

Ref no.: SE/2026-27/19

Date: September 11, 2026

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

Scrip Code: 516038

Subject: Intimation of Notice of Postal Ballot in accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 30 of the Listing Regulations, please find enclosed the Postal Ballot Notice together with the explanatory statement dated September 11, 2026 which is being sent electronically to those members whose names appeared in the Register of Members/ List of Beneficial Owners as on Friday, September 04, 2026 ("Cut-off date") and whose email addresses are registered with the Registrar & Share Transfer Agent of the Company or with the respective Depository Participant(s).

The Postal Ballot is being conducted to seek members' approval through remote e-voting only for the following Resolutions:

S. No.	Particulars
1.	To increase In Authorised Share Capital & Consequent Alteration of MOA.
2.	To increase In Investment Limits for Foreign Portfolio Investors and Non-Resident Indians/ Overseas Citizens of India.
3.	To approve raising of Funds and Issuance of Securities through QIP and/or FCCB and/or any other permissible modes.

The Company has engaged the services of National Securities Depositories Limited ("NSDL"), for providing e-voting facility to all its members.

The e-voting facility will be available during the following period:

Commencement of E-voting:	9:00 A.M. (IST) on Saturday, September 12, 2026
End of E-voting:	5:00 P.M. (IST) on Sunday, October 11, 2026
Declaration of Results of Postal Ballot	On or before Tuesday, October 13, 2026

The Postal Ballot Notice is also being uploaded on the Company's website at <https://ksstech.co> and on the website of NSDL at www.evoting.nsdl.com

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

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

Priyanka Malpani
Company Secretary & Compliance Officer
A64349

NOTICE OF POSTAL BALLOT

[Pursuant to Section 110 of the Companies Act, 2013, read with Companies (Management and Administration) Rules, 2014 each as amended and applicable Circulars issued by the Ministry of Corporate Affairs, Government of India, from time to time.]

Dear Members,

NOTICE is hereby to the members of KS Smart Technologies Limited (formerly known as Soma Papers & Industries Limited) ("the Company") given that pursuant to the provisions of Section(s) 108 110 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 ("the Rules"), Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India ("SS-2"), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") including any statutory modification(s), clarification(s) or reenactment (s) thereof for the time being in force, read with the General Circulars No. 14/2020 dated April 8, 2020, General Circular No. 03/2022 dated May 5, 2022, General Circular No. 11/2022 dated December 28, 2022, General Circular No. 09/2023 dated September 25, 2023, General Circular No. 09/2024 dated September 19, 2024 read with other relevant circulars, including latest being General Circular No. 03/2025 dated September 22, 2025 (collectively referred to as "MCA Circulars"), and Securities and Exchange Board of India ("SEBI") Master Circulars and other applicable SEBI Circulars, other applicable laws, rules and regulations (including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force and as amended from time to time), the proposed resolution(s) as set out in this Notice are proposed to be passed by the Members the Company by means of Postal Ballot, only by way of voting through electronic means ("remote e-voting" or "e-voting").

In compliance with the MCA Circulars, the Company is sending this Postal Ballot Notice along with explanatory statement ("Notice") and remote e-voting instructions only through email to all its Members who have registered their email address with the Company/ M/s. Adroit Corporate Services Private Limited, Registrar and Share Transfer Agent ("RTA") or depository(ies)/ depository participants as on Friday, September 04, 2026 ("the cut-off date"). The communication of assent /dissent of the Members on the resolution(s) proposed in the Notice would take place only through the remote E-voting system.

The detailed explanatory statement pursuant to Section 102 and 110 of the Act and other applicable provisions of the Act, setting out the material facts relating to the resolution(s) are appended to this Notice.

The Company has engaged services of the National Securities Depository Limited ("NSDL") for facilitating remote E-voting. The detailed procedure with respect to E-voting is mentioned in 'Notes' to the Notice.

The remote e-voting period commences on Saturday, September 12, 2026, 09:00 AM (IST) and ends on Sunday, October 11, 2026, 05:00 PM (IST). The Scrutinizer will submit his report to the Chairman of the Company or any person authorized by him upon completion of the scrutiny of the votes cast through remote e-voting. The results of the Postal Ballot will be announced on or before 5:00 PM (IST) on October 13, 2026.

The Notice shall be uploaded on the website of the Company <https://ksstech.co/investors> on the website of NSDL www.evoting.nsdl.com and on the relevant section of the website of BSE Limited <https://www.bseindia.com> (referred to as "Stock Exchange").

The Board of directors of the Company ("Board") has appointed M/s. Nuren Lodya and Associates, Practicing Company Secretaries, as the Scrutinizer to conduct the Postal Ballot through remote e-voting process in a fair and transparent manner.

The voting results along with the scrutinizer's report will be intimated to the Stock Exchange and the same will also be uploaded on the Company's website at <https://ksstech.co/investors> and on the website of NSDL www.evoting.nsdl.com within the stipulated timeframe.

The proposed resolution, if approved, will be taken as having duly passed on the last date specified for e-voting by the requisite majority of Members by means of Postal Ballot, i.e., Sunday, October 11, 2026.

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

Sd/-

Priyanka Malpani
Company Secretary & Compliance Officer
A64349

Place: Chennai
Date: September 11, 2026

SPECIAL BUSINESS:**1. To increase In Authorised Share Capital & Consequent Alteration of MOA.**

To consider and if thought fit, to pass, with or without modifications, the following resolution as an **Ordinary Resolution**:

"RESOLVED THAT pursuant to the provisions of Section 61, 64 and other applicable provisions if any, of the Companies Act, 2013 (the "Act") (including any statutory modification(s) or re-enactment(s) thereof, for the time being in force) and the rules made thereunder, the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the enabling provisions of the Memorandum and Articles of Association of the Company, and subject to requisite approvals, consents, permissions and/or sanctions, from appropriate statutory, regulatory or other authority as required, the consent of the members of the Company be and is hereby accorded to increase the Authorised Share Capital of the Company from existing INR 1,65,00,00,000/- (Indian Rupees One Hundred & Sixty-Five Crore) divided into 16,50,00,000 (Sixteen Crore Fifty Lakhs) equity shares of INR 10/- (Indian Rupees Ten only) each to INR 1,75,00,00,000/- (Indian Rupees One hundred and Seventy five Crore) divided into 17,50,00,000 (Seventeen Crore Fifty Lakhs) equity shares of INR 10/- (Indian Rupees Ten only) each ranking pari-passu in all respect with the existing Equity Shares of the Company as per the Memorandum and Articles of Association of the Company."

RESOLVED FURTHER THAT Clause V of the Memorandum of Association of the Company be substituted with the following:

The Authorized Share Capital of the Company is INR 1,75,00,00,000/- (Indian Rupees One hundred and Seventy five Crore) divided into 17,50,00,000 (Seventeen Crore Fifty Lakhs) equity shares of INR 10/- (Indian Rupees Ten) each, with the rights and privileges and conditions attaching thereto as provided by the requirements of the Company for the time being with power to increase and reduce the capital of the Company and to divide the shares in the capital for the time being into several classes and to attach thereto respectively such preferential rights, privileges or conditions as may be determined by or in accordance with the regulations of the Company and to vary, modify or abrogate any such rights, privileges or conditions in such manner as may for the time being be provided by the regulations of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to take all such steps as may be necessary for obtaining the requisite approvals, statutory or otherwise, in relation to the above, and to settle all questions, difficulties, or doubts that may arise in this regard, to sign and execute all necessary documents, and to file the requisite forms with the Registrar of Companies and other authorities as may be required, and to do all such acts, deeds, and things as may be necessary, proper, expedient, or incidental for giving effect to this resolution."

2. To increase In Investment Limits for Foreign Portfolio Investors and Non-Resident Indians/ Overseas Citizens of India.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the applicable provisions of Foreign Exchange Management Act, 1999, as amended ("FEMA"), Foreign Exchange Management (Non-debt Instruments) Rules, 2019, the Companies Act, 2013 and the rules and regulations made thereunder (collectively referred to as the "Companies Act"), as amended from time to time and subject to all applicable approvals, permissions and sanctions of the Reserve Bank of India ("RBI") and other concerned authorities and subject to such conditions as may be prescribed by any of the said concerned authorities while granting such approvals, permissions or sanctions which may be agreed to by the board of directors of the Company ("Board", which term shall be deemed to include any Committee thereof), the consent of the members of the Company be and is hereby accorded to increase the aggregate limit of investment by the Non-resident Indians ("NRI") and Overseas Citizens of India ("OCI"), together, in the equity shares of the Company in accordance with the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019, from 10% to 24% of the total paid-up equity share capital of the Company or such other limit as may be stipulated by RBI, from time to time and to increase aggregate limit of investment by the Foreign Portfolio Investors ("FPI"), in the equity shares of the Company in accordance with the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019 from 24% to Sectoral cap Percentage of the total paid-up equity share capital of the Company, as may be applicable.

RESOLVED FURTHER THAT the Board be and is hereby authorised to do all such acts, things and deeds on behalf of the Company and make such filings / application with the regulatory authorities, including RBI, to effectively implement this resolution."

3. To approve raising of Funds and Issuance of Securities through QIP and/or FCCB and/or any other permissible modes.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a **Special Resolution**:

"RESOLVED THAT pursuant to the provisions of Sections 23, 41, 42, 55, 62 (1)(c), 71, 179 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act"), and the relevant rules made thereunder, including, the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014 (each including any amendment(s), statutory modification(s) or re-enactment thereof), and in accordance with the provisions of the Memorandum of Association and the Articles of Association of the Company; the Foreign Exchange Management Act, 1999 and the relevant Rules

and Regulations made thereunder; the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"); the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "ICDR Regulations"); the Issue of Foreign Currency Convertible Bonds and Ordinary Shares (Through Depository Receipt Mechanism) Scheme, 1993, as amended (the "FCCB Scheme"), Foreign Exchange Management (Borrowing and Lending) Regulations, 2018, as amended, the Master Direction – External Commercial Borrowings, Trade Credits and Structured Obligations dated March 26, 2019, (as amended from time to time), issued by Reserve Bank of India ("RBI"), (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force); the extant consolidated Foreign Direct Investment Policy (effective October 15, 2020), as amended and replaced from time to time ("FDI Policy") and the Foreign Exchange Management (Non- Debt Instruments) Rules, 2019, as amended, ("FEMA NDI Rules") and such other applicable laws, statutes, rules, regulations, guidelines, notifications, circulars and clarifications issued/ to be issued thereon by the Government of India ("GOI"), Ministry of Finance (Department of Economic Affairs) ("MoF"), Department for Promotion of Industry and Internal Trade, Ministry of Corporate Affairs ("MCA"), RBI, the Securities and Exchange Board of India ("SEBI"), BSE Limited ("Stock Exchange") and/or any other regulatory/ statutory authorities under any other applicable law, from time to time (hereinafter singly or collectively referred to as the "Appropriate Authorities") to the extent applicable and subject to the term(s), condition(s), modification(s), consent(s), sanction(s) and approval(s) of any of the Appropriate Authorities and guidelines and clarifications issued thereon from time to time and subject to such conditions and modifications as may be prescribed by any of them while granting such terms, conditions, modifications, approvals, consents and sanctions, which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the "Board" which term shall be deemed to include any Committee which the Board may have constituted or hereinafter constitute, to exercise its powers including powers conferred by this resolution or any person authorised by the Board or its committee for such purpose), approval of the Members be and is hereby accorded to the Board to create, offer, issue and allot in one or more tranches of private or public offerings (including on preferential allotment basis) in international markets, through prospectus/ offer letter/ offering circular or other permissible/requisite offer documents, Foreign Currency Convertible Bonds (FCCB) and/or any other similar securities which are convertible or exchangeable into equity shares and/or preference shares and/or Global Depository Receipts (GDRs) and/or American Depository Receipts (ADRs) and/or any other financial instrument(s)/ securities convertible into and/or linked to equity shares of the Company ("Securities") including swap option or any other methods or combinations thereof, listed or unlisted, at the option of the Company and/ or the security holders, denominated and subscribed to in foreign currency by eligible persons including persons who are not holders of equity shares of the Company, as determined by the Board in its discretion, whether unsecured or secured by creation of charge/encumbrance on the assets of the Company, in such manner and on such terms and condition(s) or such modification(s) thereto as the Board may determine in consultation with the Lead Manager(s) and/or Underwriters and/or Arrangers and/or other advisors, subject to applicable laws; provided that the aggregate amount to be raised by issuance of such Securities shall not exceed USD 50 Million (US Dollars Fifty Million only) or its equivalent thereof in Indian Rupees or in any other foreign currency(ies), in one or more tranches, inclusive of such premium as may be fixed on such securities at such a time or times, in such a manner and on such terms and conditions including security, rate of interest, discount (as permitted under applicable law) etc., as may be deemed appropriate by the Board in its absolute discretion;

RESOLVED FURTHER THAT in the event of issuance of FCCBs, pursuant to the provisions of the FCCB Scheme, as amended and other applicable pricing provisions issued by the Ministry of Finance, the relevant date for the purpose of pricing the Securities to be issued pursuant to such issue shall be the date of the meeting in which the Board decides to open the proposed issue of such Securities and the pricing shall be determined by the Board or any Committee duly authorised by the Board, in accordance with the provision of the FCCB Scheme.

RESOLVED FURTHER THAT the Board be and is hereby authorized to appoint merchant bankers, underwriters, depositories, custodians, registrars, trustees, bankers, lawyers, advisors and all such agencies as may be involved or concerned in the issue and to remunerate and also to enter into and execute all such arrangements, contracts/ agreements, memorandum, documents, etc., with such agencies, to seek the listing of the Securities on one or more stock exchange(s) in India and/or on one or more international stock exchange(s) outside India, as may be required.

RESOLVED FURTHER THAT in case of any offering of Securities convertible into equity shares, consent of the shareholders be and is hereby given to the Board to issue and allot such number of equity shares as may be required to be issued and allotted upon conversion, redemption or cancellation of any such Securities referred to above in accordance with the terms of issue/ offering in respect of such Securities and such equity shares shall rank *pari-passu* with the existing equity shares of the Company in all respects and shall be subject to the provisions of the Memorandum and Articles of Association of the Company and be listed on the stock exchange where the equity shares of the Company are listed, except as may be provided otherwise under the terms of issue/offering and in the offer document and/or placement document and/or offer letter and/or offering circular and/or listing particulars.

RESOLVED FURTHER THAT the Board be and is hereby authorised to offer, issue and allot the Securities or any or all of them, subject to such terms and conditions, as the Board may deem fit and proper in its absolute discretion, including terms for issue of additional Securities and for disposal of Securities which are not subscribed to by issuing them to banks/ financial institutions/ mutual funds or otherwise.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorised on behalf of the Company to do all such acts, deeds, matters and take all such steps as may be necessary including without limitation, the

determination of the terms and conditions of the issue including timing of the issue(s), the class of investors to whom the Securities are to be issued, number of Securities, number of issues, tranches, issue price, interest rate, listing, premium/ discount, redemption, allotment of Securities and to sign and execute all deeds, documents, undertakings, agreements, papers and writings as may be required in this regard including without limitation, the private placement offer letter (along with the application form), information memorandum, disclosure documents, debenture subscription agreement, debenture trust deed, placement document, placement agreement and any other documents as may be required, and to settle all questions, difficulties or doubts that may arise at any stage from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to any offer, issue or allotment of equity shares or Securities or instruments representing the same, as described above, the Board be and is hereby authorized on behalf of the Company to do all such acts, deeds, matters and things, as it may, in its absolute discretion, deem necessary or desirable for such purpose, including without limitation, the determination of terms and conditions for issuance of Securities including the number of Securities that may be offered, face value of securities, issue price, rate of interest, discount, conversion ratio and proportion thereof, security for creation of charge, timing for issuance of such Securities and shall be entitled to vary, modify or alter any of the terms and conditions as it may deem expedient, entering into and executing arrangements for managing, underwriting, marketing, listing, trading and providing legal advice as well as acting as depository, custodian, registrar, stabilizing agent, paying and conversion agent, trustee, escrow agent and executing other agreements, including any amendments or supplements thereto, as necessary or appropriate and to finalize, approve and issue any document(s), including but not limited to prospectus and/or letter of offer, offering circular, offering memorandum and/or circular, documents and agreements including filing of such documents (in draft or final form) with any Indian or foreign regulatory authority or Stock Exchange and sign all deeds, documents and writings and to pay any fees, commissions, remuneration, expenses relating thereto and with power on behalf of the Company to settle all questions, difficulties or doubts that may arise in regard to the issue, offer or allotment of Securities and take all steps which are incidental and ancillary in this connection, including in relation to utilization of the issue proceeds, as it may in its absolute discretion deem fit without being required to seek further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board be and is hereby authorised to delegate all or any of the powers herein conferred to any director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person duly authorized by the Board to do all such acts, deeds, matters and things, to execute such documents, writings etc. as may be necessary and to take all such steps as may be necessary, proper or expedient to give effect to this resolution and matters connected therewith or incidental thereto.

RESOLVED FURTHER THAT the Board be and is hereby authorised to seek any approval that is required in relation to the creation, issuance, allotment and listing of the Securities, from any statutory or regulatory authority or the Stock Exchange. Any approvals that may have been applied for by the Board in relation to the creation, issuance and allotment and listing of the Securities are hereby approved by the members."

Place: Chennai
Date: September 11, 2026

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

Sd/-

Priyanka Malpani
Company Secretary & Compliance Officer
A64349

NOTES

1. The Explanatory Statements pursuant to Section 102 of the Companies Act ("the Act"), read together with Rule 20 and 22 of the Rules and other applicable laws setting out material facts and other relevant information is annexed hereto and forms part of the Notice.
2. The Board of Directors of the Company has appointed M/s Nuren Lodaya & Associates, Practicing Company Secretaries, as the Scrutiniser, for the Postal Ballot to be conducted through remote e-voting in a fair and transparent manner.
3. In compliance with the MCA Circulars, the Notice is being sent by electronic mode only to those Members whose names appears in the Register of Members / List of Beneficial Owners maintained by the Company/ Depositories i.e. National Securities Depository Limited ("NSDL") and Central Depository Services (India) Limited ("CDSL") respectively as at close of business hours on Friday, September 04, 2026 ("Cut-off date") and whose e-mail addresses are registered with the Company / Depositories. A person who is not a member as on the cut-off date should treat this Notice for information purpose only. Members may please note that, the Notice will also be available on the Company's website at <https://ksstech.co> on the website of stock exchanges where the Company's securities are listed i.e. BSE Limited at www.bseindia.com and on the website of NSDL <https://www.evoting.nsdl.com>
4. As per the MCA Circulars, physical copies of the Notice, are not being sent to Members for this Postal Ballot. Members are requested to provide their assent or dissent through remote e-voting only.
5. In compliance with the Sections 108 and 110 of the Act and the Rules made thereunder, MCA Circulars, and Regulation 44 of the SEBI Listing Regulations, the Company is offering remote e-voting facility to seek approval of the Members of the Company for the resolutions contained in this Notice. For this purpose, the Company has engaged the services of NSDL for facilitating remote e-voting to enable the Members to cast their votes electronically. The instructions for remote e-voting are appended to this Notice under Note no. 17.
6. The e-Voting facility will be available during the following period:

Commencement of e-Voting:	Saturday, September 12, 2026, 09:00 AM (IST)
Conclusion of e-Voting:	Sunday, October 11, 2026, 05:00 PM (IST).

During this period, Shareholders holding shares as on the Cut-off Date may cast their votes electronically. The e-Voting shall be disabled by NSDL upon conclusion of the e-Voting Period, and Shareholders shall not be allowed to vote beyond the said date and time. Shareholders are requested to cast their vote through e-Voting not later than 5:00 PM IST on Sunday, October 11, 2026. Once the vote on a resolution is cast by a Member, the Member shall not be allowed to change it subsequently.

7. Voting rights of the Members shall be reckoned in proportion to the paid-up equity shares registered in the name of the member / beneficial owner as on the Cut-off date.
8. Voting rights in the Postal Ballot Form cannot be exercised by a proxy.
9. The relevant documents referred to in this Notice and Explanatory Statement shall be available for inspection electronically by the Members until 05:00 PM (IST) of the last date of remote e-voting of this Postal Ballot i.e. October 11, 2026. Members who wish to inspect the documents are requested to send an email to secretarial@ksstech.co mentioning their name, folio no./ client ID and DP ID, and the documents they wish to inspect, with a self-attested copy of their PAN card attached to the email.
10. Newspaper advertisement regarding dispatch of Postal Ballot Notice shall be published as per Statutory requirements.
11. The results of the Postal Ballot along with the Scrutinizer's Report shall be intimated to the Stock Exchange, where the equity shares of the Company are listed within the prescribed timeline. The same shall also be placed on the website of the Company at <https://ksstech.co/investors> and on the website of NSDL at <https://www.evoting.nsdl.com>
12. The resolutions, if passed by the requisite majority, shall be deemed to have been passed on the last date of e-Voting. i.e., Sunday, October 11, 2026, in terms of the Companies Act, 2013 and applicable Rules framed thereunder.
13. Members of the Company under the category of Institutional / Corporate Shareholders are encouraged to participate in e-Voting. Corporate Shareholders intending to authorize their representatives to vote are requested to send a certified copy of the Board resolution / authorization letter/ Power of Attorney to the Scrutinizer by email at secretarial@ksstech.co in and the same should also be uploaded on the e-Voting portal of NSDL.
14. The Postal Ballot shall be considered as having been conducted in accordance with the provisions of the Act read with the applicable MCA Circulars.

15. Members are requested to update their KYC details by contacting their Depository Participant ("DP") in respect of shares held in dematerialized form, and the Company's Registrar and Transfer Agent ("RTA") in respect of shares held in physical form. Members holding shares in physical form are requested to convert such physical holdings into dematerialized form. For assistance, Members may contact the Company's RTA.

16. Members who have not registered their email IDs are requested to do so at the earliest.

17. Instructions for Remote E-Voting:

THE PROCEDURE FOR E-VOTING IS AS UNDER:

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders

Login Method

Individual Shareholders holding securities in demat mode with NSDL.

For OTP based login you can click on <https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Existing **IDeAS** user can visit the e-Services website of NSDL Viz. <https://eservices.nsdl.com> either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under "**Login**" which is available under '**IDeAS**' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "**Access to e-Voting**" under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

If you are not registered for IDeAS e-Services, option to register is available at <https://eservices.nsdl.com>. Select "**Register Online for IDeAS Portal**" or click at <https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp>

Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.

NSDL Mobile App is available on



Individual Shareholders holding securities in demat mode with CDSL

Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password.

After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.

If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option.

Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants

You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <https://www.evoting.nsdl.com/> either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****.
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csnuren@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022 - 4886 7000 or send a request to NSDL at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to secretarial@kssmart.co
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) to secretarial@kssmart.co If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.
3. Alternatively shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

18. The Scrutiniser shall submit a consolidated report of the total votes cast in favour or against, if any, on each of the resolutions set out in this Notice, within two working of conclusion of the Postal Ballot to the Chairman. The result of the voting will be announced within two working days after the conclusion of the Postal Ballot at the Company's website at <https://ksstech.co/>.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

Item Number 01: To increase In Authorised Share Capital & Consequent Alteration of MOA.

The existing Authorised Share Capital of the Company is INR 1,65,00,00,000/- (Indian Rupees One Hundred Sixty-Five Crore) divided into 16,50,00,000 (Sixteen Crore Fifty Lakhs) equity shares of INR 10/- (Indian Rupees Ten only) each.

In view of the increased fund requirements and future business expansion plans of the Company, the Board of Directors, at its meeting held on Friday, September 11, 2026, approved subject to the approval of shareholders, the increase in the Authorised Share Capital of the Company from INR 1,65,00,00,000/- (Indian Rupees One Hundred Sixty-Five Crore) divided into 16,50,00,000 (Sixteen Crore Fifty Lakhs) Equity shares of INR 10/- (Indian Rupees Ten only) each to INR 1,75,00,00,000/- (Indian Rupees One hundred Seventy- five Crore) divided into 17,50,00,000 (Seventeen Crore Fifty Lakhs) equity shares of INR 10/- (Indian Rupees Ten only) each, ranking pari-passu in all respects with the existing equity shares of the Company.

In accordance with the provisions of Sections 13 and 61 of the Companies Act, 2013, such an increase in Authorised Share Capital requires approval of the members of the Company by way of an Ordinary Resolution. Consequently, Clause V of the

Memorandum of Association of the Company will also need to be altered to reflect the increased Authorised Share Capital. The revised Memorandum of Association incorporating the above change will be available for inspection by the members in the manner stated in the Notes to the Notice of this Postal Ballot.

The Board recommends the passing of the Ordinary Resolution as set out in Item No. 1 of this Notice for the approval of the members.

None of the Directors, Key Managerial Personnel (KMPs), or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

Item Number 02: Increase In Investment Limits for Foreign Portfolio Investors and Non-Resident Indians/ Overseas Citizens of India.

In terms of Foreign Exchange Management Act, 1999, as amended, the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, as amended (the "FEMA Regulations"), and the Consolidated Policy Circular of 2017, as amended (together with the FEMA Regulations, the "FEMA Laws"), all the Non Resident Indians ("NRI") and Overseas Citizens of India ("OCI"), together, can acquire and hold up to an aggregate limit of 10% of the paid up equity share capital of the company. The FEMA Laws further provide that the limit of 10% can be further increased up to 24%, by passing a special resolution to that effect by the shareholders and followed by necessary filings with Reserve Bank of India. Further, the Foreign Portfolio Investors ("FPI"), together, can acquire and hold up to an aggregate limit of 24% of the paid-up equity share capital of the company. The FEMA Laws further provide that the limit of 24% can be further increased up to Sectoral Cap percentage of the total paid up capital of the company by passing a special resolution to that effect by the shareholders and followed by necessary filings with Reserve Bank of India.

Keeping in view the issue of FCCB as proposed in Item no.3, the Company proposes to increase the aggregate limit of investment by NRI/OCI in the Company from 10% to 24% of the total paid-up equity share capital and the aggregate limit by FPI in the Company from 24% to Sectoral Cap Percentage of the total paid-up equity share capital. This would allow NRI/OCI/FPI to acquire to a greater extent the equity shares proposed to be offered in the Offer and also allow effective post-listing trading in the Equity Shares by NRI/OCI and or FPI.

The Board recommends the passing of the Special Resolution set out at Item No. 02 of this Notice for the approval of the members.

None of the Directors, Key Managerial Personnel (KMPs), or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution

Item no. 3 To approve raising of Funds and Issuance of Securities through QIP and/or FCCB and/or any other permissible modes.

The Board of Directors of the Company (hereinafter called 'the Board' which term shall be deemed to include any committee which the Board may have constituted or hereinafter constitute to exercise its powers including the powers conferred by this resolution or any person authorised by the Board or its committee for such purpose) in line with its ongoing requirement for funds, to meet its operational and strategic objectives, at its meeting held on September 11, 2026, proposed to obtain an enabling approval of Members for issuance of Foreign Currency Convertible Bonds (FCCB) and/or any other similar securities which are convertible or exchangeable into equity shares and/ or preference shares and/or Global Depositary Receipts (GDRs) and/or American Depositary Receipts (ADRs) and/or any other financial instrument(s)/ securities convertible into and/or linked to equity shares of the Company ("Securities") in one or more issuances and/or tranches through private placement, public offerings, qualified institutional placement, including share swap or any other methods or combinations thereof, listed or unlisted and/or any combination thereof or any other method as may be permitted under applicable laws for an aggregate amount not exceeding USD 50 Million (US Dollars Fifty Million Only) or its equivalent thereof in Indian Rupees or in any other foreign currency(ies), in one or more tranches, inclusive of such premium as may be fixed on such securities at such a time or times, in such a manner and on such terms and conditions including security, rate of interest, discount (as permitted under applicable law) etc., as may be deemed appropriate by the Board in its absolute discretion, subject to such approvals as may be required including that of shareholders / regulatory and statutory approvals.

The issue of Securities may be consummated in one or more tranches at such time or times at such price as may be determined by the Board in its absolute discretion, taking into consideration prevailing market conditions and other relevant factors and wherever necessary in consultation with advisors, lead managers, underwriters and such other authority or authorities as may be necessary and subject, as applicable, to the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ('ICDR Regulations'), and other applicable law, guidelines, notifications, rules and regulations, each as amended. The issuance of securities may lead to the allocation of securities to investors who may or may not be members of the Company. Accordingly, the consent of the members is being sought by way of Special Resolution outlined in the Notice, in accordance with the relevant provisions of the Companies Act, 2013, ("Act"), the SEBI (Listing obligations and disclosure requirements) Regulations, 2015 ("Listing Regulations"), as amended and any other applicable laws / Regulations in force.

The Company proposes to raise funds to meet the Company's long-term working capital requirements, including funding requirements arising from the expansion and growth of its business operations; to finance capital expenditure requirements of the Company, including without limitation investments in technology infrastructure, research and development, product development, software platforms and applications, data centres and cloud computing resources, cybersecurity systems,

intellectual property creation and acquisition, talent acquisition and skill development, strategic investments and/or acquisitions, and such other equipment, systems and capabilities, as may be required for the Company's business operations and growth; to repay, prepay or refinance, in whole or in part, existing Rupee-denominated loans, borrowings, credit facilities and other indebtedness availed by the Company including but not limited from banks, financial institutions, or other lenders as maybe identified by the Board, subject to applicable laws and regulatory requirements. Further, to meet the Company's general corporate purposes, including business-related expenditure and other requirements, in accordance with applicable laws, rules, regulations and regulatory approvals or any other purpose(s) permissible under applicable law and regulatory framework at the relevant time.

The proposed issue shall be subject to compliance with all applicable laws, rules, regulations, notifications, and guidelines, including those issued by the Securities and Exchange Board of India (SEBI), the Reserve Bank of India (RBI), the Ministry of Finance, and other relevant regulatory authorities, each as amended from time to time. With respect to the issuance of and allotment of Securities by way of qualified institutions placement, the Board, may offer a discount of not more than 5% or such other percentage as may be permitted under applicable law on the floor price. In terms of Section 62(1)(c) of the Companies Act, 2013 ("the Act"), further securities of a company may be offered to any persons, whether or not such persons are existing holders of equity shares, by way of a Special Resolution passed by the shareholders. The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") also provide that a Company shall, in the first instance, offer all securities for subscription to shareholders on a pro-rata basis unless the shareholders decide otherwise through a special resolution

Further, in accordance with the provisions of Sections 42 and 71 of the Companies Act, 2013, read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and the Companies (Share Capital and Debentures) Rules, 2014, a company may issue its securities, including debentures, on a private placement basis after obtaining the prior approval of the shareholders by way of a special resolution.

The proposed issue of the Securities shall be within the overall borrowing limits of the Company in terms of Section 180(1)(c) read with Section 180(1)(a) of the Act or such other enhanced limit as may be approved by the Members of the Company, from time to time and the issue, if necessary, may be secured by way of mortgage / hypothecation of the Company's assets as may be finalized by the Board.

The proposed Special Resolution seeks to confer upon the Board the absolute discretion to issue Securities in one or more tranches, determine the terms of the issuance of Securities, including the exact price, face value, discount, conversion ratio, security, proportion and timing of such issuance, based on analysis of the specific requirements. The detailed terms and conditions of such issuance will be determined by the Board, considering prevailing market conditions and other relevant factors and wherever necessary in consultation with advisors, lead managers, underwriters and such other authority or authorities as may be necessary and subject, as applicable, to the ICDR Regulations, and other applicable law, guidelines, notifications, rules and regulations. Accordingly, the Board may upon approval of the shareholders, in its discretion, adopt any one or more of the mechanisms prescribed above to meet its objectives as stated in the aforesaid paragraphs without the need for fresh approval from the members of the Company.

The relevant date (where applicable) for the purpose of pricing the Securities shall be the date of the meeting in which the Board or any Committee duly authorised by the Board, decides to open the issue of such Securities, subsequent to receipt of Members' approval in terms of the applicable laws. For the purposes of clarity: (a) In the event that Securities are issued by way of a QIP, the relevant date for the purpose of pricing of such Securities shall be either the date of the meeting in which the Board decides to open the issue of such Securities or the date on which the holders of such convertible securities become entitled to apply for the Equity Shares, as determined by the Board or any Committee duly authorised by the Board; (b) In the event the Securities are proposed to be issued as FCCBs and/or GDRs, the relevant date for the purpose of pricing the Securities shall be the date of the meeting in which the Board decides to open the issue of such Securities in accordance with the FCCB Scheme and/or the GDR Scheme and the other applicable pricing provisions issued by the Ministry of Finance.

In connection with the proposed issue of Securities, the Company is required, inter alia, to prepare various documentation and execute various agreements. The Company is yet to identify the investor(s) and decide the quantum of Securities to be issued to them. Accordingly, it is proposed to authorize the Board to identify the investor(s), issue such number of Securities, negotiate, finalize and execute such documents and agreements as may be required and do all such acts, deeds and things in this regard for and on behalf of the Company.

The Board recommends the passing of the enabling Special Resolution as to set out in Item No. 3 of the Notice, as it is considered to be in the best interests of the Company and its members.

None of the Directors, Key Managerial Personnel (KMPs), or their relatives are, in any way, concerned or interested, financially or otherwise, in the said resolution.

Place: Chennai
Date: September 11, 2026

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

Sd/-
Priyanka Malpani
Company Secretary & Compliance Officer
A64349