



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

Date: November 14, 2022. Hyderabad

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

Dear Sir/Madam,

# Sub: Outcome of the Resolution Professional Meeting (Board Meeting) held on November 14, 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., November 14, 2022 inter-alia has considered and approved the following:

- Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and half-year ended September 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 02:45 PM

Thanking you,

Yours faithfully, **For Bartronics India Limited** 

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

### **BARTRONICS INDIA LIMITED**

								STATEMENT OF STANDARCHE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEP 2022	ENDED 30 SEP	2022			
				STANDALONE	NONE					CONSOLIDATED	LIDATED	dnx	Kupees in Lakhs
ON IS	0 0 0 0	Unaudited	QUARTERLY Unaudited	Unaudited	HALF YEARLY	EARLY	Audited	Incruditord	QUARTERLY	[	1 13	HALF YEARLY	Audited
5		30 SEP 2022	30 JUNE 2022	30 SEP 2021	30 SEP 2022	30 SEP 2021	Year Ended	30 SEP 2022	30 JUNE 2022	30 SEP 2021	30 SEP 2022	30 SEP 2021	Year Ended
-	Revenue from operations												31.03.2022
	(a) Net sales/income from operations (net of excise duty)	1,373.22	1,536.71	1,622.26	2.909.93	3,104.61	6,556.18	1,373.22	1,536.71	1,622.26	2,909.93	3,104.61	6,556.18
	(b) Other operating income	Ŧ	r.	'n			•	T	×			,	1
	loral income from operations (ner)	1,373.22	1,536.71	1,622.26	2,909.93	3,104.61	6,556.18	1,373.22	1,536.71	1,622.26	2,909.93	3,104.61	6,556.18
=	Other Income	13.37	0.11	1.06	13.48	3.43	12.85	13.37	0.11	1.06	13.48	3.43	12.85
	Total Income (I+II)	1,386.58	1,536.83	1,623.32	2,923.41	3,108.04	6,569.03	1,386.58	1,536.83	1,623.32	2,923.41	3.108.04	6.569.03
=	Francec												
	-	33.08	153.29	102.04	186.37	105.78	343.39	33 DR	153.20	NO COT	26 701	02 301	00 070
	b) Purchases of stock-in-trade				1	-	-	-	12:001	-		9/·CU1	200.37
,	<ul> <li>c) Changes in inventories of finished goods, work in process and stock-in-trade</li> </ul>	4.20	(2.56)	(6.67)	1.64	(6.18)	4.12	4.20	(2.56)	(6.67)	1.64	(6.18)	614
	d) Employee benefits expense	147.35	148.72	155.15	296.07	308.61	624.29	147.35	148.72	155.15	296.07	308.61	624.29
	e ) Finance Cost	1,309.57	1,309.57	1,309.57	2,619.14	2,619.14	5,238.27	1,309.57	1,309.57	1,309.57	2,619.14	2,619.14	5,238.27
	f) Depreciation and amortisation expense	105.49	106.67	106.77	212.16	213.72	426.99	105.49	106.67	106.77	212.16	213.72	426.99
	g) Selling and Other expenses	1,093.56	1,104.51	1,222.45	2,198.07	2,463.94	5,000.15	1,093.56	1,104.51	1.222.45	2,198.07	2,463.94	5,000.15
	+	2,073.23	2,020-20	2,007.31	C4.51C,C	10.00/,6	17./00/11	2,673.25	2,820.20	2,889.31	5,513.45	5,705.01	11,657.21
2	-	(1,306.66)	(1,283.38)	(1,265.99)	(2,590.04)	(2,596.97)	(5,088.18)	(1,306.66)	(1,283.38)	(1,265.99)	(2,590.04)	(2,596.97)	(5,088.18)
>	Exceptional items	•		•			•			•	•	×	
5	I Profit Before tax (IV-V)	(1,306.66)	(1,283.38)	(1,265.99)	(2,590.04)	(2,596,97)	(5.088.18)	(1.306.66)	(1.283.38)	(1.265.99)	(2.590.04)	(7 594 97)	(5 088 18)
									(paranet)	[	1-0-0-0-1-1	11101014	(01.000/0)
IIV							2						
	a) Current tax expense for current year												
	b) Less : Reversal of Deferred tax liabilities	(17.06)	74.35	(14.30)	57.30	(29.04)	(58.06)	(17.06)	74.35	(14.30)	57.30	(29.04)	(58.06)
		(17.06)	74.35	(14.30)	57.30	(29.04)	(58.06)	(17.06)	74.35	(14.30)	57.30	(29.04)	(58.06)
III	II Net Profit / (loss) for the period / year (VI-VII)	(1,289.61)	(1,357.73)	(1,251.69)	(2,647.34)	(2,567.93)	(5,030.12)	(1,289.61)	(1,357.73)	(1,251.69)	(2,647.34)	(2,567.93)	(5,030.12)
×	Cother Comprehensive Income												
					2	,					x		
	(ii) Income tax relating to items that will not be		æ	-									
	reclassfied to profit or loss	•						•	•		•		
	b) (i) Items that will be reclassfied to profit or loss	1,408.32	1,671.42	(41.27)	3,079.74	469.44	1,181.75	1,408.32	1,671.42	(41.27)	3.079.74	469.44	1.181.75
	(ii) Income tax relating to items that will be												
	reclassfied to profit or loss				*							•	
	Total other Comprehensive Income	1 408 32	1 471 49	176 181	3 070 7A	AKO AA	1 181 75	1 408 22	CV 127 1	170 LA1	AT 070 C	410 44	1 101 75
		70:004/1	74-11/0/1	(17:14)	****	401.444	1,101,1	1,400.34	74.1 /0/1	(17.14)	3,0/7./4	407.44	C/.181,1
×	Total Comprehensive Income (VIII+IX)	118.72	313.69	(1,292.97)	432.41	(2,098.49)	(3,848.37)	118.72	313.69	(1,292.97)	432.41	(2,098.49)	(3,848.37)
×	Earnings per equity share of Rs.10 Each												
	- Basic (Rs.)	(3.79)	(3.99)	(3.68)	(7.78)	(7.54)	(14.77)	(3.79)	(3.99)	(3.68)	(7.78)	(7.54)	(14.77)
		12/10	1220	100.01	10/-11	(+c./)	(17.41)	(3./7)	(3.77)	(3.68)	(8/./)	(7.54)	(14.77)

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# **BARTRONICS INDIA LIMITED**





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	STANDALONE STATEMENT OF ASSET AND LIABIL Particulars	AS AT 30.09.2022 Unaudited Standalone	Rupees in Lakhs AS AT 31.03.2022 Audited Standalone
	Non- Current Assets	Jundalone	
•	a) Property, Plant and Equipment	1,250.93	1,463.09
	b) Capital Work-in-Progress	1,216.34	1,216.34
	c) Other intangible assets	896.12	896.12
	d) Financial Assets		
	(i) Investments	30,217.99	30,217.9
	(ii) Loans	870.25	811.9
	(iii) Other Financial assets	13,743.02	13,743.0
	e) Deferred tax assets (Net)	2,068.52	2,125.8
	Other Non-Current Assets	-	-
	Total Non-Current Assets	50,263.17	50,474.3
	Current Assets Inventories	241.83	391.4
	Financial Assets		
	Investment	-	-
	Trade Receivables	76,636.71	70,040.5
	Cash and cash equivalents	626.46	620.9
	Bank balance other than cash and cash equivalents	3,484.63	869.2
	Loans	48.76	50.0
	Other Financial Assets		-
	Other Current Assets	6,567.99	6,429.4
	Total Current Assets	87,606.37	78,402.3
	Total Assets	137,869.54	128,876.
	EQUITY AND LIABILITIES		
	   Equity		
	Equity Share Capital	3,404.89	3,404.
	Other Equity	(14,224.07)	
	Total Equity	(10,819.19)	(11,251
2	Liabilities		
	Non- Current Liabilities		
	Financial Liabilities		
	Borrowings	-	
	Provisions	0.82	0
	Other non-current liabilities	-	
	Deferred tax assets (Net)	- 0.82	0
	Current Liabilities	0.02	
	Financial Liabilities		
	Borrowings	40,139.79	
	Trade Payable	4,463.01	4,542
	Other Financial Liabilities	-	
	Other Current Liabilities	89,167.45	
	Provisions	14,917.66	
	Total Liabilities	148,687.90	140,127
	Total Equity and Liabilities	137,869.54	1 128,876

## **BARTRONICS INDIA LIMITED**





BARTRONICS INDIA LIMITED

	BARTRONICS INDIA LIMITED STANDALONE CASH FLOW STATEMENT FOR THE HALF V	YEAR ENDED 30.09.2022	
			Rupees in Lakhs
S.No	Particulars	For the half year Ended 30 Sep 2022	For the year Ended 31 Mar 2022
I	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit Before Tax as per Profit & Loss Account	(2,590.04)	(5,088.18
	Adjustments for		
	Depreciation & Amortisation	212.16	426.99
	Reversal of Income tax	-	-
	Financial Expenses	2,619.14	5,238.2
	Interest income	(13.48)	(12.7.
	Income from Capital Gains	-	-
	Operating Profit Before Working Capital Changes	227.78	564.34
	Adjustments for		
	Decrease/(Increase) in Inventories	149.65	(120.44
	Increase in Trade Receivables	(441.14)	(12.8)
	Decrease/(Increase)in in Long & Short Term Loans & Advances	(198.13)	(203.12
	Increase/(Decrease) in Current & Non Current Liabilities	2,808.31	166.6
	Increase/(Decrease) in Long & Short Term Provisions	2.01	0.77
		2,548.48	395.3
	Other Income	-	-
	Exceptional Items	-	-
	Cash Generated from Operations	2,548.48	395.3
	Taxes Paid	-	-
	Cash from Operating Activities (A)	2,548.48	395.34
П	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Fixed Assets	-	(0.5
	Sale of Fixed Assets	-	
	Decrease/(Increase) in Capital Work In progress	-	-
	Increase/(Decrease) in Other Reserves	-	-
	Income from Capital Gains	-	-
	Investment in Subsidiaries	-	-
	Interest Received	13.48	12.7
	Cash from Investment Activities (B)	13.48	12.1
ш	CASH FLOW FROM FINANCING ACTIVITIES		
m	Share Premium Received	_	
	Increase/ (Decrease) in Loan Funds	2,625.80	5,240.8
		2,023.00	5,240.0
	Dividend & Taxes paid	(2,619.14)	(5,238.2
	Interest & Financial Charges	(2,017.14)	(3,230.2
	Net Cash from financing activities (C)	6.66	2.5
	Net Increase in cash and cash equivalent (A+B+C)	2,568.63	410.0
	Opening Cash and Cash Equivalents	1,490.22	1,080.1
	Cash and Cash Equivalent as on 30.09.2022	4,058.85	1,490.2



## **BARTRONICS INDIA LIMITED**

											No. of Street, or Stre				and the second							
		B	}	P	1		R	R	and and			2	C				Service of			S		
n	7	a	k	i	n	C	Z	1	6	u	S	i	n	93	SS	E	S	V	V	0	rk	1



(iii) Orner microal closes         2.125.82           e) Deferred tax assets         39.047.13         39.275           Total Non-Current Assets         39.047.13         39.314.60           Current Assets         241.83         391.46           Inventories         241.83         391.46           Financial Assets         241.83         391.46           Investment         241.83         391.46           Investment         118,129.18         108.493.22           Cash and cash equivalents         672.33         620.93           Bank balance other fhan cash and cash equivalents         3.484.63         911.75           Loans         34.84.63         911.75         3.484.63         911.75           Total Current Assets         12.697.17         12.109.63         48.76         50.66           Other Financial Assets         12.697.17         12.109.63         48.76         50.66           Other Assets         135.273.90         122.577.72         12.697.17         12.109.63           Equity         Assets         135.273.90         122.577.72         3.404.89         3.404.83           Equity And LiABilitites         13.404.89         3.404.83         3.404.83         3.404.83           Financial Li		CONSOLIDATED STATEMENT OF ASSET AND LIAB	SILITIES AS AT 30.09.202	22
Particulars         Unoudited Consolidated         Audited Consolidated           Non-Current Assets         1,306.05         1,518.21           o) Property, Plant and Equipment         1,306.05         1,216.34           o) Capital Warkin-Progress         20,320.44         20,320.44           (c) Other Intangible assets         20,320.44         20,320.44           (c) Interviewents         -         -           (f) Investments         -         -           (g) Deferred tox assets (Nel)         2,068.52         2,125.82           Other Non-Current Assets         39,047.13         39,316.60           Current Assets         39,047.13         39,316.60           Financial Assets         39,047.13         39,146           Financial Assets         -         -           Inventories         118,122,18         391.48           Financial Assets         -         -           Inventories         118,122,18         391.48           Bank balance other than cash and cash equivalents         677.33         620.92           Cash and cash equivalents         -         -         -           I toda Kasets         -         -         -         -           Current Assets         118,122,18				
Functions         Consolidated         Consolidated           Non-Current Assets         1,306.05         1.518.21           b) Capital Work-in-Progress         1.216.34         1.216.34           c) Ohber Intangible assets         20,320.44         20.320.44           d) Financial Assets         -         -           (i) Investments         -         -           (ii) Unter Financial assets         13,743.02         13,743.02           (iii) Other Financial assets         39,047.13         39,316.40           c) Other Non-Current Assets         39,047.13         39,316.40           Current Assets         39,047.13         39,316.40           Inventories         241.83         391.48           Financial Assets         -         -           Inventories         241.83         391.48           Financial Assets         -         -           Inventories         241.83         391.48           Carsen dard cash equivalents         6672.33         620.92           Bank balance other than cash and cash equivalents         3.484.63         911.75           Loons         118,129.18         108,493.22         104.194.32           Other Financial Assets         12.697.17         12.109.65			CALCENTER IN COLORADOR COL	
Non-Current Assets         0.00000000000000000000000000000000000		Particulars		
a) Property, Plant and Equipment         1.306.05         1.1518.21           b) Capital Work-in-Progress         1.216.34         1.216.34           c) Other intangible assets         20.320.44         20.320.44           c) Differ intancial Assets         1.3743.02         13.743.02           (i) Investments         1.3743.02         2.155.82           (ii) Cons         13.743.02         2.155.82           (iii) Cons         13.743.02         3.93.16.40           Investment         118.129.18         108.493.22           Investive         118.129.18         108.493.22           Cash and cash equivalents         48.76         500.15           Loons         118.129.18         119.175           Total Assets         12.697			Consolidated	Consolidated
O) Property, Fund to Explorition       1,216.34       1,216.34         D) Capital Work-in-Progress       20,320.44       20,320.45         c) Financial Assets       20,320.44       20,320.45         (i) Investments       1       -       -         (ii) Loons       13,743,02       13,743,02       13,743,02         Other Financial assets       20,086.52       2,125,82         Other Non-Current Assets       39,047.13       39,316.60         Current Assets       39,047.13       39,316.60         Investment       118,129,18       108,493,22         Investment       118,129,18       108,493,22         Cash and cosh equivalents       3,404.43       911.75         Loons       2,41,83       391.46         Other Financial Assets       -       -         Investment       118,129,18       108,493,22         Cash and cosh equivalents       3,404,43       911.75         Loons       2,497,77       12,109,65         Other Current Assets       12,697,77       12,109,65         Total Current Assets       12,697,77       12,109,65         Total Current Assets       12,697,77       12,109,65         Total Current Assets       12,697,77       12,10			1 00 / 05	1 510 01
D) Capital Motival-Induces         20.320.44         20.320.44           c) Other intrangible assets         20.320.44         20.320.45           c) Financial Assets         13.743.02         13.743.02           (ii) Loans         13.743.02         13.743.02           (iii) Cons         20.320.45         21.25.82           Other Financial casets         392.75         392.275           Other Non-Current Assets         39.047.13         39.316.60           Current Assets         241.83         391.46           Inventories         118.129.18         108.493.22           Cash and cash equivalents         64.093.22         62.093           Bank balance other financial Assets         118.129.18         108.493.22           Cash and cash equivalents         64.093.22         62.093           Bank balance other financial Assets         118.129.18         108.493.22           Other Financial Assets         12.697.17         12.109.66           Other Financial Assets         12.697.17         12.109.66           Total Assets         135.273.90         122.577.77           Total Assets         135.273.90         122.577.77           Total Assets         136.273.90         3.404.89         3.404.89           Equi	a) Prop	perty, Plant and Equipment		
c) Other intangible assets       20.320.44       20.320.45         d) Financial Assets       20.320.44       20.320.45         d) Financial Assets       13.743.02       13.743.02         (ii) Other Financial assets       2.068.52       2.125.82         o) Enerred tax assets (Net)       2.068.52       2.125.82         Other Non-Current Assets       39.047.13       39.316.60         Current Assets       39.047.13       39.316.60         Current Assets       241.83       391.46         Financial Assets       118.129.18       108.493.22         Investiones       2.41.83       391.46         Financial Assets       118.129.18       108.493.22         Investiones       3.444.63       911.75         Bank bolance other than cash and cash equivalents       48.76       50.65         Other Financial Assets       12.697.17       12.109.65         Other Current Assets       12.697.17       12.109.65         Total Assets       135.273.90       122.577.77         Total Assets       135.273.90       122.577.77         Total Assets       136.408       3.404.89       3.404.89         Equity       8.128.41       6.446.88       0.82       0.82       0.82       0.	b) Cap	ital Work-in-Progress		
cl Financial Assets       -         (i) Lons       13,743.02         (ii) Coms       13,743.02         (iii) Coms       22,068.52         21,25.82       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.75         392.75       392.73			20,320.44	20,320.45
(i) Investments         -         -           (ii) Loans         13,743.02         13,743.02           (iii) Other Financial assets         2,066.52         2,125.62           Other Non-Current Assets         39,275         392.75           Total Non-Current Assets         39,047.13         39,314.60           Current Assets         39,047.13         39,314.60           Inventories         118,129.18         106,473.22           Inventories         118,129.18         106,473.22           Cash and cash equivalents         672.33         620.92           Bank balance other than cash and cash equivalents         3,484.63         911.75           Loans         0         12,697.17         12,109.62           Other Financial Assets         12,297.17         12,109.62           Other Current Assets         12,297.17         12,109.62           Total Current Assets         13,404.87         3,404.84           Equity And LIABILITIES         3,404.87         3,404.87           Equity Share Capital         3,404.87         3,404.87           Other Ron-Current Habilities         -         -           Borrowings         0,82         0.82         0.82           Other Current Labilities         - <td></td> <td></td> <td></td> <td></td>				
(ii) Loons         13,743.02         13,743.02           (iii) Other Financial assets         2,068.52         2,125.82           Other Non-Current Assets         39,275         392.75           Total Non-Current Assets         39,047.13         39,316.40           Current Assets         39,047.13         39,316.40           Inventories         118,129.18         106,493.22           Trade Receivables         118,129.18         106,493.22           Cash and cash equivalents         3,464.63         911.75           Loans         3,464.63         911.75           Other Financial Assets         12,697.17         12,109,463           Other Financial Assets         12,697.17         12,09,433           Other Current Assets         135,273.90         122,577.77           Total Current Assets         174,321.02         161,894.33           Equity         3,404.69         3,404.89         3,404.89           Cash and cash equivalents         3,404.89         3,404.89         3,241.93           Other Current Assets         174,321.02         161,894.33         16,604.88           Uabilities         3,404.89         3,404.89         3,404.89         3,404.89           Barowings         0,82         0.82			-	-
(iii) Other Financial assets         13,743.02         13,743.02         2,268.52         2,125.82           other Non-Current Assets         392.75         392.75         392.75           Total Non-Current Assets         39,047,13         39,14.60           Inventories         118,129.18         108,493.22           Inventories         118,129.18         108,493.22           Carrent Assets         241.83         391.46           Inventories         118,129.18         108,493.22           Cash and cash equivalents         672.33         620.95           Bank bolance other than cash and cash equivalents         3,484.63         911.77           Loans         12,697.17         12,109,463           Other Financial Assets         122,577.77         122,697.17           Total Assets         135,273.90         122,577.72           Total Assets         13,443.89         3,404.89           Equity         3,404.89         3,404.89           Equity         8,128.41         6,446.83           Financial Liabilities         -         -           Non-Current Liabilities         -         -           Barrowings         -         -         -           Other Equity         0,82			-	-
e) Deferred tox assets (Net)       2.068.52       2.125.82         Other Non-Current Assets       392.75       392.75         Total Non-Current Assets       39.047.13       39.316.60         Current Assets       39.047.13       39.316.60         Current Assets       39.275       392.75         Investment       118.129.18       108.493.22         Trade Receivables       118.129.18       108.493.22         Cash and cash equivalents       3.444.63       911.75         Loans       672.33       620.95         Other Financial Assets       12.697.17       12.109.65         Other Current Assets       12.697.17       12.109.65         Total Current Assets       135.273.90       122.577.72         Total Current Assets       135.273.90       122.577.72         Total Current Assets       135.273.90       122.577.72         Total Assets       135.273.90       122.577.72         Equity       8.128.41       4.646.8         Equity       8.128.41       4.646.8         Equity       8.128.41       4.646.8         Itabilities       0       0.82       0.82         Other Current Labilities       -       -       -		other Financial assets	13,743.02	13,743.02
Other Non-Current Assets         392.75         392.75           Total Non-Current Assets         39.047.13         39.316.40           Current Assets         241.83         391.48           Inventorises         118.129.18         108.493.22           Total Assets         118.129.18         108.493.22           Investment         118.129.18         108.493.22           Total Assets         34.46.43         911.75           Barik balance other than cash and cash equivalents         34.44.63         911.75           Loons         48.76         50.65           Other Financial Assets         12.697.17         12.109.65           Total Current Assets         135.273.90         122.577.77           Total Assets         135.273.90         122.577.77           Total Assets         135.273.90         122.577.77           Total Assets         135.273.90         141.894.33           Equity         3.404.89         3.404.89         3.404.89           Current Assets         0.82         0.82         0.82           Other Equity         8.128.41         6.646.8         -           Total Assets         -         -         -           Finoncicial Liabilifies         0.82			2,068.52	2,125.82
Offer Non-Current Assets         39,047,13         39,316,60           Current Assets         39,047,13         39,316,60           Current Assets         241,83         391,48           Investiment         118,129,18         108,493,23           Trade Receivables         118,129,18         108,493,23           Cash and cash equivalents         3,464,63         911,75           Loans         3,464,63         911,75           Loans         48,76         50,66           Other Financial Assets         12,697,17         12,109,65           Total Assets         12,697,17         12,109,65           Total Assets         12,697,17         12,109,65           Equity And LiAbilitites         135,273,90         122,577,72           Total Assets         174,321,02         161,894,33           Equity Share Capital         3,404,89         3,404,89           Other Equity         8,128,41         6,646,85           Uabilities         0,82         0,82           Non- Current Liabilities         -         -           Provisions         0,82         0,82           Other Equity         0,82         0,82           Deferred tax assets (Net)         0,82         0,82				392.75
Internet Assets         241.83         391.48           Inventories         118.129.18         108.493.22           Investment         -         -           Trade Receivables         672.33         620.92           Cash and cash equivalents         3.484.63         911.75           Loans         -         -           Other Current Assets         12.697.17         12.109.62           Other Current Assets         12.697.17         12.109.62           Total Assets         135.273.90         122.577.77           Total Assets         136.212.02         161.894.33           Equity         3.404.89         3.404.89	Other	Non-Current Assets	07200	Deck Deck 2004
Current Assets241.83391.48InventoriesInvestment118.129.18108.493.22Trade Receivables672.33620.95Cash and cash equivalents3.484.43911.75Bank balance other than cash and cash equivalents3.484.43911.75Loans48.7650.66Other Financial Assets12.697.1712.109.65Other Current Assets135.273.90122.577.72Total Current Assets135.273.90122.577.72Total Assets135.273.90122.577.72Total Assets135.273.90122.577.72Total Assets135.273.90122.577.72Total Assets135.273.90122.577.72Total Assets135.273.90122.577.72Total Assets135.273.90122.577.72Total Assets135.273.90122.577.72Equity3.404.893.404.89Current Labilities3.404.893.404.89Other Equity3.404.893.404.89Current LabilitiesNon- Current LabilitiesDeferred tax asets (Net)0.820.82Other Current LabilitiesBorrowings0.820.82Other Current LabilitiesDeferred tax asets (Net)0.820.82Other Current Labilities89.465.7681.966.5Other Current LabilitiesOther Current LabilitiesOther Current LabilitiesOt	Total N	on-Current Assets	39,047.13	39,316.60
Inventories Investment				
Inventiones       110000         Financial Assets       118,129,18         Investment       118,129,18         Trade Receivables       672,33         Cash and cash equivalents       3,484,63         Loans       43,76         Other Financial Assets       12,697,17         Other Current Assets       12,697,17         Total Current Assets       135,273,90         Total Assets       136,273,90         Equity       3,404,89         Equity AND LIABILITIES	10000000000000000000000000000000000000		241.83	391.48
Investment         118,129,18         108,493,22           Cash and cash equivalents         672,33         620,95           Bank balance other than cash and cash equivalents         3,484,63         911,75           Loans         48,76         50,66           Other Financial Assets         12,697,17         12,109,63           Total Current Assets         135,273,90         122,577,77           Total Current Assets         135,273,90         122,577,77           Total Assets         174,321,02         161,894,33           Equity         3,404,89         3,404,89           Equity Share Capital         3,404,89         3,404,89           Other Equity         8,128,41         6,646,88           Total Equity         8,128,41         6,646,88           Other non-current liabilities         -         -           Financial Liabilities         -         -         -           Other non-current liabilities         -         -         -           Other non-current liabilities         -         -         -           Deferred tax assets (Net)         0,82         0,82         0,82           Other non-current liabilities         -         -         -           Financial Liabilitie			241.00	00
Trade Receivables118,129,18108,493,22Cash and cash equivalents620,93620,92Bank balance other than cash and cash equivalents3,484,63911,75Loans3,484,63911,7712,109,63Other Financial Assets12,697,1712,109,63Other Current Assets135,273,90122,577,72Total Current Assets135,273,90122,577,72Total Assets135,273,90122,577,72Equity3,404,893,404,89Equity3,404,893,404,89Equity Share Capital3,404,893,404,89Other Equity8,128,416,646,88IdabilitiesNon- Current LiabilitiesProvisions0,820,82Other non-current liabilitiesDeferred tax assets (Net)0,820,82Other Financial LiabilitiesFinancial LiabilitiesBorrowingsOther Financial LiabilitiesOther Rinancial LiabilitiesOther Financial LiabilitiesOther Current Liabilities-<	10 201002000		24	
Index Receivables672.33620.95Cash and cash equivalents3.484.63911.75Loans3.484.63911.75Loans48.7650.65Other Financial Assets12.697.1712.109.65Total Current Assets135.273.90122.577.72Total Assets174.321.02161.894.33Equity3.404.893.404.89Equity Share Capital3.404.893.404.89Other Equity8.128.416.646.81IdabilitiesFinancial LiabilitiesFinancial LiabilitiesBorrowings0.820.82Other non-current liabilitiesFinancial LiabilitiesFinancial LiabilitiesFinancial LiabilitiesOther Romovings0.820.82Other RomovingsProvisions0.820.82Other RomovingsFinancial Liabilities39.949.3838.512.1BorrowingsTrade Payable21.859.0019.852.2Other Current Liabilities39.949.3838.512.1ProvisionsOther Stract LiabilitiesFrovisions14.912.614.912.6Other Current LiabilitiesTrade Payable14.92.52-Other Stract LiabilitiesTrade Payable14.91.7614.915			110 100 10	108 403 22
Cost of a cost equivalents3.484.63911.75Bank balance other than cash and cash equivalents3.484.63911.75Loans12,697.1712,109.63Other Financial Assets11,2697.1712,109.63Total Current Assets135,273.90122,577.73Total Assets174,321.02161,894.33Equity AND LIABILITIESEquity Share Capital3,404.893,404.89Other Equity3,404.893,404.89Other Equity8,128.416,646.88ItabilitiesFinancial LiabilitiesProvisions0.820.82Other Inon-current liabilitiesFinancial LiabilitiesFinancial LiabilitiesBarrowingsProvisions0.820.82Other Financial LiabilitiesBarrowingsProvisionsOther Financial LiabilitiesFinancial LiabilitiesBarrowings39,949.3838,512.1BarrowingsTrade PayableOther Financial LiabilitiesBarrowingsTrade PayableOther Current LiabilitiesProvisionsTrade PayableOther Current LiabilitiesProvisions-	Tro	ade Receivables		1.5
Bank balance of the man cosh dual cosh equivalents     48.76     50.65       Other Financial Assets     12.697.17     12.109.65       Total Current Assets     135.273.90     122.577.72       Total Assets     174.321.02     161.894.33       Equity     3.404.89     3.404.89       Equity Share Capital     3.404.89     3.404.89       Other Equity     8.128.41     6.646.88       Uabilities     8.128.41     6.646.88       Non - Current Labilities     -     -       Financial Liabilities     -     -       Deferred tax assets (Net)     0.82     0.82       Other Financial Liabilities     -     -       Borrowings     -     -       Provisions     0.82     0.82       Other Financial Liabilities     -     -       Borrowings     -     -       Provisions     -     -       Other Financial Liabilities     -     -       Borrowings     -     -     -       Financial Liabilities     -     -     -       Deferred tax assets (Net)     0.82     0.82     0.82       Other Financial Liabilities     -     -     -       Other Current Liabilities     -     -     -       Other Cur			5801 000000000	000000000000000000000000000000000000000
LoansLoansOther Financial Assets12,697.17Other Current Assets135,273.90Total Current Assets135,273.90Total Assets174,321.02Iotal Assets174,321.02Equity3,404.89Equity3,404.89Equity Share Capital3,404.89Other Equity8,128.41Other Equity6,128.41Iabilities-Non- Current Liabilities-Financial Liabilities-Borrowings0.82Other non-current liabilities-Deferred tax assets (Net)0.82Other Financial LiabilitiesFinancial LiabilitiesFinancial LiabilitiesBorrowings-Other Current LiabilitiesFinancial LiabilitiesBorrowingsOther Financial LiabilitiesFinancial LiabilitiesBorrowingsCurrent LiabilitiesBorrowingsCurrent LiabilitiesBorrowingsFinancial LiabilitiesBorrowingsCurrent Liabilities<	Bo	ink balance other than cash and cash equivalents		
Other Current Assets         12,697,17         12,109,65           Total Current Assets         135,273,90         122,577,72           Total Assets         174,321,02         161,894,33           EQUITY AND LIABILITIES         3,404,89         3,404,89           Equity         3,404,89         3,404,89           Corrent Liabilities         4,723,52         3,241,9           Total Equity         8,128,41         6,646,88           Liabilities         0.82         0.82           Non- Current Liabilities         -         -           Borrowings         0.82         0.82           Other non-current liabilities         -         -           Deferred tax assets (Net)         0.82         0.82           Other Financial Liabilities         39,949,38         38,512,1           Trade Payable         21,859,00         19,852,2           Other Financial Liabilities         89,465,76         81,966,512,4           Provisions         14,917,66         14,915,6           Other Financial Liabilities         89,465,76         81,966,512,4           Other Financial Liabilities         89,465,76         14,915,6           Other Current Liabilities         14,917,66         14,915,6	Lo	Dans	48.76	50.65
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Total Current Assets         135,273,90         122,577,72           Total Assets         174,321.02         161,894,33           Equity AND LIABILITIES         3,404.89         3,404.89           Equity Share Capital Other Equity         3,404.89         3,404.89           Other Equity         8,128.41         6,646.88           Liabilities         8,128.41         6,646.88           Non- Current Liabilities         -         -           Francial Liabilities         -         -           Borrowings         0.82         0.82           Other non-current liabilities         -         -           Deferred tax assets (Net)         0.82         0.82           Other Financial Liabilities         -         -           Borrowings         39,949,38         38,512.1           Trade Payable         21,859.00         19,852.2           Other Financial Liabilities         -         -           Borrowings         39,949.38         38,512.1           Trade Payable         -         -           Other Financial Liabilities         -         -           Other Current Liabilities         -         -           Other Current Liabilities         -         -	Othe	er Current Assets	12,697.17	12,109.63
Total Assets       174,321.02       161,894.33         Equity AND LIABILITIES       3,404.89       3,404.89         Equity Share Capital       3,404.89       3,404.89         Other Equity       4,723.52       3,241.91         Total Equity       8,128.41       6,646.81         Liabilities       0.82       0.82         Non- Current Liabilities       -       -         Borrowings       0.82       0.82         Other ron-current liabilities       -       -         Deferred tax assets (Net)       0.82       0.82         Current Liabilities       -       -         Borrowings       39,949.38       38,512.1         Trade Payable       -       -         Other Financial Liabilities       -       -         Borrowings       39,949.38       38,512.1         Trade Payable       -       -       -         Other Financial Liabilities       -       -       -         Other Current Liabilities       -				
Liotal AssetsEQUITY AND LIABILITIESEquityEquityEquity Share CapitalOther EquityOther EquityTotal EquityNon- Current LiabilitiesBorrowingsProvisionsOther non-current liabilitiesDeferred tax assets (Net)Other Financial LiabilitiesSorrowingsOther Inancial LiabilitiesProvisionsOther Inancial LiabilitiesFinancial LiabilitiesProvisionsOther non-current liabilitiesDeferred tax assets (Net)Other Financial LiabilitiesProvisionsOther Financial LiabilitiesProvisionsOther Financial LiabilitiesBorrowingsSorrowingsFinancial LiabilitiesBorrowingsSorrowingsTrade PayableOther Financial LiabilitiesProvisionsTotal LiabilitiesProvisionsTotal Liabilities14,917.6614,917.6614,917.79155,246.62166,191.79155,246.62166,191.79155,246.62174,201.00114,894.53	Total C	urrent Assets	135,273.90	122,577.72
Equity3,404.893,404.89Equity Share Capital3,404.893,404.89Other Equity4,723.523,241.90Total Equity8,128.416,646.80Liabilities0,820,82Non- Current Liabilities-Borrowings0.820.82Other non-current liabilities-Deferred tax assets (Net)0.82Current Liabilities-Borrowings-Deferred tax assets (Net)-Other Financial Liabilities-Borrowings-Current Liabilities-Borrowings-Current Liabilities-Borrowings-Current Liabilities-Borrowings-Current Liabilities-Borrowings-Trade Payable-Other Financial Liabilities-Other Financial Liabilities-Provisions14,917.6614,917.6614,915.6614,917.6614,915.66166,191.79155,246.62166,191.79155,246.62166,191.79155,246.62	Total A	ssets	174,321.02	161,894.32
Equity Share Capital3,404.893,404.89Other Equity4,723.523,241.91Total Equity8,128.416,646.81Non- Current LiabilitiesBorrowings0,820,82Provisions0,820,82Other non-current liabilitiesDeferred tax assets (Net)Other Financial LiabilitiesBorrowingsOther non-current liabilitiesDeferred tax assets (Net)0.820.82Other ron-current LiabilitiesFinancial Liabilities39,949.3838,512.1Borrowings39,949.3838,512.1Other Financial LiabilitiesOther Current LiabilitiesOther Current LiabilitiesOther Current LiabilitiesProvisions14,917.6614,915.6Total Liabilities166,191.79155,246.6ItabilitiesItabilitiesProvisionsTotal LiabilitiesItabilitiesProvisionsItabilitiesItabilitiesItabilitiesProvisionsItabilitiesItabilities	EQUITY	AND LIABILITIES		
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Other Equity8,128.416,646.8LiabilitiesNon- Current LiabilitiesFinancial Liabilities0.82Borrowings0.82Other non-current liabilities-Deferred tax assets (Net)-Other Liabilities-Borrowings0.82Other non-current liabilities-Deferred tax assets (Net)-Other Financial Liabilities39,949,38Borrowings39,949,38Other Financial Liabilities-Other Financial Liabilities-Other Current Liabilities-Other Current Liabilities-Other Current Liabilities-Other Inancial Liabilities-Other Current Liabilities-Other Current Liabilities-Total Liabilities-Itiabilities-166,191.79155,246,6166,191.79155,246,6166,191.79155,246,6			4,723,52	3,241.98
LiabilitiesNon- Current LiabilitiesFinancial LiabilitiesBorrowingsProvisionsOther non-current liabilitiesDeferred tax assets (Net)0.82Current LiabilitiesFinancial LiabilitiesBorrowings10.820.820.820.820.820.820.820.820.820.820.820.820.820.820.8310.820.840.859,0019,852,220 ther Financial Liabilities0 ther Current Liabilities0 ther Current Liabilities0 ther Current Liabilities166,191,79155,246,0166,191,79155,246,0171,000141,800,5			and the second	6,646.87
Non- Current LiabilitiesFinancial LiabilitiesBorrowingsProvisionsOther non-current liabilitiesDeferred tax assets (Net)0.82Current LiabilitiesFinancial LiabilitiesBorrowings1Current LiabilitiesBorrowings110.820.820.820.820.820.820.820.820.820.820.820.820.820.820.820.831.429001.429001.429001.419001.41900	Ioidi L	quity		
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Borrowings-Provisions0.82Other non-current liabilities-Deferred tax assets (Net)-0.820.82Current Liabilities-Borrowings39,949.38Financial Liabilities39,949.38Borrowings21,859.00Other Financial Liabilities-Other Current Liabilities-Other Current Liabilities-Trade Payable-Other Current Liabilities-Total Liabilities166,191.79155,246.6-166,191.79155,246.6	Liabilit	Current Liabilities		
Borrowings-Provisions0.82Other non-current liabilities-Deferred tax assets (Net)-0.820.82Current Liabilities-Borrowings39,949.38Financial Liabilities39,949.38Borrowings21,859.00Other Financial Liabilities-Other Current Liabilities-Other Current Liabilities-Trade Payable-Other Current Liabilities-Total Liabilities166,191.79155,246.6-166,191.79155,246.6				
Provisions0.820.82Other non-current liabilitiesDeferred tax assets (Net)0.820.820.8Current Liabilities0.820.8Financial Liabilities39,949.3838,512.1Borrowings39,949.3838,512.1Trade Payable21,859.0019,852.2Other Financial LiabilitiesOther Current Liabilities89,465.7681,966.5Provisions14,917.6614,915.6Total Liabilities166,191.79155,246.6	Non- (			-
Other non-current liabilities-Deferred tax assets (Net)0.82Current Liabilities0.82Financial Liabilities39,949.38Borrowings39,949.38Trade Payable21,859.00Other Financial Liabilities89,465.76Other Current Liabilities89,465.76Provisions14,917.66Total Liabilities166,191.79155,246.6	Non- ( Financ	ial Liabilities	-	
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O.82         O.82           Current Liabilities         0.82           Financial Liabilities         39,949.38           Borrowings         38,512.1           Trade Payable         21,859.00           Other Financial Liabilities         -           Other Current Liabilities         89,465.76           Provisions         14,917.66           Total Liabilities         166,191.79           155,246.6         14,904.5	Non- ( Financ Borro Provi	ial Liabilities wings sions	0.82	0.8
Financial Liabilities     39,949.38     38,512.1       Borrowings     39,949.38     38,512.1       Trade Payable     21,859.00     19,852.2       Other Financial Liabilities     -     -       Other Current Liabilities     89,465.76     81,966.5       Provisions     14,917.66     14,915.6       Total Liabilities     166,191.79     155,246.6	Non- ( Finance Borre Provi Othe	ial Liabilities wings sions er non-current liabilities	- 0.82 -	-
Financial Liabilities     39,949.38     38,512.1       Borrowings     39,949.38     38,512.1       Trade Payable     21,859.00     19,852.2       Other Financial Liabilities     -     -       Other Current Liabilities     89,465.76     81,966.5       Provisions     14,917.66     14,915.6       Total Liabilities     166,191.79     155,246.6	Non- ( Finance Borre Provi Othe	ial Liabilities wings sions er non-current liabilities	-	-
Borrowings         39,949.38         38,512.1           Trade Payable         21,859.00         19,852.2           Other Financial Liabilities         89,465.76         81,966.5           Other Current Liabilities         14,917.66         14,915.6           Total Liabilities         166,191.79         155,246.6	Non- ( Finance Borrov Provi Othe Defe	ial Liabilities wings sions er non-current liabilities erred tax assets (Net)	-	-
Borrowings         21,859.00         19,852.2           Other Financial Liabilities         89,465.76         81,966.5           Other Current Liabilities         14,917.66         14,915.6           Total Liabilities         166,191.79         155,246.6	Non- ( Finance Borrov Othe Defe	ial Liabilities wings sions er non-current liabilities erred tax assets (Net) <b>t Liabilities</b>	-	-
Other Financial Liabilities         89,465.76         81,966.5           Other Current Liabilities         14,917.66         14,915.6           Provisions         166,191.79         155,246.6	Non- C Finance Borrov Othe Defe Finance	ial Liabilities swings sions er non-current liabilities erred tax assets (Net) <b>It Liabilities</b> cial Liabilities	0.82	0.8
Other Current Liabilities         89,465.76         81,966.5           Provisions         14,917.66         14,915.6           Total Liabilities         166,191.79         155,246.6	Non- ( Finance Provi Othe Defe Finance Borre	ial Liabilities swings sions er non-current liabilities erred tax assets (Net) <b>It Liabilities</b> cial Liabilities wwings	- - - - 39,949.38	
Other Current Lidbinities         14,917.66         14,915.6           Provisions         166,191.79         155,246.6           Total Liabilities         174,001.00         141,804.2	Non- C Finance Provi Othe Defe Finance Borree Trad	ial Liabilities sions er non-current liabilities erred tax assets (Net) <b>ht Liabilities</b> eial Liabilities povings e Payable	- - - - 39,949.38	
Total Liabilities         166,191.79         155,246.6	Non- ( Finance Provi Othe Defe Finance Finance Trad	ial Liabilities swings sions er non-current liabilities erred tax assets (Net) <b>It Liabilities</b> cial Liabilities swings e Payable er Financial Liabilities	- - - - - - - -	- - - - - - - - - -
	Non- ( Finance Provi Othe Defe Finance Finance Trad	ial Liabilities swings sions er non-current liabilities erred tax assets (Net) <b>It Liabilities</b> cial Liabilities swings e Payable er Financial Liabilities	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
Tatal Equity and Lighilities 174,321.02 161,894.3	Non- ( Finance Provi Othe Defe Finance Borree Trade Othe	ial Liabilities swings sions er non-current liabilities erred tax assets (Net) <b>It Liabilities</b> cial Liabilities swings e Payable er Financial Liabilities "Current Liabilities	- 0.82 39,949.38 21,859.00 - 89,465.76 14,917.66	- - - - - - - - - - - - - - - - - - -
	Non- C Finance Provi Othe Defe Finance Borre Trad Othe Provisi	ial Liabilities swings sions er non-current liabilities erred tax assets (Net) <b>It Liabilities</b> cial Liabilities e Payable er Financial Liabilities - Current Liabilities ons	- 0.82 39,949.38 21,859.00 - 89,465.76 14,917.66	- - - - - - - - - - - - - - - - - - -



#### BARTRONICS INDIA LIMITED





	BARTRONICS INDIA LIMI CONSOLIDATED CASH FLOW STATEMENT FOR THE	HALF YEAR ENDED 30.09.2022	
			Rupees in Lakhs
S.No	Particulars	For the half year Ended 30 Sep 2022	For the year Ended 31 Mar 2022
1	CASH FLOW FROM OPERATING ACTIVITIES	(2,590.04)	(5,088.1)
	Net Profit Before Tax as per Profit & Loss Account	(2,370.04)	(0,000.1
	Adjustments for	212.16	426.9
	Depreciation & Amortisation		-
	Reversal of Income tax	2,619.14	5,238.2
	Financial Expenses	(13.48)	(12.)
	Interest income	(13.40)	
	Income from Capital Gains	-	
	Operating Profit Before Working Capital Changes	227.78	564.
	Adjustments for	149.65	(120.
	Decrease/(Increase) in Inventories	(3,480.90)	(58.
	Increase in Trade Receivables	(588.86)	(353.
	Decrease/(Increase)in in Long & Short Term Loans & Advances	5,193.02	365.
	Increase/(Decrease) in Current & Non Current Liabilities	Service & reservers	0.
	Increase/(Decrease) in Long & Short Term Provisions	2.01	398.
	Second and a second	1,502.67	570
	Other Income	_	
	Exceptional Items	1,502.69	398
	Cash Generated from Operations		
	Taxes Paid	1,502.69	398
	Cash from Operating Activities (A)	1,002.07	
п	CASH FLOW FROM INVESTING ACTIVITIES		(0
	Purchase of Fixed Assets		10
	Sale of Fixed Assets	-	
	Decrease/(Increase) in Capital Work In progress	-	
	Increase/(Decrease) in Other Reserves		
	Income from Capital Gains	-	
	Investment in Subsidiaries	-	12
	Interest Received	13.48	
	Cash from Investment Activities (B)	13.48	14
111	CASH FLOW FROM FINANCING ACTIVITIES		
	Share Premium Received	-	5,23
	Increase/ (Decrease) in Loan Funds	2,625.80	5,23
	Dividend & Taxes paid	-	15.020
	Interest & Financial Charges	(2,619.14	l) (5,238
	Net Cash from financing activities (C)	6.60	5 (
		1,522.8	3 41
	Net Increase in cash and cash equivalent (A+B+C)		
	Opening Cash and Cash Equivalents	1,532.7	4 1,12
	Cash and Cash Equivalent as on 30.09.2022	3,055.5	8 1,53

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#### **BARTRONICS INDIA LIMITED**





#### 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 November 14, 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 November 14, 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.
- 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".
- 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. During the quarter ended September 30, 2022, the Company has received entire Resolution Amount from the Successful Resolution Applicant
- 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
	Total amount of claims accepted	38	10.67.39.41.598.82

- 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.855.79 Crores as at September 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.

BARTRONICS INDIA LIMITED

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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 September 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.
- 2) 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.

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

3) 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.

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# N G RAO & ASSOCIATES

4) 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. 40,745.00 lakhs as at September 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/Fls as on 30.09.2022 as per company is 78,860.22 lakhs, whereas the actual claims made by Banks/Fls 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. 85,321.90 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.

# N G RAO & ASSOCIATES

- 7) The Company has not paid the statutory dues as on 30.09.2022 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 maternal uncertainty that may cast Significant doubt on the Company's ability to continue as going concern However, in new 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

(CA Nageswara Rao G) Partner M.No. 207300

Place: Hyderabad

Date: 14<sup>h</sup> November 2022

UDIN: 22207300BDAQEK3417

N G RAO & ASSOCIATES CHARTERED ACCOUNTANTS

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 September 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 0I April 2022 to 30 September 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

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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.836.89 lakhs as at 30<sup>th</sup> September 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.36,451.48 lakhs as at September 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: 0093995 Nageswara Rao G Mem No. 207300 UDIN: 22207300BDARLU7378

Date: 14<sup>th</sup> November 2022 Place: Hyderabad