

**Date:- 08th August, 2025** 

To,

BSE Limited, National Stock exchange of India Limited,

Listing Department, P.J. Towers, Dalal Exchange Plaza, C-1, Block G,

Street, Mumbai – 400 001

Scrip Code: 532694

Bandra Kurla Complex, Bandra (E)

Mumbai – 400 051

Mumbai – 400 051 Symbol: ASMS

Dear Sir/Madam,

## Sub: Outcome of Board Meeting of the Company held on 08th August, 2025

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that a meeting of Board of Directors of the Company is held on **Friday**, **08**<sup>th</sup> **August**, **2025** inter-alia considered and approved the following business transaction:-

- i. Un-audited Financial Results of the Company for the quarter ended on 30th June, 2025
- ii. Shifting of the registered office and Corporate office of the Company from SV Chambers, 1st Floor, Plot 193, Kavuri Hills, Phase II, Madhapur, Ranga Reddy District, Hyderabad, Telangana 500033 to Trendz Atria House No. 3-196/NR, Plot No.196, 4th Floor, Survey No.48 part, Guttala Begumpet Village, Kavuri Hills, Madhapur, Serilingampally Mandal, Ranga Reddy District, Hyderabad, Telangana 500081.
- iii. To take note of the Secretarial Audit Report for the F.Y 2024-25 issued by M/s. SI And Associates.

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 02, 2025, we are enclosing herewith the Integrated Filing (Financial) for the quarter 30th June, 2025 as follows:

- **A.** Unaudited Financial Results with Limited Review Report for the quarter ended 30<sup>th</sup> June, 2025. **Enclosed below**
- **B.** Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc **Not Applicable**
- C. Format for disclosing outstanding default on loans and debt securities Nil

### **BARTRONICS INDIA LIMITED**



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- **D.** Format for disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) **Not Applicable for this Quarter**
- **E.** Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results (applicable only for Annual Filing i.e., 4th quarter) **Not Applicable for this Quarter**

The meeting of Board of Directors commenced at 3.00 p.m. and concluded at 4.50 p.m.

This is for your information and Records.

Thanking You,

Yours Faithfully, For Bartronics India limited

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Date: 2025.08.08
17:26:58 +05'30'

Diksha Omer Company Secretary

### **BARTRONICS INDIA LIMITED**

Tel: 040 49269269 CIN: L46521TG1990PLC011721, Email: Info@bartronics.com www.bartronics.com



**Chartered Accountants** 

Independent Auditor's Review Report on Unaudited Quarterly 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

- We have reviewed the accompanying statement of Unaudited Financial Results of Bartronics India Limited
  ("the Company"), for the quarter ended 30<sup>th</sup> June 2025 (the "Statement") being submitted by the Company
  pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
  Regulations, 2015, as amended, to the extent applicable.
- 2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with 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 read with relevant rules issued thereunder 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 the 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

# 4. Emphasis of Matters Attention is invited to:

- a. Balances with certain debtors, banks balances, deposits with banks and others, and amount 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 review conclusion is not modified in respect of the above matters.





### 5. Other Matter

Attention is drawn to the fact that the figures for the quarter ended 31st March 2025 as reported in the Statement are 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 previous financial year which were subject to limited review by us.

Our review conclusion is not modified in respect of the above matter.

6. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the Statement prepared in accordance with aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Brahmayya & Co., Chartered Accountants

Firm Registration No. 000511S

Lokesh Vasudevan

Partner

Membership No. 222320

UDIN: 25222320BMIKUU7294

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Place: Singapore Date: 8<sup>th</sup> August 2025

#### 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 Unaudited Financial Results for the Quarter Ended 30th June 2025

(INR in Lakhs except as stated)

		Quarter Ended			Year Ended
	Particulars	30th June 2025	31st March 2025	30th June 2024	31st March 2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue from operations				
	Revenue from Operations	883.31	890.58	1,356.99	4,003.60
11	Other Income	3.05	26.15	4.94	69.26
	Total Income (I+II)	886.36	916.73	1,361.93	4,072.80
111	Expenses				
	a) Operating Expenses	729.81	683.24	1,053.65	3,080.0
	b) Changes in inventories of finished goods, work in				
	process and stock-in-trade	0.04	0.41	1.62	2.6
	c) Employee benefits expense	146.94	123.69	154.12	569.7
	d ) Finance Cost	0.41	0.43	-	0.7
	e) Depreciation and amortization expense	1.24	1.41	1.15	4.9
	f) Other expenses	88.40	93.25	124.52	381.1
	Total Expenses	966.84	902.43	1,335.06	4,039.3
**/	Profit / (Loss) before Exceptional Items and Tax				
IV	(1+11-111)	(80.48)	14.30	26.87	33.5
V	Exceptional Items	-	(125.94)	(80.29)	(206.2
VI	Profit / (Loss) Before Tax (IV-V)	(80.48)	140.24	107.16	239.7
VII	Tax Expense:				
	a) Current Tax	-	47.14	17.98	65.1
	b) Deferred Tax	-	-	-	-
	c ) Related to Previous Period	(125.19)	-	-	-
		(125.19)	47.14	17.98	65.1
VIII	Net Profit / (Loss) (VI-VII)	44.71	93.10	89.18	174.6
IX	Other Comprehensive Income	(0.87)	21.35	(7.15)	(0.1
X	Total Comprehensive Income (VIII+IX)	43.84	114.45	82.03	174.5
XI	Paid Up Share Capital (Face Value of ₹ 1 each)	3,045.77	3,045.77	3,045.77	3,045.7
XII	Other Equity as per Balance Sheet				(220.8
XIII	Earnings per equity share of ₹1 each				
	- Basic (INR)	0.01	0.03	0.03	0.0
	- Diluted (INR)	0.01	0.03	0.03	0.0

ARTHMAYYA & CO. \* Identification \* Only Shirt Accountable

For Bartronics India Limited

N Vidhya Sagar Reddy Managing Director

DIN: 09474749

**HYDERABAD** 

Place : Hyderabad Date : 8th August 2025



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### NOTES IN RELATION TO THE FINANCIAL RESULTS

- 1. The unaudited financial results for the quarter ended 30<sup>th</sup> June 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 8<sup>th</sup> August 2025. The statutory auditors have conducted a "Limited Review" of these financial results in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 2. The figures for the quarter ended 31<sup>st</sup> March 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31<sup>st</sup> March 2025 and the unaudited published figures for the nine months ended 31<sup>st</sup> December 2024. The figures for the corresponding previous periods have been regrouped and reclassified wherever necessary, to make them comparable.
- Company's business relates to the providing 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 30<sup>th</sup> June 2024 amounting to INR 80.29 Lakhs represents the profit on sale of Land and building, situated at Raj Bollram Thanda Village.
- Exceptional Item for the quarter ended 31<sup>st</sup> 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).
- 6. Exceptional Item for the year ended 31<sup>st</sup> 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).
- 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 years. 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.
- 8. The unaudited results have been prepared in accordance with the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Date: 8<sup>th</sup> August 2025 Place: Hyderabad For Bartronics India Limited

HYDERABA

N Vidhya Sagar Reddy

Managing Director

DIN: 09474749

**BARTRONICS INDIA LIMITED** 

Identification