

27th May, 2025

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 of the Company held on 27th May, 2025

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that Board of Directors of the Company at their meeting held on today i.e **Tuesday, 27th May, 2025** inter-alia to considered and approved the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025 and other financial statements namely Cash Flow Statement and Statement of Assets and Liabilities for the year ended 31st March, 2025.

We further confirm that the Auditor Report issued by the statutory auditors on the Standalone Audited Financial Results of the Company for the quarter and financial year ended March 31, 2025 is with unmodified opinion

The meeting of Board of Directors commenced at 3.00 p.m. and concluded at 4.15 p.m.

This is for your information and Records.

Thanking You,

**Yours Faithfully,
For Bartronics India limited**

DIKSHA OMER Digitally signed by DIKSHA OMER
Date: 2025.05.27 17:58:55 +05'30'

**Diksha Omer
Company Secretary**

BARTRONICS INDIA LIMITED

BARTRONICS INDIA LIMITED

Registered Office: Survey No. 351, Raj Bollaram Village Medchal Mandal And District, Hyderabad, Telangana-501401
Corporate Office : Plot No 193, 1st Floor, SV Chambers, Phase II, Kavuri Hills, Madhapur, Hyderabad, Telangana-500033
Ph: 040-49269269, CIN: L46521TG1990PLC011721 Mail id: Info@bartronics.com

Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2025

(INR in Lakhs except as stated)

Particulars	Quarter Ended			Year Ended	
	31st March 2025	31st December 2024	31st March 2024	31st March 2025	31st March 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations					
Revenue from Operations	890.58	870.64	1,241.20	4,003.60	4,883.80
II Other Income	26.15	6.29	104.70	69.26	147.39
Total Income (I+II)	916.73	876.93	1,345.90	4,072.86	5,031.19
III Expenses					
a) Operating Expenses	683.24	678.21	1,079.63	3,080.03	3,894.66
b) Changes in inventories of finished goods, work in process and stock-in-trade	0.41	0.51	13.54	2.69	11.26
c) Employee benefits expense	123.69	143.38	135.98	569.79	557.71
d) Finance Cost	0.43	0.30	-	0.73	-
e) Depreciation and amortization expense	1.41	1.26	4.10	4.97	44.64
f) Other expenses	93.25	85.77	26.61	381.13	425.70
Total Expenses	902.43	909.43	1,259.86	4,039.34	4,933.97
IV Profit / (Loss) before Exceptional Items and Tax (I+II-III)	14.30	(32.50)	86.04	33.52	97.22
V Exceptional Items	(125.94)	-	30.28	(206.23)	73.77
VI Profit / (Loss) Before Tax (IV-V)	140.24	(32.50)	55.76	239.75	23.45
VII Tax Expense:					
a) Current Tax	47.14	-	-	65.12	-
b) MAT Credit	-	-	-	-	-
c) Deferred Tax	-	-	(141.95)	-	(114.82)
	47.14	-	(141.95)	65.12	(114.82)
VIII Net Profit / (Loss) (VI-VII)	93.10	(32.50)	197.71	174.63	138.27
IX Other Comprehensive Income	21.35	(7.15)	(28.61)	(0.11)	(28.61)
X Total Comprehensive Income (VIII+IX)	114.45	(39.65)	169.10	174.52	109.66
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				(220.80)	(395.32)
XIII Earnings per equity share of ₹ 1 each					
- Basic (INR)	0.03	(0.01)	0.06	0.06	0.05
- Diluted (INR)	0.03	(0.01)	0.06	0.06	0.05

For Bartronics India Limited



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



Place : Hyderabad
Date : 27th May 2025

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Summary of Assets and Liabilities as on 31st March 2025

(INR in Lakhs except as stated)

Particulars	As at 31st March, 2025	As at 31st March, 2024
	(Audited)	(Audited)
I Assets		
1 Non Current Assets		
(a) Property, Plant and Equipment	28.59	199.83
(b) Intangible Assets	-	-
(c) Financial Assets		
i) Investment	500.68	-
ii) Other Financial Assets	763.64	66.23
Total Financial Asset	1,264.32	66.23
(d) Deferred Tax Assets (Net)	294.03	294.03
(e) Other Non Current Assets	1,227.93	1,096.97
Total Non Current Assets	2,814.87	1,657.06
2 Current assets		
(a) Inventories	2.45	5.14
(b) Financial Assets		
i) Trade Receivables	244.66	45.04
ii) Loans	3.50	3.00
iii) Cash and Cash Equivalents	157.76	441.82
(iv) Bank balances other than (iii) above	4.91	591.18
v) Other Financial Assets	2.26	17.77
Total Financial Asset	413.09	1,098.81
(c) Other Current Assets	25.09	112.85
Total Current Assets	440.63	1,216.80
Non Current Assets Held for Sale	-	100.00
Total Assets	3,255.50	2,973.86
II Equity and Liabilities		
1 Equity		
(a) Equity Share Capital	3,045.77	3,045.77
(b) Other Equity	(220.80)	(395.32)
Total Equity	2,824.97	2,650.45
2 Non-Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	14.97	-
(b) Provisions	64.51	42.44
Total Non Current Liabilities	79.48	42.44
3 Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	3.38	-
ii) Trade payables	-	-
a. total outstanding dues of Micro and Small Enterprises	7.67	6.91
b. total outstanding dues of Other than Micro and Small Enterprises	154.40	56.16
iii) Other financial liabilities	45.16	37.16
Total Financial Liabilities	210.61	100.23
(b) Other current liabilities	55.17	160.51
(c) Provisions	20.15	26.25
(d) Current Tax Liabilities	65.12	-
Total Current Liabilities	351.05	280.97
Total Equity and Liabilities	3,255.50	2,973.86



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

(INR in Lakhs except as stated)

Particulars	For the Year Ended 31st March 2025	For the Year Ended 31st March 2024
	(Audited)	(Audited)
A. Cash Flow From/ (Used In) Operating Activities		
Profit / (Loss) before Tax After Exceptional Items and OCI	239.64	(5.16)
Adjustments for:		
Exceptional Item	(206.23)	73.77
Depreciation and Amortization	4.97	44.64
Interest Expenses	0.73	-
Provision for Expected Credit Loss	4.66	18.83
Interest Income	(67.29)	(26.77)
Unclaimed Balances and Excess provisions written back	-	(102.01)
Cash Generated Before Working Capital Changes	(23.52)	3.30
Movement In Working Capital		
Increase / (Decrease) in Trade Payables	98.97	17.73
Increase / (Decrease) in Provisions	21.65	62.68
Increase / (Decrease) in Other Financial Liabilities	8.04	(55.76)
Increase / (Decrease) in Other Liabilities	(5.33)	142.33
(Increase) / Decrease in Trade Receivables	(204.28)	180.81
(Increase) / Decrease in Other Bank Balances	-	(586.12)
(Increase) / Decrease in Inventories	2.68	11.26
(Increase) / Decrease in Loans	(0.50)	45.94
(Increase) / Decrease in Other Financial Assets	(28.32)	458.63
(Increase) / Decrease in Other Assets	87.76	(89.59)
Cash Generated From Operations	(42.85)	191.21
Direct Taxes Paid	(130.96)	(239.31)
Net Cash Flow From / (Used in) Operating Activities	(173.81)	(48.10)
B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(27.92)	(4.38)
Received from Sale of Land and Building	400.00	-
Purchase of Shares	(499.96)	-
Interest Income Received	-	100.03
Net Cash Flow From / (Used in) Investing Activities	(127.88)	95.65
C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Long Term Borrowings	18.35	-
Interest Paid	(0.73)	-
Net Cash Flow From / (Used in) Financing Activities	17.62	-
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(284.07)	47.55
Cash and Cash Equivalents at the beginning of the year	441.82	394.27
Cash and Cash Equivalents at the end of the year	157.75	441.82
Components of Cash and Cash Equivalents		
Cash and cheques on Hand	0.08	0.12
Balances with Banks		
-On Current Accounts	157.67	441.70
-On EEFC Accounts	-	-
	157.75	441.82





NOTES IN RELATION TO THE FINANCIAL RESULTS

1. The audited financial results for the quarter and year ended 31st March 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 27th May 2025. The statutory auditors have carried out audit of the above financial results.
2. The figures for the quarter ended 31st March 2025 and the preceding quarter ended 31st March 2024 are the balancing figures between the 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 previous periods have been regrouped and reclassified wherever necessary, to make them comparable.
3. Company's business relates to the providing Financial Technology 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. Exceptional Item for the quarter ended 31st March 2025 amounting to INR 125.94 Lakhs represents the profit on sale of Land and Building, situated at Raj Bollram Thanda Village amounting to INR 127.03 Lakhs and loss on discarding of property plant and equipment amounting to INR 1.09 Lakhs (Net).
5. Exceptional Item for the year ended 31st March 2025 amounting to INR 206.23 Lakhs represents the profit on sale of Land and Building, situated at Raj Bollram Thanda Village amounting to INR 207.32 Lakhs and loss on derecognition of property plant and equipment amounting to INR 1.09 Lakhs (Net).
6. Exceptional Item for the year ended 31st March 2024 amounting to INR 73.77 Lakhs represents an impairment allowance of INR 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 ₹ 30.28 Lakhs.
7. 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.

Date: 27th May 2025

Place: Hyderabad



For Bartronics India Limited

N Vidhya Sagar Reddy
Managing Director
DIN : 09474749



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**Independent Auditor's Report on Audited Quarterly and Annual 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 2025 ("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 for the quarter ended and net profit and other comprehensive loss and other financial information for the year ended 31st March 2025.

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, bank balances, deposits with banks and others, and amounts receivable from Government authorities are reflected in the books of accounts. In line with the implementation of the Resolution Plan, some of these balances have been impaired. The management is currently in the process of identifying and engaging with the respective counterparties and regulatory authorities to reconcile any discrepancies. Furthermore, the Company has filed a writ petition before the Hon'ble High Court of Telangana seeking to quash certain demands pertaining to previous financial years.



- 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.

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 loss 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 financial results of the Company include the un-audited financial results of one branch, whose financial results reflect Company's share of total assets of Nil as at 31 st March 2025, Company's share of total revenue of Nil and Company's share of total net profit including other comprehensive income of Nil and cash flows (net) of Nil for the year ended on that date, as considered in the financial results of the Company.
- b) The Statement includes the results for the quarter ended 31st March 2025 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 by us.

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: 25222320BMITX5805



Place : Chennai
Date : 27th May 2025