

Ref no.: SE/2026-27/006

Date: May 23, 2026

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

Scrip Code: 516038

Sub: Outcome of Board Meeting

We hereby wish to inform you that, pursuant to Regulations 30, 32 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and in furtherance to our intimation dated Wednesday, May 20, 2026, the Meeting of the Board of Directors of the Company was duly convened and held on Saturday, May 23, 2026, wherein the Board inter alia considered and approved the following, which are enclosed herewith:

1. Audited standalone financial results for the quarter and financial year ended March 31, 2026 ("Financial Results").
2. Audited Consolidated financial results for the quarter and financial year ended March 31, 2026 ("Financial Results").
3. Auditors' Report with an unmodified opinion issued by the Statutory Auditors on the aforesaid standalone and consolidated financial results.
4. Based on the recommendation of the Audit Committee, the Board has approved the re-appointment of M/s Pavan Reddy & Associates, as Internal Auditor of the Company for the Financial Year 2026-2027. Disclosure for the same is enclosed as **Annexure A**.
5. Based on the recommendation of the Audit Committee, the Board has approved the appointment of M/s Sharp and Tannan, Chartered Accountants (Firm Registration No. 003792S), as Statutory Auditors of the Company from the conclusion of the 35th Annual General Meeting until the conclusion of the 40th Annual General Meeting. Disclosure for the same is enclosed as **Annexure A**.

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.

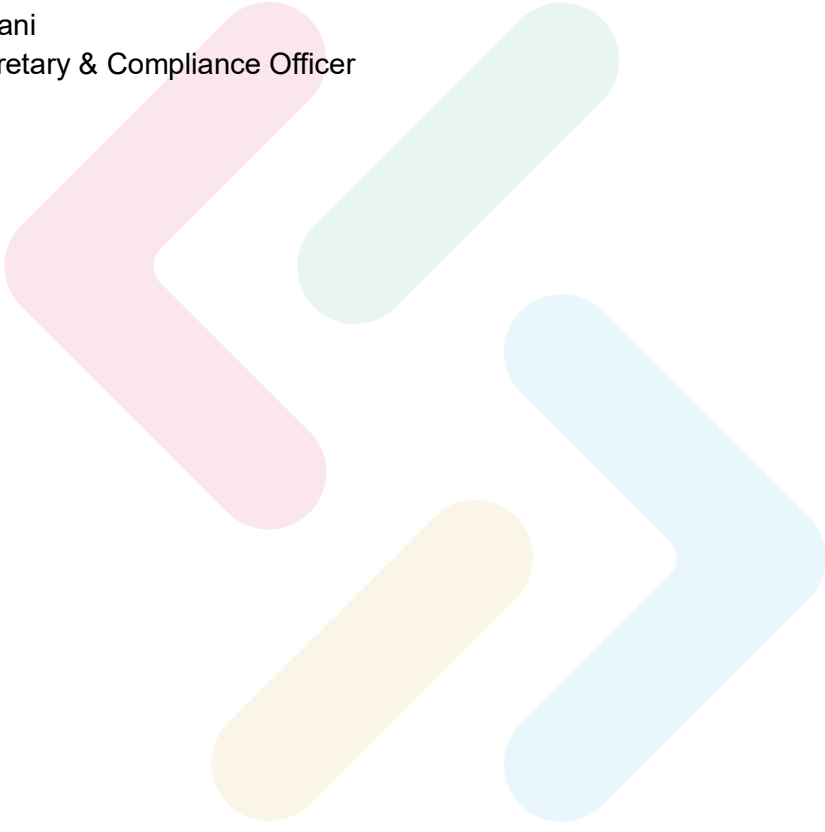
The meeting commenced at IST 04:30 PM and concluded at IST 05:45 PM.

We request you to take the above information on records.

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

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

Priyanka Malpani
Company Secretary & Compliance Officer
A64349



Annexure A

Particulars	Details about Internal Auditor	Details about Statutory Auditor
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise;	Re-Appointment of M/s Pavan Reddy & Associates, as Internal Auditor of the Company for the Financial Year 2026-2027.	Appointment of M/s Sharp and Tannan, Chartered Accountants (Firm Registration No. 003792S), as Statutory Auditors of the Company.
Date of appointment/re-appointment/cessation (as applicable) & term of appointment/re-appointment;	May 23, 2026 Term: Financial Year 2026-27	May 23, 2026 Term: From the conclusion of the 35th Annual General Meeting until the conclusion of the 40th Annual General Meeting.
Brief profile (in case of appointment);	Pavan Reddy & Associates is a Chartered Accountancy firm led by CA Pavan Kumar Reddy Barri, a seasoned professional with over two decades of experience. The firm specializes in Statutory and Tax Audits, Bank Audits, and Financial Consultancy. CA Reddy has held key roles both in India and abroad, including a decade as Financial Controller at BPG Group, Dubai. Based in Hyderabad, the firm is known for its thorough and reliable audit practices.	Sharp & Tannan Chennai (Reg. No. 003792S) is part of the Sharp & Tannan network, which has a pan India network of firms with presence in 10 cities, over 500+ staff members, and 22 partners. They provide their clients Assurance, Governance, Risk & Compliance, and Consultancy and Tax services. They have been involved in Statutory audit of listed entities for over seven decades and bring expertise in audit of public interest entities in various sectors like Manufacturing & Industrial, EPC & Infrastructure, IT & IES, BFSI, Real estate, Infrastructure Trusts, etc.
Disclosure of relationships between directors (in case of appointment of a director).	Not applicable	Not applicable

Particulars	As at 31 March 2026	As at 31 March 2025
I ASSETS		
Non-Current Assets		
(a) Financial Assets		
(i) Investments	22,096.77	-
Total	22,096.77	-
Current assets		
(a) Financial Assets		
(i) Trade receivables	239.78	-
(ii) Cash and Cash Equivalents	24.60	19.08
(ii) Loans	74.82	-
(b) Other Current Assets	43.44	9.47
Total	382.64	28.55
Total Assets	22,479.41	28.55
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	16,407.00	140.22
(b) Other Equity	5,778.16	(136.35)
Total	22,185.16	3.87
Liabilities		
Non Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	-	23.00
Total	-	23.00
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	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	245.14	-
(c) Other financial liabilities	1.80	1.52
(d) Other Current Liabilities	18.47	0.16
Total	294.25	1.68
Total Equity & Liabilities	22,479.41	28.55



Place: Chennai
Date: 23 May 2026

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

Keshav
Keshav AS
Managing Director
DIN : 07863502



S.no	Particulars	For the Quarter ended 31 March 2026 (Audited)	For the Quarter ended 31 December 2025 (Unaudited)	For the Quarter ended 31 March 2025 (Audited)	For the Year ended 31 March 2026 (Audited)	For the Year ended 31 March 2025 (Audited)
1	INCOME					
	a. Revenue from operations	203.20	-	-	203.20	-
	b. Other Income	1.66	0.77	-	2.43	-
	TOTAL INCOME (I)	204.86	0.77	-	205.63	-
2	EXPENSES					
	a. Cost of Sale and Services	193.04	-	-	193.04	-
	b. Employee benefits expense	0.94	1.60	0.60	3.74	2.40
	c. Finance Expenses	-	0.33	-	0.33	-
	d. Other expenses	28.68	8.10	2.92	40.80	17.04
	TOTAL EXPENSES (II)	222.66	10.03	3.52	237.91	19.44
3	PROFIT /(LOSS) BEFORE TAX	(17.80)	(9.26)	(3.52)	(32.28)	(19.44)
4	TAX EXPENSE:					
	Current tax	-	-	-	-	-
	Deferred tax	-	-	-	-	-
5	PROFIT /(LOSS) AFTER TAX	(17.80)	(9.26)	(3.52)	(32.28)	(19.44)
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	-	-	-	-	-
	TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX	(17.80)	(9.26)	(3.52)	(32.28)	(19.44)
	Paid-up equity share capital (Face value of Rs. 10 per share)				16,407.00	140.22
	Reserves (Other Equity)				5,778.16	(136.35)
	EARNING PER SHARE (in INR Rs.)*					
	Basic (in INR Rs.)	(0.02)	(0.01)	(0.25)	(0.03)	(1.39)
	Diluted (in INR Rs.)	(0.02)	(0.01)	(0.25)	(0.03)	(1.39)

*Earning per share not annualised except for the year ended 31 March 2026 and 31 March 2025

Place: Chennai
Date: 23 May 2026



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

Keshav
Keshav AS
Managing Director
DIN : 0786350





KS Smart Technologies Limited (Formerly known as Soma Papers and Industries Limited)
CIN:L62099TS1991PLC200966
STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 March 2026
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Particulars	For the Year ended 31 March 2026	For the Year ended 31 March 2025
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Profit/(Loss) before income tax	(32.28)	(19.44)
Adjustments to reconcile profit before tax to net cash flows:		
Interest income on Loans	(2.43)	-
Changes in working capital and other change:		
(Increase)/decrease in trade receivables	(239.78)	-
Increase/(decrease) in trade payables	245.14	-
(Increase)/decrease in other current assets	(33.96)	(8.73)
Increase/(decrease) in other financial liabilities	0.29	18.06
Increase/(decrease) in other current liabilities	18.31	-
Cash flow used in operating activities	(44.71)	(27.11)
Income tax paid (net)	-	(0.02)
Net cash flow used in operating activities (A)	(44.71)	(27.08)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(22,096.77)	-
Loans Given (net)	(74.82)	-
Interest received	2.43	-
Net cash flow from investing activities (B)	(22,169.16)	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issue of equity share capital (Net)	22,533.55	-
Share issue expenses adjusted	(320.00)	-
Proceeds from borrowings	5.84	18.00
Net cash flow from financing activities (C)	22,219.39	18.00
Net increase / (decrease) in cash and cash equivalents (A+B+C)	5.52	(9.08)
Cash and cash equivalents at the beginning of the year	19.08	28.16
Cash and cash equivalents at the end of the year	24.60	19.08

The Above Statement of cash flow has been prepared under indirect method as set out in Ind AS 7, 'Statement of Cash flows'



Place: Chennai
Date: 23 May 2026

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

Keshav
Keshav AS
Managing Director
DIN : 07863502



Independent auditor's report on audited standalone financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) for the quarter and year ended 31 March 2026

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

Opinion

We have audited the accompanying statement of standalone financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) ('the Company'), for the quarter and year ended 31 March 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter and year then ended 31 March 2026.

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing ('Standards') specified under section 143(10) of the Companies Act, 2013 (the 'Act') and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ('ICAI'). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Statement' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Companies Act, 2013 and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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Board of Directors' responsibilities for the Statement

The Statement, which includes the standalone financial results, is the responsibility of the Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the audited standalone financial statements for the year ended 31 March 2026. The Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Ind AS, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;

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- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls in place with reference to the financial statements and the operating effectiveness of such controls;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern;
- evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation; and,
- obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the same

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, make it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

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Other matters

The Statement also includes the standalone financial results for the quarter and year ended 31 March 2025 which have been audited by the predecessor auditor whose report dated 29 May 2025 expressed unmodified opinion on those results.

The Statement includes the standalone results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to nine months ended 31 December 2025 which were subject to limited review by us.

Our opinion on the Statement is not modified in respect of these matters.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's Registration No. 0037925)



P. Rajesh Kumar
Partner

Membership No. 225366
UDIN: 26225366WWICKI3567

Place: Chennai
Date: 23 May 2026

KS Smart Technologies Limited (Formerly known as Soma Papers and Industries Limited)
 CIN:L62099TS1991PLC200966
 CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2026

Statement of Assets and Liabilities :

Particulars	Rs. In Lakhs	
	Consolidated	
	31-03-2026	31-03-2025
	Audited	Audited
Assets		
Non-current assets		
Property, plant and equipment	6,799.78	7,173.72
Right-of-use assets	9.38	46.01
Financial assets		
(i) Trade receivable	-	201.45
(ii) Others	15,322.41	10,638.20
Deferred tax asset (net)	323.64	114.30
Other non-current assets	25,084.08	18,363.57
	47,539.29	36,537.25
Current assets		
Financial assets		
(i) Trade receivables	69,294.85	34,053.24
(ii) Cash and cash equivalents	12,572.82	809.57
(iii) Others	2,894.27	905.16
Income tax assets (net)	-	590.74
Other current assets	41,076.29	17,825.99
	1,25,838.24	54,184.71
Total assets	1,73,377.53	90,721.95
Equity and Liabilities		
Equity		
Equity share capital	11,576.67	1.00
Other equity	17,934.07	4,531.50
Equity attributable to owners of the parent		
Non-controlling interests	-17.67	1.28
Total Equity	29,493.07	4,533.78
Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	5,029.70	8,078.41
(ii) Lease liabilities	-	14.21
Provisions	157.23	68.95
Other non-current liabilities	12.03	869.93
	5,198.96	9,031.51
Current liabilities		
Financial liabilities		
(i) Borrowings	15,211.70	7,231.42
(ii) Lease liabilities	11.96	33.44
(iii) Trade payables		
- total outstanding dues of micro enterprises and small enterprises	630.00	1,254.44
- total outstanding dues of creditors other than micro enterprises and small enterprises	85,479.92	49,027.63
(iv) Other financial liabilities	1,221.59	6,721.06
Other current liabilities	33,848.88	12,841.54
Current tax liabilities (net)	1,927.96	3.93
Provisions	353.49	41.83
	1,38,685.50	77,156.66
Total liabilities	1,43,884.46	86,188.17
Total equity and liabilities	1,73,377.53	90,721.95

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

Keshav
 Keshav
 Managing Director & Chairperson
 DIN : 07863502

Place : Chennai
 Date : 23.05.2026



KS Smart Technologies Limited (Formerly known as Soma Papers and Industries Limited)
 CIN:L62099TS1991PLC200966
 CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31 MARCH 2026

Rs. In Lakhs

Sl.No	Particulars	STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE			
		Quarter Ended		Year ended	
		31-03-2026	31-12-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited
1	Revenue				
	a. Revenue from Operation	81,469.22	18,616.83	1,31,192.09	68,825.53
	b. Other income	433.49	350.77	1,296.00	832.46
	Total Income (a+b)	81,902.71	18,967.60	1,32,488.09	69,657.99
2	Expenses				
	a. Cost of sales and services	72,044.38	14,265.98	1,15,129.93	67,244.61
	b. Employee benefit expense	576.76	533.62	2,034.96	1,380.18
	c. Finance cost	766.91	1,083.94	2,681.61	1,138.37
	d. Depreciation and amortisation expense	108.51	114.82	472.92	246.58
	e. Other expenses	791.12	637.67	2,036.09	1,499.31
	Total expenses (a+b+c+d+e+f)	74,287.68	16,636.03	1,22,355.51	66,882.87
3	Profit/(Loss) before exceptional items and tax	7,615.03	2,331.57	10,132.58	2,775.12
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax	7,615.03	2,331.57	10,132.58	2,775.12
6	Tax Expense:				
	a. Current Tax	2,063.55	664.19	2912.42	804.03
	b. Deferred Tax	(106.43)	(35.47)	(212.85)	(43.36)
7	Profit/(Loss) for the Period	5,657.91	1,702.85	7,433.01	2,014.44
	Profit/(loss) for the period attributable to:				
	Owners of the parent	5,664.87	1,706.88	7,452.22	2,015.15
	Non-controlling interests	(6.96)	(4.03)	(19.21)	(0.71)
8	Other Comprehensive income				
	Items that will not be reclassified to profit & loss				
	Re-measurement losses/(gains) on defined benefit plans	(7.72)	0.30	(6.81)	9.99
	Income tax relating to items that will not be reclassified to profit or loss	1.94	(0.08)	1.71	(2.52)
9	Other Comprehensive income for the period, net of tax	(5.78)	0.22	(5.10)	7.47
	Other comprehensive income for the period, net of tax attributable to:				
	Owners of the parent	(5.78)	0.22	(5.10)	7.47
	Non-controlling interests	-	-	-	-
10	Total comprehensive income for the period	5,652.13	1,702.63	7,438.10	2,006.97
	Total comprehensive income for the period attributable to:				
	Owners of the parent	5,659.09	1,706.66	7,457.31	2,007.68
	Non-controlling interests	(6.96)	(4.03)	(19.21)	(0.71)
11	Paid-up equity share capital (Face value of Rs. 10 per share)	11,576.67	6,717.23	11,576.67	1.00
12	Earnings per equity shares (in INR Rs.)				
	a. Basic (Not annualised)	4.88	1.54	9.17	4.13
	b. Diluted (Not annualised)	4.88	1.15	9.17	4.13

Place : Chennai
 Date : 23.05.2026

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

 Keshav
 Managing Director & Chairperson
 DIN : 07863502



KS Smart Technologies Limited (Formerly known as Soma Papers and Industries Limited)
 CIN:L62099TS1991PLC200966
 CONSOLIDATED CASHFLOW AS AT 31 MARCH 2026

Statement of Cash Flows:

Particulars	Rs. In Lakhs	
	Consolidated	
	31-Mar-26	31-Mar-25
A. Cash flow from operating activities:		
Net Profit before tax	10,132.58	2,775.12
Adjustments to reconcile profit before tax to net cash flows:		
Depreciation on tangible assets	436.29	199.13
Depreciation on right-of-use assets	36.63	47.45
Finance cost	2,677.81	1,131.52
Interest on lease liabilities	3.80	6.86
Impairment loss on financial assets (ECL)	319.14	-
Interest income	(1,022.43)	(795.13)
Rental income	(255.37)	-
Gain on disposal of property, plant and equipment	(18.20)	(17.13)
Share based expenses on Acquisition	182.68	-
Unrealised foreign exchange (gain)/ loss	-	(8.02)
Provision for doubtful debts	-	102.21
Bad debts written off	-	106.75
Fair valuation of security deposit	-	(1.49)
Unwinding of security deposit	-	(2.29)
Operating cash flows before working capital changes	12,492.93	3,544.98
Working capital adjustments		
(Increase)/ Decrease in Trade receivables	(35,335.71)	(19,858.40)
(Increase)/ Decrease in other financial assets	334.23	(286.92)
(Increase)/ Decrease in other current and non-current assets	(29,372.81)	(34,676.59)
Increase/(Decrease) in trade payables	35,827.85	36,238.46
Increase/(Decrease) in Other financial liabilities	(2,574.52)	5,302.90
Increase/(Decrease) in provisions	399.94	55.68
Increase / (Decrease) in other current and non-current liabilities	20,149.44	12,296.40
Cash generated from operations	1,921.35	2,616.51
Income tax paid (net)	(999.45)	(1,392.26)
Net cash flow from operating activities (A)	921.90	1,224.25
B. Cash flows from Investing activities		
Acquisition of property, plant and equipment	(71.09)	(7,055.24)
Proceeds from sale of property, plant and equipment	-	27.06
Loan Given	(3,255.77)	(1,533.92)
Loan Repaid	995.82	1,532.84
Net Movement in Fixed Deposits	(4,025.01)	(1,131.03)
Interest received on bank deposits	304.70	719.47
Rental Income	264.99	-
Interest received - Security Deposit	-	169.26
Interest received Inter-corporate deposits	-	27.67
Net cash used in investing activities (B)	(5,786.36)	(7,243.88)
C. Cash flows from financing activities		
Proceeds from issue of share net of expenses	11,080.34	-
Proceeds from conversion of warrants	6,259.44	-
Proceeds from borrowings	22,323.02	24,807.19
Repayments of borrowings	(24,100.47)	(17,407.25)
Proceeds / (Repayments) of short term borrowings (Net)	2,501.37	-
Payment of interest portion of lease liability	(3.80)	(6.86)
Payment of principal portion of lease liability	(35.70)	(44.49)
Interest paid	(1,395.10)	(619.71)
Net cash used in financing activities (C)	16,629.10	6,728.88
D. Net (decrease)/increase in cash and cash equivalents (A+B+C)	11,764.63	709.25
E. Cash and cash equivalents at the beginning of the year	809.57	100.32
F. Cash and cash equivalents at the end of the year (D)+(E)	12,574.20	809.57

Place : Chennai
 Date : 23.05.2026

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

Keshav
 Keshav
 Managing Director & Chairperson
 DIN : 07863502



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

CIN: L62099TS1991PLC200966

**Notes to the Statement of Standalone & Consolidated Audited Financial Results for the year ended
31 March 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 23rd May 2026. The statutory auditors of the Company have conducted audit of these financial results, pursuant to the regulation 33 of SEBI (Listing obligations and Disclosures Requirements) Regulations, 2015.
- 2 The financial results have been prepared in accordance with Indian Accounting Standard (IND AS) as prescribed under section 133 of the Companies Act, 2014 read with Rule 3 of the companies (Indian Accounting Standards) Rules, 2015 and relevant amendments.
- 3 During the year, the Company acquired 100% of equity shares of KS Smart Solutions Private Limited (KSS) comprising 10,000 equity shares of Rs. 10 each for a consideration of Rs. 4,874 lakhs discharged by way of issue of 4,87,37,920 equity shares of Rs. 10 each to the promoters of KSS. Pursuant to the transaction, the shareholders of KSS obtained controlling interest in the Company. Accordingly, the transaction has been accounted for as a reverse acquisition for preparation of consolidation financial results, whereby the Company became the accounting acquiree and KSS became the accounting acquirer and the difference in fair value of shares has been recognised as expenses for listing of shares in the preparation of consolidated financial results. The comparative financial information presented in these consolidated financial results represents the financial information of KSS.

Prior to the transaction, KSS was not required to prepare and present consolidated quarterly financial information. Accordingly, comparative financial information for the quarter ended 31 March 2025 have not been presented in these consolidated financial results. The audited consolidated financial information for the year ended 31 March 2025 has been presented as the closest comparable period.

- 4 The above consolidated financial results include the results and other information of the following entities
 - a. KS Smart Solutions Private Limited (w.e.f 6 October 2025)
 - b. Five 28 Anna Salai LLP (w.e.f 6 October 2025)
 - c. Southern Electric Metering Private Limited (w.e.f 6 October 2025)
 - d. Ikshanaa Technologies Solutions Private Limited (w.e.f 24 February 2026)
- 5 Pursuant to the members approval in the 1st Extra-Ordinary General Meeting the Company has issued and allotted (i) 4,86,67,850 equity shares on preferential basis to persons other than promoters at an issue price of INR 20 per share and (ii) 1,66,67,690 equity share to erstwhile promoters of KSS at an issue price of INR 10 per share.
- 6 As at March 31, 2026, the Company has received share application money towards issuance of 4,85,94,390 Compulsorily Convertible Share Warrants. This comprises 3,45,94,390 warrants issued to the erstwhile promoters of KSS and persons acting in concert at an issue price of ₹10 per warrant and 1,40,00,000 warrants issued to persons other than promoters at an issue price of ₹20 per warrant, representing 25% of the warrant issue price received upfront. Share warrants are issued on receipt of a minimum 25% of the issue price and are required to be converted into equity shares within 18 months from the date of allotment upon payment of the balance amount. During the year, the balance consideration was received and the said warrants were converted into equity shares in accordance with the terms of issue.
- 7 Pursuant to the above said issuance of securities and completion of open offer under SEBI Substantial Acquisition of Shares and Takeover Regulations, 2011, the erstwhile promoters of KS Smart solutions private limited have become the promoters of the Company and subsequently the board of directors and their respective committees have been restructured as mentioned in the communication to BSE vide letter dated January 15 and 21, 2026.
- 8 The Company at its Annual General Meeting held on September 30, 2025 has amended its main object clause to providing end-to-end IT solutions in hardware, software, training, and skilled manpower, including IT infrastructure, smart classroom solutions, emerging technologies (AR/VR), CCTV and participation in government and institutional projects.
- 9 The members of the Company at their 02nd Extra-Ordinary General Meeting held on January 21, 2026, the Company has changed its name to M/s. KS Smart Technologies Limited which has approved by Ministry of corporate affairs vide communication dated February 04, 2026. Further, the members have also approved the shifting of registered office of the Company from the State of Telangana to State of Tamil Nadu, subject to approval from the respective statutory authorities.
- 10 Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019, The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes'. The New Labour Codes does not have any impact in the company's financial results.
- 11 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.
- 12 The figures for the quarter ended March 31, 2026 and March 31, 2025, are the balancing figures between audited figures in respect of full financial years ended March 31, 2026 and March 31, 2025 and published year to date figures for the nine months ended December 31, 2025 and December 31, 2024 respectively where subject to limited review.
- 13 Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.

Place: Chennai
Date : 23.05.2026For KS SMART TECHNOLOGIES LIMITED
(formerly known as Soma Papers & Industries Limited)
Keshav AS
Managing Director
DIN : 07863502

Independent auditor's report on audited consolidated financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) for the quarter and year ended 31 March 2026

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

Opinion

We have audited the accompanying statement of consolidated financial results of **KS Smart Technologies Limited (formerly Soma Papers and Industries Limited)** ('the Company' or 'the Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as the 'Group') for the quarter and year ended 31 March 2026 ('the Statement'), being submitted by the Company pursuant to the requirements of regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. includes the financial results of the subsidiaries as given in Annexure 1;
- b. is presented in accordance with the requirements of regulation 33 of the Listing Regulations; and
- c. gives a true and fair view, in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ('Ind AS'), and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising net profit and other comprehensive income) and other financial information of the Group for the quarter and year ended 31 March 2026.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing ('Standards') specified under section 143(10) of the Companies Act, 2013 (the 'Act'). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

SET

Management's and Board of Director's responsibilities for the Statement

This Statement which includes the consolidated financial results, is the responsibility of the Holding Company's Board of Directors and has been approved by them for issuance. The Statement has been compiled from the audited consolidated financial statements for the year ended 31 March 2026. The Holding Company's Board of Directors are responsible for the preparation and presentation of this Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under Section 133 of the Act 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 respective Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation and presentation of the Statement by the Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the entities included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's responsibilities for the audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

CRF

As part of an audit in accordance with Standards, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- a) identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- b) obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding company and its subsidiaries incorporated in India for which such reporting is applicable, have adequate internal financial controls in place with reference to the financial statements and the operating effectiveness of such controls
- c) evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Holding Company's Board of Directors.
- d) conclude on the appropriateness of the Holding Company's Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern
- e) evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation
- f) perform procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations to the extent applicable
- g) obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors.

SR

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

We communicate with those charged with governance, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Emphasis of matter

We draw attention to Note no. 3 to the financial results relating to the presentation of the comparative financial information. Our opinion is not modified in respect of this matter.

Other matter

The Statement includes the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the nine months ended 31 December 2025 which were subject to limited review by us. Our opinion is not modified in respect of this matter.

for **SHARP & TANNAN**
Chartered Accountants
(Firm's Registration No. 0037925)

P. Rajesh Kumar

P. Rajesh Kumar
Partner

Membership No. 225366
UDIN: 26225366ZAYOOJ8616

Place: Chennai
Date: 23 May 2026

Annexure 1 – List of entities included in the Statement

Subsidiaries

1. KS Smart Solutions Private Limited (w.e.f. 6 October 2025)
2. Southern Electric Metering Private Limited (w.e.f. 6 October 2025)
3. Five 28 Anna Salai LLP (w.e.f. 6 October 2025)
4. Ikshanaa Technology Solutions Private (w.e.f. 24 February 2026)

SEI

Date: May 23, 2026

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

Scrip Code: 516038

Sub: Declaration with respect to Audit Report with Unmodified Opinion to the annual audited (Standalone and Consolidated) Financial Results for the financial year ended March 31, 2026.

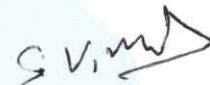
With reference to the captioned subject, please note that the Board of Director in their meeting held on Saturday, May 23, 2026 approved Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026.

Further pursuant to the second proviso to regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, we confirm that the M/s Sharp & Tannan, Statutory Auditor have given an Unmodified Opinion on the standalone and consolidated Audited Financial Results of the Company for the financial year ended March 31, 2026.

Request you to kindly take the aforesaid information on your record



Keshav AS
Managing Director
DIN: 07863502



Vignesh Seethapathi
Chief Financial Officer