)	Revenue from Operations	351.57				2	1000
	(b)		47.94	485.55 70.90	369.44	1,371.17	1,413.57	1,7
-		Total Income from operations	399.51	556.45	83.72 453.16	139.98	263.41	2
		Expenses			433,10	1,511.15	1,676.98	1,9
	(a)	Cost of materials consumed						
		Changes in inventories of finished goods, work-in -progress and stock-in-trade	131.78	160.43	108.03	338.09	217.51	
-	(c)	Employees benefits expense	(0.78)	(30.62)	1.84	0.05	28.29	2
1	(d)	Finance costs	196.01	175.06	174.18	530.15	483.10	6
н.	(e)	Depreciation and amortisation expense	31.68 112.72	47.21	45.42	113.19	141.92	ī
L		Other expenses	164.35	113.21	113.85	338.30	358.27	4
ŀ		Total expenses	635.76	167.58 532.87	111.45	485.00	470.85	6
┝		Profit (Base) to A		032.07	554.77	1,804.78	1,699.95	2,2
		Profit / (Loss) before exceptional items	(236.25)	(76.42)	(101.61)	(293.63)		
-	-	Exceptional Items (Net - Gain/(Loss)) Profit / (Loss) before tax and after exceptional items	1,262.41	(118.19)	(adaida)	1,144.22	(22.97)	(2)
-	1	event y close tax and after exceptional items	1,026.16	(194.61)	(101.61)	850.59	(22.97)	
	-	Tax expenses	and a second second				[22.97]	(2)
		Current Tax						
		Tax adjustments for earlier years	•	(0.22)				
	1	Profit / (Loss) for the period after tax	100000	<u> </u>				
			1,026.16	(194.39)	(101.61)	850.59	(22.97)	(26
	. K	Other Comprehensive Income (OCI)						
9) i i	tems that will not be classified to profit or loss						
	. 1.	Remeasurement benefits (losses) on defined benefit obligation	(2.51)	1.17	(1.85)			
h		ncome tax relating to items that will not be reclassified to profit or loss tems that will be classified to profit or loss			(1.05)	0.13	1.81	
~		or that will be classified to protit or loss	9.62	(10.48)	(0.82)	(3.87)	12.00	
	T	ncome tax relating to items that will be reclassified to profit or loss otal Other Comprehensive Income (Net of Tax)				-	(3.20)	t
			7.11	(9.31)	(2.67)	(3.74)	(1.38)	6
	T	otal Comprehensive income for the period	1,033.27	(387 881)				<u> </u>
	L		*,000.27	(203.70)	(104.28)	846.85	(24.35)	(26
	P	rolit for the year attributable to:	2. S.S. S		540 a st 7	Carl and A	6	
		- owner of the parent - Non Controling Interest	1,026.16	(194.39)	(101.61)	850.59	(22.00)	641.4
	-	How controlling interest	•			030.35	(22.97)	(26)
	0	ther Comprehensive Income for the year attributable to:						
	1.	owner of the parent					had a start of the	
		Non Controling Interest	7.11	(9.31)	(2.67)	(3.74)	(1.38)	(2
	1		•	•		•	•	
	To	tal Comprehensive Income for the year attributable to:						
	1 *	owner of the parent	1,033.27	(203.70)	1104-200	Die au		
	+-	Non Controling interest		[====	(104.28)	846.85	(24.35)	(269
	Pai	id-up Equity Share Capital						
		ace Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87	802.
	1							802.
	Ott	ter equity						
	1		NA	NA	NA	NA	NA	8,783.
	Ear	ning Per Share (quarterly results are not annualised) after exceptional items (*)						
	IFac	ce value ₹ 5 per share)						
					1. A.			
		Basic	(1.47)	(0.48)	(0.63)	11 000		
and a	[¹⁰]	Diluted	(1.47)	(0.48)	(0.63)	(1.83)	(0.14)	(1.6
	Rati	OS		1		14-031	(0.14)	(1.6
	1200000	ent Ratio	Contra la las			1		
1		I Debts to Total Assets	3.58	2.85	0.91	3.58	0.91	
.1		tors Turnover	0.07	0.06	0.13	0.07	0.13	1.1 0.1
		ntory Turnover Ratio	0.33	0.45	0.28	1.62	1.13	1.8
			0.44	0.62	0.47	1.71	1.78	2.0
-		rating Margin (%)	Inoce ent					2.0
	Oper	rating Margin (%) Profit Margin (%)	(12.23%) (59.13%)	22.61% (13.73%)	14.05% (22.42%)	22.16%	35.31%	29.29%





Date:- 13th February 2023

Place:-Noida

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, Hoslery Complex, Phase II Extension, Noida-201305 Tel: 0120 4531400, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in CIN # L31401DL2011PLC271394

S. No.			mber 2022	Pa	Identeed		(🕈 in Lak
	Particulars	42	Quarter Ended	Consol		ths Ended	Year Ende
		Dec-22 (Unaudited)	Sep-22 (Unaudited)	Dec-21	Dec-22	Dec-21	Mar-22
1	Segment Revenue (Gross)		(ounconten)	(Unaudited)	(Unaudited)	(Unaudited)	Audited
	a) Power Generation	70.87	220.46	111.77	644.36	763,44	
	b) Meters & Others	280.70					855.
	Total		265.09	257.67	726.81	650.13	847.
		351.57	485.55	369.44	1,371.17	1,413.57	1,703.
	Less : Inter Segment Revenue	•					<u>, 19</u>
	Income from Operations (Gross)	351.57	485.55	369.44	1,371.17	1,413.57	1,703.4
2 Se							
<u> </u>	gment Results (Net Profit(+)/Loss(-) before Tax and after exceptional items from a) Power Generation	m each Segment) (22.26)	130.70				
	b) Meters & Others			55.90	368.51	505.48	513.5
		(47.04)	(50.38)	(70.50)	(188.58)	(231.16)	(224.8
	Total	(69.30)	80.32	(14.60)	179.93	274.32	288.7
				145 433	(113.19)	(141.92)	(179.8
	Less : interest	(31.68)	(47.21)	(45.42)	(113.13)	1-4-10-11	1112.0
	Less : Other Unallocable Expenses Net off Unallocable Income	(31.68) 1,127.14	(47.21)	(45.42)			
atement		1,127.14 1,026.16		(41.59) (101.61)	783.85 850.59	(155.37) (22.97)	(376.8 (267.9 (≮ in Lakh
4. E.	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items	1,127.14 1,026.16	(227,72) (194.61)	(41.59) (101.61) Consolic As a	783.85 850.59	(155.37)	(376.8 (267.9
1.2	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022	1,127.14 1,026.16 Dec-22	(227.72) (194.61]	(41.59) (101.61) Consolid As a Dec-21	783.85 850.59 (ated	(155.37) (22.97)	(376.8 (267.9 (₹ in Lakh
No.	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets	1,127.14 1,026.16	(227.72) (194.61]	(41.59) (101.61) Consolid As a Dec-21	783.85 850.59 (ated	(155.37) (22.97)	(376.8 (267.9 (₹ in Lakh
No.	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars	1,127.14 1,026.16 Dec-22	(227.72) (194.61]	(41.59) (101.61) Consolid As a Dec-21	783.85 850.59 (ated	(155.37) (22.97)	(376.8 (267.9 (< in Lakh Mar-32 (Audited)
Latement No.	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets	1,127.14 1,025.16 Dec-22 (Unaudhed).	(227,72) (194,61) Sep-22 (Unaudited)	(41.59) (101.61) Consolia As a Dec-21 (Unaudited)	783.85 850.59 (ated	(155.37) (22.97) Dec-21 (Unaudited)	(376.8: (267.94 (₹ in Lakh:
No.	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation	1,127.14 1,026.16 Dec. 22 (Unaudhed) 5,150.30	(227.72) (194.61) 314 275 Sop-22 (Unaudited) 5,351.15	(41.59) (101.61) Consolic As a Dec-21 (Unaudited) 5,682.09	783.85 850.59 (ated t Dec-22 (Unaudited) 5,150.30	(155.37) (22.97) (22.97) (0.000 (0.000) (0.000	(376.8; (267.94) (₹ in Lakh: Mar-22 (Audited) 5,128.13
No.	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others	1,127.14 1,026.16 Dec-22 (Umaudhed). 5,150.30 2,225.37	(227,72) (194,61) 37 50p-22 (Unaudited) 5,351.15 2,537.44	(41.59) (101.61) Consoliz As a Dec-21 (Unauditea) 5,682.09 2,280.95	783.85 850.59 (ated	(155.37) (22.97) (22.97) Occ-21 (Unaudited) 5,682.09 2,280.95	(376.8 (267.9 (< in Lakh Mar-22 (Audited) 5,128.1 2,552.74 5,699.45
1 	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable	1,127.14 1,025.16 Dec-22 (Unaudhted) 5,150.30 2,225.37 5,347.09	(227.72) (194.61) 30 50p-22 (Unaudited) 5,351.15 2,537.44 8,190.80	(41.59) (101.61) (101.61) (101.61) As a Dec-21 (Unaudited) 5,682.09 2,280.95 5,756.88	783.85 850.59 (ated	(155.37) (22.97) (22.97) (22.97) (22.97) (2.2.97	(376.8 (267.9 (< in Lakh Mar-22 (Audited) 5,128.1 2,552.74 5,699.45
1 	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total	1,127.14 1,025.16 Dec-22 (Unaudhted) 5,150.30 2,225.37 5,347.09	(227.72) (194.61) 30 50p-22 (Unaudited) 5,351.15 2,537.44 8,190.80	(41.59) (101.61) (101.61) (101.61) As a Dec-21 (Unaudited) 5,682.09 2,280.95 5,756.88	783.85 850.59 (ated	(155.37) (22.97) (22.97) (22.97) (22.97) (2.2.97	(376.8 (267.9 (₹ in takh Mar 22 (Audited) 5,128.1: 2,552.74 5,699.45 13,380.32
No.	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities	1,127.14 1,025.16 Dec-22 (Unaudhed). 5,150.30 2,225.37 5,347.09 12,722.76	(227,72) (194,61) (19	(41.59) (101.61) (101.61) (101.61) As a Dec-21 (Unaudited) 5,682.09 2,280.95 5,756.88 13,719.92	783.85 850.59 (ated	(155.37) (22.9	(376.8 (267.9 (₹ in Lakh Mar-22 (Audited) 5,128.11 2,552.74 5,699.45 13,380.32 161.86
1 	Less : Other Unallocable Expenses Net off Unallocable Income Net Profit (+) / Loss(-) before Tax and after exceptional items t of Consolidated Segment wise Assets and Liabilities as at 31st December 2022 Particulars Segment Assets a) Power Generation b) Meters & Others c) Others- Unallocable Total Segment Liabilities a) Power Generation	1,127.14 1,025.16 Dec-52 (Unaudhted) 5,150.30 2,225.37 5,347.09 12,722.76	(227,72) (194,61) (19	(41.59) (101.61) As a Dec-21. (Unauditea) 5,682.09 2,280.95 5,756.88 13,719.92 206.14 1,082.12 2,589.70	783.85 850.59 [ated	(155.37) (22.9	(376.8 (267.9 (% in Lakh Mar-22 (Audited) 5,128.1 2,552.74

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.

On account of Covid-19 pandemic, the Government of India had imposed a complete nation-wilde 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 nine months ended 31st December 2022 have been adversely impacted.

2 Further, the Group has made assessment of its liquidity position from the previous recoverability and carrying value of its assets and liabilities as at 31st December 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 nine months ended 31st December 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.

3 The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 13th February 2023. and approved and taken on record by the Board of Directors at the meeting held on 13th February 2023. These have been subjected to limited review by the statutory auditors of the Group.

4 No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and nine months ended 31st December 2022 due to carried forward business

- 5 Exceptional items represents gain/(loss) on sale of immovable property of the group.
- 6 Previous periods figures have been regrouped/rearranged wherever considered necessary.

In the aforesaid consolidated financials results all the figures are unaudited except for the figures for the year ended 31st March 2022. The figures for the third quarter in each financial year are balancing figures of the nine months ended and published results of half year ended of the respective financial year. The figures for the second quarter are balancing figures of the published result for the half year ended and published results for the first quarter of the respective year.



Place:-Noida Date:- 13th February 2023 For and on behalf of the Board Advance Metering Technology Limited (P.K. Renade) Chairman-cum-Managing Director

DIN-0005359