

Date: 29th May, 2026

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 held on 29th May, 2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref:- Prior Intimation dated 25th May, 2026

We wish to inform that the Board of Directors of the Company, at its meeting held today i.e Friday, 29th May, 2026 has inter-alia, approved the Audited Financial Results (Standalone and Consolidated) for the year ended 31st March, 2026.

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations), we enclose the following:

- 1) Statements showing the Audited Financial and Segment wise Results (Standalone and Consolidated) for the quarter and year ended 31st March, 2026, along with Statement of Assets and Liabilities and Cash flow statement as at year ended 31st March, 2026 (Standalone and Consolidated);
- 2) Auditor's Report on the Audited Financial Results - Standalone and Consolidated.

The Statutory Auditors, M/s. SVRL & Co., Chartered Accountants (Firm Registration No. 016182S), have issued an Audit Report with unmodified opinion on the Annual Audited Financial Results of the Company (Standalone and Consolidated) for the Financial year ended 31st March, 2026 in terms of Regulation 33 (3) (d) of the Listing Regulations.

A copy of the said Financial Results together with the Statutory Auditors' Report for the financial year ended March 31, 2026, are enclosed herewith as **Annexure 1**.

AVIO SMART MARKET STACK LIMITED

(Formerly known as Bartronics India Limited)



The meeting of the Board of Directors of the Company commenced at 12:10 p.m. and concluded at 1:00 a.m

This is for your information and records.

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Thanking You,

Yours Faithfully,
For Avio Smart Market Stack Limited
(Formerly known as Bartronics India Limited)

Diksha Omer
Company Secretary

AVIO SMART MARKET STACK LIMITED
(Formerly known as Bartronics India Limited)

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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
Avio Smart Market Stack Limited
(Formerly known as Bartronics India Limited)

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying "Statement of Audited Standalone Financial Results for the quarter and year ended 31st March 2026" ("Statement") of Avio Smart Market Stack Limited (Formerly known as Bartronics India Limited) (the "Company"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement for the quarter and year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report.

We are independent of the Company in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.



Management's and Board of Directors' Responsibilities for the Statement

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company



has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the Company to express an opinion on the Statement

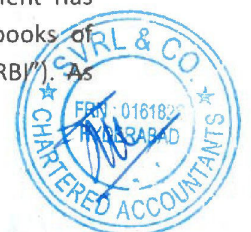
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Emphasis of Matter:

Attention is invited to:

- a. Balances with certain debtors, Balances 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 conclusion is not modified in respect of the above matters.

Other Matters

- a. The financial information of branch held by the company, located in Singapore, which was incorporated on 27th March 2025, whose financial information has been considered in the preparation of the standalone annual financial results. The financial information relating to such branch has been provided to us by the Management in the form of provisional financial statements and the same has not audited by us. We have also obtained a Management Representation Letter with respect to such financial information. Accordingly, we have relied upon the provisional financial statements and representations provided by the Management for the purpose of our audit procedures. Consequently, our opinion on the annual financial results, in so far as it relates to the amounts and disclosures included in respect of such branch, is based solely on the financial information and representations provided by the Management.

Further, as represented by the Management, the audit of the aforesaid branch located outside India is under process and is being conducted by branch auditors in accordance with the applicable laws and regulations of Singapore. Our opinion is not modified in respect of this matter.

- b. The Statement includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review.
- c. The audit of financial results for the quarter and year ended 31st March 2025, were audited by Other Chartered Accountants, who have issued an unmodified opinion vide report dated 27th May 2025. These reports have been furnished to us by the management, which have been relied upon by us for the purpose of audit of this Statement.

Our report on the Statement is not modified in respect of this matter.

Place: Hyderabad
Date: 29-05-2026

For SVRL & Co.

Chartered Accountants

Firm's Regn No: 0161825

G Ramakrishna

Partner

M. No. 213487

UDIN: 26213487QVKADL2232



Avio Smart Market Stack Limited
(Formerly known as 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

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

Standalone Statement of Audited Financial Results for the Quarter Ended 31st March 2026

(INR in Lakhs except as stated)

Particulars	Quarter Ended			Period Ended	
	31st March 2026	31st December 2025	31st March 2025	31st March 2026	31st March 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations					
Revenue from Operations	3,438.76	4,834.04	890.58	10,395.78	4,003.60
II Other Income	37.72	15.01	26.15	87.63	69.26
Total Income (I+II)	3,476.48	4,849.05	916.73	10,483.41	4,072.86
III Expenses					
a) Operating Expenses	2,997.96	4,337.09	683.24	8,923.44	3,080.03
b) Changes in inventories of Finished goods/Traded Goods	0.12	0.11	0.41	0.31	2.69
c) Employee benefits expense	129.33	167.77	123.69	592.48	569.79
d) Finance Cost	6.64	0.38	0.43	7.82	0.73
e) Depreciation and amortization expense	5.21	5.99	1.41	13.81	4.97
f) Other expenses	79.48	69.50	93.25	399.65	381.13
Total Expenses	3,218.74	4,580.84	902.43	9,937.51	4,039.34
IV Profit / (Loss) before Exceptional Items and Tax (I+II-III)	257.74	268.21	14.30	545.90	33.52
V Exceptional Items	(4.57)	-	(125.94)	-	(206.23)
VI Profit / (Loss) Before Tax (IV-V)	262.31	268.21	140.24	545.90	239.75
VII Tax Expense:					
a) Current Tax	63.39	12.56	47.14	75.95	65.12
b) Deferred Tax	(10.40)	11.15	-	0.75	-
c) Related to Previous Period	-	-	-	(125.19)	-
	52.99	23.71	47.14	(48.49)	65.12
VIII Net Profit / (Loss) (VI-VII)	209.32	244.50	93.10	594.39	174.63
IX Other Comprehensive Income	(0.31)	0.46	21.35	(0.93)	(0.11)
X Total Comprehensive Income (VIII+IX)	209.01	244.96	114.45	593.46	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
XII Other Equity as per Balance Sheet				372.66	(220.80)
XIII Earnings per equity share of INR 1 each					
- Basic (INR)	0.07	0.08	0.03	0.20	0.06
- Diluted (INR)	0.07	0.08	0.03	0.20	0.06

For Avio Smart Market Stack Limited

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749



Place : Hyderabad
Date : 29th May 2026



Avio Smart Market Stack Limited
(Formerly known as 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
Ph: 040-49269269, CIN: L62099TG1990PLC011721 Mail id: Info@bartronics.com

Standalone Summary of Assets and Liabilities as on 31st March 2026

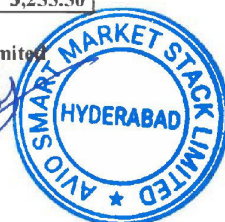
(INR in Lakhs except as stated)

Particulars	As at	As at
	31st March 2026	31st March, 2025
	(Audited)	(Audited)
I Assets		
1 Non Current Assets		
(a) Property, Plant and Equipment	189.25	28.59
(b) Intangible Assets	-	-
(c) Financial Assets		
i) Investment	1,350.67	500.68
ii) Other Financial Assets	816.76	763.64
Total Financial Asset	2,167.43	1,264.32
(d) Deferred Tax Assets (Net)	293.28	294.03
(e) Other Non Current Assets	1,419.76	1,227.93
Total Non Current Assets	4,069.72	2,814.87
2 Current assets		
(a) Inventories	2.14	2.45
(b) Financial Assets		
i) Trade Receivables	2,582.95	244.66
ii) Loans	1.01	3.50
iii) Cash and Cash Equivalents	120.06	157.76
iv) Bank balances other than (iii) above	4.91	4.91
v) Other Financial Assets	2.26	2.26
Total Financial Asset	2,711.19	413.09
(c) Other Current Assets	21.92	25.09
Total Current Assets	2,735.25	440.63
Non Current Assets Held for Sale	-	-
Total Assets	6,804.97	3,255.50
II Equity and Liabilities		
1 Equity		
(a) Equity Share Capital	3,045.77	3,045.77
(b) Other Equity	372.66	(220.80)
Total Equity	3,418.43	2,824.97
2 Non-Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	768.73	14.97
(b) Provisions	53.05	64.51
Total Non Current Liabilities	821.78	79.48
3 Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	106.68	3.38
ii) Trade payables	-	-
a. total outstanding dues of Micro and Small Enterprises	6.03	7.67
b. total outstanding dues of Other than Micro and Small Enterprises	2,116.52	154.40
iii) Other financial liabilities	26.13	45.16
Total Financial Liabilities	2,255.36	210.61
(b) Other current liabilities	210.53	55.17
(c) Provisions	33.75	20.15
(d) Current Tax Liabilities	65.12	65.12
Total Current Liabilities	2,564.76	351.05
Total Equity and Liabilities	6,804.97	3,255.50

For Avio Smart Market Stack Limited

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749

Hyderabad
Date : 29th May 2026



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

Standalone Summary of Statement of Cash Flows for the Half Year Ended 31st March 2026

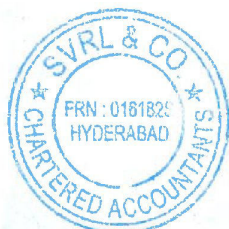
(INR in Lakhs except as stated)

Particulars	For the Period Ended 31st March 2026 (Audited)	For the Year Ended 31st March, 2025 (Audited)
A. Cash Flow From/ (Used In) Operating Activities		
Profit / (Loss) before Tax After Exceptional Items and OCI	469.02	239.64
Adjustments for:		
Exceptional Item	-	(206.23)
Depreciation and Amortization	13.81	4.97
Interest Expenses	7.82	0.73
Provision for Expected Credit Loss	(22.19)	4.66
Interest Income	(50.57)	(67.29)
Unclaimed Balances and Excess provisions written back	-	-
Cash Generated Before Working Capital Changes	417.89	(23.52)
Movement In Working Capital		
Increase / (Decrease) in Trade Payables	1,960.51	98.97
Increase / (Decrease) in Provisions	2.15	21.65
Increase / (Decrease) in Other Financial Liabilities	(19.04)	8.04
Increase / (Decrease) in Other Liabilities	155.35	(5.33)
(Increase) / Decrease in Trade Receivables	(2,316.10)	(204.28)
(Increase) / Decrease in Other Bank Balances	-	-
(Increase) / Decrease in Inventories	0.32	2.68
(Increase) / Decrease in Loans	2.49	(0.50)
(Increase) / Decrease in Other Financial Assets	(2.56)	(106.58)
(Increase) / Decrease in Other Assets	(63.46)	(43.20)
Cash Generated From Operations	137.55	(252.07)
Direct Taxes Paid	-	0.01
Net Cash Flow From / (Used in) Operating Activities	137.55	(252.06)
B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(174.47)	(27.92)
Received from Sale of Land and Building	-	400.00
Investment in Equity Shares	(850.00)	(499.96)
Interest Income Received	-	78.26
Net Cash Flow From / (Used in) Investing Activities	(1,024.47)	(49.62)
C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Long Term Borrowings	857.05	18.35
Interest Paid	(7.82)	(0.73)
Net Cash Flow From / (Used in) Financing Activities	849.23	17.62
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(37.69)	(284.06)
Cash and Cash Equivalents at the beginning of the year	157.75	441.82
Cash and Cash Equivalents at the end of the year	120.06	157.76
Components of Cash and Cash Equivalents		
Cash and cheques on Hand	0.02	0.08
Balances with Banks		
-On Current Accounts	120.04	157.68
	120.06	157.76

For Avio Smart Market Stack Limited

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749

Place : Hyderabad
Date : 29th May 2026



Avio Smart Market Stack Limited

(Formerly known as Bartronics India Limited)

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Ph: 040-49269269, CIN: L62099TG1990PLC011721 Mail id: Info@bartronics.com
Standalone Segment Information for the Quarter and Year Ended 31st March, 2026

(INR in Lakhs except as stated)

(a) Business Segment Information

Particulars	Quarter Ended			Year Ended	
	31st Mar 2026	31st Dec 2025	31st Mar 2025	31st Mar 2026	31st Mar 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A. Segment revenue :					
Financial Inclusion & Digital Services	1,111.20	1,000.54	848.52	4,071.92	3,779.11
Agri Supply Chain & Technologies	2,288.25	3,780.27	-	6,068.52	-
Diagnostics & Healthcare	-	-	-	-	-
Others	39.33	53.22	42.06	255.34	224.49
Total segment revenue	3,438.77	4,834.03	890.58	10,395.78	4,003.60
Less: Inter-segment revenue				-	
Revenue from operations	3,438.77	4,834.03	890.58	10,395.78	4,003.60
Segment result Before Interest And Taxes					
Financial Inclusion & Digital Services	58.68	6.67	59.25	85.95	48.20
Agri Supply Chain & Technologies	214.87	259.79	-	470.52	-
Diagnostics & Healthcare	-	-	-	-	-
Others	(4.61)	2.14	81.42	(2.76)	192.29
Total segment results Before Interest And Taxes	268.94	268.59	140.67	553.71	240.49
Finance costs	(6.64)	(0.38)	(0.43)	(7.82)	(0.73)
Other unallocable income / (expense), net (includes exceptional items not allocated to segments)	-	-	-	-	-
Profit/(loss) before tax	262.30	268.21	140.24	545.89	239.77
Current Tax	(63.39)	(12.56)	(47.14)	(75.95)	(65.12)
Relating to previous periods	-	-	-	125.19	-
Deferred Tax	10.40	(11.15)	-	(0.75)	-
Profit After Tax(But Before Adjustment for OCI)	209.31	244.50	93.10	594.38	174.64
Other Comprehensive Income	(0.31)	0.46	21.35	(0.93)	(0.11)
Profit After Tax(After Adjustment for OCI)	209.00	244.96	114.45	593.46	174.53
C. Segment assets:					
Financial Inclusion & Digital Services	3,491.89	3,410.79	3,187.61	3,491.89	3,187.61
Agri Supply Chain & Technologies	2,541.15	3,781.32	-	2,541.15	-
Diagnostics & Healthcare	750.00	-	-	750.00	-
Others	21.93	38.80	67.89	21.93	67.89
Total segment assets	6,804.97	7,230.91	3,255.51	6,804.97	3,255.51
Unallocable corporate assets				-	
Total assets	6,804.97	7,230.91	3,255.51	6,804.97	3,255.51
D. Segment liabilities:					
Financial Inclusion & Digital Services	392.95	1,914.19	339.23	392.95	339.23
Agri Supply Chain & Technologies	2,081.74	1,981.73	-	2,081.74	-
Diagnostics & Healthcare	750.00	-	-	750.00	-
Others	85.14	101.85	26.16	85.14	26.16
Total segment liabilities	3,309.83	3,997.77	365.39	3,309.83	365.39
Unallocable corporate liabilities	3,495.15	3,233.14	2,890.11	3,495.15	2,890.11
Total liabilities	6,804.97	7,230.91	3,255.51	6,804.97	3,255.51
E. Capital expenditure					
Financial Inclusion & Digital Services	13.13	160.80	27.92	174.46	27.92
Agri Supply Chain & Technologies	-	-	-	-	-
Diagnostics & Healthcare	-	-	-	-	-
Others	-	-	-	-	(373.37)
Total Capital expenditure	13.13	160.80	27.92	174.46	(345.45)

For Avio Smart Market Stack Limited

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749



Place : Hyderabad
Date : 29th May 2026

NOTES IN RELATION TO THE STANDALONE FINANCIAL RESULTS

1. The Standalone audited financial results for the quarter and year ended 31st March 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 29th May 2026. The statutory auditors have carried out audit of the above financial results, in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The figures for the quarter ended 31st March 2026 and the preceding quarter ended 31st March 2025 are the balancing figures between the audited year to date figures for the twelve months ended year ended 31st March and the unaudited published figures for ended 31st December 2025 of respective financial years. The figures for the corresponding previous periods have been regrouped and reclassified wherever necessary, to make them comparable.
3. The Company is structured into three verticals namely Financial Inclusion & Digital Services, Agri Supply Chain & Technologies and Diagnostics & Healthcare, the company has presented its segment results under these business segments, which in context of Indian Accounting Standards 108 (Ind AS 108) as notified under Section 133 of the Companies Act, 2013.
4. The Company incorporated a branch in Singapore on 27th March, 2025. During the current financial year, the branch commenced its operations, and the financial results of the said branch have been incorporated in the financial statements of the Company.
5. The current promoters and management of the Company took control of the Company on 28th March 2023, upon successful implementation of the Resolution Plan. Subsequently, it has been noticed that the Foreign Subsidiaries are not being functional and current management do not have any control over these subsidiaries. In order to give a transparent view of the Company's Assets, the current management had written off such investments in previous 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.

Date: 29th May 2026
Place: Hyderabad



For Avio Smart Market Stack Limited


N Vidhya Sagar Reddy
Managing Director
DIN: 09474749



AVIO SMART MARKET STACK LIMITED

(Formerly known as 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

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated 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
Avio Smart Market Stack Limited
(Formerly known as Bartronics India Limited)

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying "Statement of Consolidated Financial Results for the quarter and year ended 31st March 2026" ("Statement") of Avio Smart Market Stack Ltd (Formerly known as Bartronics India Limited) ("the Holding Company") and its share of profits of its associate company, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the report of other auditors on separate financial statements of associate referred below, the statement:

Associate Company:

1. Shree Nagarasimha Private Limited
 - i. is presented in accordance with the requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
 - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information of the Group for the quarter and year ended 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report.

We are independent of the Holding Company and its associate in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical



responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Consolidated financial results.

Management's and Board of Directors' Responsibilities for the Statement

The Statement has been prepared on the basis of the consolidated annual financial statements for the year ended 31st March 2026.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Holding company and its associate in accordance with the applicable Indian accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the Holding Company and its associate are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Holding Company and its associates for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies are responsible for assessing the ability of the Holding Company and its associate to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Holding Company and its associate are responsible for overseeing the financial reporting process of the Holding Company and its associate.

Auditor's Responsibilities for the Audit of the Statement

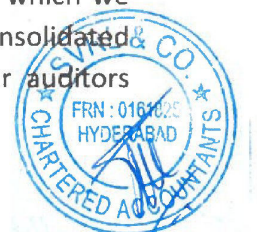
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered



material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional Skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding company and its associates has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Holding Company and its associate to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Holding Company and its associate to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Holding Company and its associate of which we are the independent auditors and whose financial information we have audited to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors



remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and its associate included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Master Circular issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Emphasis of Matter:

Attention is invited to:

- a. Balances with certain debtors, balances 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 conclusion is not modified in respect of the above matters.

Other Matters

- a. The financial information of branch held by the company, located in Singapore, which was incorporated on 27th March 2025, whose financial information has been considered in the preparation of the consolidated annual financial results. The financial information relating to such branch has been provided to us by the Management in the form of provisional financial statements and the same has not audited by us. We have also obtained a Management



Representation Letter with respect to such financial information. Accordingly, we have relied upon the provisional financial statements and representations provided by the Management for the purpose of our audit procedures. Consequently, our opinion on the annual financial results, in so far as it relates to the amounts and disclosures included in respect of such branch, is based solely on the financial information and representations provided by the Management.

Further, as represented by the Management, the audit of the aforesaid branch located outside India is under process and is being conducted by branch auditors in accordance with the applicable laws and regulations of Singapore. Our opinion is not modified in respect of this matter.

- a. The Consolidated financial results includes the Holding Company's share of net loss (including other comprehensive loss) of Rs.89,254.28 for the quarter and year ended 31st March 2026, as considered in the consolidated financial results, in respect of the associate company, whose financial statements have not been audited by us. These audited financial statements have been audited by other auditors whose reports have been furnished to us and our opinion on the statement, in so far as it relates to the amounts and disclosures included in respect of this associate company is based solely on the reports of other auditors and the procedures performed by us as stated in last paragraph of Auditor's Responsibilities for the Audit of the Statement.

Our conclusion is not modified in respect of above matter with respect to reliance on the work done and the report of other auditors.

- b. The Consolidated Financial Results includes the results for the Quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review. Our conclusion is not modified in respect of above matter.
- c. The audit of financial results for the quarter and year ended 31st March 2025, were audited by Other Chartered Accountants, who have issued an unmodified opinion vide report dated 27th May 2025. These reports have been furnished to us by the management, which have been relied upon by us for the purpose of audit of this Statement.

Our report on the Statement is not modified in respect of this matter.

Place: Hyderabad
Date: 29-05-2026

For SVRL & Co.
Chartered Accountants

Firm's Regn No: 0161829

G Ramakrishna
Partner

M. No. 213487

UDIN: 26213487VBRYUI6120



Avio Smart Market Stack Limited
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Ph: 040-49269269, CIN: L62099TG1990PLC011721 Mail id: Info@bartronics.com

Consolidated Statement of Audited Financial Results for the Quarter Ended 31st March 2026

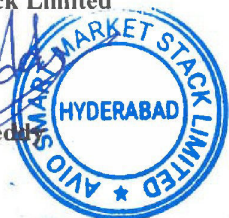
(INR in Lakhs except as stated)

Particulars	Quarter Ended			Period Ended	
	31st March 2026	30th December 2025	31st March 2025	31st March 2026	31st March 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I Revenue from operations					
Revenue from Operations	3,438.76	4,834.04	890.58	10,395.78	4,003.60
II Other Income	37.72	15.01	26.15	87.63	69.26
Total Income (I+II)	3,476.48	4,849.05	916.73	10,483.41	4,072.86
III Expenses					
a) Operating Expenses	2,997.96	4,337.09	683.24	8,923.44	3,080.03
b) Changes in inventories of Finished goods/Traded Goods	0.12	0.11	0.41	0.31	2.69
c) Employee benefits expense	129.33	167.77	123.69	592.48	569.79
d) Finance Cost	6.64	0.38	0.43	7.82	0.73
e) Depreciation and amortization expense	5.21	5.99	1.41	13.81	4.97
f) Other expenses	79.48	69.50	93.25	399.65	381.13
Total Expenses	3,218.74	4,580.84	902.43	9,937.51	4,039.34
IV Profit / (Loss) before Exceptional Items and Tax (I+II-III)	257.74	268.21	14.30	545.90	33.52
V Exceptional Items	(4.57)	-	(125.94)	-	(206.23)
VI Profit / (Loss) before Share of net profit of investment in associates (V - VI)	262.31	268.21	140.24	545.90	239.75
VII Share of profit of investment in associates accounted for using equity method	(0.89)	-	-	(0.89)	-
Profit Before Tax	261.42	268.21	140.24	545.01	239.75
VIII Tax Expense:					
a) Current Tax	63.39	12.56	47.14	75.95	65.12
b) Deferred Tax	(10.40)	11.15	-	0.75	-
c) Related to Previous Period	-	-	-	(125.19)	-
	52.99	23.71	47.14	(48.49)	65.12
IX Net Profit / (Loss) (VII-VIII)	208.43	244.50	93.10	593.50	174.63
X Other Comprehensive Income	(0.31)	0.46	21.35	(0.93)	(0.11)
XI Total Comprehensive Income (IX+X)	208.12	244.96	114.45	592.57	174.52
XII Paid Up Share Capital (Face Value of ₹ 1 each)	3,045.77	3,045.77	3,045.77	3,045.77	3,045.77
XIII Other Equity as per Balance Sheet				371.77	(220.80)
XIV Earnings per equity share of INR 1 each					
- Basic (INR)	0.07	0.08	0.03	0.19	0.06
- Diluted (INR)	0.07	0.08	0.03	0.19	0.06

For Avio Smart Market Stack Limited

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749

Place : Hyderabad
Date : 29th May 2026



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Consolidated Summary of Assets and Liabilities as on 31st March 2026

(INR in Lakhs except as stated)

Particulars	As at	As at
	31st March 2026 (Audited)	31st March, 2025 (Audited)
I Assets		
1 Non Current Assets		
(a) Property, Plant and Equipment	189.25	28.59
(b) Intangible Assets	-	-
(c) Financial Assets		
i) Investment	1,349.78	500.68
ii) Other Financial Assets	816.76	763.64
Total Financial Asset	2,166.54	1,264.32
(d) Deferred Tax Assets (Net)	293.28	294.03
(e) Other Non Current Assets	1,419.76	1,227.93
Total Non Current Assets	4,068.83	2,814.87
2 Current assets		
(a) Inventories	2.14	2.45
(b) Financial Assets		
i) Trade Receivables	2,582.95	244.66
ii) Loans	1.01	3.50
iii) Cash and Cash Equivalents	120.06	157.76
iv) Bank balances other than (iii) above	4.91	4.91
v) Other Financial Assets	2.26	2.26
Total Financial Asset	2,711.19	413.09
(c) Other Current Assets	21.92	25.09
Total Current Assets	2,735.25	440.63
Non Current Assets Held for Sale	-	-
Total Assets	6,804.08	3,255.50
II Equity and Liabilities		
1 Equity		
(a) Equity Share Capital	3,045.77	3,045.77
(b) Other Equity	371.77	(220.80)
Total Equity	3,417.54	2,824.97
2 Non-Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	768.73	14.97
(b) Provisions	53.05	64.51
Total Non Current Liabilities	821.78	79.48
3 Current Liabilities		
(a) Financial Liabilities		
i) Borrowings	106.68	3.38
ii) Trade payables	-	-
a. total outstanding dues of Micro and Small Enterprises	6.03	7.67
b. total outstanding dues of Other than Micro and Small Enterprises	2,116.52	154.40
iii) Other financial liabilities	26.13	45.16
Total Financial Liabilities	2,255.36	210.61
(b) Other current liabilities	210.53	55.17
(c) Provisions	33.75	20.15
(d) Current Tax Liabilities	65.12	65.12
Total Current Liabilities	2,564.76	351.05
Total Equity and Liabilities	6,804.08	3,255.50

For Avio Smart Market Stack Limited

V.S. Reddy
Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749



Place : Hyderabad
Date : 29th May 2026



Consolidated Summary of Statement of Cash Flows for the Half Year Ended 31st March 2026

(INR in Lakhs except as stated)

Particulars	For the Period Ended 31st March 2026	For the Year Ended 31st March, 2025
	(Audited)	(Audited)
A. Cash Flow From/ (Used In) Operating Activities		
Profit / (Loss) before Tax After Exceptional Items and OCI	469.02	239.64
Adjustments for:		
Exceptional Item	-	(206.23)
Depreciation and Amortization	13.81	4.97
Interest Expenses	7.82	0.73
Share of profit of investment in associates	(0.89)	
Provision for Expected Credit Loss	(22.19)	4.66
Interest Income	(50.57)	(67.29)
Unclaimed Balances and Excess provisions written back	-	-
Cash Generated Before Working Capital Changes	417.00	(23.52)
Movement In Working Capital		
Increase / (Decrease) in Trade Payables	1,960.51	98.97
Increase / (Decrease) in Provisions	2.15	21.65
Increase / (Decrease) in Other Financial Liabilities	(19.04)	8.04
Increase / (Decrease) in Other Liabilities	155.35	(5.33)
(Increase) / Decrease in Trade Receivables	(2,316.10)	(204.28)
(Increase) / Decrease in Other Bank Balances	-	-
(Increase) / Decrease in Inventories	0.32	2.68
(Increase) / Decrease in Loans	2.49	(0.50)
(Increase) / Decrease in Other Financial Assets	(2.56)	(106.58)
(Increase) / Decrease in Other Assets	(63.46)	(43.20)
Cash Generated From Operations	136.66	(252.07)
Direct Taxes Paid	-	0.01
Net Cash Flow From / (Used in) Operating Activities	136.66	(252.06)
B. CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		
Purchase of Property Plant and Equipment	(174.46)	(27.92)
Received from Sale of Land and Building	-	400.00
Investment in Equity Shares	(849.11)	(499.96)
Interest Income Received	-	78.26
Net Cash Flow From / (Used in) Investing Activities	(1,023.57)	(49.62)
C. CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		
Proceeds/ (Repayment) of Long Term Borrowings	857.05	18.35
Interest Paid	(7.83)	(0.73)
Net Cash Flow From / (Used in) Financing Activities	849.22	17.62
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	(37.69)	(284.06)
Cash and Cash Equivalents at the beginning of the year	157.75	441.82
Cash and Cash Equivalents at the end of the year	120.06	157.76
Components of Cash and Cash Equivalents		
Cash and cheques on Hand	0.02	0.08
Balances with Banks		
-On Current Accounts	120.04	157.68
	120.06	157.76

For Avio Smart Market Stack Limited


Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749



Place : Hyderabad
Date : 29th May 2026

Avio Smart Market Stack Limited

(Formerly known as Bartronics India Limited)

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Consolidated Segment Information For The Quarter And Year Ended 31st March, 2026

(INR in Lakhs except as stated)

(a) Business Segment Information

Particulars	Quarter Ended			Year Ended	
	31st Mar 2026	31st Dec 2025	31st Mar 2025	31st Mar 2026	31st Mar 2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
A. Segment revenue :					
Financial Inclusion & Digital Services	1,111.20	1,000.54	848.52	4,071.92	3,779.11
Agri Supply Chain & Technologies	2,288.25	3,780.27	-	6,068.52	-
Diagnostics & Healthcare	-	-	-	-	-
Others	39.33	53.22	42.06	255.34	224.49
Total segment revenue	3,438.77	4,834.03	890.58	10,395.78	4,003.60
Less: Inter-segment revenue				-	
Revenue from operations	3,438.77	4,834.03	890.58	10,395.78	4,003.60
Segment result Before Interest And Taxes					
Financial Inclusion & Digital Services	58.68	6.67	59.25	85.95	48.20
Agri Supply Chain & Technologies	214.87	259.79	-	470.52	-
Diagnostics & Healthcare	-	-	-	-	-
Others	(4.61)	2.14	81.42	(2.76)	192.29
Total segment results Before Interest And Taxes	268.94	268.59	140.67	553.71	240.49
Finance costs	(6.64)	(0.38)	(0.43)	(7.82)	(0.73)
Other unallocable income / (expense), net (includes exceptional items not allocated to segments)	-	-	-	-	-
Profit/(loss) before tax	262.30	268.21	140.24	545.89	239.77
Current Tax	(63.39)	(12.56)	(47.14)	(75.95)	(65.12)
Relating to previous periods	-	-	-	125.19	-
Deferred Tax	10.40	(11.15)	-	(0.75)	-
Profit After Tax Before OCI	209.31	244.50	93.10	594.38	174.64
Other Comprehensive Income	(0.31)	0.46	21.35	(0.93)	(0.11)
Profit After Tax(After Adjustment for OCI)	209.00	244.96	114.45	593.46	174.53
C. Segment assets:					
Financial Inclusion & Digital Services	3,491.89	3,410.79	3,187.61	3,491.89	3,187.61
Agri Supply Chain & Technologies	2,540.26	3,781.32	-	2,540.26	-
Diagnostics & Healthcare	750.00	-	-	750.00	-
Others	21.93	38.80	67.89	21.93	67.89
Total segment assets	6,804.08	7,230.91	3,255.51	6,804.08	3,255.51
Unallocable corporate assets				-	
Total assets	6,804.08	7,230.91	3,255.51	6,804.08	3,255.51
D. Segment liabilities:					
Financial Inclusion & Digital Services	392.95	1,914.19	339.23	392.95	339.23
Agri Supply Chain & Technologies	2,081.74	1,981.73	-	2,081.74	-
Diagnostics & Healthcare	750.00	-	-	750.00	-
Others	85.14	101.85	26.16	85.14	26.16
Total segment liabilities	3,309.83	3,997.77	365.39	3,309.83	365.39
Unallocable corporate liabilities	3,495.15	3,233.14	2,890.11	3,494.25	2,890.11
Total liabilities	6,804.97	7,230.91	3,255.51	6,804.08	3,255.51
E. Capital expenditure					
Financial Inclusion & Digital Services	13.13	160.80	27.92	174.46	27.92
Agri Supply Chain & Technologies	-	-	-	-	-
Diagnostics & Healthcare	-	-	-	-	-
Others	-	-	-	-	(373.37)
Total Capital expenditure	13.13	160.80	27.92	174.46	(345.45)

For Avio Smart Market Stack Limited

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749



Place : Hyderabad
Date : 29th May 2026

NOTES IN RELATION TO THE CONSOLIDATED FINANCIAL RESULTS

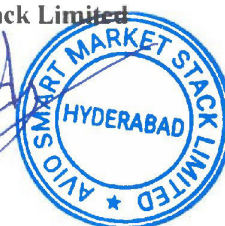
1. The Consolidated audited financial results for the quarter and year ended 31st March 2026 have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their respective meetings held on 29th May 2026. The statutory auditors have carried out audit of the above financial results. in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The figures for the quarter ended 31st March 2026 and the preceding quarter ended 31st March 2025 are the balancing figures between the audited year to date figures for the twelve months ended year ended 31st March and the unaudited published figures for ended 31st December 2025 of respective financial years. The figures for the corresponding previous periods have been regrouped and reclassified wherever necessary, to make them comparable.
3. The Company is structured into three verticals namely Financial Inclusion & Digital Services, Agri Supply Chain & Technologies and Diagnostics & Healthcare, the company has presented its segment results under these business segments, which in context of Indian Accounting Standards 108 (Ind AS 108) as notified under Section 133 of the Companies Act, 2013.
4. The Company incorporated a branch in Singapore on 27th March, 2025. During the current financial year, the branch commenced its operations, and the financial results of the said branch have been incorporated in the financial statements of the Company.
5. The Company acquired a 25.76% stake in SHREE NAGANARASIMHA PRIVATE LIMITED on 06th March, 2026. Accordingly, the said entity has become an Associate of the Company, and its financial results have been considered in the Consolidated Financial Statements in accordance with Indian Accounting Standard (Ind AS) 28 – Investments in Associates and Joint Ventures.
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.

Date: 29th May 2026
Place: Hyderabad



For Avio Smart Market Stack Limited


N Vidhya Sagar Reddy
Managing Director
DIN: 09474749



AVIO SMART MARKET STACK LIMITED

(Formerly known as Bartronics India Limited)