31/08/2026

To,

Corporate Relationship Dept,
BSE Limited
25th Floor, P J Towers,
Dalal Street, Fort,
Mumbai-400 001

Company Scrip Code: 523449

Sub : Outcome of Board Meeting of Smaart Tech Services Limited (Formerly known as Sharp India Limited) ("the Company") held on 31st August 2026.

Ref : Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/ Madam,

This is to inform that Board of Directors of the Company, in its meeting held on Monday, 31st August 2026 considered and approved the following:

I. Changes in Appointment of Auditors:

a. Appointment of M/s V A Dudhedia & Co, Chartered Accountants (ICAI Registration No.: 112450W) as Statutory Auditors:

Based on the recommendation of the Audit Committee, the Board of Directors, has approved the appointment of M/s V A Dudhedia & Co, Chartered Accountants, (ICAI Registration No.: 112450W) as Statutory Auditors –

i. To fill casual vacancy caused by resignation of M/s G. D. Apte & Co, (Firms registration No. 100515W) vide letter dated 13th August 2026, to hold the office from 31st August 2026 till the conclusion of ensuing Annual General Meeting ("AGM") of the Company.

ii. Appointment as Statutory Auditor of the Company for a term of 5 (Five) consecutive years effective from conclusion of 41st AGM of the Company until the conclusion of 46th AGM of the Company subject to Shareholders' approval and other statutory requirements

The requisite details as per the SEBI Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 is enclosed herewith as **Annexure A**.

b. Appointment of Ms. Priyanka Patil as Internal Auditor:

Based on the recommendation of the Audit Committee, the Board of Directors, has approved appointment of Ms. Priyanka Patil, Assistant Manager, Accounts & Finance of Company as Internal Auditor effective from today i.e., 31st August 2026.

The requisite details as per the Master Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 along with the resignation letter is enclosed herewith as **Annexure B** respectively.

II. Annual General Meeting of the Company:

The 41st AGM of the Company will be held on Tuesday, 29th September, 2026 in accordance with the applicable circular(s) issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

The Company has determined Friday 28th August, 2026 as the "Cut-off Date" for the purpose of determining the members eligible to vote on the resolutions set out in the Notice of the AGM.

The member(s) of the Company are requested to furnish/update their e-mail address, mobile numbers and other requisite details as may be required to MUFG Intime India Private Limited, the Registrar and Share Transfer Agent of the Company or with their relevant Depository Participant(s).

The meeting of Board of Directors commenced at 11:45 A.M. (IST) and concluded at 1:20 P.M (IST).

You are kindly requested to take the submission on record.

Thanking you.

For & on behalf of
Smaart Tech Services Limited
(Formerly known as Sharp India Limited)

CHANDRANIL SUDHIR BELVALKAR

Digitally signed by CHANDRANIL SUDHIR BELVALKAR
DN: c=IN, postalCode=411041, st=MAHARASHTRA, street=ROW HOUSE NO 5 , MEDIA CORNER APARTMENT ,WADGAON BK ,PUNE,SURVERY NO 64 ,411041, l=PUNE, o=Personal, serialNumber=5a20a912532a0b349f6509bff628153ca77a98bda960d4f0fb755c2ca018b0a9, pseudonym=29c921fa366147809909b89e95cc17d6, 2.5.4.20=cb813e1fd175dd9ac726abdd46e6ff1e1806294e4e6dcc1ee8404d36fe023e9d, email=CSBELVALKAR@GMAIL.COM, cn=CHANDRANIL SUDHIR BELVALKAR
Date: 2026.08.31 13:31:46 +05'30'

Chandranil Belvalkar
Company Secretary
Membership No. A24015
Encl: a/a

Annexure A

Appointment of M/s V A Dudhedia & Co, Chartered Accountants (ICAI Registration No.: 112450W) as Statutory Auditors.

Sr. No.	Details of the Event	Details
1	Reason of Change: Appointment/ ~~Re-appointment/ Resignation/ Removal/ Death or otherwise~~	Appointment to fill the casual vacancy caused due to the resignation of M/s G. D. Apte & Co, (Firms registration No. 100515W).
2	Date of Appointment/ ~~Re-appointment/ cessation~~ (as applicable) & term of Appointment/ ~~Re-appointment~~;	31st August 2026 Till the conclusion of ensuing 41st Annual General Meeting of the Company and for a further period of 5 (Five) consecutive years effective from conclusion of 41st AGM of the Company until the conclusion of 46th AGM of the Company subject to Shareholders' approval and other statutory requirements.
3	Brief profile (in case of Appointment)	M/s. V A Dudhedia & Co. Chartered Accountants is one of the oldest audit firm with its head office in Pune and branch in Mumbai. The firm consist multiple partners and associates. It provides services in domains of Audit, Assurance, Taxation, financial consultancy, and Investment advisory. The firm consist of ten partners and other associates with ample staff to render its professional services. The firm is led by multi – disciplinary qualifications professionals with more than a decade's hand on experience.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure B

Appointment of Ms. Priyanka Patil, Assistant Manager, Accounts & Finance of Company as Internal Auditor.

Sr. No.	Details of the Event	Details
1	Reason of Change: Appointment/ ~~Re-appointment/ Resignation/ Removal/ Death or otherwise~~	Pursuant to the provision of Section 138 of the Companies Act, 2013 and rules made thereunder read with the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the extent applicable, appointment of Ms. Priyanka Patil, Assistant Manager, Accounts & Finance as Internal Auditor of the Company.
2	Date of Appointment/ ~~Re-appointment/ cessation~~ (as applicable) & term of Appointment/ ~~Re-appointment~~;	31st August 2026 Ms. Priyanka Patil, has been appointed as the Internal Auditors of the Company effective from 31st August 2026.
3	Brief profile (in case of Appointment)	Ms. Priyanka Patil is qualified Chartered Accountant having ICAI membership No 625766, she has experience of Internal audit for Finance and departmental operations, risk assessment, secretarial compliances and audit reporting. The profile of Ms. Priyanka Patil is placed before the committee members. Ms. Priyanka Patil shall present the internal audit report on quarterly basis and as may be required from time to time to the Audit Committee.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable