ASMS

Date: 12th August, 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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting of the Company under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 read with Regulation 33 and other applicable provisions of the 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 today, i.e., Wednesday, August 12, 2026, has, inter alia, considered and approved the following matters:

1. Considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter ended June 30, 2026, along with the Limited Review Report issued by the Statutory Auditors of the Company.

   A copy of the Unaudited Financial Results along with the Limited Review Report is enclosed as **Annexure A**; and

2. Considered and approved the re-appointment of Mr. N. Vidhya Sagar Reddy (DIN: 09474749) as Managing Director of the Company, for a further period of 3 (three) years with effect from August 12, 2026, subject to the approval of the shareholders, on such terms and conditions, including remuneration, as recommended by the Nomination and Remuneration Committee/Board.

   The disclosure pursuant to Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as **Annexure B.**

Further, pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Trading Window for dealing in the securities of the Company, which was already closed, shall continue to remain closed and will re-open 48 hours after the aforesaid Unaudited Financial Results for the quarter ended June 30, 2026 are made public.

The Meeting of the Board commenced at 4:30 p.m and concluded at 5:30 p.m.

Kindly take the above information on record.

Thanking You,
Yours Faithfully,
For Avio Smart Market Stack Limited
(formerly known as Bartronics India Limited)

DIKSHA OMER
Digitally signed by DIKSHA OMER
Date: 2026.08.12 18:07:42 +05'30'

Diksha Omer
Company Secretary

Independent Auditor's Review Report on the Quarterly Unaudited Standalone financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
Avio Smart Market Stack Limited
(Formerly known as Bartronics India Limited)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **"Avio Smart Market Stack Limited (Formerly known as Bartronics India Limited)"** ("the Company"), for the Quarter ended 30th June 2026 ('the statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

Management's Responsibility:

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility:

3. Our responsibility is to issue a report on the Statement based on our review

   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. 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 the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

SVRL & CO.
FRN: 016182S
HYDERABAD
CHARTERED ACCOUNTANTS

4. **Emphasis of Matter:**

a. Balances with certain debtors, banks balances, deposits with banks, other deposits, 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 discrepancies, if any. Furthermore, the Company has filed a writ petition before the Hon'ble High Court of Telangana seeking to quash certain demands pertaining to earlier 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.

5. **Other Matters:**

a. We draw attention to the accompanying unaudited standalone financial results relating to the Company's Singapore Branch, which is incorporated on 27th March 2025. The financial information of the Singapore Branch for the period from April 2026 to June 2026, as included in the unaudited standalone financial results, is incorporated based on management certified financial information. Such financial information has not been reviewed by us or by any other auditor. Our conclusion on the unaudited standalone financial results is not modified in respect of this matter.

b. We draw attention to the fact that during the quarter, pursuant to the orders passed by the Income Tax Department upon completion of assessment for the earlier assessment years and based on Management's assessment of recoverability, the Company writes off/adjusts certain long outstanding balances of advance tax, tax deducted at source (TDS) receivable and related provisions against the corresponding provisions held in the books. Accordingly, the Company recognised interest on income tax refund amounting to Rs. 78,25,509 and write back of provision for income tax relating to earlier years amounting to Rs. 50,00,877 in the unaudited standalone financial results for the quarter.

   Further, the assessment relating to Assessment Years 2019-20 and 2020-21 continue to remain pending before the appropriate authorities. The related balances are accordingly retained in the books of account, and the Management continues to evaluate the outcome and its consequential impact, if any, on the financial results.

   Our conclusion is not modified in respect of this matter.

SVRL & CO. ★ FRN: 016182S HYDERABAD CHARTERED ACCOUNTANTS

Conclusion:

6. 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 SVRL & Co.
Chartered Accountants
Firm's Regn No: 016182S

SVRL & CO
FRN 016182S
HYDERABAD
CHARTERED ACCOUNTANTS

Place: Hyderabad
Date: 12-08-2026
UDIN: 26213487LJXPLV6950

G Ramakrishna
Partner
M. No. 213487

Avio Smart Market Stack Limited

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

Standalone Statement of Audited Financial Results for the Quarter Ended 30th June 2026

(INR in Lakhs except as stated)

	Particulars	**Quarter Ended**			**Period Ended**
		30th June 2026	**31st March 2026**	**30th June 2025**	**31st March 2026**
		(Unaudited)	**(Audited)**	**(Unaudited)**	**(Audited)**
I	**Revenue from operations**				
	Revenue from Operations	1,196.83	3,438.76	883.31	10,395.78
II	Other Income	87.20	37.72	3.05	87.63
	Total Income (I+II)	**1,284.03**	**3,476.48**	**886.36**	**10,483.41**
III	**Expenses**				
	a) Operating Expenses	859.38	2,997.96	729.81	8,923.44
	b) Changes in inventories of Finished goods/Traded Goods	0.02	0.12	0.04	0.31
	c) Employee benefits expense	169.51	129.33	146.94	592.48
	d) Finance Cost	27.42	6.64	0.41	7.82
	e) Depreciation and amortization expense	8.13	5.21	1.24	13.81
	f) Other expenses	96.82	79.48	88.40	399.65
	Total Expenses	**1,161.28**	**3,218.74**	**966.84**	**9,937.51**
IV	**Profit / (Loss) before Exceptional Items and Tax (I+II-III)**	**122.75**	**257.74**	**(80.48)**	**545.90**
V	Exceptional Items	-	(4.57)		-
VI	**Profit / (Loss) Before Tax (IV-V)**	**122.75**	**262.31**	**(80.48)**	**545.90**
VII	**Tax Expense:**				
	a) Current Tax	21.59	63.39		75.95
	b) Deferred Tax	0.66	(10.40)	-	0.75
	c) Related to Previous Period	(50.01)	-	(125.19)	(125.19)
		(27.76)	**52.99**	**(125.19)**	**(48.49)**
VIII	**Net Profit / (Loss) (VI-VII)**	**150.51**	**209.32**	**44.71**	**594.39**
IX	**Other Comprehensive Income**	-	(0.31)	(0.87)	(0.93)
X	**Total Comprehensive Income (VIII+IX)**	**150.51**	**209.01**	**43.84**	**593.46**
XI	**Paid Up Share Capital (Face Value of ₹ 1 each)**	**3,045.77**	**3,045.77**	**3,045.77**	**3,045.77**
XII	**Other Equity as per Balance Sheet**				**372.68**
XIII	**Earnings per equity share of INR 1 each**				
	- Basic (INR)	0.05	0.07	0.01	0.20
	- Diluted (INR)	0.05	0.07	0.01	0.20

For Avio Smart Market Stack Limited

SVRL & CO. * CHARTERED ACCOUNTANTS * FRN: 016182S HYDERABAD

AVIO SMART MARKET STACK LIMITED * HYDERABAD

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749

Place : Hyderabad
Date : 12th August 2026

Avio Smart Market Stack Limited

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

Standalone Segment Information for the Quarter and Year Ended 30th June, 2026

(INR in Lakhs except as stated)

(a) Business Segment Information

Particulars	Quarter Ended			Year Ended
	30th June 2026	31st March 2026	30th June 2025	31st March 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
A. Segment revenue :				
Financial Inclusion & Digital Services	1,053.76	1,111.20	815.29	4,071.92
Agri Supply Chain & Technologies	16.96	2,288.25	-	6,068.52
Diagnostics & Healthcare		-	-	-
Others	126.11	39.33	68.02	255.34
Total segment revenue	**1,196.83**	**3,438.77**	**883.31**	10,395.78
Less: Inter-segment revenue				-
Revenue from operations	**1,196.83**	**3,438.77**	**883.31**	**10,395.78**
Segment result Before Interest And Taxes				
Financial Inclusion & Digital Services	75.71	58.68	(46.97)	85.95
Agri Supply Chain & Technologies	1.69	214.87	-	470.52
Diagnostics & Healthcare				-
Others	72.77	(4.61)	(33.10)	(2.76)
Total segment results Before Interest And Taxes	**150.17**	**268.94**	**(80.07)**	**553.71**
Finance costs	(27.42)	(6.64)	(0.41)	(7.82)
Other unallocable income / (expense), net (includes exceptional items not allocated to segments)	-	-	-	-
Profit/(loss) before tax	**122.74**	**262.30**	**(80.48)**	**545.89**
Current Tax	(21.59)	(63.39)		(75.95)
Relating to previous periods	50.02	-	125.19	125.19
Deferred Tax	(0.66)	10.40	-	(0.75)
Profit After Tax(But Before Adjustment for OCI)	**150.51**	**209.31**	**44.72**	**594.38**
Other Comprehensive Income		(0.31)		(0.93)
Profit After Tax(After Adjustment for OCI)	**150.51**	**209.00**	**44.72**	**593.46**
C. Segment assets:				
Financial Inclusion & Digital Services	3,002.80	3,491.89	3,328.03	3,491.89
Agri Supply Chain & Technologies	2,106.73	2,541.15	-	2,541.15
Diagnostics & Healthcare	1,501.01	750.00	-	750.00
Others	129.76	21.93	31.36	21.93
Total segment assets	**6,740.30**	**6,804.97**	**3,359.40**	**6,804.97**
Unallocable corporate assets				-
Total assets	**6,740.30**	**6,804.97**	**3,359.40**	**6,804.97**
D. Segment liabilities:				
Financial Inclusion & Digital Services	1,600.82	392.95	373.48	392.95
Agri Supply Chain & Technologies	1,498.68	2,081.74		2,081.74
Diagnostics & Healthcare		750.00		750.00
Others	49.59	85.14	117.10	85.14
Total segment liabilities	**3,149.10**	**3,309.83**	**490.58**	**3,309.83**
Unallocable corporate liabilities	3,591.21	3,495.15	2,868.82	3,495.15
Total liabilities	**6,740.30**	**6,804.97**	**3,359.40**	**6,804.97**
E. Capital expenditure				
Financial Inclusion & Digital Services	50.17	13.13	-	174.46
Agri Supply Chain & Technologies	-	-	-	-
Diagnostics & Healthcare	-	-	-	-
Others	-	-	-	-
Total Capital expenditure	**50.17**	**13.13**	-	**174.46**

SVRL & CO. ★ FRN: 016182S HYDERABAD CHARTERED ACCOUNTANTS

AVIO SMART MARKET STACK LIMITED ★ HYDERABAD

For Avio Smart Market Stack Limited

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749

Place : Hyderabad
Date : 12th August 2026

ASMS

NOTES IN RELATION TO THE STANDALONE FINANCIAL RESULTS

1. The Standalone audited financial results for the quarter and year ended 30th June 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 12th August 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 30th June 2026 and the preceding quarter ended 30th June 2025 are the balancing figures between the audited year to date figures for the twelve months ended year ended 30th June and the audited published figures for ended 31st March 2026 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 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.

SVRL & CO. FRN: 016182S HYDERABAD CHARTERED ACCOUNTANTS

For Avio Smart Market Stack Limited

AVIO SMART MARKET STACK LIMITED HYDERABAD

N Vidhya Sagar Reddy
Managing Director
DIN: 09474749

Date: 12th August, 2026
Place: Hyderabad

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review report to
The Board of Directors
Avio Smart Market Stack Limited
(Formerly known as Bartronics India Limited)

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **"Avio Smart Market Stack Limited (Formerly known as Bartronics India Limited)"** ("the Holding Company") and its share of profit/loss of its associate company for the Quarter ended 30th June 2026 ('the statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

Management's Responsibility:

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

Auditor's Responsibility:

3. Our responsibility is to issue a report on the Statement based on our review

   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. 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 the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

SVRL & CO. CHARTERED ACCOUNTANTS
FRN: 016182S
HYDERABAD

4. **Emphasis of Matter:**

a. Balances with certain debtors, banks balances, deposits with banks, other deposits, 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 discrepancies, if any. Furthermore, the Company has filed a writ petition before the Hon'ble High Court of Telangana seeking to quash certain demands pertaining to earlier 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.

5. **Other Matters:**

a. The statement includes the result of the following entity:
   Associate Company:
   1. Shree Naganarasimha Private Limited

b. The unaudited consolidated financial results include the Holding Company's share of net loss (including other comprehensive loss) of Rs. (58,06,489.60) for the quarter ended 30^{th} June 2026, in respect of one associate, based on its interim financial information which has not been reviewed by us or its auditor. We have relied upon the interim financial information certified by the Holding Company's Management. According to the information and explanations given to us by the Holding Company's Management, our review conclusion is not modified in respect of the above matter.

c. We draw attention to the accompanying unaudited standalone financial results relating to the Company's Singapore Branch, which is incorporated on 27th March 2025. The financial information of the Singapore Branch for the period from April 2026 to June 2026, as included in the unaudited standalone financial results, is incorporated based on management certified financial information. Such financial information has not been reviewed by us or by any other auditor. Our conclusion on the unaudited standalone financial results is not modified in respect of this matter.

d. We draw attention to the fact that during the quarter, pursuant to the orders passed by the Income Tax Department upon completion of assessment for the earlier assessment

VRL & CO
FRN: 016...
HYDERABA...
CHARTERED AC...

years and based on Management's assessment of recoverability, the Company writes off/adjusts certain long outstanding balances of advance tax, tax deducted at source (TDS) receivable and related provisions against the corresponding provisions held in the books. Accordingly, the Company recognised interest on income tax refund amounting to Rs. 78,25,509 and write back of provision for income tax relating to earlier years amounting to Rs. 50,00,877 in the unaudited standalone financial results for the quarter.

Further, the assessment relating to Assessment Years 2019-20 and 2020-21 continue to remain pending before the appropriate authorities. The related balances are accordingly retained in the books of account, and the Management continues to evaluate the outcome and its consequential impact, if any, on the financial results.

Our conclusion is not modified in respect of this matter.

Conclusion:

6. 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 SVRL & Co.
Chartered Accountants
Firm's Regn No: 016182S

SVRL & CO. FRN: 016182S HYDERABAD CHARTERED ACCOUNTANTS

Place: Hyderabad
Date: 12-08-2026
UDIN: 26213487CRWEQA6257

G Ramakrishna
Partner
M. No. 213487

Avio Smart Market Stack Limited

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

Consolidated Statement of Audited Financial Results for the Quarter Ended 30th June 2026

(INR in Lakhs except as stated)

	Particulars	Quarter Ended			Period Ended
		30th June 2026	31st March 2026	30th June 2025	31st March 2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	**Revenue from operations**				
	Revenue from Operations	1,196.83	3,438.76	883.31	10,395.78
II	Other Income	87.20	37.72	3.05	87.63
	Total Income (I+II)	**1,284.03**	**3,476.48**	**886.36**	**10,483.41**
III	**Expenses**				
	a) Operating Expenses	859.38	2,997.96	729.81	8,923.44
	b) Changes in inventories of Finished goods/Traded Goods	0.02	0.12	0.04	0.31
	c) Employee benefits expense	169.51	129.33	146.94	592.48
	d) Finance Cost	27.42	6.64	0.41	7.82
	e) Depreciation and amortization expense	8.13	5.21	1.24	13.81
	f) Other expenses	96.82	79.48	88.40	399.65
	Total Expenses	**1,161.28**	**3,218.74**	**966.84**	**9,937.51**
IV	**Profit / (Loss) before Exceptional Items and Tax (I+II-III)**	**122.75**	**257.74**	**(80.48)**	**545.90**
V	Exceptional Items	-	(4.57)		-
VI	**Profit / (Loss) before Share of net profit of investment in associates (V - VI)**	**122.75**	**262.31**	**(80.48)**	**545.90**
VII	**Share of profit of investment in associates accounted for using equity method**	**(58.06)**	**(0.89)**	**-**	**(0.89)**
	Profit Before Tax	**64.68**	**261.42**	**(80.48)**	**545.01**
VII	**Tax Expense:**				
	a) Current Tax	21.59	63.39		75.95
	b) Deferred Tax	0.66	(10.40)	-	0.75
	c) Related to Previous Period	(50.01)	-	(125.19)	(125.19)
		(27.76)	**52.99**	**(125.19)**	**(48.49)**
VIII	**Net Profit / (Loss) (VI-VII)**	**92.44**	**208.43**	**44.71**	**593.50**
IX	**Other Comprehensive Income**	-	(0.31)	(0.87)	(0.93)
X	**Total Comprehensive Income (VIII+IX)**	**92.44**	**208.12**	**43.84**	**592.57**
XI	**Paid Up Share Capital (Face Value of ₹ 1 each)**	**3,045.77**	**3,045.77**	**3,045.77**	**3,045.77**
XII	**Other Equity as per Balance Sheet**				**372.68**
XIII	**Earnings per equity share of INR 1 each**				
	- Basic (INR)	0.03	0.07	0.01	0.19
	- Diluted (INR)	0.03	0.07	0.01	0.19

SVRL & CO. CHARTERED ACCOUNTANTS FRN: 016182S HYDERABAD

For Avio Smart Market Stack Limited

AVIO SMART MARKET STACK LIMITED HYDERABAD

Place : Hyderabad
Date : 12th August 2026

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749

Avio Smart Market Stack Limited

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

Consolidated Segment Information for the Quarter and Year Ended 30th June, 2026

(INR in Lakhs except as stated)

(a) Business Segment Information

Particulars	Quarter Ended			Year Ended
	30th June 2026	31st March 2026	30th June 2025	31st March 2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
A. Segment revenue :				
Financial Inclusion & Digital Services	1,053.76	1,111.20	815.29	4,071.92
Agri Supply Chain & Technologies	16.96	2,288.25	-	6,068.52
Diagnostics & Healthcare		-	-	-
Others	126.11	39.33	66.88	255.34
Total segment revenue	**1,196.83**	**3,438.77**	**882.17**	**10,395.78**
Less: Inter-segment revenue				-
Revenue from operations	**1,196.83**	**3,438.77**	**882.17**	**10,395.78**
Segment result Before Interest And Taxes				
Financial Inclusion & Digital Services	75.71	58.68	(46.97)	85.95
Agri Supply Chain & Technologies	1.69	214.87	-	470.52
Diagnostics & Healthcare				-
Others	72.77	(4.61)	(33.12)	(2.76)
Total segment results Before Interest And Taxes	**150.17**	**268.94**	**(80.09)**	**553.71**
Finance costs	(27.42)	(6.64)	(0.41)	(7.82)
Other unallocable income / (expense), net (includes exceptional items not allocated to segments)	-	-	-	-
Profit/(loss) before tax	**122.74**	**262.30**	**(80.50)**	**545.89**
Current Tax	(21.59)	(63.39)		(75.95)
Relating to previous periods	50.02	-	125.19	125.19
Deferred Tax	(0.66)	10.40	-	(0.75)
Profit After Tax(But Before Adjustment for OCI)	**150.51**	**209.31**	**44.70**	**594.38**
Other Comprehensive Income		(0.31)		(0.93)
Profit After Tax(After Adjustment for OCI)	**150.51**	**209.00**	**44.70**	**593.46**
C. Segment assets:				
Financial Inclusion & Digital Services	3,002.80	3,491.89	3,328.03	3,491.89
Agri Supply Chain & Technologies	2,106.73	2,541.15	-	2,541.15
Diagnostics & Healthcare	1,501.01	750.00	-	750.00
Others	129.76	21.93	31.36	21.93
Total segment assets	**6,740.30**	**6,804.97**	**3,359.40**	**6,804.97**
Unallocable corporate assets				-
Total assets	**6,740.30**	**6,804.97**	**3,359.40**	**6,804.97**
D. Segment liabilities:				
Financial Inclusion & Digital Services	1,600.82	392.95	373.48	392.95
Agri Supply Chain & Technologies	1,498.68	2,081.74		2,081.74
Diagnostics & Healthcare		750.00		750.00
Others	49.59	85.14	117.10	85.14
Total segment liabilities	**3,149.10**	**3,309.83**	**490.58**	**3,309.83**
Unallocable corporate liabilities	3,591.21	3,495.15	2,868.82	3,495.15
Total liabilities	**6,740.30**	**6,804.97**	**3,359.40**	**6,804.97**
E. Capital expenditure				
Financial Inclusion & Digital Services	50.17	13.13	-	174.46
Agri Supply Chain & Technologies	-	-	-	-
Diagnostics & Healthcare	-	-	-	-
Others	-	-	-	-
Total Capital expenditure	**50.17**	**13.13**	-	**174.46**

SVRL & CO. FRN: 016182S HYDERABAD CHARTERED ACCOUNTANTS

For Avio Smart Market Stack Limited

AVIO SMART MARKET STACK LIMITED HYDERABAD

Nandaluru Vidhya Sagar Reddy
Managing Director
DIN:09474749

Place : Hyderabad
Date : 12th August 2026

NOTES IN RELATION TO THE CONSOLIDATED FINANCIAL RESULTS

1. The Consolidated audited financial results for the quarter and year ended 30th June 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 12th August 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 30th June 2026 and the preceding quarter ended 30th June 2025 are the balancing figures between the audited year to date figures for the twelve months ended year ended 30th June and the audited published figures for ended 31st March 2026 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 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. Subsequently, the Company further acquired an additional 15.20% stake in SHREE NAGANARASIMHA PRIVATE LIMITED on 08 Apr 2026, thereby increasing its total holding in the said entity to 40.96% as at 30th June 2026. The investment continues to be accounted for in accordance with Ind AS 28.

6. The Company has, during the year under consideration, incorporated two wholly owned subsidiaries, namely, BIL AgriTech Private Limited and BIL HealthTech Private Limited, thereby forming part of the Company's subsidiary structure as at the reporting date.

7. 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.

SVRL & CO. FRN: 016182S HYDERABAD CHARTERED ACCOUNTANTS

For Avio Smart Market Stack Limited

N Vidhya Sagar Reddy
Managing Director
DIN: 09474749

AVIO SMART MARKET STACK LIMITED HYDERABAD

Date: 12th August, 2026
Place: Hyderabad

Annexure B

Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Details
1)	**Name of the person**	Mr. N. Vidhya Sagar Reddy (DIN: 09474749)
2)	**Reason for change viz. ~~appointment~~, re-appointment, ~~resignation, removal, death or otherwise~~**	Re-appointment of Mr. N. Vidhya Sagar Reddy (DIN: 09474749) as Managing Director of the Company, subject to the approval of the shareholders.
3)	**Date of appointment/cessation (as applicable) & term of appointment**	Date of re-appointment: August 12, 2026 (subject to shareholders' approval). Term: 3 (three) years with effect from August 12, 2026 up to August 11, 2029.
4)	**Brief profile (in case of appointment)**	Mr. N. Vidhya Sagar Reddy is a Post Graduate in International Business and possesses over two decades of rich experience in corporate strategy, business management, project execution, operational leadership and business development. He has been associated with the Company since August 2023 and has played a key role in strengthening the Company's business operations, governance framework and strategic growth initiatives. As Managing Director, he is responsible for the overall management of the affairs of the Company under the supervision and control of the Board of Directors.
5)	**Disclosure of relationships between directors (in case of appointment of a director)**	Mr. N. Vidhya Sagar Reddy is not related to any other Director or Key Managerial Personnel of the Company
6)	**Information as required under BSE Circular No. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/ 2018/24 both dated Junes 20, 2018.**	Mr. N. Vidhya Sagar Reddy is not debarred from holding the office Director pursuant to any SEBI Order or any other such authority.