

BARTRONICS INDIA LIMITED

Registered Office: Trendz Atria House No. 3-196/NR, Plot No.196, 4th Floor, Survey No.48 part, Guttala Begumtpet Village, Kavuri Hills,
Madhapur, Serilingampally Mandal, Ranga Reddy District, Hyderabad, Telangana –500081
Ph: 040-49269269, CIN: L62099TG1990PLC011721 Mail id: Info@bartronics.com

Statement of Un-audited Financial Results for the Quarter and Half Year Ended 30th September 2025
(INR in Lakhs except as stated)

Particulars	Quarter Ended			Period Ended		Year Ended
	30th September 2025	30th June 2025	30th September 2024	30th September 2025	30th September 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations						
Revenue from Operations	1,239.67	883.31	885.39	2,122.98	2,242.38	4,003.60
II Other Income	31.85	3.05	31.88	34.90	36.82	69.26
Total Income (I+II)	1,271.52	886.36	917.27	2,157.88	2,279.20	4,072.86
III Expenses						
a) Operating Expenses	858.58	729.81	664.93	1,588.39	1,718.58	3,080.03
b) Changes in inventories of Finished goods/Traded Goods	0.04	0.04	0.15	0.08	1.77	2.69
c) Employee benefits expense	148.44	146.94	148.60	295.38	302.72	569.79
d) Finance Cost	0.39	0.41	-	0.80	-	0.73
e) Depreciation and amortization expense	1.37	1.24	1.15	2.61	2.30	4.97
f) Other expenses	162.27	88.40	77.59	250.67	202.11	381.13
Total Expenses	1,171.09	966.84	892.42	2,137.93	2,227.48	4,039.34
IV Profit / (Loss) before Exceptional Items and Tax (I+II-III)	100.43	(80.48)	24.85	19.95	51.72	33.52
V Exceptional Items	-	-	-	-	(80.29)	(206.23)
VI Profit / (Loss) Before Tax (IV-V)	100.43	(80.48)	24.85	19.95	132.01	239.75
VII Tax Expense:						
a) Current Tax	-	-	-	-	17.98	65.12
b) Deferred Tax	-	-	-	-	-	-
c) Related to Previous Period	-	(125.19)	-	(125.19)	-	-
	-	(125.19)	-	(125.19)	17.98	65.12
VIII Net Profit / (Loss) (VI-VII)	100.43	44.71	24.85	145.14	114.03	174.63
IX Other Comprehensive Income	(0.21)	(0.87)	(7.16)	(1.08)	(14.31)	(0.11)
X Total Comprehensive Income (VIII+IX)	100.22	43.84	17.69	144.06	99.72	174.52
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				(76.74)	(295.54)	(220.80)
XIII Earnings per equity share of INR 1 each						
- Basic (INR)	0.03	0.01	0.01	0.05	0.04	0.06
- Diluted (INR)	0.03	0.01	0.01	0.05	0.04	0.06

Place : Hyderabad
Date : 14th November 2025



For Bartronics India Limited

N VIDHYA SAGAR REDDY
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Date: 2025.11.14 19:23:41 +05'30'

N Vidhya Sagar Reddy
Managing Director
DIN : 09474749

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Summary of Assets and Liabilities as on 30th September 2025

(INR in Lakhs except as stated)

Particulars	As at	As at	As at
	30th September 2025	30th September 2024	31st March, 2025
	(Unaudited)	(Unaudited)	(Audited)
I Assets			
1 Non Current Assets			
(a) Property, Plant and Equipment	26.51	29.60	28.59
(b) Intangible Assets	-	-	-
(c) Financial Assets			
i) Investment	500.01	350.02	500.68
ii) Other Financial Assets	918.21	710.76	763.64
Total Financial Asset	1,418.22	1,060.78	1,264.32
(d) Deferred Tax Assets (Net)	294.03	294.03	294.03
(e) Other Non Current Assets	1,384.76	1,171.00	1,227.93
Total Non Current Assets	3,123.52	2,555.41	2,814.87
2 Current assets			
(a) Inventories	2.37	3.37	2.45
(b) Financial Assets			
i) Trade Receivables	188.19	169.91	244.66
ii) Loans	1.15	7.81	3.50
iii) Cash and Cash Equivalents	135.15	199.35	157.76
iv) Bank balances other than (iii) above	4.91	29.66	4.91
v) Other Financial Assets	2.62	5.52	2.26
Total Financial Asset	332.02	412.25	413.09
(c) Other Current Assets	15.13	129.10	25.09
Total Current Assets	349.52	544.72	440.63
Non Current Assets Held for Sale	-	59.78	-
Total Assets	3,473.04	3,159.91	3,255.50
II Equity and Liabilities			
1 Equity			
(a) Equity Share Capital	3,045.77	3,045.77	3,045.77
(b) Other Equity	(76.74)	(295.54)	(220.80)
Total Equity	2,969.03	2,750.23	2,824.97
2 Non-Current Liabilities			
(a) Financial Liabilities			
i) Borrowings	13.16	16.70	14.97
(b) Provisions	64.51	68.47	64.51
Total Non Current Liabilities	77.67	85.17	79.48
3 Current Liabilities			
(a) Financial Liabilities			
i) Borrowings	3.54	2.97	3.38
ii) Trade payables	-	-	-
a. total outstanding dues of Micro and Small Enterprises	2.70	8.36	7.67
b. total outstanding dues of Other than Micro and Small Enterprises	132.19	65.23	154.40
iii) Other financial liabilities	29.53	42.34	45.16
Total Financial Liabilities	167.96	118.90	210.61
(b) Other current liabilities	162.06	173.18	55.17
(c) Provisions	31.20	32.43	20.15
(d) Current Tax Liabilities	65.12	-	65.12
Total Current Liabilities	426.34	324.51	351.05
Total Equity and Liabilities	3,473.04	3,159.91	3,255.50



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Summary of Statement of Cash Flows for the Half Year Ended 30th September 2025

(INR in Lakhs except as stated)

Particulars	For the Period Ended	For the Period Ended	For the Year Ended
	30th September 2025	30th September 2024	31st March, 2025
	(Unaudited)	(Unaudited)	(Audited)
A. Cash Flow From/ (Used In) Operating Activities			
Profit / (Loss) before Tax After Exceptional Items and OCI	18.88	117.70	239.64
Adjustments for:			
Exceptional Item	-	(80.29)	(206.23)
Depreciation and Amortization	2.61	2.30	4.97
Interest Expenses	0.80	-	0.73
Provision for Expected Credit Loss	0.02	(0.10)	4.66
Interest Income	(15.31)	(34.82)	(67.29)
Unclaimed Balances and Excess provisions written back	-	(0.03)	-
Cash Generated Before Working Capital Changes	7.00	4.76	(23.52)
Movement In Working Capital			
Increase / (Decrease) in Trade Payables	(27.18)	10.61	98.97
Increase / (Decrease) in Provisions	11.06	38.23	21.65
Increase / (Decrease) in Other Financial Liabilities	(14.97)	5.25	8.04
Increase / (Decrease) in Other Liabilities	106.88	112.66	(5.33)
(Increase) / Decrease in Trade Receivables	56.44	(124.84)	(204.28)
(Increase) / Decrease in Other Bank Balances	-	1.68	-
(Increase) / Decrease in Inventories	0.08	1.77	2.68
(Increase) / Decrease in Loans	2.35	(4.81)	(0.50)
(Increase) / Decrease in Other Financial Assets	(139.61)	(37.61)	(106.58)
(Increase) / Decrease in Other Assets	9.96	(16.25)	87.76
Cash Generated From Operations	12.01	(8.55)	(121.11)
Direct Taxes Paid	(31.63)	(92.01)	(130.95)
Net Cash Flow From / (Used in) Operating Activities	(19.62)	(100.56)	(252.06)
B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES			
Purchase of Property Plant and Equipment	(0.54)	(25.96)	(27.92)
Received from Sale of Land and Building	-	214.40	400.00
Investment in Equity Shares	-	(350.02)	(499.96)
Interest Income Received	-	-	78.26
Net Cash Flow From / (Used in) Investing Activities	(0.54)	(161.58)	(49.62)
C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES			
Proceeds/ (Repayment) of Long Term Borrowings	(1.65)	19.67	18.35
Interest Paid	(0.80)	-	(0.73)
Net Cash Flow From / (Used in) Financing Activities	(2.45)	19.67	17.62
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(22.61)	(242.47)	(284.06)
Cash and Cash Equivalents at the beginning of the year	157.76	441.82	441.82
Cash and Cash Equivalents at the end of the year	135.15	199.35	157.76
Components of Cash and Cash Equivalents			
Cash and cheques on Hand	0.48	0.13	0.08
Balances with Banks			
-On Current Accounts	134.67	199.22	157.68
	135.15	199.35	157.76



NOTES IN RELATION TO THE FINANCIAL RESULTS

1. The unaudited financial results for the quarter and half year ended 30th September 2025 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their meetings held on 14th November 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 30th September 2025 and the preceding quarter ended 30th September 2024 are the balancing figures between the unaudited year to date figures for the half year ended 30th September and the unaudited published figures for three months ended 30th June of 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 Technology Solutions which in context of Indian Accounting Standards 108 (Ind AS 108) as notified under Section 133 of the Companies Act, 2013 is considered as the only segment.
4. Exceptional Item for the period ended 30th September 2024 amounting to INR 80.29 Lakhs represents the profit on sale of Land and building, situated at Raj Bollram Thanda Village.
5. Exceptional Item for the year ended 31st March 2025 amounting to INR 206.23 Lakhs represents the profit on sale of Land and Building, situated at Raj Bollram Thanda Village amounting to INR 207.32 Lakhs and loss on derecognition of property plant and equipment amounting to INR 1.09 Lakhs (Net).
6. The current promoters and management of the Company took control of the Company on 28th March 2023, upon successful implementation of the Resolution Plan. Subsequently, it has been noticed that the Foreign Subsidiaries are not being functional and current management do not have any control over these subsidiaries. In order to give a transparent view of the Company's Assets, the current management had written off such investments in previous years. Further, the Company confirms that this has not resulted in any adverse impact on the financials as there are no operations in these foreign subsidiaries. The management of the Company is in the process of regularizing the Compliances related to Foreign Subsidiaries and closure of such subsidiaries under the applicable legal framework in respective jurisdiction.
7. The unaudited results have been prepared in accordance with 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 there'under and other accounting principles generally accepted in India.

Date: 14th November 2025
Place: Hyderabad



For Bartronics India Limited

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REDDY

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N Vidhya Sagar Reddy
Managing Director
DIN : 09474749

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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 30th September 2025 and for the period from 1st April 2025 to 30th September 2025 (the "**Statement**") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. **Emphasis of Matters**
Attention is invited to:
 - a. Balances with certain debtors, banks balances, deposits with banks and others, and amount receivable from Government authorities are reflected in the books of accounts. In line with the implementation of the Resolution Plan, some of these balances have been impaired. The management is currently in the process of identifying and engaging with the respective counterparties and regulatory authorities to reconcile any discrepancies. Furthermore, the Company has filed a writ petition before the Hon'ble High Court of Telangana seeking to quash certain demands pertaining to previous financial years.
 - b. Implementation of the Resolution Plan and impairment assessment of certain financial assets and liabilities. As part of the implementation of the Resolution Plan, the Management has written off and written back certain foreign currency assets and liabilities in the books of accounts, which would require relevant approval from the Reserve Bank of India ("RBI"). As represented to us, the Management is in the process of making suitable representations and filings with the Regulatory Authority.

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



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

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



Lokesh Vasudevan
Partner
Membership No. 222320
UDIN: 25222320BBIKWF8361



Place: Singapore
Date: 14th November 2025