Ref no.: SE/2026-27/012

August 14, 2026

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

Scrip Code: 516038

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

In continuation of our letter dated August 10, 2026, and pursuant to Regulation 32 and 33 other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board has, inter-alia, considered and approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended June 30, 2026, along with the Limited Review Reports issued thereon by the Statutory Auditors of the Company.

2. Statement of deviation(s) or variation(s) for the quarter ended on June 30, 2026, duly reviewed by the Audit Committee and Board of Directors of the Company

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

The meeting of the Board of Directors commenced at 05.45 PM (IST) and concluded at 06.30 PM (IST).

This is for information and records.

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

Digitally signed by R
PRIYANKA MALPANI

Priyanka Malpani
Company Secretary & Compliance Officer
A64349

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

S.no	Particulars	For the Quarter ended 30 June 2026 (Unaudited)	For the Quarter ended 31 March 2026 (Audited)	For the Quarter ended 30 June 2025 (Unaudited)	For the Year ended 31 March 2026 (Audited)
1	**INCOME**				
	a. Revenue from operations	234.77	203.20	-	203.20
	b. Other Income	1.45	1.66	-	2.43
	TOTAL INCOME	**236.22**	**204.86**	**-**	**205.63**
2	**EXPENSES**				
	a. Cost of Sale and Services	223.03	193.04	-	193.04
	b. Employee benefits expense	1.20	0.94	0.60	3.74
	c. Finance costs	-	-	-	0.33
	d. Other expenses	18.71	28.68	1.23	40.80
	TOTAL EXPENSES	**242.94**	**222.66**	**1.83**	**237.91**
3	**PROFIT /(LOSS) BEFORE TAX (1-2)**	**(6.72)**	**(17.80)**	**(1.83)**	**(32.28)**
4	**TAX EXPENSE:**				
	Current tax	-	-	-	-
	Deferred tax	-	-	-	-
		-	-	-	-
5	**PROFIT /(LOSS) AFTER TAX (3-4)**	**(6.72)**	**(17.80)**	**(1.83)**	**(32.28)**
6	**OTHER COMPREHENSIVE INCOME**				
	A. Items that will not to be reclassified to profit and loss:	-	-	-	-
	B. Items that will be reclassified to profit and loss:	-	-	-	-
	Total Other Comprehensive income for the year, net of tax	-	-	-	-
7	**TOTAL COMPREHENSIVE INCOME FOR THE YEAR, [NET OF TAX] (5-6)**	**(6.72)**	**(17.80)**	**(1.83)**	**(32.28)**
	Paid-up equity share capital (Face value of Rs. 10 per share)	16,407.00	16,407.00	140.22	16,407.00
	Reserves (Other Equity)				5,778.16
	EARNING PER SHARE (in INR Rs.)*				
	Basic (in INR Rs.)	(0.00)	(0.02)	(0.13)	(0.03)
	Diluted (in INR Rs.)	(0.00)	(0.02)	(0.13)	(0.03)

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

Earnings per share (EPS) for the quarter ended 30 June 2026 of INR 0.00 represents EPS less than INR 0.01 per share, in the Statement of Unaudited Standalone Financial results.

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

Keshav AS
Managing Director
DIN : 07863502

Place: Chennai
Date : 14.08.2026

INITIALLED FOR IDENTIFICATION PURPOSES S&T S & T

KS SMART TECHNOLOGIES LIMITED

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

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

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

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

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures, applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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

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

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

P. Rajesh Kumar

P. Rajesh Kumar
Partner
Membership No. 225366
UDIN: 26225366JCDZQR7430

Place: Chennai
Date: 14 August 2026

KS Smart Technologies Limited

(Formerly known as Soma Papers and Industries Limited)

CIN: L62099TN1991PLC196352

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Sl.No	Particulars	STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE		
		Quarter Ended	Quarter Ended	Year ended
		30-06-2026	31-03-2026	31-03-2026
		Unaudited	Audited	Audited
1	**Revenue**			
	a. Revenue from operations	23,343.44	81,469.22	1,31,192.09
	b. Other income	360.90	433.49	1,296.00
	Total Income (a+b)	**23,704.34**	**81,902.71**	**1,32,488.09**
2	**Expenses**			
	a. Cost of sales and services	21,192.88	72,044.38	1,15,129.93
	b. Employee benefits expense	635.20	576.76	2,034.96
	c. Finance costs	610.06	766.91	2,681.61
	d. Depreciation and amortisation expense	125.29	108.51	472.92
	e. Other expenses	567.68	791.12	2,036.09
	Total expenses (a+b+c+d+e)	**23,131.11**	**74,287.68**	**1,22,355.51**
3	**Profit /(Loss) before tax (1-2)**	**573.23**	**7,615.03**	**10,132.58**
4	Tax Expense:			
	a. Current Tax	212.91	2,063.55	2,912.42
	b. Deferred Tax	(19.32)	(106.43)	(212.85)
5	**Profit/(Loss) for the Period (3-4)**	**379.64**	**5,657.91**	**7,433.01**
	Profit/(loss) for the period attributable to:			
	Owners of the parent	386.13	5,664.87	7,452.22
	Non-controlling interests	(6.49)	(6.96)	(19.21)
6	**Other Comprehensive income**			
	Items that will not be reclassified to profit & loss			
	Re-measurement (losses)/gains on defined benefit plans	1.71	7.72	6.81
	Income tax relating to items that will not be reclassified to profit or loss	(0.43)	(1.94)	(1.71)
7	**Other Comprehensive income for the period, net of tax**	**1.28**	**5.78**	**5.10**
	Other comprehensive income for the period, net of tax attributable to:			
	Owners of the parent	1.28	5.78	5.10
	Non-controlling interests	-	-	-
8	**Total comprehensive income for the period (5+7)**	**380.92**	**5,663.69**	**7,438.10**
	Total comprehensive income for the period attributable to:			
	Owners of the parent	387.41	5,670.65	7,457.31
	Non-controlling interests	(6.49)	(6.96)	(19.21)
9	Paid-up equity share capital (Face value of Rs. 10 per share)	11,576.67	11,576.67	11,576.67
	Reserves (Other equity)			17,934.07
10	**Earnings per equity shares (in INR)**			
	a. Basic (Not annualised)	0.23	4.88	9.17
	b. Diluted (Not annualised)	0.23	4.88	9.17

For KS Smart Technologies Limited

(Formerly known as Soma Papers and Industries Limited)

Keshav

Keshav AS

Managing Director

DIN : 07863502

Place: Chennai

Date: 14.08.2026

INITIALLED FOR IDENTIFICATION PURPOSES S&T S & T

KS SMART TECHNOLOGIES LIMITED

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

Notes to the Statement of Standalone & Consolidated Unaudited Financial Results for the Quarter ended 30 June 2026

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

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

3 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.

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

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

6 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.

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

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

Place: Chennai
Date : 14.08.2026

INITIALLED FOR IDENTIFICATION PURPOSES S&T

Keshav AS
Managing Director
DIN :07863502

KS SMART TECHNOLOGIES LIMITED

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

SHARP & TANNAN
chartered accountants

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

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

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

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

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

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

S&T

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

6. We draw attention to Note no. 4 to the financial results relating to the presentation of the comparative financial information. Our conclusion is not modified in respect of this matter.

7. The consolidated unaudited financial results include the interim financial results of three subsidiaries which have not been reviewed / audited by its auditors, whose interim financial results reflect total revenue of Rs. 61.47 lakhs, net loss after tax of Rs. 22.53 lakhs and total comprehensive loss of Rs. 22.53 lakhs for the quarter ended 30 June 2026 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Parent's management, these interim financial results are not material to the Group. Our conclusion is not modified in respect of this matter.

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

P. Rajesh Kumar

P. Rajesh Kumar
Partner
Membership No. 225366
UDIN: 26225366JILFAW6616

Place: Chennai
Date: 14 August 2026

Statement on deviation / variation in utilisation of funds raised	
Name of listed entity	KS Smart technologies Limited *(Formerly known as Soma Papers and Industries Limited)*
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	October 06, 2025 & March 31, 2026
Amount Raised	INR 176.60 Crores
Report filed for Quarter ended	June 30, 2026
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	Infomerics Valuation and Rating Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil

Objects for which funds have been raised and where there has been a deviation, in the following table

(INR in crores)

Original Object	*Modified Object, if any*	*Original Allocation*	*Modified allocation, if any*	*Funds utilised*	*Amount of Deviation/Variation for the quarter according to applicable object*	*Remarks if any*
To make investments in the Company's wholly owned subsidiaries for capital expenditure relating to new and existing projects;	None	5.00	5.00 (Unchanged)	5.00	-	-
To make repayment of existing Debt of subsidiary which was infused as fund for the purpose of project execution.	None	75.00	75.00 (Unchanged)	75.00	-	-
To make investments in the Company's wholly owned subsidiaries to meet their working capital requirements and that of the Company	None	72.71	72.71 (Unchanged)	72.71	-	-
To meet expenses related to the Issue	None	1.89	1.88	1.88	(0.01)	Refer Note
For general corporate purposes of the Company and Subsidiaries	None	22.00	22.01	22.01	0.01	

Note - In terms of the NSE Circular No. NSE/CML/2022/56 dated December 13, 2022 and the BSE Circular No. 0221213- 47 dated December 13, 2022, the approval of members is already obtained for deviation of object up-to +/- 10% depending upon the future circumstances, given that the objects are based on management estimates and other commercial and technical factors.

Deviation or variation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised or

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

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

Keshav

Keshav AS
Managing Director
Din: 07863502

S. [illegible]

Vignesh Seethapathi
Chief Financial Officer