

27.05.2024

To BSE Limited Listing Department, P.J. Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 532694	To National Stock exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 Symbol: ASMS
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Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 27.05.2024- Reg

With reference to the subject cited above, this is to inform the Exchange(s) that at the meeting of the Board of Directors of Bartronics India Limited held on Monday, 27.05.2024 at the Corporate Office of the Company at Plot No 193, Block-B, Kavuri Hill, GB Pet, Madhapur, Hyderabad, Telangana – 500 033, the following were considered and approved:

1. Related Party Transactions for the Half Year ended 31.03.2024.
2. Annual Accounts and Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2024 together with the statement of Cash Flow, statement of Assets and Liabilities for the same period, as per Regulation 33 of SEBI (LODR) Regulations, 2015.
3. Auditors Report of M/s Brahmayya & Co , Chartered Accountants, Statutory Auditors on the said Audited Financial Results.
4. Declaration regarding Auditors Report with unmodified opinion pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
5. Investment up to Rs.5 crores (Rupees Five Crores) in the Company “Ampivo Smart Technologies Private Limited” in form of equity investment.
6. Re-Appointment of M/s. SI and Associates (COP: 24877), Company Secretaries, as Secretarial Auditor of the Company for the Financial Year 2024-25.
7. Re-appointment of M/s. Kommula & Co (FRN: 015628S), Practicing Chartered Accountants as Internal auditor of the Company for the Financial Year 2024-25.
8. The details required under Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No CIR/CFD/CMD/4/2015 dated 09/09/2015 are given as Annexure-A and B.

The meeting commenced at 11.00 a.m. and concluded at 12:17 p.m.

This is for the information and records of the Exchange, please.

Thanking you

Yours sincerely,
For Bartronics India Limited

Ashwani Singh Bisht
Company Secretary & Compliance Officer
M. No: A72076
Encl: as above

BARTRONICS INDIA LIMITED

Plot No. 193, 1st Floor, SV Chambers, Phase II, Kavuri Hills, Madhapur, Hyderabad-500 033, TS, India.
Tel : 040 49269269, Fax : 040 49269246 CIN: L29309TG1990PLC011721, Email : Info@bartronics.com www.bartronics.com

ANNEXURE-A

Re-appointment of M/s. Kommula & Co, Practicing Chartered Accountants [Firm Registration No: 015628S], as Internal auditor of the Company for the Financial Year 2024-25.

S. No	Particulars	Description
1	Name of the Internal Auditor	M/s. Kommula & Co, Chartered Accountants
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment: to comply with the Companies Act 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
3	Date of appointment/ resignation & term of appointment.	27.05.2024 M/s. Kommula & Co, Practicing Chartered Accountants, FRN: 015628S, re-appointed as Internal Auditor of the Company for the Financial Year 2024-25.
4	Brief profile (in case of appointment)	<p>Name of the Auditor: CA Kommula Satyanarayana – M. NO: F235872, Sole proprietor of M/s. Kommula & Co.</p> <p>Office Address: Flat No S 506, SVSS Nivas, Street No 1, Czech Colony, Sanath Nagar, Hyderabad, Telangana-500018.</p> <p>Email: cakommulasatya@gmail.com</p> <p>About the Auditor: Kommula & Co. was founded in 2014 by Mr. Satyanarayan Kommula; Satyanarayana is Sole Proprietor of the Kommula & Co having office at Hyderabad and the firm Does not have any branches.</p> <p>Mr. Satyanarayan Kommula is having vast experience in the field of Accounting & Finance, Taxation, Auditing, Transfer Pricing etc. And provides various services to his clients related to Accounting and Book Keeping, Internal and Statutory Audits, Taxation advisory etc.</p>
5	Disclosure of relationships between directors (in case of appointment of a director).	Nil

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ANNEXURE-B

Appointment of M/s. SI and Associates, Practicing Company Secretaries as Secretarial Auditor of the Company for the Financial Year 2024-25

S. No	Particulars	Description
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment in pursuance with Section 204 of the Companies Act, 2013 and requirements under SEBI (LODR) Regulations, 2015.
2	Date of appointment/ resignation & term of appointment.	27.05.2024 Appointed as Secretarial Auditor for the Year 2024-25.
3	Brief profile (in case of appointment)	<p>Name of the Auditor: CS Shaik Ibraheem-COP: 24877, Sole proprietor of M/s SI and Associates, Company Secretaries.</p> <p>Office Address: 6-3-634, 3rd Floor, Green Channel Apartment, Khairtabad, Hyderabad, Telangana 500004</p> <p>Email: ibracs130276@gmail.com</p> <p>Field of Experience: Worked for 15 years as Company Secretary and Compliance Officer for well reputed large group and having good work experience and proficiency in all matters related to Company Law, Securities Laws, SEBI Regulations, FEMA and various other business laws.</p> <p>Terms of Appointment: Conduct Secretarial Audit for the Financial Year 2024-25.</p> <p>About the Auditor: At present as a Practicing Company Secretary under the name and style as M/s SI and Associates since 2021 and have been providing consultancy services to reputed Multinational Companies, Joint Venture Companies, wholly owned subsidiary of Foreign Companies, Limited and Private Companies. It is a peer reviewed firm.</p> <p>The core area of specialization is corporate secretarial compliances, formation of companies and Limited Liability Partnerships (LLPs), representing before various statutory and other authorities, audit and certifications, IPR related matters. They committed to provide timely, efficient and tailor made solutions for the clients</p>
4	Disclosure of relationships between directors (in case of appointment of a director).	Nil
5	Shareholding, if any in the company	Nil

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BARTRONICS INDIA LIMITED

Registered Office: Survey No. 351, Raj Bullaram Village NA Medchal Mandal And Distric Telangana-501401
Corporate Office : Plot No 193, 1st Floor, SV Chambers, Phase II, Kavuri Hills, Madhapur, Hyderabad, Telangana-500033
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Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2024

(₹ in Lakhs except as stated)

Particulars	Quarter Ended			Year Ended	
	31st March 2024	31st December 2023	31st March 2023	31st March 2024	31st March 2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations					
Revenue from Operations	1,241.20	1,192.07	1,205.41	4,883.80	5,262.71
II Other Income	104.70	24.63	38.21	147.39	58.87
Total Income (I+II)	1,345.90	1,216.70	1,243.62	5,031.19	5,321.58
III Expenses					
a) Operating Expenses	1,079.63	940.48	919.69	3,894.66	4,055.32
b) Changes in inventories of finished goods, work in process and stock-in-trade	13.54	(2.03)	21.97	11.26	24.93
c) Employee benefits expense	135.98	151.04	163.83	557.71	602.92
d) Finance Cost	-	-	-	-	2,621.11
e) Depreciation and amortization expense	4.10	7.44	100.68	44.64	417.80
f) Other expenses	26.61	120.51	114.41	425.70	382.63
Total Expenses	1,259.86	1,217.44	1,320.58	4,933.97	8,104.71
IV Profit / (Loss) before Exceptional Items and Tax (I+II-III)	86.04	(0.74)	(76.96)	97.22	(2,783.13)
V Exceptional Items	30.28	-	(15,752.20)	73.77	(15,752.20)
VI Profit / (Loss) Before Tax (IV-V)	55.76	(0.74)	15,675.24	23.45	12,969.07
VII Tax Expense:					
a) Current Tax	-	-	-	-	-
b) MAT Credit	-	-	-	-	-
c) Deferred Tax	(141.95)	5.36	1,905.10	(114.82)	1,946.61
	(141.95)	5.36	1,905.10	(114.82)	1,946.61
VIII Net Profit / (Loss) (VI-VII)	197.71	(6.10)	13,770.14	138.27	11,022.46
IX Other Comprehensive Income	(28.61)	-	(3,688.47)	(28.61)	-
X Total Comprehensive Income (VIII+IX)	169.10	(6.10)	10,081.67	109.66	11,022.46
XI Paid Up Share Capital (Face Value of ₹ 1 each)	3,045.77	3,045.77	3,045.77	3,045.77	3,045.77
XII Other Equity as per Balance Sheet				(395.32)	(504.98)
XIII Earnings per equity share of ₹ 1 each					
- Basic (Rs)	0.06	(0.00)	4.52	0.05	3.62
- Diluted (Rs)	0.06	(0.00)	4.52	0.05	3.62



For Bartronics India Limited

N Vidhya Sagar Reddy
N Vidhya Sagar Reddy
Managing Director
DIN: 09474749

Place: Hyderabad
Date: 27th May 2024

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Summary of Assets and Liabilities as on 31st March 2024

Particulars	₹ in Lakhs except as stated)	
	As at 31st March, 2024	As at 31st March, 2023
I ASSETS		
(1) Non Current Assets		
(a) Property, Plant and Equipment	199.83	382.53
(b) Intangible Asset	-	1.06
(c) Financial Assets		
i) Other Financial Assets	66.23	513.90
(d) Deferred Tax Assets (net)	294.03	179.20
(e) Other Non Current Assets	1,096.97	857.66
Total Non Current Assets	1,657.06	1,934.35
(2) Current assets		
(a) Inventories	5.14	16.40
(b) Financial Assets		
(i) Trade Receivables	45.04	225.84
(ii) Loans	3.00	48.95
(iii) Cash and Cash Equivalents	441.82	394.27
(iv) Other Bank Balance	591.18	5.06
(v) Other Financial Assets	17.77	132.27
Total Financial Asset	1,098.81	806.39
(c) Other Current Assets	112.85	23.25
Total Current Assets	1,216.80	846.04
Non Current Assets Held for Sale	100.00	-
Total Assets	2,973.86	2,780.39
II EQUITY AND LIABILITIES		
1 EQUITY		
(a) Equity Share Capital	3,045.77	3,045.77
(b) Other Equity	(395.32)	(504.98)
Total Equity	2,650.45	2,540.79
2 NON- CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Other Financial Liabilities	-	5.06
(b) Provisions	42.44	-
Total Non Current Liabilities	42.44	5.06
3 Current Liabilities		
(a) Financial Liabilities		
(i) Trade payables		
a. total outstanding dues of Micro and Small Enterprises	6.91	-
b. total outstanding dues of Other than Micro and Small Enterprises	56.16	26.53
(ii) Other financial liabilities	37.16	189.84
Total Financial Liabilities	100.23	216.37
(b) Other current liabilities	160.51	18.17
(c) Provisions	20.23	-
Total Current Liabilities	280.97	234.54
Total Equity and Liabilities	2,973.86	2,780.39



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Summary of Statement of Cash Flows for the Year Ended 31st March 2024

(₹ in Lakhs except as stated)

	For the Year Ended 31st March, 2024	For the Year Ended 31st March, 2023
A. Cash Flow From/ (Used In) Operating Activities		
Profit / (Loss) before Tax After Exceptional Items and OCI	(5.16)	12,969.07
Adjustments for:		
Exceptional Item	73.77	(15,752.20)
Depreciation and Amortization	44.64	417.80
Interest Expenses	-	2,619.14
Provision for Expected Credit Loss	18.83	-
Interest Income	(26.77)	(58.87)
Unclaimed Balances and Excess provisions written back	(102.01)	-
Cash Generated Before Working Capital Changes	3.30	194.94
Movement In Working Capital		
Increase / (Decrease) in Trade Payables	17.73	-
Increase / (Decrease) in Provisions	62.68	-
Increase / (Decrease) in Other Financial Liabilities	(55.76)	-
Increase / (Decrease) in Other Liabilities	142.33	(101.43)
(Increase) / Decrease in Trade Receivables	180.81	(677.51)
(Increase) / Decrease in Other Bank Balances	(586.12)	-
(Increase) / Decrease in Inventories	11.26	173.70
(Increase) / Decrease in Loans	45.94	-
(Increase) / Decrease in Other Financial Assets	458.63	(518.96)
(Increase) / Decrease in Other Assets	(89.59)	-
Cash Generated From Operations	191.21	(929.26)
Direct Taxes Paid	(239.31)	-
Net Cash Flow From / (Used in) Operating Activities	(48.10)	(929.26)
B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(4.38)	(0.22)
Interest Income Received	100.03	58.87
Net Cash Flow From / (Used in) Investing Activities	95.65	58.65
C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
Share Capital /Premium Received	-	2,769.94
Proceeds/ (Repayment) of Long Term Borrowings	-	(2,995.31)
Net Cash Flow From / (Used in) Financing Activities	-	(225.37)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	47.55	(1,095.98)
Cash and Cash Equivalents at the beginning of the year	394.27	1,490.25
Cash and Cash Equivalents at the end of the year	441.82	394.27
Components of Cash and Cash Equivalents		
Cash and cheques on Hand	0.12	0.08
Balances with Banks		
-On Current Accounts	441.70	392.96
-On EEFC Accounts	-	1.23
Cash and cash Equivalent	441.82	394.27



NOTES IN RELATION TO THE FINANCIAL RESULTS

1. The financial results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors of the Company at their meetings held on 27th May 2024. The Statutory Auditors have carried out the audit of the above financial results.
2. The figures for the quarter ended 31st March 2024 and preceding quarter ended 31st March 2023 are the balancing figures between audited year to date figures for the year ended 31st March and the unaudited published figures for the nine months ended 31st December of the respective financial years. The figures for the corresponding periods have been regrouped and reclassified, wherever necessary to make them comparable.
3. Company's business relates to the providing Automatic Identification & Data Capture (AIDC) Solutions which in context of Indian Accounting Standards 108 (Ind AS 108) as notified under Section 133 of the Companies Act, 2013 is considered as the only segment.
4. The Company has received communications from BSE Limited and National Stock Exchange of India Limited related to the various SOP based non compliances. The Company has represented to the Market Regulators that the new Board of Directors and Management has been inducted based on the approved resolution plan by Honorable National Company Law Tribunal, Hyderabad vide its order dated 10th March 2022. The new management has received control on the Company with effect from 28th March 2023. The non-compliances pertain to the period prior to or during the Corporate Insolvency Resolution Period. The management has requested the waiver of the penalties.
5. Exceptional Item as on 31st March 2023 represents the net difference between write back of liabilities/provisions and write off of assets of the Company pursuant to the resolution plan approved by the Honorable National Company Law Tribunal, Hyderabad vide its order dated 10th March 2022. Pursuant to implementation of the Resolution Plan, the Company has written off/derecognized or provided for impairment of its assets, based on management's estimate, to the extent not receivable/recoverable and written back/ derecognized its liabilities, based on management's estimate, to the extent not payable/extinguished/waived/cancelled to the Statement of Profit and Loss amounting to ₹ 15,752.20 Lakhs (net).

Exceptional Item for year ended 31st March 2024 represents an impairment allowance of ₹ 43.49 Lakhs recognized under Ind AS 36 "Impairment of Assets" on account of classification of plant and machinery and related software as Assets Held for Sale in accordance with Ind AS 105 "Non-Current Assets Held for Sale and Discontinued Operations" and derecognition of financial and other assets worth ₹ 30.27 lakhs.



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6. The current promoters and management of the Company took control of the Company on 28th March 2023, upon successful implementation of the Resolution Plan. Subsequently, it has been noticed that the Foreign Subsidiaries are not being functional and current management do not have any control over these subsidiaries. In order to give a transparent view of the Company's Assets, the current management had written off such investments in previous quarters. Further, the Company confirms that this has not resulted in any adverse impact on the financials as there are no operations in these foreign subsidiaries. The management of the Company is in the process of regularizing the Compliances related to Foreign Subsidiaries and closure of such subsidiaries under the applicable legal framework in respective jurisdiction.
7. The Company has opted for rate of Income Tax as specified under Section 115BAA of the Income Tax Act, 1961 for and from Assessment Year 2023-24 i.e. for the year ended 31st March 2023. Therefore the Company has not recognize any Minimum Alternate Tax under the provisions of Income Tax Act, 1961.

For Bartronics India Limited

N Vidhya Sagar Reddy
Managing Director
DIN : 09474749



Date: 27th May 2024
Place: Hyderabad



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Independent Auditor's Report on Audited Quarterly and Year to Date Financial Results of Bartronics India Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

**The Board of Directors
Bartronics India Limited**

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying financial results of **Bartronics India Limited** ("the Company") for the quarter and year ended 31st March 2024 ("the Statement"), 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").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31st March 2024.

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 Standards are further described in the Auditor's Responsibilities for the Audit of the 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Statement 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.

Emphasis of Matter

Attention is invited to:

- a. Balances with certain debtors, banks balances, deposits with banks and others and balances with Government authorities in the books of accounts. As part of the implementation of the Resolution Plan, some of these balances have been impaired. However, the management of the Company is in the process of identifying and communicating with the respective parties and regulatory authorities and reconciling variations, if any.
- b. Implementation of the Resolution Plan and impairment assessment of certain financial assets and liabilities. As part of the implementation of the Resolution Plan, the Management has written off and written back certain foreign currency assets and liabilities in the books of accounts, which would require relevant approval from the Reserve Bank of India (RBI). As represented to us, the Management is in the process of making suitable representations and filings with the Regulatory Authority.

- c. Note 4 to the Statement regarding penalties levied by BSE Limited and National Stock Exchange of India Limited, on account of certain non-compliances under relevant provisions of the Companies Act, 2013 and the SEBI Act, 1992, and relevant regulations prior to or during the Corporate Insolvency and Resolution Period. The Company has received communication from BSE Limited and National Stock Exchange of India Limited in respect of such non-compliance and penalty of ₹ 53.02 Lakhs has been imposed on the Company. As detailed in the note, the Company has requested for the waiver of the same.

Our opinion is not qualified in respect of these matters.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the audited annual financial statements. The Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the Company's Financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

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

- Identify and assess the risks of material misstatement of the Statement, 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 on whether the Company has adequate internal financial controls with reference to 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 made by the Board of Directors.
- Conclude on the appropriateness of the 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 Company'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 Statement 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 Statement, including the disclosures, and whether the Statement 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 requirement 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

- a) The Statement includes the results for the quarter ended 31st March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review.
- b) The audit of financial results for the quarter and year ended 31st March 2023, were audited by Other Chartered Accountants, who have issued an unmodified opinion vide report dated 30th May 2023. These reports have been furnished to us by the management, which have been relied upon by us for the purpose of audit of this Statement.

Our opinion is not qualified in respect of these matters.

For Brahmayya & Co.,
Chartered Accountants
Firm Registration No. 000511S



Lokesh Vasudevan
Partner
Membership No. 222320
UDIN: 24222320BKETWH9557

Place : Coonoor
Date : 27th May 2024

Date: 27.05.2024

To BSE Limited Listing Department, P.J. Towers, Dalal Street, Mumbai – 400 001 Scrip Code: 532694	To National Stock exchange of India Limited Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai – 400 051 Symbol: ASMS
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Dear Sir,

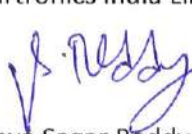

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: Bartronics India Limited (Scrip Code: 532694/NSE Symbol: ASMS)

I, N Vidhya Sagar Reddy, Managing Director of Bartronics India Limited hereby declare that, the Statutory Auditors of the company, M/s. Brahmayya & Co., Chartered Accountants have issued an Audit Report with unmodified/unqualified opinion on Standalone financial results of the company for year ended 31st March, 2024.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No. CIR/CFD/CMD/ 56/2016 dated 27-05-2016.

Thanking you,
Yours faithfully,
For Bartronics India Limited

N Vidhya Sagar Reddy
Managing Director
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