

14th February, 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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024

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 and nine months ended December 31, 2024, as follows:

- A. Unaudited Financial Results (Standalone) with Limited Review Report for the quarter and nine months ended 31st December 2024. - **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**
- 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**

This is for your information and records.

Thanking you,

Yours faithfully,

For **Bartronics India limited**

Diksha Omer
Company Secretary & Compliance Officer
M. no. A64120

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 Un-Audited Financial Results for the Quarter and Nine Months Ended 31st December 2024

(₹ in Lakhs except as stated)

Particulars	Quarter Ended			Period Ended		Year Ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations						
Revenue from Operations	870.64	885.39	1,192.07	3,113.02	3,642.60	4,883.80
II Other Income	6.29	31.88	24.63	43.11	42.69	147.39
Total Income (I+II)	876.93	917.27	1,216.70	3,156.13	3,685.29	5,031.19
III Expenses						
a) Operating Expenses	678.21	664.93	940.48	2,396.79	2,815.03	3,894.66
b) Changes in inventories of finished goods, work in process and stock-in-trade	0.51	0.15	(2.03)	2.28	(2.28)	11.26
c) Employee benefits expense	143.38	148.60	151.04	446.10	421.73	557.71
d) Finance Cost	0.30	-	-	0.30	-	-
e) Depreciation and amortization expense	1.26	1.15	7.44	3.56	40.54	44.64
f) Other expenses	85.77	77.59	120.51	287.88	399.09	425.70
Total Expenses	909.43	892.42	1,217.44	3,136.91	3,674.11	4,933.97
IV Profit / (Loss) before Exceptional Items and Tax (I+II-III)	(32.50)	24.85	(0.74)	19.22	11.18	97.22
V Exceptional Items	-	-	-	(80.29)	43.49	73.77
VI Profit / (Loss) Before Tax (IV-V)	(32.50)	24.85	(0.74)	99.51	(32.31)	23.45
VII Tax Expense:						
a) Current Tax	-	-	-	17.98	-	-
b) MAT Credit	-	-	-	-	-	-
c) Deferred Tax	-	-	5.36	-	27.13	(114.82)
	-	-	5.36	17.98	27.13	(114.82)
VIII Net Profit / (Loss) (VI-VII)	(32.50)	24.85	(6.10)	81.53	(59.44)	138.27
IX Other Comprehensive Income	(7.15)	(7.16)	-	(21.46)	-	(28.61)
X Total Comprehensive Income (VIII+IX)	(39.65)	17.69	(6.10)	60.07	(59.44)	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	3,045.77
XII Other Equity as per Balance Sheet				(335.25)	(564.42)	(395.32)
XIII Earnings per equity share of ₹ 1 each						
- Basic (Rs.)	(0.01)	0.01	(0.00)	0.03	(0.02)	0.05
- Diluted (Rs.)	(0.01)	0.01	(0.00)	0.03	(0.02)	0.05



For Bartronics India Limited

N. Vidhya Sagar Reddy
Managing Director
DIN: 09474749

Place : Hyderabad
Date : 13th February 2025

NOTES IN RELATION TO THE FINANCIAL RESULTS

1. The unaudited financial results for the quarter ended and nine months ended 31st December 2024 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 13th February 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 31st December 2024 and the preceding quarter ended 31st December 2023 are the balancing figures between the unaudited year to date figures for the nine months ended 31st December and the unaudited published figures for the half year ended 30th September 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 as on 31st December 2024 amounting to ₹ 80.29 Lakhs represents the profit on sale of Land and Building, situated at Raj Bollram Thanda Village.

Exceptional Item as on 31st December 2023 amounting to ₹ 43.39 Lakhs represents an impairment allowance 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".

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 ₹ 30.28 Lakhs.

5. 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.
6. The unaudited results have been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") 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.

Date: 13th February 2025

Place: Hyderabad



For Bartronics India Limited


N Vidhya Sagar Reddy

Managing Director

DIN : 09474749



BARTRONICS INDIA LIMITED

Independent Auditor's Review Report on Unaudited 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**

1. We have reviewed the accompanying statement of unaudited financial results of **Bartronics India Limited** ("the Company") for the quarter ended 31st December 2024 and for the period from 1st April 2024 to 31st December 2024 ("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, as amended, 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 are 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. 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.

5. 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.

Our review conclusion is not qualified in respect of the above matters.

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



Lokesh Vasudevan
Partner

Membership No:222320

UDIN: 05222320BMIKSB1919



Place: Singapore

Date: 13th February 2025