

Ref no.: SE/2026-27/30

Date: October 31, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Scrip Code: 516038

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Update on Incorporation of a Step-down Subsidiary in the United States of America

Dear Sir/Madam,

In continuation of our communication bearing ref no. SE/2026-27/28 dated October 20, 2026, wherein we informed the proposal and approval of incorporation of stepdown subsidiary in USA by KS Smart Solutions Private Limited ("KSSPL"), wholly owned subsidiary of the Company.

In this connection, and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that "**KS Smart Global Inc.**", a step-down subsidiary of the Company, was incorporated on October 22, 2026.

The disclosure, in the format prescribed under Regulation 30 read with Securities and Exchange Board of India Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed herewith as Annexure – A.

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

For KS Smart Technologies Limited
(Formerly known as Soma Papers and Industries Limited)

Digitally signed by
R PRIYANKA
MALPANI

Priyanka Malpani
Company Secretary & Compliance Officer
A64349

Annexure A

S.no	Particulars	Details
(i)	Name of the entity	KS Smart Global Inc.
(ii)	Date	October 22, 2026
(iii)	Country of incorporation	Delaware, United States of America
(iv)	Name of holding company of the incorporated company and relation with the listed entity	<p>Holding Company: KS Smart Solutions Private Limited ("KSSPL"), a wholly owned subsidiary of the Company.</p> <p>Relation with the listed entity: Step-down subsidiary of the Company.</p>
(v)	Industry to which the entity being incorporated belongs	Technology and IT sector.
(vi)	Brief background about the entity incorporated in terms of products / line of business	<p>The incorporation in the United States is aimed at supporting the Company's international expansion and strengthening its presence in global markets. The entity will have business objects aligned with KSSPL's business activities, enabling it to explore new business opportunities, expand its customer base, and enhance its ability to serve clients in international markets.</p> <p>The incorporation is expected to contribute to the Company's long-term growth by facilitating access to developed and emerging markets, expanding its business network, enhancing brand visibility, and enabling it to leverage opportunities across geographies and sectors. It is also expected to improve operational efficiencies and facilitate cost optimisation in international trade.</p>
(vii)	Brief details of any governmental or regulatory approvals required for the incorporation	Not applicable
(viii)	Nature of consideration - whether cash consideration or share swap and details of the same	Cash consideration
(ix)	Cost of subscription / price at which the shares are subscribed	Investment of up to USD 510/- by way of initial subscription to shares.
(x)	Percentage of shareholding / control by the listed entity and / or number of shares allotted	51% to be held by KSSPL.