

**14<sup>th</sup> November, 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: Outcome of Board Meeting of the Company held on November 14, 2025 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to the provisions of Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations), we wish to inform you that the Board of Directors of the Company, at its meeting held on **Friday, November 14, 2025**, has inter alia considered and approved the following business items:

1. Approved the Un-audited Financial Results of the Company for the Second quarter and half-year ended September 30, 2025 as recommended by the Audit Committee and reviewed by the Statutory Auditors, along with the Limited Review Report.

We hereby submit the Un-audited Financial Results along with statement of unaudited assets and liabilities and statement of unaudited cash flows as at September 30, 2025 together with Limited Review Report issued by M/s. Brahmayya & Co., Chartered Accountants, Hyderabad, Statutory Auditors of the Company, is enclosed as **Annexure -1**.

2. Based on the recommendation of the Audit Committee, the Board of Directors of the Company noted and accepted the resignation of M/s. Brahmayya & Co., Chartered Accountants (FRN: 000511S) who have tendered their resignation vide their resignation letter dated November 14, 2025 informing their inability to continue as the Statutory Auditors of the Company. The Audit Committee considered the detailed reasons provided by M/s. Brahmayya & Co., Chartered Accountants for resignation as the Statutory Auditors of the Company.

Pursuant to the SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, the members of Audit Committee have considered the circumstance of resignation and the committee is aligned with the reasons stated in the resignation letter received from the

**BARTRONICS INDIA LIMITED**



Statutory Auditor. The Audit Committee also noted that the Statutory Auditors have not raised any concern or issue.

Details with respect to resignation/change in Auditors of the Company as required under Regulation 30 read with Part A of Schedule III of the SEBI Listing Regulations and applicable SEBI Circulars, are annexed herewith. The requisite details pertaining to the resignation of the Statutory Auditor, pursuant to the SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as **Annexure -2** and Resignation letter of the Statutory Auditor is enclosed as **Annexure -3**.

3. Based on the recommendation of the Audit Committee and subject to approval of shareholders to be obtained at the General meeting of the company, have approved the appointment of M/s. SVRL & Co., Chartered Accountants (FRN: as 016182S) as Statutory Auditors of the Company to fill the casual vacancy caused due to the resignation of M/s. Brahmayya & Co., Chartered Accountants. The said appointment is pursuant to applicable provisions of the Companies Act 2013 and the SEBI Listing Regulations. The existing/outgoing Auditors have not raised any concern or issue and there is no reason other than as mentioned in their letter. M/s. SVRL & Co., Chartered Accountants shall hold office upto the ensuing annual general meeting of the company.

Details with respect to change in Auditors of the Company as required under Regulation 30 read with Schedule III of the Listing Regulations and SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is enclosed as **Annexure -4**.

4. Pursuant to the provisions of Section 110 of the Companies Act, 2013, the Board considered and approved the Notice of postal ballot to be sent to Shareholders for obtaining approval for the shareholder for the appointment of M/s. SVRL & Co., Chartered Accountants (FRN: as 016182S) as Statutory Auditors of the Company.

Further, the Board of Directors have fixed the cut-off date for the purpose of determining the eligibility of Shareholders for voting on the resolution(s) proposed to be passed through Postal Ballot as Friday, November 14, 2025.

5. Approved the appointment of NSDL for providing remote e-voting facility for the Postal Ballot process.
6. Approved the appointment of Mr. Shaik Ibraheem (Membership No. F7642), Proprietor of M/s. SI and Associates, as the Scrutinizer for conducting the said Postal Ballot process.
7. The Board deferred the agenda item relating to raising of funds through debt, equity, or any other permissible instruments.

## **BARTRONICS INDIA LIMITED**



The Board meeting commenced at 5:30 p.m. and concluded at 6:20 p.m.

You are requested to kindly take the above information on record.

Thanking You,

**Yours Faithfully,**

**For Bartronics India Limited**

**DIKSHA**

**OMER**

**Diksha Omer**

**Company Secretary**

**Membership No.ACS641**

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**BARTRONICS INDIA LIMITED**

Registered Office : Trendz Atria House No. 3-196/NR, Plot No.196, 4th Floor, Survey No.48 part, Guttala Begumpet Village,  
Kavuri Hills, Madhapur, Serilingampally Mandal, Ranga Reddy District, Hyderabad, Telangana -500081

Tel : 040 49269269 CIN: L62099TG1990PLC011721, Email : Info@bartronics.com www.bartronics.com

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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)
<b>I Revenue from operations</b>						
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
<b>Total Income (I+II)</b>	<b>1,271.52</b>	<b>886.36</b>	<b>917.27</b>	<b>2,157.88</b>	<b>2,279.20</b>	<b>4,072.86</b>
<b>III Expenses</b>						
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
<b>Total Expenses</b>	<b>1,171.09</b>	<b>966.84</b>	<b>892.42</b>	<b>2,137.93</b>	<b>2,227.48</b>	<b>4,039.34</b>
<b>IV Profit / (Loss) before Exceptional Items and Tax (I+II-III)</b>	<b>100.43</b>	<b>(80.48)</b>	<b>24.85</b>	<b>19.95</b>	<b>51.72</b>	<b>33.52</b>
V Exceptional Items	-	-	-	-	(80.29)	(206.23)
<b>VI Profit / (Loss) Before Tax (IV-V)</b>	<b>100.43</b>	<b>(80.48)</b>	<b>24.85</b>	<b>19.95</b>	<b>132.01</b>	<b>239.75</b>
<b>VII Tax Expense:</b>						
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
<b>VIII Net Profit / (Loss) (VI-VII)</b>	<b>100.43</b>	<b>44.71</b>	<b>24.85</b>	<b>145.14</b>	<b>114.03</b>	<b>174.63</b>
<b>IX Other Comprehensive Income</b>	<b>(0.21)</b>	<b>(0.87)</b>	<b>(7.16)</b>	<b>(1.08)</b>	<b>(14.31)</b>	<b>(0.11)</b>
<b>X Total Comprehensive Income (VIII+IX)</b>	<b>100.22</b>	<b>43.84</b>	<b>17.69</b>	<b>144.06</b>	<b>99.72</b>	<b>174.52</b>
<b>XI Paid Up Share Capital (Face Value of ₹ 1 each)</b>	<b>3,045.77</b>	<b>3,045.77</b>	<b>3,045.77</b>	<b>3,045.77</b>	<b>3,045.77</b>	<b>3,045.77</b>
<b>XII Other Equity as per Balance Sheet</b>				<b>(76.74)</b>	<b>(295.54)</b>	<b>(220.80)</b>
<b>XIII Earnings per equity share of INR 1 each</b>						
- 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

For Bartronics India Limited



N VIDHYA SAGAR REDDY  
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**N Vidhya Sagar Reddy**  
Managing Director  
DIN : 09474749

Place : Hyderabad  
Date : 14th November 2025

**BARTRONICS INDIA LIMITED**

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Ph: 040-49269269, CIN: L62099TG1990PLC011721 Mail id: Info@bartronics.com

**Summary of Assets and Liabilities as on 30th September 2025**

(INR in Lakhs except as stated )

Particulars	As at 30th September 2025	As at 30th September 2024	As at 31st March, 2025
	(Unaudited)	(Unaudited)	(Audited)
<b>I Assets</b>			
<b>1 Non Current Assets</b>			
(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
<b>Total Financial Asset</b>	<b>1,418.22</b>	<b>1,060.78</b>	<b>1,264.32</b>
(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
<b>Total Non Current Assets</b>	<b>3,123.52</b>	<b>2,555.41</b>	<b>2,814.87</b>
<b>2 Current assets</b>			
(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
<b>Total Financial Asset</b>	<b>332.02</b>	<b>412.25</b>	<b>413.09</b>
(c) Other Current Assets	15.13	129.10	25.09
<b>Total Current Assets</b>	<b>349.52</b>	<b>544.72</b>	<b>440.63</b>
Non Current Assets Held for Sale	-	59.78	-
<b>Total Assets</b>	<b>3,473.04</b>	<b>3,159.91</b>	<b>3,255.50</b>
<b>II Equity and Liabilities</b>			
<b>1 Equity</b>			
(a) Equity Share Capital	3,045.77	3,045.77	3,045.77
(b) Other Equity	(76.74)	(295.54)	(220.80)
<b>Total Equity</b>	<b>2,969.03</b>	<b>2,750.23</b>	<b>2,824.97</b>
<b>2 Non-Current Liabilities</b>			
(a) Financial Liabilities			
i) Borrowings	13.16	16.70	14.97
(b) Provisions	64.51	68.47	64.51
<b>Total Non Current Liabilities</b>	<b>77.67</b>	<b>85.17</b>	<b>79.48</b>
<b>3 Current Liabilities</b>			
(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
<b>Total Financial Liabilities</b>	<b>167.96</b>	<b>118.90</b>	<b>210.61</b>
(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
<b>Total Current Liabilities</b>	<b>426.34</b>	<b>324.51</b>	<b>351.05</b>
<b>Total Equity and Liabilities</b>	<b>3,473.04</b>	<b>3,159.91</b>	<b>3,255.50</b>



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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)
<b>A. Cash Flow From/ (Used In) Operating Activities</b>			
Profit / (Loss) before Tax After Exceptional Items and OCI	18.88	117.70	239.64
<b>Adjustments for:</b>			
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)	-
<b>Cash Generated Before Working Capital Changes</b>	<b>7.00</b>	<b>4.76</b>	<b>(23.52)</b>
<b>Movement In Working Capital</b>			
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
<b>Cash Generated From Operations</b>	<b>12.01</b>	<b>(8.55)</b>	<b>(121.11)</b>
Direct Taxes Paid	(31.63)	(92.01)	(130.95)
<b>Net Cash Flow From / (Used in) Operating Activities</b>	<b>(19.62)</b>	<b>(100.56)</b>	<b>(252.06)</b>
<b>B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES</b>			
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
<b>Net Cash Flow From / (Used in) Investing Activities</b>	<b>(0.54)</b>	<b>(161.58)</b>	<b>(49.62)</b>
<b>C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES</b>			
Proceeds/ (Repayment) of Long Term Borrowings	(1.65)	19.67	18.35
Interest Paid	(0.80)	-	(0.73)
<b>Net Cash Flow From / (Used in) Financing Activities</b>	<b>(2.45)</b>	<b>19.67</b>	<b>17.62</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(22.61)</b>	<b>(242.47)</b>	<b>(284.06)</b>
Cash and Cash Equivalents at the beginning of the year	157.76	441.82	441.82
<b>Cash and Cash Equivalents at the end of the year</b>	<b>135.15</b>	<b>199.35</b>	<b>157.76</b>
<b>Components of Cash and Cash Equivalents</b>			
Cash and cheques on Hand	0.48	0.13	0.08
Balances with Banks			
-On Current Accounts	134.67	199.22	157.68
	<b>135.15</b>	<b>199.35</b>	<b>157.76</b>



## NOTES IN RELATION TO THE FINANCIAL RESULTS

1. The unaudited financial results for the quarter and half year ended 30<sup>th</sup> 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 14<sup>th</sup> 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 30<sup>th</sup> September 2025 and the preceding quarter ended 30<sup>th</sup> September 2024 are the balancing figures between the unaudited year to date figures for the half year ended 30<sup>th</sup> September and the unaudited published figures for three months ended 30<sup>th</sup> 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 30<sup>th</sup> 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 31<sup>st</sup> March 2025 amounting to INR 206.23 Lakhs represents the profit on sale of Land and Building, situated at Raj Bollram Thanda Village amounting to INR 207.32 Lakhs and loss on derecognition of property plant and equipment amounting to INR 1.09 Lakhs (Net).
6. The current promoters and management of the Company took control of the Company on 28<sup>th</sup> 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: 14<sup>th</sup> November 2025  
Place: Hyderabad



**For Bartronics India Limited**

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SAGAR  
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N Vidhya Sagar Reddy  
Managing Director  
DIN : 09474749

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Tel : 040 49269269 CIN: L62099TG1990PLC011721, Email : Info@bartronics.com www.bartronics.com

**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 30<sup>th</sup> September 2025 and for the period from 1<sup>st</sup> April 2025 to 30<sup>th</sup> 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.



**48, Masilamani Road, Balaji Nagar, Royapettah,  
Chennai - 600 014. India.**

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**E: mail@brahmayya.com | www.brahmayya.com**

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: 14<sup>th</sup> November 2025

ANNEXURE – 2

**ADDITIONAL DETAILS AS REQUIRED UNDER REGULATION 30 OF THE SEBI  
(LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS)  
REGULATIONS, 2015**

**Resignation of Statutory Auditor**

Name of Company	<b>Bartronics India Limited</b>
Name of Statutory Auditor of the Company	M/s. Brahmayya & Co., Chartered Accountants
Reason for change viz. <del>appointment</del> , resignation, <del>removal</del> , <del>death or otherwise</del> ;	Resignation of M/s. Brahmayya & Co., Chartered Accountants as Statutory Auditors of the Company
Date of <del>appointment</del> /cessation (as applicable) & term of appointment	Date of Cessation - 14th November, 2025
Brief profile (in case of appointment);	Not Applicable
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

**DIKSHA**  
**OMER**

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**BARTRONICS INDIA LIMITED**

14<sup>th</sup> November 2025

To,

**The Board of Directors,  
Bartronics India Limited**  
Hyderabad

**Sub: Resignation from the office of Statutory Auditor of Bartronics India Limited with effect from 14<sup>th</sup> November 2025**

Dear Sirs/Madams,

We refer to our appointment as Statutory Auditors of **Bartronics India Limited** ("the Company") pursuant to the resolution passed at the Annual General Meeting held on 29<sup>th</sup> September 2023. Our term was to continue until the conclusion of the AGM to be held in 2028. In this regard, we have recently completed the limited review of the financial results for the quarter ended 30<sup>th</sup> September 2025 of FY 2025-26 and issued our limited review report for the same.

We regret to inform you that we are unable to continue as the Statutory Auditors of the Company due to other professional commitments and accordingly, we hereby tender our resignation with immediate effect, i.e. from the date of this letter.

This timing of our resignation is in line with applicable regulatory guidance. As required under the applicable provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014, we shall file a statement of our resignation with the Registrar of Companies in the prescribed Form ADT-3, indicating the reasons for our resignation.

We request the Board to kindly facilitate this process and take note of the same. Further, in accordance with the Securities and Exchange Board of India (SEBI) Circular CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October, 2019, on resignation of auditors of listed entities, we have ensured completion of the ongoing quarterly review before resigning, to uphold good governance and minimize any disruption in the financial reporting process. We also request the Company to make the necessary disclosures of our resignation to the stock exchanges as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with the details of our resignation as required.

We confirm that except for the reasons stated above, there are no other matters or circumstances that need to be brought to the attention of the Board or the Shareholders of the Company in connection with our resignation. Kindly accept our resignation and please acknowledge receipt of this letter. We appreciate your understanding in this matter. Please let us know if we can be of any assistance during the transition.

Thanking You.

Yours Faithfully,

**For Brahmayya & Co.,**

Chartered Accountants

(Firm Registration No. 000511S)



**CA Lokesh Vasudevan**  
Partner  
Membership No.: 222320



Encl : Annexure to be provided as per Circular SEBI CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October, 2019.

**Annexure – A**  
**Information to be provided by the Statutory Auditor upon resignation**  
(Pursuant to SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019)

S. No.	Particulars	Details
1	Name of the listed entity	Bartronics India Limited
2	Details of the Statutory Auditor	Name: Brahmayya & Co., Chartered Accountants Address: 48, Masilamani Road, Balaji Nagar, Royapettah, Chennai – 600014 Phone number: 044 - 28131138 Email: mail@brahmayya.com
3	Details of association with the listed entity/ material subsidiary:	a) Date on which the statutory auditor was appointed: 29 <sup>th</sup> September 2023 b) Date on which the term of the statutory auditor was scheduled to expire: 2028 c) Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission: For Quarter ended 30 <sup>th</sup> September 2025 dated 14 <sup>th</sup> November 2025
4	Details of resignation, including reasons	Refer to attached resignation letter
5	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	Not Applicable
6	In case the information requested by the auditor was not provided, then following shall be disclosed: a. Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.  b. Whether the lack of information would have significant impact on the financial statements/results.  c. Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised)	Not Applicable



	d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.	
7	Any other facts relevant to the resignation:	Nil

**Declaration:**

- 1) We hereby confirm that the information given in this letter and its attachments is correct and complete.
- 2) We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

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



**CA Lokesh Vasudevan**  
Partner  
Membership No.: 222320

**Date: 14<sup>th</sup> November 2025**

**ADDITIONAL DETAILS AS REQUIRED UNDER REGULATION 30 OF THE SEBI  
(LISTING OBLIGATIONS AND DISCLOSURES REQUIREMENTS)  
REGULATIONS, 2015**

**Appointment of Statutory Auditor**

Name of Company	<b>Bartronics India Limited</b>
Name of Statutory Auditor of the Company	M/s. SVRL & Co., Chartered Accountants (FRN: 016182S)
Reason for change viz. appointment, <del>resignation, removal, death or otherwise;</del>	Appointment of M/s. SVRL & Co., Chartered Accountants (FRN: 016182S) as Statutory Auditor of the Company to fill the casual vacancy caused due to the resignation of M/s. Brahmayya & Co., Chartered Accountants.
Date of appointment/ <del>cessation (as applicable) &amp; term of appointment</del>	Date of Appointment - 14th November, 2025 (subject to approval of shareholders in the general meeting)
Brief profile (in case of appointment);	<p>M/s. SVRL &amp; Co., Chartered Accountants, established in 2003, is a Hyderabad-based audit and advisory firm with a presence across Andhra Pradesh, Telangana, Kerala, and Tamil Nadu. The firm consists of 10 Chartered Accountants, including 6 FCAs, supported by a team of 175+ professionals. It is Peer Review <b>Board certified and empaneled with the Indian Banks' Association (IBA)</b>, reinforcing its credibility and expertise in handling large and complex financial sector assignments.</p> <p>SVRL &amp; Co. offers a wide spectrum of services, including Statutory Audit, Internal &amp; Management Audit, Tax Audit, GST Audit, and IFC reviews, ensuring robust financial reporting, internal controls, and regulatory compliance. The firm also provides taxation, GST, regulatory, and business advisory services, helping clients enhance governance, streamline operations, and drive sustainable growth.</p>
Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Digitally signed  
by DIKSHA OMER  
Date: 2025.11.14  
18:55:42 +05'30'

**BARTRONICS INDIA LIMITED**