AMTL
ADVANCE METERING TECHNOLOGY LTD

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: corporate@pkrgroup.in
Web: www.pkrgroup.in

To,
The Manager – Listing Centre
Deptt. of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400001

Date: 29-05-2026

Company Code: 534612
ISIN: INE436N01029

Subject: Outcome of the Board Meeting held on Friday, 29th May, 2026.

Ref: Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("the Listing Regulations")

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company at their Meeting held today i.e. **Friday, 29th May, 2026**, inter-alia considered and approved the following matters:

1. Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended **31st March, 2026**;
A signed copy of the above Financial Results (Standalone & Consolidated) along with Auditors' Reports thereon is attached herewith as **"Annexure – A"** and a declaration under Regulation 33 of the Listing Regulations, signed by Group Chief Financial Officer in respect of Audit Reports issued by Statutory Auditors with un-modified opinion is attached herewith as **"Annexure- B".**

2. Re-Appointment of **M/s Daver Sikri & Co.** as the Internal Auditor of the Company for the **FY 2026-27**.

The disclosure(s) with respect to the above re-appointment, as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated July 13, 2023, is enclosed herewith as **Annexure - C**.

The Board Meeting commenced at 2:00 PM and concluded at 5:00 PM.

Kindly take the same in your records.

Thanking You,
For Advance Metering Technology Limited

Alok Kumar Pandey
Digitally signed by Alok Kumar Pandey
Date: 2026.05.29 17:06:21 +05'30'

Alok Kumar Pandey
(Company Secretary & Compliance Officer)
ACS: 69547

Enclosed: As Above

[Annexure - A]

GSA & Associates LLP
Chartered Accountants

B-35, Cyber House,
Sector-32, Gurugram-122003, Haryana

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Independent Auditors' Report

To the Board of Directors of
Advance Metering Technology Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **Advance Metering Technology Limited** (hereinafter referred to as the 'Company) for the quarter and year ended 31st March 2026 (the 'standalone financial results'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') and SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22nd October 2019.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22nd October 2019; and

- Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net loss and other comprehensive loss and other financial information for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone financial results.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

The standalone financial results for the year ended 31st March 2026 have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles

GSA & ASSOCIATES LLP * GURUGRAM * CHARTERED ACCOUNTANTS

generally accepted in India and in compliance with Regulation 33 of the Listing Regulations and SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22nd October 2019.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

GSA & ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The statement includes the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the unaudited year to date figures up to the third quarter ended quarter December 2025 of the current financial year, which were subjected to a limited review by us as required under the listing Regulations.

Our opinion on standalone financial statement is not modified in respect of above matter.

For GSA & Associates LLP
Chartered Accountants
Firm's Registration No. 000257N/N500339



Krishan Kant Tulshan
Partner
Membership No: 085033

UDIN: 26085033JYCURH9021

Place: New Delhi
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Audited Standalone Financial Results for the Quarter and Year Ended 31st March 2026

(₹ in Lacs)

Particulars	Standalone				
	Quarter Ended			Year Ended	
	31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
Total Revenue from operations	524.25	363.94	376.86	2,327.64	2,207.76
Profit / (Loss) before tax and exceptional items	(642.07)	(320.89)	(720.18)	(1,021.78)	(936.76)
Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-
Profit / (Loss) before tax and after exceptional items	(642.07)	(320.89)	(720.18)	(1,021.78)	(936.76)
Profit / (Loss) for the period after tax	(642.07)	(320.89)	(720.18)	(1,021.78)	(936.76)
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(639.57)	(324.51)	(721.46)	(1,019.19)	(940.61)
Equity Share Capital	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	7,310.31	8,329.50
Earnings Per Share (Face value of Rs.5/- each)					
Basic:	(4.00)	(2.00)	(4.48)	(6.36)	(5.83)
Diluted:	(4.00)	(2.00)	(4.48)	(6.36)	(5.83)

Notes:

1. The above standalone financial results were reviewed by the Audit Committee at the meeting held on 29th May 2026 and approved and taken on record by the Board of Directors at the meeting held on 29th May 2026.
2. These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
3. The above is an extract of Audited Standalone Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audited Financial Results are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.pkrgroup.in).
4. No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and year ended 31st March 2026 due to carried forward business losses and unabsorbed depreciation.
5. In the aforesaid financials results the figures of the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year which were subjected to limited review by statutory auditors.

GSA & ASSOCIATES LLP * GURUGRAM * CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED

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

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

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

CIN # L31401DL2011PLC271394

Standalone Audited Statement of Assets and Liabilities as at 31st March 2026

(₹ in Lacs)

Particulars	Standalone	
	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,251.49	5,612.29
Right Of Use Assets	115.30	230.60
Other Intangible Assets	10.10	13.18
Financial Assets		
Investments	2.04	30.61
Other Financial Assets	66.28	51.95
Other Non-Current Assets	270.00	1.65
Total Non-Current Assets	**5,715.21**	**5,940.28**
Current Assets		
Inventories	463.07	563.15
Financial Assets		
Investments	2,759.20	3,682.05
Trade Receivables	397.72	439.64
Cash and Cash Equivalents	245.51	51.83
Other Balances with Bank	234.23	293.79
Loans	0.50	0.42
Other Financial Assets	16.94	19.87
Current Tax Assets (Net)	20.79	18.37
Other Current Assets	215.93	159.85
Total Current Assets	**4,353.89**	**5,228.97**
TOTAL ASSETS	**10,069.10**	**11,169.25**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	802.87	802.87
Other equity	7,310.31	8,329.50
Total Equity	**8,113.18**	**9,132.37**
LIABILITIES		
Non-Current Liabilities		
Financial Liabilties		
Borrowings	180.00	271.84
Lease Liabilties	-	158.34
Other Financial Liabilties	6.40	6.30
Provisions	79.66	53.58
Total Non-Current Liabilities	**266.06**	**490.06**
Current Liabilities		
Financial Liabilties		
Borrowings	1,175.96	873.43
Lease Liabilties	158.34	135.79
Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	30.71	74.68
Total outstanding dues of creditors other than micro enterprises and small enterprises	175.79	231.57
Other Financial Liabilities	111.01	172.37
Provisions	20.97	14.77
Other Current Liabilities	17.08	44.21
Total Current Liabilities	**1,689.86**	**1,546.82**
TOTAL EQUITY AND LIABILITIES	**10,069.10**	**11,169.25**

GSA & ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March 2026

(₹ in Lacs)

S. No.		Particulars	Standalone				
			Quarter Ended			Year Ended	
			31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
1.		**Income from operations**					
	(a)	Revenue from Operations	240.80	232.60	313.42	1,358.84	1,412.82
	(b)	Other Income					
		-Net gain on investments carried at FVTPL(Included realised gain)	117.07	118.70	36.99	728.35	689.86
		-Other income	166.38	12.64	26.45	240.45	105.08
		Total Income from operations	**524.25**	**363.94**	**376.86**	**2,327.64**	**2,207.76**
2.		**Expenses**					
	(a)	Cost of materials consumed	79.08	85.77	133.04	370.24	543.33
	(b)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	0.12	5.75	4.19	25.65	1.88
	(c)	Employees benefits expense	167.26	159.14	206.51	596.08	686.30
	(d)	Finance costs	47.35	41.97	30.86	173.19	112.87
	(e)	Depreciation and amortisation expense	118.19	122.49	120.63	486.50	475.89
	(f)	Other expenses					
		-Repair and Maintenance-P&M	52.50	54.78	56.42	222.20	182.69
		-Insurance Expenses	56.70	55.12	53.50	224.48	184.19
		-Net loss on investments carried at FVTPL	519.18	-	338.52	691.83	539.31
		-Other Expenses	125.94	159.81	153.37	559.25	418.06
		Total expenses	**1,166.32**	**684.83**	**1,097.04**	**3,349.42**	**3,144.52**
3.		**Profit / (Loss) before tax and exceptional items**	**(642.07)**	**(320.89)**	**(720.18)**	**(1,021.78)**	**(936.76)**
		Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-
4.		**Profit / (Loss) before tax and after exceptional items**	**(642.07)**	**(320.89)**	**(720.18)**	**(1,021.78)**	**(936.76)**
5.		**Tax expenses**					
		Current Tax	-	-	-	-	-
		Deferred Tax	-	-	-	-	-
6.		**Profit / (Loss) for the period after tax**	**(642.07)**	**(320.89)**	**(720.18)**	**(1,021.78)**	**(936.76)**
7.		**Other Comprehensive Income (OCI)**					
	a)i	Items that will not be classified to profit or loss					
		Remeasurement benefits (losses) on defined benefit obligation	2.50	(3.62)	(1.28)	2.59	(3.85)
	ii	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b)i	Items that will be classified to profit or loss	-	-	-	-	-
	ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
		Total Other Comprehensive Income (Net of Tax)	**2.50**	**(3.62)**	**(1.28)**	**2.59**	**(3.85)**
8.		**Total Comprehensive Income for the period**	**(639.57)**	**(324.51)**	**(721.46)**	**(1,019.19)**	**(940.61)**
9.		Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87
10.		Other equity	NA	NA	NA	7,310.31	8,329.50
11.		Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)					
		a) Basic	(4.00)	(2.00)	(4.48)	(6.36)	(5.83)
		b) Diluted	(4.00)	(2.00)	(4.48)	(6.36)	(5.83)
12.		**Ratios**					
		Current Ratio	2.58	2.76	3.38	2.58	3.38
		Total Debts to Total Assets	0.13	0.13	0.10	0.13	0.10
		Debtors Turnover	0.58	0.45	0.65	3.25	2.89
		Inventory Turnover Ratio	0.52	0.48	0.56	2.65	2.40
		Operating Margin (%)	33.45%	17.39%	17.58%	41.01%	32.74%
		Net Profit Margin (%)	(122.47%)	(88.17%)	(191.10%)	(43.90%)	(42.43%)

GSA & ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED
Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Statement of audited standalone segment wise revenue and results for the Quarter and Year Ended 31st March 2026 (₹ in Lacs)

S. No.	Particulars	Standalone				
		Quarter Ended			Year Ended	
		31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
1	**Segment Revenue (Gross)**					
	a) Power Generation	128.39	47.72	72.87	624.10	499.46
	b) Meters & Others	278.79	197.52	267.00	975.19	1,018.44
	c) Investments	117.07	118.70	36.99	728.35	689.86
	Total	524.25	363.94	376.86	2,327.64	2,207.76
	Less : Inter Segment Revenue	-	-	-	-	-
	Income from Operations (Gross)	**524.25**	**363.94**	**376.86**	**2,327.64**	**2,207.76**
2	**Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)**					
	a) Power Generation	20.04	(51.45)	(75.22)	212.97	91.19
	b) Meters & Others	21.09	(87.86)	(83.63)	(200.37)	(306.84)
	c) Investments	(429.60)	98.42	(301.53)	(47.41)	149.66
	Total	(388.47)	(40.89)	(460.38)	(34.81)	(65.99)
	Less : Finance Costs	(19.87)	(21.68)	(30.86)	(89.26)	(109.63)
	Less : Other Unallocable Expenses Net off Unallocable Income	(233.73)	(258.32)	(228.94)	(897.71)	(761.14)
	Profit / (Loss) before tax and after exceptional items	**(642.07)**	**(320.89)**	**(720.18)**	**(1,021.78)**	**(936.76)**

Statement of audited standalone segment wise assets and liabilities as at 31st March 2026 (₹ in Lacs)

S. No.	Particulars	Standalone				
		As at				
		31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
1	**Segment Assets**					
	a) Power Generation	4,365.20	4,389.96	4,510.28	4,365.20	4,510.28
	b) Meters & Others	1,806.94	1,432.44	1,639.78	1,806.94	1,639.78
	c) Investments	2.759.20	4.086.48	3.682.05	2.759.20	3.682.05
	d) Others- Unallocable	1,137.76	1,134.56	1,337.14	1,137.76	1,337.14
	Total	**10,069.10**	**11,043.44**	**11,169.25**	**10,069.10**	**11,169.25**
	Segment Liabilities					
	a) Power Generation	94.42	61.85	64.27	94.42	64.27
	b) Meters & Others	341.24	501.55	537.34	341.24	537.34
	c) Investments	805.92	799.31	413.00	805.92	413.00
	d) Others- Unallocable	714.34	927.99	1,022.27	714.34	1,022.27
	Total	**1,955.92**	**2,290.70**	**2,036.88**	**1,955.92**	**2,036.88**

GSA & ASSOCIATES LLP ★ GURUGRAM ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Advance Metering Technology Limited

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED
Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Standalone Audited Statement of Cashflow for the Year Ended 31st March 2026

(₹ in Lacs)

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	**(1,021.78)**	**(936.76)**
Adjustment For :		
Depreciation and Amortisation Expense	486.50	475.89
Finance Cost	163.95	111.53
Interest Income	(56.48)	(70.23)
Impairment in investment of Subsidiary	28.57	10.21
Dividend Received	(4.30)	(2.35)
Remesurement of defined obligations	2.59	(3.85)
Inventories are Written down to NRV	50.00	50.00
Impairment loss/(Profit) on ECL on trade receivables	32.58	63.71
Net loss/(gain) on financial asset remeasured at fair value	(36.52)	(150.55)
Operating Profit/ (Loss) before Working Capital changes	**(354.89)**	**(452.40)**
Movement in Working Capital		
Increase/ (Decrease) in trade payables	(99.75)	(57.99)
Increase/ (Decrease) in other financial liabilities	(61.24)	36.13
Increase/ (Decrease) in provisions	32.28	12.31
Increase/ (Decrease) in other current & non-current liabilities	(27.13)	28.58
Increase/ (Decrease) in lease liabilities	(135.79)	(115.73)
Decrease/ (Increase) in trade receivables	9.34	34.15
Decrease/ (Increase) in inventories	50.08	1.48
Decrease/ (Increase) in loans	(0.08)	(0.42)
Decrease/ (Increase) in other financial assets	(11.40)	157.51
Decrease/ (Increase) in other current & non-current assets	(324.43)	(35.31)
Cash generated from/(used in) Operations	**(923.01)**	**(391.69)**
Taxes Paid	(2.42)	6.45
	(925.43)	**(385.24)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, Plant and Equipment	(7.33)	(314.49)
Purchases of Current and Non Current Investments	(1,555.40)	(2,091.33)
Sale of Current and Non Current Investments	2,514.76	1,222.86
Interest Received	56.48	70.23
Dividend Received	4.30	2.35
Bank Balances not Considered as Cash & Cash Equivalents	59.56	1,149.09
	1,072.37	**38.70**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	441.00	752.78
Repayment of Borrowings	(230.31)	(282.82)
Finance Cost	(163.95)	(111.53)
	46.74	**358.43**
	193.68	**11.89**
Cash and Cash Equivalents at the beginning of year	51.83	39.94
	245.51	**51.83**
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	244.78	50.56
Cash on hand	0.73	1.27
	245.51	**51.83**

GSA & ASSOCIATES LLP ★ GURUGRAM ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

Notes to Stadalone Financial Results:	
1	The above standalone financial results were reviewed by the Audit Committee at the meeting held on 29th May 2026 and approved and taken on record by the Board of Directors at the meeting held on 29th May 2026.
2	These standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
3	No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and year ended 31st March 2026 due to carried forward business losses and unabsorbed depreciation.
4	In the aforesaid financials results the figures of the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year which were subjected to limited review by statutory auditors.

GSA & ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

GSA & Associates LLP
Chartered Accountants

B-35, Cyber House,
Sector-32, Gurugram-122003, Haryana

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Independent Auditors' Report

To the Board of Directors of
Advance Metering Technology Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying 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 year ended 31st March 2026 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') and SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22nd October 2019.

In our opinion and to the best of our information and according to the explanations given to us, and accordingly on the consideration of management certified financial results for the following three subsidiaries which have been furnished to us by the Board of Directors, the aforesaid statement.

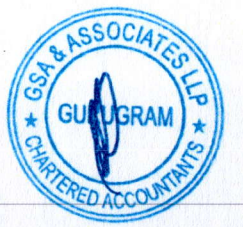
i. Includes the results of the following subsidiaries
   a. Global Power and Trading PTE Limited, Singapore
   b. Advance Power and Trading GMBH, Germany (Under the process of Winding Up)
   c. PKR Technologies Canada Limited, Canada (Under the process of Disinvestment of shares)

ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard and SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22nd October 2019; and

iii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive loss and other financial information of the Group for the quarter ended 31st March 2026 and for the year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Companies Act, 2013 ('the Act'). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial results.



Management's and Board of Directors' Responsibilities for the Consolidated Financial Results
The Consolidated financial results for the year ended 31st March 2026 have been prepared on the basis of the consolidated financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net loss and other comprehensive loss and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations and SEBI Circular SEBI/HO/DDHS/DDHS/CIR/P/2019/115 dated 22nd October 2019.

The respective Board of Directors of the companies included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company as aforesaid.

In preparing the consolidated financial results, the Management and the Board of Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group is responsible for overseeing the Company's financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the Holding company and its Subsidiary Company (incorporated in India) has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.

GSA & ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and {ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and one such other entity included in the consolidated financial results of which we are the independent auditor regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the SEBI under regulation 33(8) of the listing regulations as amended to the extend applicable.

Other Matter

a) The consolidated financial results includes the audited management certified financial results of three subsidiaries incorporated outside India, whose Financial Results reflect (i) total assets of INR 160.53 Lakhs as at 31th March 2026, {ii} total revenue of Nil and net loss of INR 13.94 Lakhs for the year ended 31th March 2026 (iii) total revenue of INR Nil Lakhs and net loss of INR 2.88 Lakhs for the quarter ended 31th March 2026, 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. Our Conclusion on the consolidated audited financial results, and our report in terms of Regulation 33 of the regulation read with SEB| Circular, in so far as it relates to the aforesaid subsidiaries, are based solely on such 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.

b) The management certified financial statements of the aforesaid three subsidiaries have been furnished to us by the management and our opinion on the consolidated financial results in so far it relates to the amounts and disclosures included in respect of the aforesaid subsidiaries is based solely on the management report and the procedure performed by us as stated in paragraph above.

Our opinion on the consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the financial results certified by the Board of Directors

c) The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited year to date figures up to the third quarter ended December 2025 of the current financial year, which were subjected to a limited review by us as required under the listing Regulations.

Our opinion on the consolidated financial statement is not modified in respect of the above matter.

For GSA & Associates LLP
Chartered Accountants
Firm's Registration No. 000257N/N500339

GSA & ASSOCIATES LLP ★ GURUGRAM ★ CHARTERED ACCOUNTANTS

Krishan Kant Tulshan
Partner
Membership No: 085033

UDIN: 26085033HTKBRL6154

Place: New Delhi
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED
Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Audited Consolidated Financial Results for the Quarter and Year Ended 31st March 2026

(₹ in Lacs)

Particulars	Consolidated				
	Quarter Ended			Year Ended	
	31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
Total Revenue from operations	524.25	363.94	387.47	2,327.64	2,348.65
Profit / (Loss) before tax and exceptional items	(626.58)	(313.47)	(710.37)	(1,007.16)	(930.18)
Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-
Profit / (Loss) before tax and after exceptional items	(626.58)	(313.47)	(710.37)	(1,007.16)	(930.18)
Profit / (Loss) for the period after tax	(626.58)	(313.47)	(710.37)	(1,007.16)	(930.18)
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(628.39)	(320.21)	(711.72)	(1,019.64)	(932.19)
Equity Share Capital	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	7,163.67	8,183.30
Earnings Per Share (Face value of Rs.5/- each)					
Basic:	(3.90)	(1.95)	(4.42)	(6.27)	(5.79)
Diluted:	(3.90)	(1.95)	(4.42)	(6.27)	(5.79)

Notes:

1	The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 29th May 2026 and approved and taken on record by the Board of Directors at the meeting held on 29th May 2026.
2	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
3	The above is an extract of Audited Consolidated Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Audited Financial Results are available on the Stock Exchange website (www.bseindia.com) and on the Group's website (www.pkrgroup.in).
4	No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and year ended 31st March 2026 due to carried forward business losses and unabsorbed depreciation.
5	In the aforesaid financials results the figures of the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year which were subjected to limited review by statutory auditors.

GSA & ASSOCIATES LLP ★ GURUGRAM ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED

Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Consolidated Audited Statement of Assets and Liabilities as at 31st March 2026

(₹ in Lacs)

Particulars	Consolidated	
	As at 31st Mar-26 (Audited)	As at 31st Mar-25 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,281.19	5,648.45
Right of Use Assets	115.30	230.60
Other Intangible Assets	10.10	13.18
Financial Assets		
Other Financial Assets	66.28	51.95
Other Non-Current Assets	270.00	1.65
Total Non-Current Assets	**5,742.87**	**5,945.83**
Current Assets		
Inventories	463.07	563.15
Financial Assets		
Investments	2,759.20	3,682.05
Trade Receivables	466.97	517.20
Cash and Cash Equivalents	246.57	57.19
Other Balances with Bank	234.23	293.79
Loans	0.50	0.42
Other Financial Assets	16.94	19.87
Current Tax Assets (Net)	20.79	18.37
Other Current Assets	215.93	159.85
Total Current Assets	**4,424.20**	**5,311.89**
TOTAL ASSETS	**10,167.07**	**11,257.72**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	802.87	802.87
Other Equity	7,163.67	8,183.30
Total Equity	**7,966.54**	**8,986.17**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	221.24	319.37
Lease Liabilities	-	158.34
Other Financial Liabilities	6.40	6.30
Provisions	79.66	53.58
Total Non-Current Liabilities	**307.30**	**537.59**
Current Liabilities		
Financial Liabilities		
Borrowings	1,310.73	999.11
Lease Liabilities	158.34	135.79
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises; and	30.71	74.68
Total outstanding dues of creditors other than micro enterprises and small enterprises	201.45	253.62
Other Financial Liabilities	142.69	201.80
Provisions	20.97	14.77
Other Current Liabilities	28.34	54.19
Total Current Liabilities	**1,893.23**	**1,733.96**
TOTAL EQUITY AND LIABILITIES	**10,167.07**	**11,257.72**

GSA & ASSOCIATES LLP ★ GURUGRAM ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED

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

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

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

CIN # L31401DL2011PLC271394

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31st March 2026

(₹ in Lacs)

S. No.		Particulars	Consolidated				
			Quarter Ended			Year Ended	
			31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
1.		**Income from operations**					
	(a)	Revenue from Operations	240.80	232.60	324.03	1,358.84	1,553.46
	(b)	Other Income					
		-Net gain on investments carried at FVTPL	117.07	118.70	36.99	728.35	689.86
		-Other income	166.38	12.64	26.45	240.45	105.33
		Total Income from operations	**524.25**	**363.94**	**387.47**	**2,327.64**	**2,348.65**
2.		**Expenses**					
	(a)	Cost of materials consumed	79.08	85.77	133.04	370.24	543.33
	(b)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	0.12	5.75	4.19	25.65	1.88
	(c)	Employees benefits expense	167.26	159.14	206.29	596.08	772.87
	(d)	Finance costs	47.40	42.02	31.75	174.06	118.41
	(e)	Depreciation and amortisation expense	120.97	125.15	123.14	497.15	486.01
	(f)	Other expenses					
		-Repair and Maintenance-P&M	52.50	54.78	56.42	222.20	182.69
		-Insurance Expenses	56.75	55.20	56.23	226.63	189.74
		-Net loss on investments carried at FVTPL	519.18	-	338.52	691.83	539.31
		-Other Expenses	107.57	149.60	148.26	530.96	444.59
		Total expenses	**1,150.83**	**677.41**	**1,097.84**	**3,334.80**	**3,278.83**
3.		**Profit / (Loss) before tax and exceptional items**	**(626.58)**	**(313.47)**	**(710.37)**	**(1,007.16)**	**(930.18)**
		Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-
4.		**Profit / (Loss) before tax and after exceptional items**	**(626.58)**	**(313.47)**	**(710.37)**	**(1,007.16)**	**(930.18)**
5.		**Tax expenses**					
		Current Tax	-	-	-	-	-
		Deferred Tax	-	-	-	-	-
6.		**Profit / (Loss) for the period after tax**	**(626.58)**	**(313.47)**	**(710.37)**	**(1,007.16)**	**(930.18)**
7.		**Other Comprehensive Income (OCI)**					
	a) i	Items that will not be classified to profit or loss					
		Remeasurement benefits (losses) on defined benefit obligation	2.50	(3.62)	(1.28)	2.59	(3.85)
	ii	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	b) i	Items that will be classified to profit or loss	(4.31)	(3.12)	(0.07)	(15.07)	1.84
	ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
		Total Other Comprehensive Income (Net of Tax)	**(1.81)**	**(6.74)**	**(1.35)**	**(12.48)**	**(2.01)**
8.		**Total Comprehensive Income for the period**	**(628.39)**	**(320.21)**	**(711.72)**	**(1,019.64)**	**(932.19)**
		Profit for the year attributable to:					
		- owner of the parent	(626.58)	(313.47)	(710.37)	(1,007.16)	(930.18)
		- Non Controling interest	-	-	-	-	-
		Other Comprehensive Income for the year attributable to:					
		- owner of the parent	(1.81)	(6.74)	(1.35)	(12.48)	(2.01)
		- Non Controling interest	-	-	-	-	-
		Total Comprehensive Income for the year attributable to:					
		- owner of the parent	(628.39)	(320.21)	(711.72)	(1,019.64)	(932.19)
		- Non Controling interest	-	-	-	-	-
9.		Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87
10.		Other equity	NA	NA	NA	7,163.67	8,183.30
11.		Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)					
		a) Basic	(3.90)	(1.95)	(4.42)	(6.27)	(5.79)
		b) Diluted	(3.90)	(1.95)	(4.42)	(6.27)	(5.79)
12.		**Ratios**					
		Current Ratio	2.34	2.56	3.06	2.34	3.06
		Total Debts to Total Assets	0.15	0.15	0.12	0.15	0.12
		Debtors Turnover	0.50	0.40	0.58	2.76	2.82
		Inventory Turnover Ratio	0.52	0.48	0.58	2.65	2.64
		Operating Margin (%)	33.45%	17.85%	20.28%	41.01%	38.83%
		Net Profit Margin (%)	(119.52%)	(86.13%)	(183.34%)	(43.27%)	(39.60%)

GSA & ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

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

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED
Regd.Off.: LGF, E-8/1, Malviya Nagar, Near Geeta Bhawan Mandir, New Delhi - 110017
Corporate Office:C-4 to C11, Hosiery Complex, Phase-II Extension, Noida-201305
Tel: 0120 6958777, Email:corporate@pkrgroup.in,Web: www.pkrgroup.in
CIN # L31401DL2011PLC271394

Statement of Audited Consolidated Segment wise Revenue and Results for the Quarter and Year Ended 31st March 2026 (₹ in Lacs)

S. No.	Particulars	Consolidated				
		Quarter Ended			Year Ended	
		31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
1	**Segment Revenue (Gross)**					
	a) Power Generation	128.39	47.72	72.87	624.10	499.46
	b) Meters & Others	278.79	197.52	277.61	975.19	1,159.33
	c) Investments	117.07	118.70	36.99	728.35	689.86
	Total	**524.25**	**363.94**	**387.47**	**2,327.64**	**2,348.65**
	Less : Inter Segment Revenue	-	-	-	-	-
	Income from Operations (Gross)	**524.25**	**363.94**	**387.47**	**2,327.64**	**2,348.65**
2	**Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)**					
	a) Power Generation	20.04	(51.45)	(75.22)	212.97	91.19
	b) Meters & Others	21.09	(87.86)	(72.93)	(200.37)	(294.72)
	c) Investments	(429.60)	98.42	(301.53)	(47.41)	149.66
	Total	(388.47)	(40.89)	(449.68)	(34.81)	(53.87)
	Less : Finance costs	(19.91)	(21.74)	(31.75)	(90.13)	(115.17)
	Less : Other Unallocable Expenses Net off Unallocable Income	(218.20)	(250.84)	(228.94)	(882.22)	(761.14)
	Profit / (Loss) before tax and after exceptional items	**(626.58)**	**(313.47)**	**(710.37)**	**(1,007.16)**	**(930.18)**

Statement of Audited Consolidated Segment wise Assets and Liabilities as at 31st March 2026 (₹ in Lacs)

S. No.	Particulars	Consolidated				
		As at				
		31st Mar-26 (Audited)	31st Dec-25 (Unaudited)	31st Mar-25 (Audited)	31st Mar-26 (Audited)	31st Mar-25 (Audited)
1	**Segment Assets**					
	a) Power Generation	4,365.20	4,389.96	4,510.28	4,365.20	4,510.28
	b) Meters & Others	1,806.94	1,432.44	1,728.25	1,806.94	1,728.25
	c) Investments	2,759.20	4,086.48	3,682.05	2,759.20	3,682.05
	d) Others- Unallocable	1,235.73	1,214.34	1,337.14	1,235.73	1,337.14
	Total	**10,167.07**	**11,123.22**	**11,257.72**	**10,167.07**	**11,257.72**
	Segment Liabilities					
	a) Power Generation	94.42	61.85	64.27	94.42	64.27
	b) Meters & Others	365.44	525.75	772.01	365.44	772.01
	c) Investments	805.92	799.31	413.00	805.92	413.00
	d) Others- Unallocable	934.75	1,141.39	1,022.27	934.75	1,022.27
	Total	**2,200.53**	**2,528.30**	**2,271.55**	**2,200.53**	**2,271.55**

GSA & ASSOCIATES LLP ★ GURUGRAM ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ramdev)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

AMTL

ADVANCE METERING TECHNOLOGY LIMITED

ADVANCE METERING TECHNOLOGY LIMITED

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

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

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

CIN # L31401DL2011PLC271394

Consolidated Audited Statement of Cashflow for the Year Ended 31st March 2026

(₹ in Lacs)

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	**(1,007.16)**	**(930.18)**
Adjustment For :		
Depreciation and Amortisation Expense	497.15	486.01
Finance Cost	164.57	115.07
Interest Income	(56.48)	(70.23)
Dividend Received	(4.30)	(2.35)
Remesurement of defined obligations	2.59	(3.85)
Foreign currency transaction Reserve	(15.07)	1.84
Inventories are Written down to NRV	50.00	50.00
Impairment loss/(Profit) on ECL on Trade Receivables	32.58	63.71
Net (gain)/loss on financial asset remeasured at fair value	(36.52)	(150.55)
Operating Profit/ (Loss) before Working Capital changes	**(372.64)**	**(440.53)**
Movement in Working Capital		
Increase/ (Decrease) in Trade Payables	(96.14)	(56.17)
Increase/ (Decrease) in Other Financial Liabilities	(59.02)	36.80
Increase/ (Decrease) in Provisions	32.33	12.31
Increase/ (Decrease) in Other Current & Non-Current Liabilities	(25.85)	38.56
Increase/ (Decrease) in lease liabilities	(135.79)	(115.73)
Decrease/ (Increase) in Trade Receivables	17.65	2.63
Decrease/ (Increase) in Inventories	50.08	1.47
Decrease/ (Increase) in Loans	(0.08)	(0.42)
Decrease/ (Increase) in Other Financial Asset	(11.40)	157.51
Decrease/ (Increase) in Other Current & Non-Current Asset	(324.43)	(32.43)
Cash generated from/(used in) Operations	**(925.29)**	**(396.00)**
Taxes Paid	(2.42)	6.45
Net Cash Flow From/ (Used In) Operating Activities	**(927.71)**	**(389.55)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquistion of Property, Plant and Equipment	(11.53)	(313.17)
Purchases of Current and Non Current Investments	(1,555.40)	(2,091.35)
Sale of Current and Non Current Investments	2,514.76	1,222.86
Interest Received	56.48	70.23
Dividend Received	4.30	2.35
Bank Balances not Considered as Cash & Cash Equivalents	59.56	1,149.09
Net Cash Flow From/ (Used In) Investing Activities	**1,068.17**	**40.01**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	445.52	1,014.11
Repayment of Borrowings	(232.03)	(565.52)
Finance Cost	(164.57)	(115.07)
Net Cash Flow From/ (Used In) Financing Activities	**48.92**	**333.52**
Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	**189.38**	**(16.02)**
Cash and Cash Equivalents at the beginning of year	57.19	73.21
Cash and Cash Equivalents at the end of year	**246.57**	**57.19**
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	**244.90**	**55.21**
Cash on hand	**1.67**	**1.98**
Total	**246.57**	**57.19**

GSA & ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 29th May 2026

	Notes to Consolidated Financial Results:
1	The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 29th May 2026 and approved and taken on record by the Board of Directors at the meeting held on 29th May 2026.
2	These consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('Ind AS') - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.
3	No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and year ended 31st March 2026 due to carried forward business losses and unabsorbed depreciation.
4	In the aforesaid financials results the figures of the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of third quarter of the current and previous financial year which were subjected to limited review by statutory auditors.

GSA & ASSOCIATES LLP
GURUGRAM
CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place:-Noida
Date: 29th May 2026

AMTL
ADVANCE METERING TECHNOLOGY LTD

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: corporate@pkrgroup.in
Web: www.pkrgroup.in

[Annexure - B]

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

Date: 29-05-2026

Company Code: 534612
ISIN: INE436N01029

Sub: Declaration for Audit Reports with Unmodified Audit Report pursuant too Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016 vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with SEBI Circular NO. CIR/CFD/CMD/S6/2016 dated May 27, 2016.

DECLARATION is hereby given that Statutory Auditors' Report on the Annual Audited Financial Results (Standalone and Consolidated) for the Financial Year ended 31st March, 2026 do not contain any qualifications, reservations or adverse remarks, Apparently, Audit Report for the said period is with unmodified opinion.

For **Advance Metering Technology Limited**

Advance Metering Technology Ltd.

Hrydesh Jain
(Chief Financial Officer)

AMTL
ADVANCE METERING TECHNOLOGY LTD

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: corporate@pkrgroup.in
Web: www.pkrgroup.in

[Annexure - C]

DISCLOSURE AS PER REGULATION 30 OF LISTING REGULATIONS READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023:

Sr. No	Particulars	M/s Daver Sikri & Co.
1	**Reason for Change Viz Appointment/Reappointment**	Re-Appointment
2	**Date & Term of Appointment/Reappointment**	Re-appointment on May 29, 2026 for the Financial Year 2026-27
3	**Brief Profile (In case of Appointment)**	Mr. Daver Sikri is a Chartered Accountants having a decade of experience in the field of Internal Audit, Taxation, GST Audit & Assurance and Financial Consultation.
4	**Disclosure of Relationship**	NA

