AMTL
ADVANCE METERING TECHNOLOGY LTD

Corporate Office:
C-4 to C-11, Hosiery Complex
Phase-II Extension
Noida - 201 305, 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

Date: 02.11.2026

To,
BSE Ltd.
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Company Code: 534612
ISIN: INE436N01029

Sub: Outcome of Meeting of the Board of Directors of the Company held on Monday, 02nd November, 2026

Dear Sir/Ma'am,

This is to inform you that the Board of Directors of the Company at their Meeting held today i.e. Monday, 02nd November, 2026 have inter-alia considered and approved the following matters:

1) The Un-audited Financial Results (Standalone & Consolidated) for the Second quarter and half year ended 30th September, 2026 along with Limited Review Report.

In this regard, we are enclosing herewith the followings: **(Annexure- I)**

- Un-Audited Financial Results (Standalone & Consolidated) for the Second quarter and half year ended 30th September 2026;
- Limited Review Report for the Second quarter and half year ended 30th September 2026.

The meeting of the Board Directors was commenced at 2:30 PM and Concluded at 4:45 PM.

The results will be published in the newspapers in terms of Regulation 47 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.

Kindly take the same in your records.

Thanking You,
For Advance Metering Technology Limited

Alok Kumar Pandey
Digitally signed by Alok Kumar Pandey
Date: 2026.11.02 16:49:12 +05'30'

Alok Kumar Pandey
Company Secretary & Compliance Officer
M.No. - A69547

Encl.: ***As above***

GSA & Associates LLP
Chartered Accountants
B-35, Cyber House,
Sector-32, Gurugram – 122003, Haryana

Independent Auditor's Limited Review Report on unaudited standalone financial results of Advance Metering Technology Limited for the Quarter and half year ended 30th September 2026.

To
The Board of Directors of
Advance Metering Technology Limited
CIN: L31401DL2011PLC271394

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Advance Metering Technology Limited** ('the Company') for the Quarter and half year ended 30th September 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ('the Circular') and amendments thereto.

2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted and procedure performed as above, nothing has come to our attention that causes us to believe that accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the

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

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



Krishan Kant Tulshan
Partner, M.No.: 085033
UDIN: 26085033RTBPC1080
Place: Gurugram
Dated: 02th November 2026

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CIN # L31401DL2011PLC271394

Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2026

(₹ in Lacs)

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30th Sep-26	30th June-26	30th Sep-25	30th Sep-26	30th Sep-25	31st Mar-26
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	557.48	850.79	510.23	1,408.27	1,439.46	2,327.64
Profit / (Loss) before tax and exceptional items	(160.91)	235.81	(305.10)	74.90	(58.83)	(1,021.78)
Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
Profit / (Loss) before tax and after exceptional items	(160.91)	235.81	(305.10)	74.90	(58.83)	(1,021.78)
Profit / (Loss) for the period after tax	(160.91)	235.81	(305.10)	74.90	(58.83)	(1,021.78)
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(163.44)	236.59	(303.64)	73.15	(55.12)	(1,019.19)
Equity Share Capital	802.87	802.87	802.87	802.87	802.87	802.87
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	NA	NA	7,310.31
Earnings Per Share (Face value of Rs.5/- each)						
Basic:	(1.00)	1.47	(1.90)	0.47	(0.37)	(6.36)
Diluted:	(1.00)	1.47	(1.90)	0.47	(0.37)	(6.36)

Notes:

1. The above standalone financial results were reviewed by the Audit Committee at the meeting held on 2nd November 2026 and approved and taken on record by the Board of Directors at the meeting held on 2nd November 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 Unaudited Standalone Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Unaudited Financial Results are available on the Stock Exchange website (www.bseindia.com) and on the Company's website (www.pkrgroup.in).
4. No Provision for Deferred Tax Liabilities/ Deferred Tax Assets including current tax has been recognized during the quarter and half year ended 30th September 2026 due to carried forward business losses and unabsorbed depreciation.
5. In the aforesaid financials results all the figures are unaudited except for the figures for the year ended 31st March 2026. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial year.

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: 2nd November 2026

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Standalone Unaudited Statement of Assets and Liabilities as at 30th September 2026

(₹ in Lacs)

Particulars	Standalone	
	As at 30th Sep 2026 (Unaudited)	As at 31st March 2026 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,177.72	5,251.49
Right Of Use Assets	57.65	115.30
Other Intangible Assets	8.65	10.10
Financial Assets		
Investments	-	2.04
Other Financial Assets	47.26	66.28
Other Non-Current Assets	-	270.00
Total Non-Current Assets	**5,291.28**	**5,715.21**
Current Assets		
Inventories	417.78	463.07
Financial Assets		
Investments	2,894.43	2,759.20
Trade Receivables	717.35	397.72
Cash and Cash Equivalents	6.72	245.51
Other Balances with Bank	229.78	234.23
Loans	0.55	0.50
Other Financial Assets	23.85	16.94
Current Tax Assets (Net)	23.21	20.79
Other Current Assets	587.68	215.93
Total Current Assets	**4,901.35**	**4,353.89**
TOTAL ASSETS	**10,192.63**	**10,069.10**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	802.87	802.87
Other equity	7,383.46	7,310.31
Total Equity	**8,186.33**	**8,113.18**
LIABILITIES		
Non-Current Liabilities		
Financial Liabilties		
Borrowings	131.13	180.00
Lease Liabilties	-	-
Other Financial Liabilties	6.25	6.40
Provisions	142.54	79.66
Total Non-Current Liabilities	**279.92**	**266.06**
Current Liabilities		
Financial Liabilties		
Borrowings	1,239.51	1,175.96
Lease Liabilties	81.48	158.34
Trade payables		
Total outstanding dues of micro enterprises and small enterprises and	36.47	30.71
Total outstanding dues of creditors other than micro enterprises and small enterprises	216.37	175.79
Other Financial Liabilities	114.10	111.01
Provisions	26.55	20.97
Other Current Liabilities	11.90	17.08
Total Current Liabilities	**1,726.38**	**1,689.86**
TOTAL EQUITY AND LIABILITIES	**10,192.63**	**10,069.10**

GSA & ASSOCIATES LLP ★ GURUGRAM ★ CHARTERED ACCOUNTANTS

For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Banade)
Managing Director
DIN-00006024

Place: Noida
Date: 2nd November 2026

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CIN # L31401DL2011PLC271394

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2026

(₹ in Lacs)

S. No.		Particulars	Standalone					
			Quarter Ended			Half Year Ended		Year Ended
			30th Sep-26	30th June-26	30th Sep-25	30th Sep-26	30th Sep-25	31st Mar-26
			(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.		**Income from operations**						
	(a)	Revenue from Operations	498.61	420.77	405.65	919.38	885.44	1,358.84
	(b)	Other Income						
		-Net gain on investments carried at FVTPL(Included realised gain)	37.84	400.06	54.10	437.90	492.58	728.35
		-Other income	21.03	29.96	50.48	50.99	61.44	240.45
		Total Income from operations	**557.48**	**850.79**	**510.23**	**1,408.27**	**1,439.46**	**2,327.64**
2.		**Expenses**						
	(a)	Cost of materials consumed	128.49	82.67	90.00	211.16	205.39	370.24
	(b)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	(2.81)	8.44	3.92	5.63	19.78	25.65
	(c)	Employees benefits expense	138.99	194.86	129.21	333.85	269.68	596.08
	(d)	Finance costs	35.20	35.89	43.44	71.09	83.87	173.19
	(e)	Depreciation and amortisation expense	119.98	118.48	123.32	238.46	245.82	486.50
	(f)	Other expenses						
		-Repair and Maintenance-P&M	56.72	37.33	55.86	94.05	114.92	222.20
		-Insurance Expenses	57.48	54.31	55.71	111.79	112.66	224.48
		-Net loss on investments carried at FVTPL	44.11	-	172.65	44.11	172.65	691.83
		-Other Expenses	140.23	83.00	141.22	223.23	273.52	559.25
		Total expenses	**718.39**	**614.98**	**815.33**	**1,333.37**	**1,498.29**	**3,349.42**
3.		**Profit / (Loss) before tax and exceptional items**	**(160.91)**	**235.81**	**(305.10)**	**74.90**	**(58.83)**	**(1,021.78)**
		Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
4.		**Profit / (Loss) before tax and after exceptional items**	**(160.91)**	**235.81**	**(305.10)**	**74.90**	**(58.83)**	**(1,021.78)**
5.		**Tax expenses**						
		Current Tax	-	-	-	-	-	-
		Deferred Tax	-	-	-	-	-	-
6.		**Profit / (Loss) for the period after tax**	**(160.91)**	**235.81**	**(305.10)**	**74.90**	**(58.83)**	**(1,021.78)**
7.		**Other Comprehensive Income (OCI)**						
	a)i	Items that will not be classified to profit or loss						
		Remeasurement benefits (losses) on defined benefit obligation	(2.53)	0.78	1.46	(1.75)	3.71	2.59
	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)	**(2.53)**	**0.78**	**1.46**	**(1.75)**	**3.71**	**2.59**
8.		**Total Comprehensive Income for the period**	**(163.44)**	**236.59**	**(303.64)**	**73.15**	**(55.12)**	**(1,019.19)**
9.		Paid-up Equity Share Capital (Face Value per Share ₹ 5/-Each)	802.87	802.87	802.87	802.87	802.87	802.87
10.		Other equity	NA	NA	NA	NA	NA	7,310.31
11.		Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
		a) Basic	(1.00)	1.47	(1.90)	0.47	(0.37)	(6.36)
		b) Diluted	(1.00)	1.47	(1.90)	0.47	(0.37)	(6.36)
12.		**Ratios**						
		Current Ratio	2.84	2.79	3.03	2.84	3.03	2.58
		Total Debts to Total Assets	0.13	0.13	0.13	0.13	0.13	0.13
		Debtors Turnover	0.77	0.86	0.71	1.65	1.70	3.25
		Inventory Turnover Ratio	1.13	0.91	0.83	2.09	1.68	2.65
		Operating Margin (%)	54.73%	61.85%	49.11%	57.99%	49.06%	41.01%
		Net Profit Margin (%)	(28.86%)	27.72%	(59.80%)	5.32%	(4.09%)	(43.90%)

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: 2nd November 2026

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Statement of unaudited standalone segment wise revenue and results for the Quarter and Half Year Ended 30th September 2026 (₹ in Lacs)

S. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sep-26 (Unaudited)	30th June-26 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-26 (Unaudited)	30th Sep-25 (Unaudited)	31st Mar-26 (Audited)
1	**Segment Revenue (Gross)**						
	a) Power Generation	284.03	245.37	215.31	529.40	447.99	624.10
	b) Meters & Others	235.61	205.36	240.82	440.97	498.89	975.19
	c) Investments	37.84	400.06	54.10	437.90	492.58	728.35
	Total	557.48	850.79	510.23	1,408.27	1,439.46	2,327.64
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Income from Operations (Gross)	**557.48**	**850.79**	**510.23**	**1,408.27**	**1,439.46**	**2,327.64**
2	**Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)**						
	a) Power Generation	177.94	162.40	111.95	340.34	244.38	212.97
	b) Meters & Others	(86.27)	(33.73)	(58.65)	(120.00)	(133.60)	(200.37)
	c) Investments	(24.80)	381.13	(139.38)	356.33	283.77	(47.41)
	Total	66.87	509.80	(86.08)	576.67	394.55	(34.81)
	Less : Finance Costs	(16.68)	(16.95)	(23.41)	(33.63)	(47.71)	(89.26)
	Less : Other Unallocable Expenses Net off Unallocable Income	(211.10)	(257.04)	(195.61)	(468.14)	(405.67)	(897.71)
	Profit / (Loss) before tax and after exceptional items	**(160.91)**	**235.81**	**(305.10)**	**74.90**	**(58.83)**	**(1,021.78)**

Statement of unaudited standalone segment wise assets and liabilities as at 30th September 2026 (₹ in Lacs)

S. No.	Particulars	Standalone					
		As at					
		30th Sep-26 (Unaudited)	30th June-26 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-26 (Unaudited)	30th Sep-25 (Unaudited)	31st Mar-26 (Audited)
1	**Segment Assets**						
	a) Power Generation	4,600.31	4,495.86	4,639.30	4,600.31	4,639.30	4,365.20
	b) Meters & Others	1,326.19	1,654.07	1,450.23	1,326.19	1,450.23	1,806.94
	c) Investments	2,894.43	3,028.75	4,077.35	2,894.43	4,077.35	2,759.20
	d) Others- Unallocable	1,371.70	1,155.19	1,220.78	1,371.70	1,220.78	1,137.76
	Total	**10,192.63**	**10,333.87**	**11,387.66**	**10,192.63**	**11,387.66**	**10,069.10**
	Segment Liabilities						
	a) Power Generation	106.32	87.27	65.73	106.32	65.73	94.42
	b) Meters & Others	389.54	379.20	494.82	389.54	494.82	341.24
	c) Investments	805.49	806.30	799.31	805.49	799.31	805.92
	d) Others- Unallocable	704.95	711.33	950.55	704.95	950.55	714.34
	Total	**2,006.30**	**1,984.10**	**2,310.41**	**2,006.30**	**2,310.41**	**1,955.92**

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: 2nd November 2026

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Standalone Unaudited Cashflow for the Quarter and Half Year Ended 30th September 2026

(₹ in Lacs)

Particulars	Half Year Ended 30th Sep 2026 (Unaudited)	Half Year Ended 30th Sep 2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	**74.90**	**(58.83)**
Adjustment For :		
Depreciation and Amortisation Expense	238.46	245.82
Finance Cost	70.66	83.28
Interest Income	(13.89)	(42.76)
Dividend Received	(0.77)	(2.93)
Remesurement of defined obligations	(1.75)	3.71
Inventories are Written down to NRV	25.00	25.00
Impairment loss/(Profit) on ECL on trade receivables	24.96	30.54
Net loss/(gain) on financial asset remeasured at fair value	(393.79)	(319.93)
Operating Profit/ (Loss) before Working Capital changes	**23.78**	**(36.10)**
Movement in Working Capital		
Increase/ (Decrease) in trade payables	46.34	26.65
Increase/ (Decrease) in other financial liabilities	2.94	(9.18)
Increase/ (Decrease) in provisions	68.46	(2.57)
Increase/ (Decrease) in other current & non-current liabilities	(5.18)	(30.85)
Increase/ (Decrease) in lease liabilities	(76.86)	(65.88)
Decrease/ (Increase) in trade receivables	(344.59)	(194.53)
Decrease/ (Increase) in inventories	20.29	49.84
Decrease/ (Increase) in loans	(0.05)	0.14
Decrease/ (Increase) in other financial assets	12.11	(9.65)
Decrease/ (Increase) in other current & non-current assets	(101.75)	26.65
Cash generated from/(used in) Operations	**(354.50)**	**(245.48)**
Taxes Paid	(2.42)	2.92
	(356.92)	**(242.56)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for acquisition of Property, Plant and Equipment	(105.60)	(1.10)
Purchases of Current and Non Current Investments	54.80	(1,600.22)
Sale of Current and Non Current Investments	205.80	1,524.85
Interest Received	13.89	42.76
Dividend Received	0.77	2.93
Bank Balances not Considered as Cash & Cash Equivalents	4.45	7.49
	174.11	**(23.29)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	59.64	422.57
Repayment of Borrowings	(44.96)	(67.19)
Finance Cost	(70.66)	(83.28)
	(55.98)	**272.10**
	(238.79)	**6.25**
Cash and Cash Equivalents at the beginning of year	245.51	51.83
	6.72	**58.08**
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	5.83	57.07
Cash on hand	0.89	1.01
	6.72	**58.08**

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: 2nd November 2026

Notes to Stadalone Financial Results:	
1	The above standalone financial results were reviewed by the Audit Committee at the meeting held on 2nd November 2026 and approved and taken on record by the Board of Directors at the meeting held on 2nd November 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 half year ended 30th September 2026 due to carried forward business losses and unabsorbed depreciation.
4	In the aforesaid financials results all the figures are unaudited except for the figures for the year ended 31st March 2026. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial year.

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: 2nd November 2026

GSA & Associates LLP
Chartered Accountants
B-35, Cyber House,
Sector-32, Gurugram – 122003, Haryana

Independent Auditor's Limited Review Report on unaudited consolidated financial results of Advance Metering Technology Limited for the Quarter and half year ended 30th September 2026.

To
The Board of Directors of
Advance Metering Technology Limited
CIN: L31401DL2011PLC271394

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Advance Metering Technology Limited** ('the holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for Quarter and half year ended 30th September 2026('attached herewith') , being submitted by the holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/81/2019 dated 19 July 2019 ('the Circular') and amendments thereto.

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the Statement in accordance with Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. The statement includes the results of the following entities:

S.No	Name of the Entity	Relationship	Incorporation
1	Global Power and Trading PTE Limited, Singapore	Subsidiary	Outside India
2	Advance Power and Trading GMBH, Germany	Subsidiary	Outside India
3	PKR Technologies Canada Limited, Canada	Subsidiary	Outside India

5. **Emphasis of Matters**
The Consolidated financial results do not include the financial results of "PKR Technology Canada Limited" incorporated in Canada, for the period from 19th June 2026, since the erstwhile Indian Subsidiary has been disposed off.

Our conclusion is not modified in this respect.

GSA ASSOCIATES LLP GURUGRAM CHARTERED ACCOUNTANTS

6. Based on our review conducted and procedure performed stated in paragraph 3 above and based in our consideration of financial results furnished to us by the management as referred in paragraph 7 below, nothing has come to our attention that causes us to believe that accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

Other Matters

7. The consolidated financial results includes:
   (i) unaudited management certified financial results of three subsidiaries incorporated outside India, whose Financial Results reflect total assets of INR 61.85 Lakhs as at 30th September 2026,
   (ii) Total revenue of INR NIL and, total net loss of INR 10,431 for the half year ended 30th September 2026
   (iii) Total revenue of INR NIL , total net loss of INR NIL for the quarter ended 30th September 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.

8. However, as mentioned in Emphasis of Matters paragraph during the reporting period, the Company disposed of its entire equity interest in its subsidiary i.e. PKR Technology Canada Limited to a third party. Consequently, control over the subsidiary ceased from 19th June 2026, and the subsidiary has been deconsolidated from the Company's consolidated financial statements in accordance with the applicable accounting standards. The financial results of the subsidiary has been consolidated only up to 19th June 2026. Any resulting gain or loss on disposal has been recognized in the Statement of Profit and Loss, as applicable.

9. Our Conclusion on the consolidated unaudited financial results, and our report in terms of Regulation 33 of the regulation read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries, are based solely on such un-reviewed financial information. In our conclusion and according to the information and explanation given to us by the management, these interim financial results are not material to the Group. Our Conclusion on the statement is not modified in respect of the above matters.

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

GSA & ASSOCIATES LLP * GURUGRAM * CHARTERED ACCOUNTANTS

Krishan Kant Tulshan
Partner
M.No.: 085033
UDIN: 26085033TRVNKM6071
Place: Gurugram
Dated: 02th November 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

Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2026

(₹ in Lacs)

Particulars	Consolidated					
	Quarter Ended			Half Year Ended		Year Ended
	30th Sep-26	30th June-26	30th Sep-25	30th Sep-26	30th Sep-25	31st Mar-26
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	557.48	850.79	510.23	1,408.27	1,439.46	2,327.64
Profit / (Loss) before tax and exceptional items	(160.91)	235.70	(308.05)	74.79	(67.11)	(1,007.16)
Exceptional Items {Net - Gain/(Loss)}	-	-	-	-	-	-
Profit / (Loss) before tax and after exceptional items	(160.91)	235.70	(308.05)	74.79	(67.11)	(1,007.16)
Profit / (Loss) for the period after tax	(160.91)	235.70	(308.05)	74.79	(67.11)	(1,007.16)
Total Comprehensive income for the period [Comprising Profit/ (Loss) for the period (after tax) and other comprehensive income (after tax)]	(163.95)	237.54	(309.43)	73.59	(71.04)	(1,019.64)
Equity Share Capital	802.87	802.87	802.87	802.87	802.87	802.87
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	NA	NA	NA	NA	NA	7,163.67
Earnings Per Share (Face value of Rs.5/- each)						
Basic:	(1.00)	1.47	(1.92)	0.47	(0.42)	(6.27)
Diluted:	(1.00)	1.47	(1.92)	0.47	(0.42)	(6.27)

Notes:

1. The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 2nd November 2026 and approved and taken on record by the Board of Directors at the meeting held on 2nd November 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 Unaudited Consolidated Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Unaudited Financial Results are available on the Stock Exchange website (www.bseindia.com) and on the Group's website (www.pkrgroup.in).
4. No Provision for Deferred Tax Liabilities/ Deferred Tax Assets has been recognized during the quarter and half year ended 30th September 2026 due to carried forward business losses and unabsorbed depreciation.
5. In the aforesaid financials results all the figures are unaudited except for the figures for the year ended 31st March 2026. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial year.

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: 2nd November 2026

AMTL

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CIN # L31401DL2011PLC271394

Consolidated Unaudited Statement of Assets and Liabilities as at 30th September 2026

(₹ in Lacs)

Particulars	Consolidated	
	As at 30th Sep-26 (Unaudited)	As at 31st Mar-26 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	5,177.72	5,281.19
Right of Use Assets	57.65	115.30
Other Intangible Assets	8.65	10.10
Financial Assets		
Other Financial Assets	47.26	66.28
Other Non-Current Assets	-	270.00
Total Non-Current Assets	**5,291.28**	**5,742.87**
Current Assets		
Inventories	417.78	463.07
Financial Assets		
Investments	2,894.43	2,759.20
Trade Receivables	717.35	466.97
Cash and Cash Equivalents	6.72	246.57
Other Balances with Bank	229.78	234.23
Loans	0.55	0.50
Other Financial Assets	23.85	16.94
Current Tax Assets (Net)	23.21	20.79
Other Current Assets	587.68	215.93
Total Current Assets	**4,901.35**	**4,424.20**
TOTAL ASSETS	**10,192.63**	**10,167.07**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	802.87	802.87
Other Equity	7,344.83	7,163.67
Total Equity	**8,147.70**	**7,966.54**
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Borrowings	131.13	221.24
Lease Liabilities	-	-
Other Financial Liabilities	6.25	6.40
Provisions	142.54	79.66
Total Non-Current Liabilities	**279.92**	**307.30**
Current Liabilities		
Financial Liabilities		
Borrowings	1,239.51	1,310.73
Lease Liabilities	81.48	158.34
Trade Payables		
Total outstanding dues of micro enterprises and small enterprises; and	36.47	30.71
Total outstanding dues of creditors other than micro enterprises and small enterprises	225.71	201.45
Other Financial Liabilities	143.39	142.69
Provisions	26.55	20.97
Other Current Liabilities	11.90	28.34
Total Current Liabilities	**1,765.01**	**1,893.23**
TOTAL EQUITY AND LIABILITIES	**10,192.63**	**10,167.07**

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: 2nd November 2026

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CIN # L31401DL2011PLC271394

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2026

(₹ in Lacs)

S. No.		Particulars	Consolidated					
			Quarter Ended			Half Year Ended		Year Ended
			30th Sep-26 (Unaudited)	30th June-26 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-26 (Unaudited)	30th Sep-25 (Unaudited)	31st Mar-26 (Audited)
1.		**Income from operations**						
	(a)	Revenue from Operations	498.61	420.77	405.65	919.38	885.44	1,358.84
	(b)	Other Income						
		-Net gain on investments carried at FVTPL	37.84	400.06	54.10	437.90	492.58	728.35
		-Other income	21.03	29.96	50.48	50.99	61.44	240.45
		Total Income from operations	**557.48**	**850.79**	**510.23**	**1,408.27**	**1,439.46**	**2,327.64**
2.		**Expenses**						
	(a)	Cost of materials consumed	128.49	82.67	90.00	211.16	205.39	370.24
	(b)	Changes in inventories of finished goods, work-in -progress and stock-in-trade	(2.81)	8.44	3.92	5.63	19.78	25.65
	(c)	Employees benefits expense	138.99	194.86	129.21	333.85	269.68	596.08
	(d)	Finance costs	35.20	35.92	43.52	71.12	84.64	174.06
	(e)	Depreciation and amortisation expense	119.98	118.48	125.96	238.46	251.03	497.15
	(f)	Other expenses						
		-Repair and Maintenance-P&M	56.72	37.33	55.86	94.05	114.92	222.20
		-Insurance Expenses	57.48	54.39	55.80	111.87	114.68	226.63
		-Net loss on investments carried at FVTPL	44.11	-	172.65	44.11	172.65	691.83
		-Other Expenses	140.23	83.00	141.36	223.23	273.80	530.96
		Total expenses	**718.39**	**615.09**	**818.28**	**1,333.48**	**1,506.57**	**3,334.80**
3.		**Profit / (Loss) before tax and exceptional items**	**(160.91)**	**235.70**	**(308.05)**	**74.79**	**(67.11)**	**(1,007.16)**
		Exceptional Items (Net - Gain/(Loss))	-	-	-	-	-	-
4.		**Profit / (Loss) before tax and after exceptional items**	**(160.91)**	**235.70**	**(308.05)**	**74.79**	**(67.11)**	**(1,007.16)**
5.		**Tax expenses**						
		Current Tax	-	-	-	-	-	-
		Deferred Tax	-	-	-	-	-	-
6.		**Profit / (Loss) for the period after tax**	**(160.91)**	**235.70**	**(308.05)**	**74.79**	**(67.11)**	**(1,007.16)**
7.		**Other Comprehensive Income (OCI)**						
	a) i	Items that will not be classified to profit or loss						
		Remeasurement benefits (losses) on defined benefit obligation	(2.53)	0.78	1.46	(1.75)	3.71	2.59
	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	(0.51)	1.06	(2.84)	0.55	(7.64)	(15.07)
	ii	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
		Total Other Comprehensive Income (Net of Tax)	**(3.04)**	**1.84**	**(1.38)**	**(1.20)**	**(3.93)**	**(12.48)**
8.		**Total Comprehensive Income for the period**	**(163.95)**	**237.54**	**(309.43)**	**73.59**	**(71.04)**	**(1,019.64)**
		Profit for the year attributable to:						
		- owner of the parent	(160.91)	235.70	(308.05)	74.79	(67.11)	(1,007.16)
		- Non Controling interest	-	-	-	-	-	-
		Other Comprehensive Income for the year attributable to:						
		- owner of the parent	(3.04)	1.84	(1.38)	(1.20)	(3.93)	(12.48)
		- Non Controling interest	-	-	-	-	-	-
		Total Comprehensive Income for the year attributable to:						
		- owner of the parent	(163.95)	237.54	(309.43)	73.59	(71.04)	(1,019.64)
		- 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	802.87
10.		Other equity	NA	NA	NA	NA	NA	7,163.67
11.		Earning Per Share (quarterly results are not annualised) before and after exceptional items (₹) (Face value ₹ 5 per share)						
		a) Basic	(1.00)	1.47	(1.92)	0.47	(0.42)	(6.27)
		b) Diluted	(1.00)	1.47	(1.92)	0.47	(0.42)	(6.27)
12.		**Ratios**						
		Current Ratio	2.78	2.73	2.80	2.78	2.80	2.34
		Total Debts to Total Assets	0.13	0.13	0.15	0.13	0.15	0.15
		Debtors Turnover	0.77	0.80	0.64	1.55	1.49	2.76
		Inventory Turnover Ratio	1.13	0.91	0.83	2.09	1.68	2.65
		Operating Margin (%)	54.73%	61.85%	49.11%	57.99%	49.06%	41.01%
		Net Profit Margin (%)	(28.86%)	27.70%	(60.37%)	5.31%	(4.66%)	(43.27%)

GSA & ASSOCIATES LLP CHARTERED ACCOUNTANTS GURUGRAM

For and on behalf of the Board
Advance Metering Technology Limited

(Prashant Bahade)
Managing Director
DIN-00006024

Place: Noida
Date: 2nd November 2026

AMTL
ADVANCE METERING TECHNOLOGY LIMITED

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Statement of Unaudited Consolidated Segment wise Revenue and Results for the Quarter and Half Year Ended 30th September 2026 (₹ in Lacs)

S. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30th Sep-26 (Unaudited)	30th June-26 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-26 (Unaudited)	30th Sep-25 (Unaudited)	31st Mar-26 (Audited)
1	**Segment Revenue (Gross)**						
	a) Power Generation	284.03	245.37	215.31	529.40	447.99	624.10
	b) Meters & Others	235.61	205.36	240.82	440.97	498.89	975.19
	c) Investments	37.84	400.06	54.10	437.90	492.58	728.35
	Total	**557.48**	**850.79**	**510.23**	**1,408.27**	**1,439.46**	**2,327.64**
	Less : Inter Segment Revenue	-	-	-	-	-	-
	Income from Operations (Gross)	**557.48**	**850.79**	**510.23**	**1,408.27**	**1,439.46**	**2,327.64**
2	**Segment Results (Net Profit(+)/Loss(-) before Tax & Interest from each Segment)**						
	a) Power Generation	177.94	162.40	111.95	340.34	244.38	212.97
	b) Meters & Others	(86.27)	(33.73)	(54.01)	(120.00)	(133.60)	(200.37)
	c) Investments	(24.80)	381.13	(139.38)	356.33	283.77	(47.41)
	Total	66.87	509.80	(81.44)	576.67	394.55	(34.81)
	Less : Finance costs	(16.68)	(16.98)	(23.49)	(33.66)	(48.48)	(90.13)
	Less : Other Unallocable Expenses Net off Unallocable Income	(211.10)	(257.12)	(203.12)	(468.22)	(413.18)	(882.22)
	Profit / (Loss) before tax and after exceptional items	**(160.91)**	**235.70**	**(308.05)**	**74.79**	**(67.11)**	**(1,007.16)**

Statement of Unaudited Consolidated Segment wise Assets and Liabilities as at 30th September 2026 (₹ in Lacs)

S. No.	Particulars	Consolidated					
		As at					
		30th Sep-26 (Unaudited)	30th June-26 (Unaudited)	30th Sep-25 (Unaudited)	30th Sep-26 (Unaudited)	30th Sep-25 (Unaudited)	31st Mar-26 (Audited)
1	**Segment Assets**						
	a) Power Generation	4,600.31	4,495.86	4,639.30	4,600.31	4,639.30	4,365.20
	b) Meters & Others	1,326.19	1,654.07	1,450.23	1,326.19	1,450.23	1,806.94
	c) Investments	2,894.43	3,028.75	4,077.35	2,894.43	4,077.35	2,759.20
	d) Others- Unallocable	1,371.70	1,155.19	1,291.45	1,371.70	1,291.45	1,235.73
	Total	**10,192.63**	**10,333.87**	**11,458.33**	**10,192.63**	**11,458.33**	**10,167.07**
	Segment Liabilities						
	a) Power Generation	106.32	87.27	65.73	106.32	65.73	94.42
	b) Meters & Others	413.74	403.40	519.02	413.74	519.02	365.44
	c) Investments	805.49	806.30	799.31	805.49	799.31	805.92
	d) Others- Unallocable	719.38	725.25	1,159.14	719.38	1,159.14	934.75
	Total	**2,044.93**	**2,022.22**	**2,543.20**	**2,044.93**	**2,543.20**	**2,200.53**

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For and on behalf of the Board
Advance Metering Technology Limited

Advance Metering Technology Limited

(Prashant Ranade)
Managing Director
DIN-00006024

Place: Noida
Date: 2nd November 2026

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Consolidated Unaudited Cashflow for the Quarter and Half Year Ended 30th September 2026

(₹ in Lacs)

Particulars	Half Year Ended 30th Sep 2026 (Unaudited)	Half Year Ended 30th Sep 2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) Before Tax	**74.79**	**(67.11)**
Adjustment For :		
Depreciation and Amortisation Expense	238.46	251.03
Finance Cost	70.66	83.89
Interest Income	(13.89)	(42.76)
Dividend Received	(0.77)	(2.93)
Remesurement of defined obligations	(1.75)	3.71
Foreign currency transaction Reserve	0.55	(7.64)
Inventories are Written down to NRV	25.00	25.00
Impairment loss/(Profit) on ECL on Trade Receivables	24.96	30.54
Net (gain)/loss on financial asset remeasured at fair value	(393.79)	(319.93)
Adjustment of Disinvestment of Subsidiary	107.58	-
Operating Profit/ (Loss) before Working Capital changes	**131.80**	**(46.20)**
Movement in Working Capital		
Increase/ (Decrease) in Trade Payables	30.02	28.91
Increase/ (Decrease) in Other Financial Liabilities	0.55	(7.62)
Increase/ (Decrease) in Provisions	68.46	(2.57)
Increase/ (Decrease) in Other Current & Non-Current Liabilities	(16.43)	(30.17)
Increase/ (Decrease) in lease liabilities	(76.86)	(65.88)
Decrease/ (Increase) in Trade Receivables	(275.34)	(182.55)
Decrease/ (Increase) in Inventories	20.29	49.85
Decrease/ (Increase) in Loans	(0.05)	0.14
Decrease/ (Increase) in Other Financial Asset	12.11	(9.65)
Decrease/ (Increase) in Other Current & Non-Current Asset	(101.75)	26.65
Cash generated from/(used in) Operations	**(207.20)**	**(239.09)**
Taxes Paid	(2.42)	2.92
Net Cash Flow From/ (Used In) Operating Activities	**(209.62)**	**(236.17)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for acquistion of Property, Plant and Equipment	(75.91)	(3.53)
Purchases of Current and Non Current Investments	52.76	(1,600.22)
Sale of Current and Non Current Investments	205.80	1,524.85
Interest Received	13.89	42.76
Dividend Received	0.77	2.93
Bank Balances not Considered as Cash & Cash Equivalents	4.45	7.49
Net Cash Flow From/ (Used In) Investing Activities	**201.76**	**(25.72)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings	(116.37)	418.56
Repayment of Borrowings	(44.96)	(69.59)
Finance Cost	(70.66)	(83.89)
Net Cash Flow From/ (Used In) Financing Activities	**(231.99)**	**265.08**
Net Increase/(Decrease)in Cash and Cash Equivalents (A+B+C)	**(239.85)**	**3.19**
Cash and Cash Equivalents at the beginning of year	246.57	57.19
Cash and Cash Equivalents at the end of year	**6.72**	**60.38**
Cash and Cash Equivalents at the end of year comprises		
Balances with banks	**5.83**	**58.48**
Cash on hand	**0.89**	**1.90**
Total	**6.72**	**60.38**

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: 2nd November 2026

	Notes to Consolidated Financial Results:
1	The above consolidated financial results were reviewed by the Audit Committee at the meeting held on 2nd November 2026 and approved and taken on record by the Board of Directors at the meeting held on 2nd November 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 half year ended 30th September 2026 due to carried forward business losses and unabsorbed depreciation.
4	In the aforesaid financials results all the figures are unaudited except for the figures for the year ended 31st March 2026. The figures for the second quarter in each of the financial year are the balancing figures between figures in respect of the half year ended and the published year to date reviewed figures upto the end of the first quarter of the respective financial year.

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