

Ref no.: SE/2025-26/Q4/26

Date: 04th March 2026

To,
The Manager – Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
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 February 28, 2026 which is being sent electronically to those members whose names appeared in the Register of Members/ List of Beneficial Owners as on Friday, February 27, 2026 ("Cutoff 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 Special Resolutions:

S. No.	Particulars
1.	Appointment of Mr. Keshav A S (DIN: 07863502) as Managing Director & Chairman of the Company.
2.	Appointment of Mr. Rohan Ramaswamy (DIN: 07079289) as an Executive, Non-Independent, Director.
3.	Appointment of Mr. Venkatesh Subramanyam (DIN: 09281024), as Non-executive Non-Independent Director.
4.	Appointment of Mrs. Reshma Dilip Kumar (DIN: 11482128) as a Non-Executive, Independent Director for a term of five years.
5.	Appointment of Mr. Puneet Rakesh Pandey (DIN: 11498006) as a Non-Executive, Independent Director for a term of five years.
6.	Appointment of Mr. Rajan Chaurasiya (DIN: 11235791) as a Non-Executive, Independent Director for a term of five years.
7.	Alter and adopt new set of articles of association in substitution of the existing articles of association of the company inter-alia pursuant to the Companies Act, 2013.

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 Thursday, March 05, 2026
End of E-voting:	5:00 P.M. (IST) on Friday, April 03, 2026
Declaration of Results of Postal Ballot	On or before Monday, April 06, 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.

Thanking You,
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, February 27, 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 **Thursday, March 05, 2026, 09:00 AM (IST) and ends on Friday, April 03, 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 p.m. (IST) on April 6, 2026.

The Notice shall be uploaded on the website of the Company <https://ksstech.co/> 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 Mr. Nuren Lodya (Membership No. A60128) and COP No. 24248, Company Secretary in Practice, 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 Exchanges and the same will also be uploaded on the Company's website at <https://ksstech.co/> 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., **Friday, April 03, 2026**.

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

Sd/-

Priyanka Malpani
Company Secretary
A64349



Special Business:

1. APPOINTMENT OF MR. KESHAV A S (DIN: 07863502) AS MANAGING DIRECTOR & CHAIRMAN OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as Special Resolution:

“RESOLVED THAT pursuant to the provisions of Sections 149, 152, 196, 197, 203 read with Schedule V and other applicable provisions of the Companies Act, 2013 (“the Act”) read with Rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) (“SEBI Listing Regulations”) and the Articles of Association of the Company, Mr. Keshav A S (DIN: 07863502), who in terms of Section 161 of the Act and based on the recommendations of the Nomination & Remuneration Committee was appointed as an Additional Director Executive, Non- Independent designated as the Managing Director & Chairman of the Company with effect from January 15, 2026 by the Board of Directors of the Company, and in respect of whom the Company has received a notice in writing in terms of Section 160(1) of the Act proposing his candidature for the office of a Director, and who is eligible for appointment, be and is hereby appointed as an Executive, Non-Independent Director designated as the Managing Director & Chairman of the Company, liable to retire by rotation, for a term of five consecutive years commencing from January 15, 2026 on the terms and conditions including remuneration as set out in the Explanatory Statement pursuant to Section 102 (1) of the Act annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include Nomination and Remuneration Committee of the Board) be and is hereby authorized to alter, vary and amend the terms and conditions of re-appointment and/or remuneration of Mr. Keshav A S in such manner as may be agreed to between the Board and Mr. Keshav A S, within the limits hereby sanctioned and within the overall ceiling of managerial remuneration provided under Section 197 of the Companies Act, 2013 or such other limits as may be prescribed from time to time.

“FURTHER RESOLVED THAT notwithstanding the profits in any financial year, the Company will pay to Mr. Keshav A S the remuneration as per the explanatory statement to this notice as minimum remuneration for a period of 5 years from the date of appointment.”

RESOLVED FURTHER THAT the Board of Directors of the Company and or Company Secretary be and is hereby severally authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writing as may be necessary for and behalf of the Company and to settle and finalise all questions, difficulties, doubts or issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any powers conferred herein as they deem fit in the best interest of the Company and its members.”

2. APPOINTMENT OF MR. ROHAN RAMASWAMY (DIN: 07079289) AS AN EXECUTIVE, NON-INDEPENDENT, DIRECTOR

To consider and if thought fit, to pass the following resolution as Special Resolution:

RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with Rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) (“SEBI Listing Regulations”) and the Articles of Association of the Company, Mr. Rohan Ramaswamy (DIN: 07079289), who in terms of Section 161 of the Act and based on the recommendations of the Nomination & Remuneration Committee was appointed as an Additional Director, Executive, Non- Independent of the Company with effect from January 15, 2026 by the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include Nomination and Remuneration Committee of the Board) and in respect of whom the Company has received a notice in writing in terms of Section 160(1) of the Act proposing his candidature for the office of a Director, and who is eligible for appointment, be and is hereby appointed as

an Executive, Non-Independent Director of the Company, liable to retire by rotation, from January 15, 2026 on the terms and conditions as set out in the Explanatory Statement pursuant to Section 102 (1) of the Act annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company and or Company Secretary be and is hereby severally authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writing as may be necessary for and behalf of the Company and to settle and finalise all questions, difficulties, doubts or issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any powers conferred herein as they deem fit in the best interest of the Company and its members.”

3. APPOINTMENT OF MR. VENKATESH SUBRAMANYAM (DIN: 09281024), AS NON-EXECUTIVE NON-INDEPENDENT DIRECTOR OF THE COMPANY

To consider and, if thought fit, to pass the following resolution as Special Resolution:

RESOLVED THAT pursuant to the provisions of Sections 149, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with Rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) (“SEBI Listing Regulations”) and the Articles of Association of the Company, Mr. Venkatesh Subramanyam (DIN: 09281024), who in terms of Section 161 of the Act and based on the recommendations of the Nomination & Remuneration Committee was appointed as an Additional Director, Non-executive, Non-Independent of the Company with effect from January 21, 2026 by the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include Nomination and Remuneration Committee of the Board), and in respect of whom the Company has received a notice in writing in terms of Section 160(1) of the Act proposing his candidature for the office of a Director, and who is eligible for appointment, be and is hereby appointed as an Non-Executive, Non-Independent Director of the Company, liable to retire by rotation, from January 21, 2026 on the terms and conditions as set out in the Explanatory Statement pursuant to Section 102 (1) of the Act annexed to this Notice.

RESOLVED FURTHER THAT the Board of Directors of the Company and or Company Secretary be and is hereby severally authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writing as may be necessary for and behalf of the Company and to settle and finalise all questions, difficulties, doubts or issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any powers conferred herein as they deem fit in the best interest of the Company and its members.”

4. APPOINTMENT OF MRS. RESHMA DILIP KUMAR (DIN: 11482128) AS A NON-EXECUTIVE, INDEPENDENT DIRECTOR FOR A TERM OF FIVE YEARS

To consider and, if thought fit, to pass the following resolution as Special Resolution:

RESOLVED THAT pursuant to Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with Rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) (“SEBI Listing Regulations”) and the Articles of Association of the Company, as amended from time to time, Mrs. Reshma Dilip Kumar (DIN 11482128), who in terms of Section 161 of the Act and based on the recommendations of the Nomination & Remuneration Committee was appointed as an Additional Director, Non-Executive, Independent Director w.e.f. January 15, 2026 by the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include Nomination and Remuneration Committee of the Board), and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act from a Member proposing her candidature for the office of Director, and who has submitted a declaration that she meets the criteria for independence as provided in Section 149(6) of the Act and the SEBI LODR Regulations and who is eligible for

appointment, be and is hereby appointed as the Non-Executive Independent Director of the Company to hold office for a first term of 5 (five) consecutive years commencing from January 15, 2026 and that she shall not be liable to retire by rotation and that she shall be paid sitting fees as approved by the Board and reimbursement of expenses (if any) as may be permissible under the law from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company and or Company Secretary be and is hereby severally authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writing as may be necessary for and behalf of the Company and to settle and finalise all questions, difficulties, doubts or issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any powers conferred herein as they deem fit in the best interest of the Company and its members.”

5. APPOINTMENT OF MR. PUNEET RAKESH PANDEY (DIN: 11498006) AS A NON-EXECUTIVE INDEPENDENT DIRECTOR FOR A TERM OF FIVE YEARS

To consider and, if thought fit, to pass the following resolution as Special Resolution:

“**RESOLVED THAT** pursuant to Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with Rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) (“SEBI Listing Regulations”) and the Articles of Association of the Company, as amended from time to time, Mr. Puneet Rakesh Pandey (DIN:11498006), who in terms of Section 161 of the Act and based on the recommendations of the Nomination & Remuneration Committee was appointed as an Additional Director, Non-Executive, Independent Director w.e.f. January 21, 2026 by the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include Nomination and Remuneration Committee of the Board), and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act from a Member proposing his candidature for the office of Director, and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and the SEBI LODR Regulations and who is eligible for appointment, be and is hereby appointed as the Non-Executive Independent Director of the Company to hold office for a first term of 5 (five) consecutive years commencing from January 21, 2026 and that he shall not be liable to retire by rotation and that he shall be paid sitting fees as approved by the Board and reimbursement of expenses (if any) as may be permissible under the law from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company and or Company Secretary be and is hereby severally authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writing as may be necessary for and behalf of the Company and to settle and finalise all questions, difficulties, doubts or issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any powers conferred herein as they deem fit in the best interest of the Company and its members.”

6. APPOINTMENT OF MR. RAJAN CHAURASIYA (DIN: 11235791) AS A NON-EXECUTIVE INDEPENDENT DIRECTOR FOR A TERM OF FIVE YEARS

To consider and, if thought fit, to pass the following resolution as Special Resolution:

“**RESOLVED THAT** pursuant to Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 (“the Act”) read with Rules made thereunder, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) (“SEBI Listing Regulations”) and the Articles of Association of the Company, as amended from time to time, Mr. Rajan Chaurasiya (DIN: 11235791), who in terms of Section 161 of the Act and based on the recommendations of the Nomination & Remuneration Committee was appointed as an Additional Director, Non-Executive, Independent Director w.e.f. January 21, 2026 by the Board of Directors of the Company

(hereinafter referred to as “the Board” which term shall be deemed to include Nomination and Remuneration Committee of the Board), and in respect of whom the Company has received a notice in writing under Section 160(1) of the Act from a Member proposing his candidature for the office of Director, and who has submitted a declaration that he meets the criteria for independence as provided in Section 149(6) of the Act and the SEBI LODR Regulations and who is eligible for appointment, be and is hereby appointed as the Non-Executive Independent Director of the Company to hold office for a first term of 5 (five) consecutive years commencing from January 21, 2026 and that he shall not be liable to retire by rotation and that he shall be paid sitting fees as approved by the Board and reimbursement of expenses (if any) as may be permissible under the law from time to time.

RESOLVED FURTHER THAT the Board of Directors of the Company and or Company Secretary be and is hereby severally authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writing as may be necessary for and behalf of the Company and to settle and finalise all questions, difficulties, doubts or issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any powers conferred herein as they deem fit in the best interest of the Company and its members.”

7. ALTER AND ADOPT NEW SET OF ARTICLES OF ASSOCIATION OF THE COMPANY INTERALIA PURSUANT TO THE COMPANIES ACT, 2013.

To consider and, if thought fit, to pass the following resolution as Special Resolution:

“RESOLVED THAT pursuant to the provision of Section 5, 14 and all other applicable provisions/rules, if any, of the Companies Act, 2013 (including any statutory modifications or reenactment thereof for the time being in force), read with Companies (Incorporation) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to the necessary registration approvals, consents, permissions and sanctions required, if any, by the jurisdictional Registrar of Companies, the approval of the Members of the Company be and is hereby accorded to adopt new set of Articles of Association of the Company as per Table F of the Schedule I of the Companies Act, 2013, in substitution for and to the entire exclusion of the existing Articles of Association of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company and or Company Secretary be and is hereby severally authorised to do and perform all such acts, deeds, matters and things as may be required or deemed necessary or incidental thereto including signing and filing all the e-forms and other documents with the statutory authorities, and to execute all such deeds, documents, agreements and writing as may be necessary for and behalf of the Company and to settle and finalise all questions, difficulties, doubts or issues that may arise in this regard at any stage without requiring the Board to secure any further consent or approval of the Members of the Company to the end and intent that they shall be deemed to have given their approval thereto expressly by the authority of this resolution and to delegate all or any powers conferred herein as they deem fit in the best interest of the Company and its members.”

By order of the Board
For KS Smart Technologies Limited
(Formerly known as Soma papers and Industries Limited)

Sd/-
Priyanka Malpani
Company Secretary
A64349

Date: 28/02/2026
Place: Chennai

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, February 27, 2026, ("Cut-off date") and whose e-mail addresses are registered with the Company / Depositories.

For Members who have not registered their e-mail addresses, please follow the instructions given under Note no. 10.

Members whose names appears in the Register of Members/ List of Beneficial Owners as on the Cut-off date are entitled to vote on the resolutions set forth in this Notice. 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. 11.
6. The voting period begins from March 05, 2026 09:00AM (IST), and ends on April 03, 2026, 05:00 pm (IST). During this period Members' of the Company, as on the cut-off date of February 27, 2026, may cast their vote electronically. Please note that once the vote on a resolution has been cast, Members cannot change it subsequently. The e-voting module shall be disabled by NSDL for voting thereafter.
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 p.m. (IST) of the last date of remote e-voting of this Postal Ballot i.e. April 03, 2026. Members who wish to inspect the documents are requested to send an email to secretarial@kssmart.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. Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of email ids for e-voting for the resolutions set out in this notice:

The Members who have not yet registered their email address are requested to follow below process for procuring user id and password:

- i. 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.
- ii. 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 and joining virtual meeting for Individual shareholders holding securities in demat mode.
- iii. 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.

11. Instructions for Voting through electronic means ('remote e-voting'):

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





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

Details on Step 1 are mentioned below:

A. Login method for remote e-voting for Individual Members holding securities in demat mode

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 Members	Login Method
<p>Individual Members holding securities in demat mode with NSDL</p>	<ol style="list-style-type: none"> For OTP based login you can click on https://eservices.nsd.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 or joining virtual meeting & voting during the meeting. Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsd.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.nsd.com. Select "Register Online for IDeAS Portal" or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.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. <div style="text-align: center;"> <p>NSDL Mobile App is available on</p>   </div> <div style="display: flex; justify-content: center; gap: 20px;">   </div>
<p>Individual Members holding securities in demat mode with CDSL</p>	<ol style="list-style-type: none"> 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

Type of Members	Login Method
	<p>existing my easi username & password.</p> <p>2. 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.</p> <p>3. 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.</p> <p>4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from an 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.</p>
Individual Members (holding securities in demat mode) logging 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 Forgot User ID / Forgot Password option available at respective websites.

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

Login type	Helpdesk details
Individual Members 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 Members 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 1800 2100 9911

B. Login method for Members other than Individual Members holding securities in demat 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 "Shareholders / 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.

- 4) Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can login at <https://eservices.nSDL.com/> with your existing IDEAS login. Once you login to NSDL eservices after using your login credentials, click on e-voting and you can proceed to Step 2 i.e. cast your vote electronically
- 5) Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL)	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*****

- 6) Your password details 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 by NSDL. 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 address is registered in your demat account or with the Company, your 'initial password' is communicated to you on your email address. Trace the email sent to you from NSDL in your mailbox from evoting@nsdl.com. 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. The .pdf file contains your 'User ID' and your 'initial password'.
 - ii. In case you have not registered your email address, please follow procedure with respect to registration of email addresses as mentioned in Note no. 10 of this Notice.
- 7) 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) If you are still unable to get the password by aforesaid option, you can send a request at evoting@nsdl.com mentioning your demat account number, your PAN, your name and your registered address, etc.
 - c) Members can also use the one-time password (OTP) based login for casting the votes on the e-voting system of NSDL.
- 8) After entering your password, click on Agree to "Terms and Conditions" by selecting on the check box.
- 9) Now, you will have to click on "Login" button.
- 10) After you click on the "Login" button, Home page of e-voting will open.

Details on Step 2 are mentioned below:

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 is in active status.
2. Select the EVEN for the Company.
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 and you will receive a confirmation by way of a SMS on your registered mobile number from depository.
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.

Process for those Members whose email address are not registered with the depositories for procuring user ID and password and registration of email address for e-voting for the resolutions set out in this notice:

1. 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 Members holding securities in demat mode, you are requested to refer to the login method explained at step 1 i.e. Login method for e-voting for Individual Members holding securities in demat mode.
2. Alternatively, Members may send a request to evoting@nsdl.com for procuring user ID and password for e-voting by providing above mentioned documents.

General Guidelines for Members:

- a) Institutional / Corporate Members (i.e. other than individuals, HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc., with attested specimen signature of the duly authorised signatory(ies) who are authorised to vote, to the Scrutiniser by email to csnuren@gmail.com with a copy marked to evoting@nsdl.com and secretarial@kssmart.co. Institutional members (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.
 - b) 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?” option available on <https://www.evoting.nsdl.com> to reset the password.
 - c) In case of any queries relating to e-voting you may refer to the FAQs for Members and e-voting user manual for Members available at the download section of <https://www.evoting.nsdl.com> or call on : 022 - 4886 7000 and 022 - 2499 7000 or send a request at evoting@nsdl.com.
 - d) In case of any other queries, Members can contact: M/s. Adroit Corporate Services Private Limited, 18-20, 1st floor, Plot No. 639, Makhwana Road, Marol, Andheri (East), Mumbai-400 059, Tel No: +91-22-4227 0400, Email: info@adroitcorporate.com.
12. 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/>. The resolutions, if assented by the requisite majority, shall be deemed to be passed on the last date specified for e-voting, in terms of the Secretarial Standards on General Meeting (SS-2) issued by the Institute of Company Secretaries of India.

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

Item No. 1

The Nomination and Remuneration Committee (“NRC”), at its meeting held on January 15, 2026, after evaluating the qualifications, experience, and expertise of Mr. Keshav A S, recommended his appointment as the Managing Director and Chairperson of the Company. Pursuant to the recommendation of the NRC, the Board of Directors, at its meeting also held on January 15, 2026, approved his appointment, subject to the approval of the Members of the Company under the provisions of Sections 196, 197, 198, and 203 read with Schedule V of the Companies Act, 2013 and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Mr. Keshav A S joined the Board on January 15, 2026. The Members of the Company are requested to approve his appointment as Managing Director and Chairperson of the Company for a term of five (5) consecutive years from January 15, 2026, to January 14, 2031 (both days inclusive) and he shall be liable to retire by rotation.

Brief Profile

Mr. Keshav A S possesses significant leadership experience and has been instrumental in driving the strategic direction, business expansion, and operational growth of the Company. His appointment is aligned with the Company’s long-term vision, including expansion into new technology-led business areas and strengthening of group operations.

The Company further proposes that Mr. Keshav A S shall not draw any salary or remuneration from the Company at present. The Board of Directors of the Company (hereinafter referred to as the “Board”, which term shall be deemed to include the Nomination and Remuneration Committee) be and is hereby authorised to alter, vary or amend the terms and conditions of his re-appointment and/or remuneration, as may be mutually agreed between the Board and Mr. Keshav A S, within the limits approved herein and subject to the overall ceiling of managerial remuneration prescribed under Section 197 of the Companies Act, 2013, or any statutory modification(s) thereof.

The Company has received a notice in writing under Section 160 of the Act from a Member proposing his candidature for the office of as Managing Director. The Company has also received the requisite consents, declarations, and confirmations from Mr. Keshav A S as prescribed under the Companies Act and SEBI Listing Regulations, 2015 and that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The disclosures required pursuant to the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Secretarial Standard–2 on General Meetings (SS-2), including details of his directorships and other required particulars, are provided in the Annexure forming part of this Notice. The principal terms and conditions of his appointment, including remuneration, are set out in the statement annexed to this Postal Ballot Notice.

Except Mr. Keshav A S and his relatives, none of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out in this Notice.

The Board of Directors recommends the Special Resolution as set out in this Item no.1 for approval of the Members.

Disclosure relating to Directors pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of the Secretarial Standards on General Meetings:

Name of Director	Anancha Perumal Selvi Keshav
DIN	07863502
Age	32 Years
Date of first appointment on the Board	15 January, 2026
Experience (including expertise in specific functional area) / Brief Resume	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Qualifications	Bachelor of Engineering (B.E.) degree.
Terms and conditions of appointment	As per the resolution set out at Item No. 1 of the Postal Ballot Notice read with statement pursuant to Section 102 of the Act.
Last drawn remuneration details along with remuneration sought to be paid	Last drawn remuneration from the company- Nil and remuneration sought to be paid – Nil at present. The Board of Directors (including the Nomination and Remuneration Committee) is authorised to determine and revise the

	remuneration from time to time, in accordance with the provisions of Section 197 of the Companies Act, 2013 and applicable rules made thereunder.
No. of Board meeting attended	2
List of other Listed Companies (excluding foreign Companies)	Nil
Listed entities from which the Director has resigned from Directorship in the past three years	Nil
Memberships / Chairmanships of committees of other companies (excluding foreign companies)	Nil
Number of Equity Shares held in the Company (including shareholding as a beneficial owner)	3,27,02,805 Shares
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	Nil
Directorships of other Boards as on date of Postal Ballot Notice	<ol style="list-style-type: none"> 1. Hydra One Private Limited 2. KS Smart Solutions Private Limited 3. PHD Chamber of Commerce and Industry

Item No 2

The Nomination and Remuneration Committee (“NRC”), at its meeting held on January 15, 2026, after evaluating the qualifications, experience, and expertise of Mr. Rohan Ramaswamy, recommended his appointment as an Executive Director, of the Company. Pursuant to the recommendation of the NRC, the Board of Directors, at its meeting also held on January 15, 2026, approved his appointment, subject to the approval of the Members of the Company under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Mr. Rohan Ramaswamy joined the Board on January 15, 2026. The Members of the Company are requested to approve his appointment as an Executive, Non-independent Director of the Company.

Brief Profile

Mr. Rohan Ramaswamy is a technology professional with extensive experience in leading innovation-driven initiatives and multidisciplinary technical teams. His expertise includes end-to-end design and deployment of advanced technology solutions such as ICT, IoT, and AR/VR platforms. He has led research and development initiatives involving AI-powered analytics, immersive simulation technologies, and next-generation digital infrastructure.

Considering the Company’s strategic focus on technology-led growth, digital infrastructure, smart solutions, and innovation-driven business expansion, the Board is of the opinion that his association will strengthen the Company’s technical leadership and execution capabilities.

The Company has received a notice in writing under Section 160 of the Act from a Member proposing his candidature for the office of Director. The Company has also received the requisite consents, declarations, and confirmations from Mr. Rohan Ramaswamy as prescribed under the Companies Act and SEBI Listing Regulations, 2015 and that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The disclosures required pursuant to the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Secretarial Standard–2 on General Meetings (SS-2), including details of his directorships and other required particulars, are provided in the Annexure forming part of this Notice.

Except Mr. Rohan Ramaswamy and his relatives, none of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the resolution set out in this Notice.

The Board of Directors recommends the Special Resolution as set out in this Item no.2 for approval of the Members.

Disclosure relating to Directors pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of the Secretarial Standards on General Meetings:

Name of Director	Rohan Ramaswamy
DIN	07079289
Age	30 Years
Date of first appointment on the Board	15 January, 2026
Experience (including expertise in specific functional area) / Brief Resume	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Qualifications	Bachelor of Technology (B.Tech) in Electronics and Instrumentation Engineering.
Terms and conditions of appointment	As per the resolution set out at Item No. 2 of the Postal Ballot Notice read with statement pursuant to Section 102 of the Act.
Last drawn remuneration details along with remuneration sought to be paid	Last drawn remuneration from the company and remuneration sought to be paid - Nil
No. of Board meeting attended	2
List of other Listed Companies (excluding foreign Companies)	Nil
Listed entities from which the Director has resigned from Directorship in the past three years	Nil
Memberships / Chairmanships of committees of other companies (excluding foreign companies)	Nil
Number of Equity Shares held in the Company (including shareholding as a beneficial owner)	Nil
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	Nil
Directorships of other Boards as on date of Postal Ballot Notice	1. Ikshanaa Technology Solutions Private Limited 2. Nidus Advertising & Marketing Private Limited 3. KS Smart Solutions Private Limited

Item no. 03

The Nomination and Remuneration Committee (“NRC”), at its meeting held on January 21, 2026, after evaluating the qualifications, experience, and expertise of Mr. Venkatesh Subramanyam, recommended his appointment as a Non-Executive Non-Independent Director of the Company. Pursuant to the recommendation of the NRC, the Board of Directors, at its meeting also held on January 21, 2026, approved his appointment, subject to the approval of the Members of the Company under the applicable provisions of the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Mr. Venkatesh Subramanyam joined the Board on January 21, 2026. The Members of the Company are requested to approve his appointment as a Non-Executive Non-Independent Director of the Company.

Brief Profile

Mr. Venkatesh Subramanyam is a seasoned business and technology leader with extensive experience in business development, strategy, and product innovation. He is an MBA Gold Medalist from the Great Lakes Institute of Management and brings deep expertise in digital transformation and Industry 4.0, gained during his tenure with Saint-Gobain. He has significant experience in leading government-focused solution consulting initiatives, including smart city projects, ICT solutions, AR/VR implementations, and go-to-market strategies. Mr. Venkatesh Subramanyam has been actively involved in managing the complete lifecycle of large-scale government projects and is known for building strategic partnerships and effectively navigating complex procurement frameworks.

Considering his professional experience, domain expertise in technology-driven business transformation, and strategic capabilities, the Board is of the opinion that his association will be beneficial to the Company and will strengthen the Company’s growth initiatives and expansion into new technology-led business areas.

The Company has received a notice in writing under Section 160 of the Act from a Member proposing his candidature for the office of Director. The Company has also received the requisite consents, declarations, and confirmations from Mr. Venkatesh Subramanyam as prescribed under the Companies Act and SEBI Listing Regulations, 2015 and that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The disclosures required pursuant to the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and

Disclosure Requirements) Regulations, 2015, and Secretarial Standard–2 on General Meetings (SS-2), including details of his directorships and other required particulars, are provided in the Annexure forming part of this Notice.

Except Mr. Venkatesh Subramanyam and his relatives, none of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out in this Notice.

The Board of Directors recommends the Special Resolution as set out in this Item no. 3 for approval of the Members.

Disclosure relating to Directors pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of the Secretarial Standards on General Meetings:

Name of Director	Venkatesh Subramanyam
DIN	09281024
Age	30 Years
Date of first appointment on the Board	21 January, 2026
Experience (including expertise in specific functional area) / Brief Resume	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Qualifications	MBA, Business Administration and Management (General), Bachelor of Technology (B.Tech) – Computer Science.
Terms and conditions of appointment	As per the resolution set out at Item No. 3 of the Postal Ballot Notice read with statement pursuant to Section 102 of the Act.
Last drawn remuneration details along with remuneration sought to be paid	Last drawn remuneration from the company and remuneration sought to be paid - Nil
No. of Board meeting attended	01
List of other Listed Companies (excluding foreign Companies)	Nil
Listed entities from which the Director has resigned from Directorship in the past three years	Nil
Memberships / Chairmanships of committees of other companies (excluding foreign companies)	Nil
Number of Equity Shares held in the Company (including shareholding as a beneficial owner)	Nil
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	Nil
Directorships of other Boards as on date of Postal Ballot Notice	1. Ikshanaa Technology Solutions Private Limited 2. Baaz Dynamics Private Limited

Item no. 04

The Nomination and Remuneration Committee (“NRC”), at its meeting held on January 15, 2026, after evaluating the qualifications, experience, expertise, and independence of Mrs. Reshma Dilip, recommended her appointment as a Non-Executive Independent Director of the Company. Pursuant to the recommendation of the NRC, the Board of Directors, at its meeting also held on January 15, 2026, approved her appointment as an Independent Director of the Company for a term of five (5) consecutive years commencing from January 15, 2026, subject to the approval of the Members of the Company.

Mrs. Reshma Dilip joined the Board on January 15, 2026. The Members of the Company are requested to approve her appointment as an Independent Director under the provisions of the Companies Act, 2013 (“the Act”) for a term of five (5) consecutive years from January 15, 2026 to January 14, 2031 (both days inclusive).

Brief Profile

Mrs. Reshma Dilip is an Independent and Woman Director on the Board. She is a qualified Chartered Accountant and a

member of the Institute of Chartered Accountants of India. She holds a Bachelor of Commerce degree from the University of Madras and is an experienced indirect tax professional.

She possesses significant expertise in indirect tax laws, regulatory compliance, advisory services, and related matters. She brings strong professional experience in taxation and financial compliance, particularly in indirect tax advisory, statutory compliance, and interpretation of evolving tax regulations. Her professional background and analytical approach is expected to add value to the deliberations of the Board, particularly in matters relating to regulatory compliance, financial governance, and risk management.

The Company has received a notice in writing under Section 160 of the Act from a Member proposing her candidature for the office of Independent Director. The Company has also received the requisite consents, declarations, and confirmations from Mrs. Reshma Dilip confirming that she meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that she is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The disclosures required pursuant to the provisions of the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and Secretarial Standard-2 on General Meetings (SS-2), including details of her directorships and other required particulars, are provided in the Annexure forming part of this Notice.

Except Mrs. Reshma Dilip and her relatives, none of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out in this Notice.

The Board of Directors recommends the Special Resolution as set out in this Item no. 4 for approval of the Members.

Disclosure relating to Directors pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of the Secretarial Standards on General Meetings:

Name of Director	Reshma Dilip Kumar
DIN	11482128
Age	31 Years
Date of first appointment on the Board	15 January, 2026
Experience (including expertise in specific functional area) / Brief Resume	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Qualifications	Chartered Accountant, Bachelor of Commerce (B.Com.)
Terms and conditions of appointment	As per the resolution set out at Item No. 04 of the Postal Ballot Notice read with statement pursuant to Section 102 of the Act.
Last drawn remuneration details along with remuneration sought to be paid	Last drawn remuneration from the company - Nil and remuneration sought to be paid as per the resolution at Item No. 04 of this Postal Ballot Notice read with statement pursuant to Section 102 of the Act
No. of Board meeting attended	2
List of other Listed Companies (excluding foreign Companies)	Nil
Listed entities from which the Director has resigned from Directorship in the past three years	Nil
Memberships / Chairmanships of committees of other companies (excluding foreign companies)	Nil
Number of Equity Shares held in the Company (including shareholding as a beneficial owner)	Nil
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	Nil
Directorships of other Boards as on date of Postal Ballot Notice	Nil
Justification for choosing the appointee for appointment as Independent Director	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	

Item no. 05

The Nomination and Remuneration Committee (“NRC”), at its meeting held on January 21, 2026, after evaluating the qualifications, experience, expertise and independence of Mr. Puneet Rakesh Pandey, recommended his appointment as a Non-Executive Independent Director of the Company. Pursuant to the recommendation of the NRC, the Board of Directors, at its meeting also held on January 21, 2026, approved his appointment as an Independent Director of the Company for a term of five (5) consecutive years commencing from January 21, 2026, subject to the approval of the Members of the Company.

Mr. Puneet Rakesh Pandey joined the Board on January 21, 2026. The Members of the Company are requested to approve his appointment as an Independent Director under the provisions of the Companies Act, 2013 (“the Act”) for a term of five (5) consecutive years from January 21, 2026 to January 20, 2031 (both days inclusive).

Brief Profile

Mr. Puneet Rakesh Pandey is a Tax and Audit professional with over five years of experience, specializing in statutory audits, internal audits, and ASM bank audits. He has been actively involved in assignments relating to investigations conducted by the Serious Fraud Investigation Office (SFIO), demonstrating strong analytical capabilities, attention to detail, and adherence to high ethical standards.

He possesses sound knowledge of taxation and audit frameworks and is adept at translating complex tax laws into practical and compliant strategies. His experience includes preparation and analysis of financial information, strengthening internal controls, and delivering insightful financial reports with a focus on efficiency, compliance, and operational excellence. His professional expertise is expected to contribute meaningfully to the Company’s governance, financial discipline, and compliance framework.

The Company has received a notice in writing under Section 160 of the Act from a Member proposing his candidature for the office of Independent Director. The Company has also received the requisite consents, declarations and confirmations from Mr. Puneet Rakesh Pandey confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The disclosures required pursuant to the provisions of the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard–2 on General Meetings (SS-2), including details of his directorships and other required particulars, are provided in the Annexure forming part of this Notice.

Except Mr. Puneet Rakesh Pandey and his relatives, none of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out in this Notice.

The Board of Directors recommends the Special Resolution as set out in this Item no. 5 for approval of the Members.

Disclosure relating to Directors pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of the Secretarial Standards on General Meetings:

Name of Director	Puneet Rakesh Pandey
DIN	11498006
Age	29 Years
Date of first appointment on the Board	21 January, 2026
Experience (including expertise in specific functional area) / Brief Resume	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Qualifications	Tax and Audit professional with over five years of experience in statutory, internal, and bank audits, with exposure to SFIO investigations.
Terms and conditions of appointment	As per the resolution set out at Item No. 5 of the Postal Ballot Notice read with statement pursuant to Section 102 of the Act.
Last drawn remuneration details along with remuneration sought to be paid	Last drawn remuneration from the company - Nil and remuneration sought to be paid as per the resolution at Item No. 05 of this Postal Ballot Notice read with statement pursuant to Section 102 of the Act.
No. of Board meeting attended	01
List of other Listed Companies (excluding foreign Companies)	Nil
Listed entities from which the Director has resigned from Directorship in the past	Nil

three years	
Memberships / Chairmanships of committees of other companies (excluding foreign companies)	Nil
Number of Equity Shares held in the Company (including shareholding as a beneficial owner)	Nil
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	Nil
Directorships of other Boards as on date of Postal Ballot Notice	Nil
Justification for choosing the appointee for appointment as Independent Director	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	

Item no. 06

The Nomination and Remuneration Committee (“NRC”), at its meeting held on January 21, 2026, after evaluating the qualifications, experience, expertise and independence of Mr. Rajan Chaurasiya, recommended his appointment as a Non-Executive Independent Director of the Company. Pursuant to the recommendation of the NRC, the Board of Directors, at its meeting also held on January 21, 2026, approved his appointment as an Independent Director of the Company for a term of five (5) consecutive years commencing from January 21, 2026, subject to the approval of the Members of the Company.

Mr. Rajan Chaurasiya joined the Board on January 21, 2026. The Members of the Company are requested to approve his appointment as an Independent Director under the provisions of the Companies Act, 2013 (“the Act”) for a term of five (5) consecutive years from January 21, 2026 to January 20, 2031 (both days inclusive).

Brief Profile

Mr. Rajan Chaurasiya is a CA Finalist (ICAI) and a Bachelor of Commerce graduate from the University of Mumbai. He has over six years of professional experience in the field of audit and accounting, with strong expertise in finalization of books of accounts and conducting statutory and tax audits for both listed and unlisted entities.

He has hands-on experience in forensic audits and concurrent audits and is well-versed in matters relating to Income Tax, Goods and Services Tax (GST), Tax Deducted at Source (TDS), and various regulatory compliances, including filings and procedures under the Ministry of Corporate Affairs (MCA) framework and Professional Tax regulations. His practical exposure to financial controls, audit processes, and compliance management is expected to strengthen the Company’s governance and financial oversight framework.

The Company has received a notice in writing under Section 160 of the Act from a Member proposing his candidature for the office of Independent Director. The Company has also received the requisite consents, declarations and confirmations from Mr. Rajan Chaurasiya confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that he is not disqualified from being appointed as a Director in terms of Section 164 of the Act.

The disclosures required pursuant to the provisions of the Act, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard–2 on General Meetings (SS-2), including details of his directorships and other required particulars, are provided in the Annexure forming part of this Notice.

Except Mr. Rajan Chaurasiya and his relatives, none of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out in this Notice.

The Board of Directors recommends the Special Resolution as set out in this Item no. 6 for approval of the Members.

Disclosure relating to Directors pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Clause 1.2.5 of the Secretarial Standards on General Meetings:

Name of Director	Rajan Chaurasiya
DIN	11235791
Age	28 Years
Date of first appointment on the Board	21 January, 2026
Experience (including expertise in specific functional area) / Brief Resume	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Qualifications	CA Finalist (ICAI), Bachelor of Commerce (B.Com.)
Terms and conditions of appointment	As per the resolution set out at Item No. 06 of the Postal Ballot Notice read with statement pursuant to Section 102 of the Act.
Last drawn remuneration details along with remuneration sought to be paid	Last drawn remuneration from the company - Nil and remuneration sought to be paid as per the resolution at Item No. 06 of this Postal Ballot Notice read with statement pursuant to Section 102 of the Act
No. of Board meeting attended	0
List of other Listed Companies (excluding foreign Companies)	Kamdhenu Engineering Industries Ltd
Listed entities from which the Director has resigned from Directorship in the past three years	Nil
Memberships / Chairmanships of committees of other companies (excluding foreign companies)	Nil
Number of Equity Shares held in the Company (including shareholding as a beneficial owner)	Nil
Inter-se relationship with other Directors and Key Managerial Personnel of the Company	Nil
Directorships of other Boards as on date of Postal Ballot Notice	Nil
Justification for choosing the appointee for appointment as Independent Director	Please refer to the Explanatory Statement forming a part of this Postal Ballot Notice.
Skills and capabilities required for the role and the manner in which the proposed person meets such requirements	

Item no. 7

The existing Articles of Association (“AoA”) of the Company have been in force since its incorporation and have been amended from time to time to meet the operational and regulatory requirements of the Company. However, the current AoA were primarily drafted in accordance with the provisions of the erstwhile Companies Act, 1956, and several provisions therein contain references to the said Act, which are no longer in conformity with the Companies Act, 2013.

In order to align the constitutional documents of the Company with the provisions of the Companies Act, 2013 and the current regulatory framework, and to ensure clarity, consistency, and improved corporate governance standards, it is proposed to adopt a new set of Articles of Association based on Table F as prescribed under Schedule I to the Companies Act, 2013, which sets out the model Articles of Association for a company limited by shares.

The Board of Directors, at its meeting held on February 13, 2026, approved the proposal to adopt a new set of Articles of Association (Table F) in substitution of the existing AoA, subject to the approval of the Members of the Company.

Pursuant to Sections 5 and 14 of the Companies Act, 2013, the adoption of a new set of Articles of Association requires the approval of the Members by way of a Special Resolution.

A copy of the proposed new Articles of Association is annexed to this Notice. The same, along with a copy of the existing Articles of Association, will be available for inspection at the Registered Office of the Company on all working days during business hours up to the date of the Extra-Ordinary General Meeting and can also be accessed on the Company’s website at <https://ksstech.co/>.

None of the Directors or Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, in the proposed Special Resolution, except to the extent of their shareholding, if any, in the Company.

The Board of Directors is of the opinion that the resolution set out in Item No. 07 is in the best interest of the Company and, accordingly, recommends the Special Resolution for approval of the Members.

By order of the Board
For KS Smart Technologies Limited
(Formerly known as Soma papers and Industries Limited)

Sd/-

Priyanka Malpani
Company Secretary & Compliance Officer

Place: Chennai
Date: 28/02/2026

