

Date: September 07, 2026

**To
The Listing Compliance Department
National Stock Exchange of India Limited**

Dear Sir/Madam,

Subject: Clarification regarding discrepancy in XBRL filing of Standalone Unaudited Financial Results for the quarter ended June 30, 2026

With reference to your communication regarding the discrepancy observed between the figures reported in the XBRL filing and the Financial Results submitted in PDF format (as approved by the Board of Directors on August 12, 2026), we wish to clarify the following:

On verification, it has been noted that the variance in Standalone Profit Before Tax (PBT), Profit After Tax (PAT), and Earnings Per Share (EPS) between the XBRL upload and the PDF/Annexure A financial results has arisen due to the following inadvertent errors in mapping the data to the XBRL taxonomy:

Finance Cost not captured under Total Expenses: In the XBRL filing, "Finance Costs" was inadvertently reported as Nil, as against the correct amount of ₹27.42 Lakhs disclosed in the audited/reviewed financial results. This resulted in the Total Expenses in XBRL being understated by ₹27.42 Lakhs, consequently overstating the Profit Before Tax (₹150.17 Lakhs in XBRL as against the correct ₹122.75 Lakhs).

We confirm that this discrepancy is purely on account of an inadvertent error in tagging certain line items while uploading the data in the XBRL utility, and does not reflect any difference in the actual Standalone Unaudited Financial Results considered and approved by the Board of Directors and reviewed by the Statutory Auditors, which remain as per the figures disclosed in Annexure A to our filing dated August 12, 2026.

We regret the inadvertent error and are taking immediate steps to rectify the XBRL filing to align it with the audited/reviewed financial results, and shall re-submit the corrected XBRL filing at the earliest. We request you to take the above clarification on record.

Thanking you.

**Yours faithfully,
For Avio Smart Market Stack Limited
(Formerly Known as Bartronics India Limited)**

**Diksha Omer
Company Secretary
M.no. 64120**

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