

(A Company under Corporate Insolvency Resolution Process by NCLT order No. CP (IB) No. 375/7/HDB/2019)

Date: August 10, 2022.

To The Department of Corporate Services –CRD, B SE Ltd, P.J. Towers, Dalal Street, MUMBAI – 400 001.	To National Stock Exchange of India Ltd, 5 <sup>th</sup> floor, Exchange Plaza, Bandra (E), MUMBAI - 400 051.
<b>Scrip Code: 532694</b>	<b>Scrip Symbol: BARTRONICS</b>

Dear Sir/Madam,

**Sub: Outcome of the Resolution Professional Meeting (Board Meeting) held on August 10, 2022.**

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby wish to inform you that the Monitoring Agent (erstwhile Resolution Professional) of the Company at the Meeting held today i.e., August 10, 2022 inter-alia has considered and approved the following:

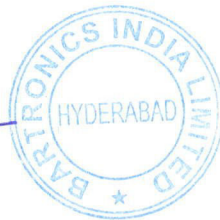
- Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2022 are hereby considered and approved.
- Limited Review Reports pertaining to aforesaid Financial Results from the Statutory Auditors of the Company.

Copy of the said Un-Audited Financial Results and Limited Review Reports are annexed herewith.

This is for your information and records. The Board Meeting concluded at 12.45 Noon

Thanking you,

Yours faithfully,  
For Bartronics India Limited



**Mr. Chinnam Poorna Chandra Rao**  
Monitoring Agent (Erstwhile Resolution Professional)

**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

STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED RESULTS FOR THE QUARTER ENDED 30 JUNE 2022																
Sl.No	Particulars	STANDALONE						CONSOLIDATED								
		QUARTERLY			AUDITED			QUARTERLY			AUDITED					
		Unaudited 30 JUNE 2022	Audited 31 MAR 2022	Unaudited 30 JUNE 2021	Year Ended 31.03.2022	Year Ended 31.03.2021	Unaudited 30 JUNE 2022	Audited 31 MAR 2022	Unaudited 30 JUNE 2021	Year Ended 31.03.2022	Year Ended 31.03.2021	Unaudited 30 JUNE 2022	Audited 31 MAR 2022	Unaudited 30 JUNE 2021	Year Ended 31.03.2022	Year Ended 31.03.2021
I	Revenue from operations	1,536.71	1,822.82	1,482.35	6,556.18	6,343.90	1,536.71	1,822.82	1,482.35	6,556.18	6,343.90	1,536.71	1,822.82	1,482.35	6,556.18	6,343.90
	(a) Net sales/income from operations (net of excise duty)															
	(b) Other operating income															
	<b>Total income from operations (net)</b>	<b>1,536.71</b>	<b>1,822.82</b>	<b>1,482.35</b>	<b>6,556.18</b>	<b>6,343.90</b>	<b>1,536.71</b>	<b>1,822.82</b>	<b>1,482.35</b>	<b>6,556.18</b>	<b>6,343.90</b>	<b>1,536.71</b>	<b>1,822.82</b>	<b>1,482.35</b>	<b>6,556.18</b>	<b>6,343.90</b>
II	Other Income	0.11	4.46	2.37	12.85	23.80	0.11	4.46	2.37	12.85	23.80	0.11	4.46	2.37	12.85	23.80
	<b>Total Income (+/-)</b>	<b>1,536.83</b>	<b>1,827.28</b>	<b>1,484.72</b>	<b>6,569.03</b>	<b>6,367.70</b>	<b>1,536.83</b>	<b>1,827.28</b>	<b>1,484.72</b>	<b>6,569.03</b>	<b>6,367.70</b>	<b>1,536.83</b>	<b>1,827.28</b>	<b>1,484.72</b>	<b>6,569.03</b>	<b>6,367.70</b>
III	Expenses	153.29	180.06	3.74	363.39	252.29	153.29	180.06	3.74	363.39	252.29	153.29	180.06	3.74	363.39	252.29
	a) Cost of materials consumed															
	b) Purchases of stock-in-trade															
	c) Changes in inventories of finished goods, work in process and stock-in-trade	(2.56)	2.98	0.49	4.12	7.61	(2.56)	2.98	0.49	4.12	7.61	(2.56)	2.98	0.49	4.12	7.61
	d) Employee benefits expense	148.72	159.04	153.46	624.29	608.71	148.72	159.04	153.46	624.29	608.71	148.72	159.04	153.46	624.29	608.71
	e) Finance Cost	1,309.57	1,309.56	1,309.57	5,238.27	5,239.53	1,309.57	1,309.56	1,309.57	5,238.27	5,239.53	1,309.57	1,309.56	1,309.57	5,238.27	5,239.53
	f) Depreciation and amortisation expense	106.67	106.64	106.95	426.99	428.29	106.67	106.64	106.95	426.99	428.29	106.67	106.64	106.95	426.99	428.29
	g) Selling and Other expenses	1,104.51	1,299.64	1,241.49	5,000.15	4,879.45	1,104.51	1,299.64	1,241.49	5,000.15	4,879.45	1,104.51	1,299.64	1,241.49	5,000.15	4,879.45
	<b>Total expenses</b>	<b>2,820.20</b>	<b>3,057.92</b>	<b>2,815.70</b>	<b>11,657.21</b>	<b>11,415.88</b>	<b>2,820.20</b>	<b>3,057.92</b>	<b>2,815.70</b>	<b>11,657.21</b>	<b>11,415.88</b>	<b>2,820.20</b>	<b>3,057.92</b>	<b>2,815.70</b>	<b>11,657.21</b>	<b>11,415.88</b>
IV	<b>Profit before exceptional items and tax (+/--III)</b>	<b>(1,283.38)</b>	<b>(1,230.64)</b>	<b>(1,330.98)</b>	<b>(5,088.18)</b>	<b>(5,048.18)</b>	<b>(1,283.38)</b>	<b>(1,230.64)</b>	<b>(1,330.98)</b>	<b>(5,088.18)</b>	<b>(5,048.18)</b>	<b>(1,283.38)</b>	<b>(1,230.64)</b>	<b>(1,330.98)</b>	<b>(5,088.18)</b>	<b>(5,048.18)</b>
V	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VI	<b>Profit Before tax (IV-V)</b>	<b>(1,283.38)</b>	<b>(1,230.64)</b>	<b>(1,330.98)</b>	<b>(5,088.18)</b>	<b>(5,048.18)</b>	<b>(1,283.38)</b>	<b>(1,230.64)</b>	<b>(1,330.98)</b>	<b>(5,088.18)</b>	<b>(5,048.18)</b>	<b>(1,283.38)</b>	<b>(1,230.64)</b>	<b>(1,330.98)</b>	<b>(5,088.18)</b>	<b>(5,048.18)</b>
VII	Tax expense:															
	a) Current tax expense for current year															
	b) Less : Reversal of Deferred tax liabilities	74.35	(14.68)	(14.74)	(58.06)	(124.95)	74.35	(14.68)	(14.74)	(58.06)	(124.95)	74.35	(14.68)	(14.74)	(58.06)	(124.95)
	<b>Net Profit / (loss) for the period / year (VI-VII)</b>	<b>(1,357.73)</b>	<b>(1,215.96)</b>	<b>(1,316.24)</b>	<b>(5,030.12)</b>	<b>(4,923.23)</b>	<b>(1,357.73)</b>	<b>(1,215.96)</b>	<b>(1,316.24)</b>	<b>(5,030.12)</b>	<b>(4,923.23)</b>	<b>(1,357.73)</b>	<b>(1,215.96)</b>	<b>(1,316.24)</b>	<b>(5,030.12)</b>	<b>(4,923.23)</b>
IX	Other Comprehensive Income															
	a) (i) Items that will not be reclassified to profit or loss															
	(ii) Income tax relating to items that will not be reclassified to profit or loss															
	b) (i) Items that will be reclassified to profit or loss	1,671.42	629.77	510.71	1,181.75	(778.84)	1,671.42	629.77	510.71	1,181.75	(778.84)	1,671.42	629.77	510.71	1,181.75	(778.84)
	(ii) Income tax relating to items that will be reclassified to profit or loss															
	<b>Total other Comprehensive Income</b>	<b>1,671.42</b>	<b>629.77</b>	<b>510.71</b>	<b>1,181.75</b>	<b>(778.84)</b>	<b>1,671.42</b>	<b>629.77</b>	<b>510.71</b>	<b>1,181.75</b>	<b>(778.84)</b>	<b>1,671.42</b>	<b>629.77</b>	<b>510.71</b>	<b>1,181.75</b>	<b>(778.84)</b>
X	<b>Total Comprehensive Income (VIII+IX)</b>	<b>313.69</b>	<b>(586.19)</b>	<b>(805.52)</b>	<b>(3,848.37)</b>	<b>(5,702.07)</b>	<b>313.69</b>	<b>(586.19)</b>	<b>(805.52)</b>	<b>(3,848.37)</b>	<b>(5,702.07)</b>	<b>313.69</b>	<b>(586.19)</b>	<b>(805.52)</b>	<b>(3,848.37)</b>	<b>(5,702.07)</b>
XI	Earnings per equity share of Rs.10 Each															
	- Basic (Rs.)	0.92	(1.72)	(2.37)	(11.30)	(16.75)	0.92	(1.72)	(2.37)	(11.30)	(16.75)	0.92	(1.72)	(2.37)	(11.30)	(16.75)
	- Diluted (Rs.)	0.92	(1.72)	(2.37)	(11.30)	(16.75)	0.92	(1.72)	(2.37)	(11.30)	(16.75)	0.92	(1.72)	(2.37)	(11.30)	(16.75)



**BARTRONICS INDIA LIMITED**

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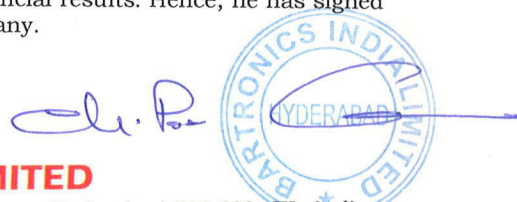
CIN: L29309TG1990PLC011721, Email : Info@bartronics.com www.bartronics.com

**Notes:**

- 1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors (Suspended) in presence of the Monitoring Agent of the Company at its meeting held on August 10, 2022.
- 2 The text of above statement was approved by Board of Directors (Suspended) in presence of the Monitoring Agent at their meeting held on August 10, 2022. The Statutory Auditors have expressed an un-qualified report on the above results.
- 3 The figures for the quarter ended March 31, 2022 are the balancing figures 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 financial year 2021-22.
- 4 The above results are in compliance with the Indian Accounting Standards (IND AS) specified under the section 133 of the Companies Act, 2013 read with SEBI circular No. CIRICFDIF AC/62/20 16 dated July 5, 2016 & amendments thereto and were subject to limited review by the statutory Auditor of the company.
- 5 The company is primarily engaged in "Providing Solutions using AIDC Technologies" and there are no other reportable segments under Ind As 108 "Operating Segments".
- 6 A Corporate insolvency resolution process ("CIRP") has been initiated against Bartronics India Limited ('the Company') vide an order of Hyderabad bench of the National Company Law Tribunal (NCLT) dated December 2, 2019 under the provisions of the insolvency and bankruptcy code 2016 (Code). Pursuant to the order, the power of the Board of directors stands suspended and are exercisable by Sri. Chinnam Poorna Chandra Rao, who was appointed as interim resolution professional (IRP) by the NCLT vide order dated December 02, 2019 and was consequently confirmed as Resolution Professional (RP) by the Committee of Creditors (CoC). Furthermore, after the approval of Resolution Plan by Hon'ble NCLT, Hyderabad Bench on March 10, 2022; the role of Sri. Chinnam Poorna Chandra Rao changed from being a Resolution Professional to Monitoring Agent
- 7 Financial creditors viz. Banks, Bond Holders, etc have placed their claim in front of the Resolution Professional (Now Monitoring Agent) and Committee of Creditors is formed. Details are tabulated below.

S.No	Particulars	Number of Claims	Amount Admitted
1	Financial Creditors (claim under Form-C)	26	10,41,94,79,420.82
2	Operational Creditors(claims under Form-B)	1	28,05,887.00
3	Operational Creditors(claims under Form-D)	9	2,37,616.00
4	Creditors other than Financial Creditors and Operational Creditors (claims under Form-F)	2	25,14,18,675.00
	<b>Total amount of claims accepted</b>	<b>38</b>	<b>10,67,39,41,598.82</b>

- 8 Forming part of the Financial Statement regarding Capital advances to the extent of Rs. 9,061.49 Lakhs "We are unable to ascertain whether such balances are fully recoverable". Accordingly, we are unable to ascertain the impact, if any, that may arise in case any of these advances are subsequently determined to be doubtful of recovery. If the Company had provided for the same, the loss for the period would have been higher by the said amount.
- 9 Sundry Debtors include export receivables aggregating to Rs.830.29 Crores as at June 30, 2022 and efforts are being made for the recovery of the same.
- 10 Figures for the previous year/period have been regrouped/ re-classified to confirm to the figures of the current period.
- 11 As the operations of the company are in the hands of Sri. Chinnam Poorna Chandra Rao as Monitoring Agent, he is the legal and proper authorised signatory for signing the financial results. Hence, he has signed the Financial Results in the capacity of the Monitoring Agent of the Company.



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Tel : 040 49269269, Fax : 040 49269246 CIN: L29309TG1990PLC011721, Email : Info@bartronics.com www.bartronics.com



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

**TO THE BOARD OF DIRECTORS OF  
BARTRONICS INDIA LIMITED**

- 1) We have reviewed the accompanying statement of un-audited financial results of Bartronics India Ltd ("the Company"), Hyderabad for the quarter ended 30th June 2022 ("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 modified by Circular No CIR/CFD/FAC/62/ 2016 dated July 5, 2016.

A Corporate insolvency resolution process ("CIRP") has been initiated against Bartronics India Limited ('the Company') vide an order of Hyderabad bench of the National Company Law Tribunal (NCLT) dated December 2, 2019 under the provisions of the insolvency and bankruptcy code 2016 (Code). Pursuant to the order, the power of the Board of directors stands suspended and are exercisable by Chinnam Poorna Chandra Rao, who was appointed as interim resolution professional (IRP) by the NCLT vide order dated December 02, 2019 and was consequently confirmed as Resolution Professional (RP) by the Committee of Creditors (CoC)

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, 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 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review

- 2) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. 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 opinion.



- 3) We invite attention to part of the Statement which sets out the proposed plan of the Company with regard to Foreign Currency Convertible Borrowings aggregating to Rs. 39,380.00 lakhs as at June 30, 2022 that fell due for redemption on February 4, 2013. In this regard the company had filed a request for an extension of the maturity of the bonds to May 4, 2014 with Reserve Bank of India which was granted by them vide their letter dated February 21, 2014. The Company has applied for further extension of the maturity with Reserve Bank of India and is waiting to hear from RBI to move forward.

However, lately, The company had been facing headwinds viz a financial creditor filing a Corporate Insolvency Resolution Process (CIRP) in National Company Law Tribunal (NCLT) against the company. Although, the case was amicably settled with the help from the Investor identified by the company, another financial creditor had initiated similar process subsequently. On December 2, 2019 The company did get admitted under CIRP and the court appointed Shri. Chinnam Poorna Chandra Rao as 'Resolution Professional' for the company. Some Bondholders who accessed company disclosures and public announcements made by the Resolution Professional have submitted their claim. As laid by the law, this matter will now be settled under Resolution Process

- 5) Attention is also invited to the following:

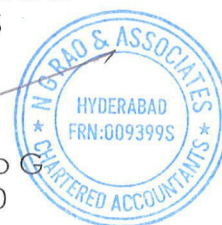
- a) Note 7 forming part of the Statement regarding The Dues to Banks/FIs as on 30.06.2022 as per company is 77,514.09 lakhs, whereas the actual claims made by Banks/ FIs and admitted by Resolution Professional is Rs.80,736.60 lakhs.
- b) Note 8 forming part of the Statement regarding Capital advances to the extent of Rs. 9,061.49 Lakhs "We are unable to ascertain whether such balances are fully recoverable". Accordingly, we are unable to ascertain the impact, if any, that may arise in case any of these advances are subsequently determined to be doubtful of recovery. Had the Company provided for the same, the loss for the period would have been higher by the said amount
- c) Note 9 forming part of the Statement regarding Trade Receivables aggregating to Rs. 82,349.00 Lakhs are more than three years old. The company has not provided any provision for bad debts during the quarter. We are unable to form an opinion on the extent to which the debts may be recoverable
- 6) The Company has defaulted in repayment of dues to Financial Institution and Banks and consequently the Company has charged interest on term Loans and Cash Credit accounts based on own calculation as the Financial Institutions and some Banks have declined company's request for obtaining bank statements. No Interest is provided on Unsecured Loans for the quarter to that extent losses were understated.



- 7) The Company has not paid the statutory dues as on 30.06.2022 amounting to Rs. 7,719.06 Lakhs of which Rs. 7,662.50 lakhs are disputed and on the balance has defaulted.
- 8) Few banks have filed cases in DRT. Two Financial Creditors has filed CIRP Petition against company at NCLT, Hyderabad, A criminal case was also filed by a creditor at Delhi. There are certain cases against the Company pending at the Labour Court of India. Accordingly, we are unable to ascertain the impact, if any that may arise in case any of these matters are settled against the Company, the outcome of the consequences may affect the going concern of the company.
- 9) With regard to investments in unquoted equities of subsidiaries for a value of Rs. 30,217.99 lakhs are valued at cost of investment however the present realizable value of these are not ascertained by the management hence the same is subject to current valuation.
- 10) The Company has been continuously making losses consequently its net worth is negative and the Company's total liabilities exceeded its total asset. This indicates the existence of material uncertainty that may cast Significant doubt on the Company's ability to continue as going concern However, in view of the Corporate Insolvency Resolution Process in respect of the Company, which is in progress, the accounts have been prepared on a going concern basis
- 12) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the 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 and Disclosure Requirements) Regulations, 2015, as modified by circular No. CIR/CFD/FAC /62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement

For N G Rao & Associates  
Chartered Accountants  
FRN : 009399S

  
Nageswara Rao  
Mem No. 207300



Place: Hyderabad

Date: 10<sup>th</sup> August 2022

UDIN : 22207300AORTSDT206



**Independent Auditor's Review Report on the Consolidated Unaudited Quarterly and year to date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS OF  
BARTRONICS INDIA LIMITED**

- 1) We have reviewed the accompanying statement of Consolidated Unaudited Financial results of Bartronics India Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associate, for the quarter ended June 30, 2022 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular'). Attention is drawn to the fact that the Consolidated figures for the net cash inflows for the corresponding period from 01 April 2022 to 30 June 2022, as reported in these unaudited consolidated financial results have been approved by the Company's Board of Directors, but have not been subjected to review
- 2) This Statement, which is the responsibility of the Parents Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. 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. 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) We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable



The Statement includes the Results of the following Entities:

Name of the Company	Relationship
BARTRONICS MIDDLE EAST FZE	Wholly Owned Subsidiary
BARTRONICS ASIA PTE LTD	Wholly Owned Subsidiary

- 5) This Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below nothing has come to our attention that causes us to believe that the accompanying Statement. prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles 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 misstatement
- 6) We did not review the financial statements of USA and Hongkong branches of parent included in the standalone Ind AS financial statements of the Company whose financial statements reflect total assets of Rs.808.86 lakhs as at 30<sup>th</sup> June 2022 and total revenue of Rs.-Nil- for the quarter ended on that date. The financial statements of these branches have been certified by the management and furnished to us, and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of the Branches is based solely on the un- audited financial statement certified by the management.

We did not audit the financial statements of Two subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs.33,862.17 lakhs as at June 30,2022, total revenue of Rs.Nil, total net profit after tax of Rs.Nil and total comprehensive income of Rs.0.00 lakhs and net cash flows of Rs.Nil for the year ended on that date, as considered in the consolidated financial results. These un-audited financial statements / Consolidated financial statements and other financial information have been certified by the management and furnished to us, and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiaries is based solely on the un- audited financial statement/ consolidated financial statements certified by the management..

Our conclusion on the statement is not modified in respect of the above matters

For N G Rao & Associates  
Chartered Accountants  
FRN : 009399S

(CA Nageswara Rao G)  
Mem No. 207300



Place: Hyderabad

Date: 10<sup>th</sup> August 2022

UDIN : 22207300AORUGT4949