Ref no.: SE/2026-27/035

November 14, 2026

To,
BSE Limited
PJ Towers,
Dalal Street
Mumbai - 400 001.

Scrip Code: 516038

Subject: Outcome of the board meeting held on November 14, 2026

In continuation of our intimation bearing Ref. No. SE/2026-27/034 dated November 11, 2026, and pursuant to Regulations 30 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company, at its meeting held today, i.e., Saturday, November 14, 2026, has *inter alia*, considered and approved the following:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter and half year ended September 30, 2026, along with the Limited Review Reports issued thereon by the Statutory Auditors of the Company. An unqualified opinion has been issued by the Statutory Auditors for the aforesaid Financial Results.

2. The Scheme of Amalgamation of KS Smart Solutions Private Limited, wholly owned subsidiary, with and into the Company under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013. The Scheme is subject to the sanction of the Hon'ble National Company Law Tribunal, Chennai Bench, and other statutory and regulatory approvals as may be required.

   The details required under Regulation 30 of the SEBI Listing Regulations read with SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are being submitted separately.

Further, kindly note that in terms of the Company's Code for Prevention of Insider Trading and the SEBI (Prohibition of Insider Trading) Regulations, 2015, the window for trading in Securities of the Company by its designated persons and their immediate relatives shall open after 48 hours from declaration of Financial Results.

The meeting of the Board of Directors commenced at 03:50 PM (IST) and concluded at 05:00 PM (IST)

The aforesaid information is also being placed on the website of the Company at https://ksstech.co/investors

This is for information and records.

Thanking you.
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

Parsn Manere, A wing, 3rd Floor
602 Anna Salai, Chennai 600006
Tamil Nadu, India
+91 44 2827 4368
www.sharpandtannan.com

SHARP & TANNAN
chartered accountants

Independent Auditor's Limited Review Report on standalone unaudited financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) for the quarter and half year ended 30 September 2026

To
The Board of Directors of KS Smart Technologies Limited
(formerly Soma Papers and Industries Limited)

1. We have reviewed the accompanying Statement of standalone unaudited financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) ('the Company'), for the quarter and half year ended 30 September 2026 ('the Statement'). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

2. 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 is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

4. The Statement includes the results for the quarter and half year ended 30 September 2025 which were reviewed by the predecessor auditor, who had issued their unmodified review conclusion vide their report dated 14 November 2025. Our conclusion is not modified in respect of this matter.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's Registration No. 003792S)

P. Rajesh Kumar
Partner
Membership No. 225366
UDIN: 26225366NTLTCG5957

Place: Chennai
Date: 14 November 2026

KS Smart Technologies Limited
(Formerly known as Soma Papers and Industries Limited)
CIN: L62099TN1991PLC196352
Unaudited Standalone Statement of Assets And Liabilities as at 30 September 2026
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
I ASSETS		
Non-Current Assets		
(a) Financial Assets		
(i) Investments	22,096.77	22,096.77
Total	**22,096.77**	**22,096.77**
Current assets		
(a) Financial Assets		
(i) Trade receivables	60.58	239.78
(ii) Cash and Cash Equivalents	0.66	24.60
(ii) Loans	52.59	74.82
(b) Other Current Assets	126.45	43.44
Total	**240.28**	**382.64**
	22,337.06	**22,479.41**
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	16,407.00	16,407.00
(b) Other Equity	5,750.84	5,778.16
Total	**22,157.84**	**22,185.16**
Liabilities		
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	28.84	28.84
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	117.72	245.14
(c) Other financial liabilities	3.96	1.80
(d) Other Current Liabilities	28.70	18.47
Total	**179.22**	**294.25**
Total Equity & liabilities	**22,337.06**	**22,479.41**

For KS SMART TECHNOLOGIES LIMITED
(formerly known as Soma Papers and Industries Limited)

Keshav AS
Managing Director
DIN : 07863502

Place: Chennai
Date : 14.11.2026

KS Smart Technologies Limited
(Formerly known as Soma Papers and Industries Limited)
CIN: L62099TN1991PLC196352
Statement of Unaudited Standalone Financial results for the quarter and half year ended 30 September 2026
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

S.no	Particulars	For the Quarter ended 30 September 2026 (Unaudited)	For the Quarter ended 30 June 2026 (Unaudited)	For the Quarter ended 30 September 2025 (Unaudited)	For the Half year ended 30 September 2026 (Unaudited)	For the Half year ended 30 September 2025 (Unaudited)	For the Year ended 31 March 2026 (Audited)
1	**INCOME**						
	a. Revenue from operations	14.97	234.77	-	249.74	-	203.20
	b. Other Income	1.26	1.45	-	2.71	-	2.43
	TOTAL INCOME	**16.23**	**236.22**	**-**	**252.45**	**-**	**205.63**
2	**EXPENSES**						
	a. Cost of Sale and Services	13.01	223.03	-	236.04	-	193.04
	b. Employee benefits expense	1.20	1.20	0.60	2.40	1.20	3.74
	c. Finance costs	-	-	-	-	-	0.33
	d. Other expenses	22.62	18.71	2.79	41.33	4.02	40.80
	TOTAL EXPENSES	**36.83**	**242.94**	**3.39**	**279.77**	**5.22**	**237.91**
3	**PROFIT /(LOSS) BEFORE TAX (1-2)**	**(20.60)**	**(6.72)**	**(3.39)**	**(27.32)**	**(5.22)**	**(32.28)**
4	**TAX EXPENSE:**						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
		-	-	-	-	-	-
5	**PROFIT /(LOSS) AFTER TAX (3-4)**	**(20.60)**	**(6.72)**	**(3.39)**	**(27.32)**	**(5.22)**	**(32.28)**
6	**OTHER COMPREHENSIVE INCOME**						
	A. Items that will not to be reclassified to profit and loss:		-	-	-	-	-
	B. Items that will be reclassified to profit and loss:		-	-	-	-	-
	Total Other Comprehensive income for the year, net of tax	-	-	-	-	-	-
7	**TOTAL COMPREHENSIVE INCOME FOR THE YEAR, [NET OF TAX] (5-6)**	**(20.60)**	**(6.72)**	**(3.39)**	**(27.32)**	**(5.22)**	**(32.28)**
	Paid-up equity share capital (Face value of Rs. 10 per share)	16,407.00	16,407.00	140.22	16,407.00	140.22	16,407.00
	Reserves (Other Equity)	5,750.84	-	-	5,750.84	-	5,778.16
	EARNING PER SHARE (in INR Rs.)*						
	Basic (in INR Rs.)	0.00	(0.00)	(0.24)	0.00	(0.37)	(0.03)
	Diluted (in INR Rs.)	0.00	(0.00)	(0.24)	0.00	(0.37)	(0.03)

*Earning per share not annualised except for the year ended 31 March 2026

Earnings per share (EPS) for the quarter ended 30 June 2026 and quarter & half -year ended 30 September 2026, of INR 0.00 represents EPS less than INR 0.01 per share, in the Statement of Unaudited Standalone Financial results

INITIALLED FOR IDENTIFICATION PURPOSES S&T S&T

KS SMART TECHNOLOGIES LIMITED

For KS SMART TECHNOLOGIES LIMITED
(formerly known as Soma Papers and Industries Limited)

Keshav AS
Managing Director
DIN : 07863502

Place: Chennai
Date : 14.11.2026

KS Smart Technologies Limited
(Formerly known as Soma Papers and Industries Limited)
CIN: L62099TN1991PLC196352
Standalone Statement of Cash Flows for the half year ended 30 September 2026
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Particulars	For the Half year ended 30 September 2026 (Unaudited)	For the half year ended 30 September 2025 (Unaudited)
A. Cash Flows from Operating Activities:		
Net Profit/(Loss) before income tax	(27.32)	(5.22)
Operating cash flows before working capital changes	**(27.32)**	**(5.22)**
Working capital adjustments:		
(Increase)/Decrease in Trade receivables	179.19	
(Increase)/Decrease in other current assets	(83.01)	(11.03)
Increase/(Decrease) in Trade Payables	(127.42)	
Increase/(Decrease) in other financials liabilities	2.16	2.15
Increase/(Decrease) in other current liabilities	10.23	
Cash flow generated from / (used) in operating activities	**(46.17)**	**(14.10)**
Income tax paid (net)	-	
Net cash flow used in operating activities (A)	**(46.17)**	**(14.10)**
B. Cash flows from investing activities		
Loans (given)/repayment of loans (net)	22.23	-
Net Cash flow generated from / (used) in investing activities (B)	**22.23**	-
C. Cash flows from financing activities		
Share application money received Pending allottment	-	2,380.02
Proceeds from borrowings	-	5.84
Net Cash flow generated from / (used) in financing activities (C)	-	**2,385.86**
D. Net (decrease)/increase in cash and cash equivalents	(23.94)	2371.76
E. Cash and cash equivalents at the beginning of the period	24.60	19.08
F. Cash and cash equivalents at the end of the period (D)+(E)	**0.66**	**2,390.84**

Notes:
The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS-7) "Statement of Cash Flows".

INITIALLED S&T FOR IDENTIFICATION PURPOSES

KS SMART TECHNOLOGIES LIMITED

For KS SMART TECHNOLOGIES LIMITED
(formerly known as Soma Papers and Industries Limited)

Keshav AS
Managing Director
DIN : 07863502

Place: Chennai
Date : 14.11.2026

Parsn Manere, A wing, 3rd Floor
602 Anna Salai, Chennai 600006
Tamil Nadu, India
+91 44 2827 4368
www.sharpandtannan.com

SHARP & TANNAN
chartered accountants

Independent Auditor's Limited Review Report on consolidated unaudited financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) for the quarter and half year ended 30 September 2026

To
The Board of Directors of KS Smart Technologies Limited
(formerly Soma Papers and Industries Limited)

1. We have reviewed the accompanying statement of consolidated unaudited financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) ('the Company' or 'the Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as 'the Group') for the quarter and half year ended 30 September 2026 ('the Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations').

2. This Statement, which is the responsibility of the management of the Parent and approved by the Board of Directors of the Parent, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI'). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India ('SEBI') under Regulation 33(8) of the Listing Regulations to the extent applicable.

4. The Statement includes the results of the following entities:
   Subsidiaries
   1. KS Smart Solutions Private Limited
   2. Southern Electric Metering Private Limited
   3. Five 28 Anna Salai LLP
   4. Ikshanaa Technology Solutions Private Limited

S&T

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note no. 5 to the financial results relating to the presentation of the comparative financial information. Our conclusion is not modified in respect of this matter.

7. The consolidated unaudited financial results include the interim financial results of three subsidiaries which have not been reviewed / audited by its auditors, whose interim financial results reflect total assets of Rs. 190.70 lakhs, total revenue of Rs. 68.58 lakhs and Rs. 130.05 lakhs, net loss after tax of Rs. 25.41 lakhs and Rs. 47.94 lakhs and total comprehensive loss of Rs. 25.41 lakhs and Rs. 47.94 lakhs for the quarter and half year ended 30 September 2026 and net cash inflows of Rs. 0.75 lakhs for the half year ended 30 September 2026, as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Parent's management, these interim financial results are not material to the Group. Our conclusion is not modified in respect of this matter.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's Registration No. 003792S)

P. Rajesh Kumar
Partner
Membership No. 225366
UDIN: 26225366NLZLPQ8907

Place: Chennai
Date: 14 November 2026

KS Smart Technologies Limited
(Formerly known as Soma Papers and Industries Limited)
CIN: L62099TN1991PLC196352

Unaudited Consolidated Statement of Assets And Liabilities for the Quarter and Half Year ended 30th September, 2026
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Particulars	As at 30 Sep 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
I Non-current assets		
(a) Property, plant and equipment	6,975.22	6,799.78
(b) Right-of-use assets	456.20	9.38
(c) Financial assets		
(i) Others	16,102.37	15,322.41
(d) Deferred tax asset (net)	663.43	323.64
(e) Other non-current assets	18,431.09	25,084.08
Total non-current assets	**42,628.31**	**47,539.29**
II Current assets		
(a) Financial assets		
(i) Trade receivables	36,937.78	69,294.85
(ii) Cash and cash equivalents	66.31	12,572.82
(iii) Others	1,672.91	2,894.28
(b) Other current assets	39,125.31	41,076.29
Total current assets	**77,802.31**	**1,25,838.24**
Total assets	**1,20,430.62**	**1,73,377.53**
EQUITY AND LIABILITIES		
I Equity		
(a) Equity share capital	11,576.67	11,576.67
(b) Other equity	18,494.89	17,934.07
(c) Non-controlling interests	(31.34)	(17.67)
Total Equity	**30,040.22**	**29,493.07**
II Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,044.48	5,029.70
(ii) Lease liabilities	382.47	-
(b) Provisions	195.06	157.23
(c) Other non-current liabilities	101.31	12.03
Total non-current liabilities	**5,723.32**	**5,198.96**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	20,654.29	15,211.70
(ii) Lease liabilities	66.03	11.96
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	446.29	630.00
- Others	43,582.93	85,479.92
(iv) Other financial liabilities	512.66	1,221.58
(b) Other current liabilities	16,522.62	33,848.88
(c) Provisions	793.27	353.49
(d) Current tax liabilities (net)	2,088.99	1,927.96
Total current liabilities	**84,667.08**	**1,38,685.50**
Total liabilities	**90,390.40**	**1,43,884.46**
Total equity and liabilities	**1,20,430.62**	**1,73,377.53**

Place: Chennai
Date: 14.11.2026

INITIALLED FOR IDENTIFICATION PURPOSES S&T

KS SMART TECHNOLOGIES LIMITED

For KS SMART TECHNOLOGIES LIMITED
(Formerly known as Soma Papers and Industries Limited)

Keshav A S
Managing Director
DIN : 07863502

KS Smart Technologies Limited
(Formerly known as Soma Papers and Industries Limited)
CIN: L62099TN1991PLC196352

Statement Of Unaudited Consolidated Financial Results For The Quarter and Half Year ended 30th September, 2026
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Sl.No	Particulars	For the Quarter ended 30 September 2026 Unaudited	For the Quarter ended 30 June 2026 Unaudited	For the Half year ended 30 September 2026 Unaudited	For the Year ended 31 March 2026 Audited
1	**Revenue**				
	a. Revenue from operations	17,229.93	23,343.44	40,573.37	1,31,192.09
	b. Other income	387.42	360.90	748.32	1,296.00
	Total Income (a+b)	**17,617.35**	**23,704.34**	**41,321.69**	**1,32,488.09**
2	**Expenses**				
	a. Cost of sales and services	14,235.00	21,192.88	35,427.88	1,15,129.93
	b. Employee benefits expense	666.75	635.20	1,301.95	2,034.96
	c. Finance costs	950.86	610.06	1,560.92	2,681.61
	d. Depreciation and amortisation expense	148.98	125.29	274.27	472.92
	e. Other expenses	1,285.50	567.68	1,853.18	2,036.09
	Total expenses (a+b+c+d+e)	**17,287.09**	**23,131.11**	**40,418.20**	**1,22,355.51**
3	**Profit /(Loss) before exceptional items and tax**	**330.26**	**573.23**	**903.49**	**10,132.58**
4	**Tax Expense:**				
	a. Current Tax	486.16	212.91	699.07	2,912.42
	b. Deferred Tax	(321.22)	(19.32)	(340.54)	(212.85)
5	**Profit/(Loss) for the Period (3-4)**	**165.32**	**379.64**	**544.96**	**7,433.01**
	Profit/(loss) for the period attributable to:				
	Owners of the parent	172.50	386.13	558.63	7,452.22
	Non-controlling interests	(7.18)	(6.49)	(13.67)	(19.21)
6	**Other Comprehensive income**				
	Items that will not be reclassified to profit & loss				
	Re-measurement (losses)/gains on defined benefit plans	1.22	1.71	2.93	6.81
	Income tax relating to items that will not be reclassified to profit or loss	(0.31)	(0.43)	(0.74)	(1.71)
7	**Other Comprehensive income for the period, net of tax**	**0.91**	**1.28**	**2.19**	**5.10**
	Other comprehensive income for the period, net of tax attributable to:				
	Owners of the parent	0.91	1.28	2.19	5.10
	Non-controlling interests	-	-	-	-
8	**Total comprehensive income for the period (5+7)**	**166.23**	**380.92**	**547.15**	**7,438.10**
	Total comprehensive income for the period attributable to:				
	Owners of the parent	173.41	387.41	560.82	7,457.31
	Non-controlling interests	(7.18)	(6.49)	(13.67)	(19.21)
9	Paid-up equity share capital (Face value of Rs. 10 per share)	11,576.67	11,576.67	11,576.67	11,576.67
	Reserves (Other equity)	18,494.89	-	18,494.89	17,934.07
10	**Earnings per equity shares (in INR)**				
	a. Basic (Not annualised)	0.11	0.24	0.34	9.17
	b. Diluted (Not annualised)	0.11	0.24	0.34	9.17

For KS SMART TECHNOLOGIES LIMITED
(Formerly known as Soma Papers and Industries Limited)

Keshav A S
Managing Director
DIN : 07863502

Place: Chennai
Date: 14.11.2026

KS SMART TECHNOLOGIES LIMITED

INITIALLED FOR IDENTIFICATION PURPOSES S&T

KS Smart Technologies Limited
(Formerly known as Soma Papers and Industries Limited)
CIN: L62099TN1991PLC196352

Unaudited Consolidated Statement of Cash Flows for the Half year ended 30th September, 2026
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Particulars	For the Half year ended 30 September 2026 (Unaudited)
A. Cash flow from operating activities:	
Profit before tax	**903.49**
Adjustments to reconcile profit before tax to net cash flows:	
Depreciation	274.27
Interest income	(588.88)
Finance cost	1,506.93
Interest on lease liabilities	18.70
Provision for doubtful debts	362.56
Provision for Onerous contracts	432.14
Liabilities no longer required written back	(50.48)
Operating cash flows before working capital changes	**2,858.72**
Working capital adjustments	
(Increase)/ Decrease in Trade receivables	31,994.53
(Increase)/ Decrease in other financial assets	(33.33)
(Increase)/ Decrease in other current and non-current assets	8,795.69
Increase/(Decrease) in trade payables	(42,561.42)
Increase/(Decrease) in financial liabilities and provisions	144.75
Increase / (Decrease) in other current and non-current liabilities	(17,247.75)
Cash generated from operations	**(16,048.80)**
Income tax paid (net)	(557.86)
Cash flow generated from / (used) in operating activities	**(16,606.66)**
B. Cash flows from investing activities	
Acquisition of property, plant and equipment	(407.93)
Investment in bank deposits	(375.29)
Interest received on bank deposits	83.58
Loan Given	(1,325.69)
Loan Repaid	2,848.93
Interest received	32.75
Net Cash flow generated from / (used) in investing activities (B)	**856.34**
C. Cash flows from financing activities	
Proceeds from borrowings	18,102.99
Repayment of borrowings	(15,423.62)
Payment of interest portion of lease liability	(18.70)
Payment of principal portion of lease liability	(24.01)
Interest paid	(1,404.76)
Proceeds from/ (repayments of) short term borrowings, (net)	2,011.90
Net Cash flow generated from / (used) in financing activities (C)	**3,243.81**
D. Net (decrease)/increase in cash and cash equivalents (A+B+C)	(12,506.51)
E. Cash and cash equivalents at the beginning of the year	12,572.82
F. Cash and cash equivalents at the end of the year (D)+(E)	**66.31**

INITIALLED FOR IDENTIFICATION PURPOSES S&T S&T

KS SMART TECHNOLOGIES LIMITED

Place: Chennai
Date: 14.11.2026

For KS SMART TECHNOLOGIES LIMITED
(Formerly known as Soma Papers and Industries Limited)

Keshav A S
Managing Director
DIN : 07863502.

Notes to the Statement of Standalone & Consolidated Unaudited Financial Results for the Quarter and half year ended 30 September 2026

1 The above standalone and consolidated financial results have been reviewed by the Audit committee and approved by the Board of Directors of M/s. KS Smart Technologies Limited (formerly known as Soma Papers and Industries Limited) ("the Company") at their meeting held on 14 November 2026. The statutory auditors of the Company have conducted limited review of these standalone and consolidated financial results, pursuant to the regulation 33 of SEBI (Listing obligations and Disclosures Requirements) Regulations, 2015.

2 The Board of Directors, at its meeting held on November 14, 2026, considered and approved the draft Scheme of Amalgamation providing for the amalgamation of KS Smart Solutions Private Limited, a wholly owned subsidiary of the Company, with and into KS Smart Technologies Limited, subject to the sanction and approval of the National Company Law Tribunal and the shareholders.

3 Pursuant to all the requisite statutory approvals received by the Company, the registered office has been shifted from "No. 18, 3rd Floor, B Block, Win Win Hub, JNTU Hitech City Main Road, Madhapur, Khanamet, Rangareddy - 500081, Telangana, India" to "No. 528, Anna Salai, Teynampet, Chennai, Tamil Nadu - 600018" with effect from 05 August 2026.

4 The financial results have been prepared in accordance with Indian Accounting Standard (IND AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and relevant amendments.

5 The comparative financial information presented in these consolidated financial results represents the financial information of KS Smart Solutions Private Limited (KSS), pursuant to its shareholders obtaining controlling interest in the Company during the previous year, which had been accounted for as a reverse acquisition for the preparation of consolidated financial information.
Prior to the transaction, KSS was not required to prepare and present consolidated quarterly financial information. Accordingly, comparative financial information for the quarter and half year ended 30 September 2025 have not been presented in these consolidated financial results. The audited consolidated financial information for the year ended 31 March 2026 and unaudited quarter ended 30 June 2026 has been presented as the closest comparable period.

6 The above consolidated financial results include the results and other information of following subsidiaries
a. KS Smart Solutions Private Limited
b. Five 28 Anna Salai LLP
c. Southern Electric Metering Private Limited
d. Ikshanaa Technology Solutions Private Limited

7 The Company is presently engaged in only one operating segment. Hence, disclosures required Indian Accounting standard – 108 "Operating Segment" are not applicable to the Company.

8 Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.

INITIALLED FOR IDENTIFICATION PURPOSES S&T S&T

KS SMART TECHNOLOGIES LIMITED

For KS SMART TECHNOLOGIES LIMITED
(formerly known as Soma Papers and Industries Limited)

Keshav A S
Managing Director
DIN :07863502

Place: Chennai
Date : 14.11.2026