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

Ref no.: SE/2025-26/Q4/20

Date: 13th February 2026

To,
The Manager – Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.
Scrip Code: 516038

Subject: Disclosures under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Outcome of the Board meeting declaring of the unaudited standalone and consolidated financial results period ended 31 December 2025

We hereby wish to inform you that, pursuant to Regulations 30 and 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, and in furtherance to our intimation dated February 06, 2026, the Meeting of the Board of Directors of the Company was duly convened and held on Friday, February 13, 2026, wherein the Board inter alia considered and approved the following, which are enclosed herewith:

1. Unaudited Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2025.

2. Unaudited Consolidated Financial Results of the Company for the quarter and nine months ended December 31, 2025.

3. Limited Review Reports issued by the Statutory Auditors on the aforesaid standalone and consolidated financial results.

Further, the aforesaid financial results shall also be published in the newspapers in accordance with the applicable provisions of the SEBI (LODR) Regulations, 2015

The Board Meeting commenced at 05.30 PM and concluded at 07.00 PM

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.

Kindly take the same on record.

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

Priyanka

CS Priyanka Malpani
Company Secretary & Compliance Officer
A64349

KS SMART TECHNOLOGIES LIMITED

KS Smart Technologies Limited (Formerly known as Soma Papers and Industries Limited)
CIN: L62099TS1991PLC200966
STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND Nine MONTHS ENDED 31 DECEMBER 2025
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

Particulars	For the Quarter ended 31 December 2025 (Unaudited)	For the Quarter ended 30 September 2025 (Unaudited)	For the Quarter ended 31 December 2024 (Unaudited)	For the Nine Months ended 31 December 2025 (Unaudited)	For the Nine Months ended 31 December 2024 (Unaudited)	For the Year ended 31 March 2025 (Audited)
REVENUE						
Other Income	0.77	-	-	0.77	-	-
Total Revenue (I)	**0.77**	**-**	**-**	**0.77**	**-**	**-**
EXPENSES						
Finance costs	0.33	-	-	0.33	-	-
Employee benefits expense	1.60	0.60	0.60	2.80	1.80	2.40
Other expenses	8.10	2.79	(33.08)	12.12	14.12	17.04
Total Expenses (II)	**10.03**	**3.39**	**(32.48)**	**15.25**	**15.92**	**19.44**
Profit /(Loss) before tax	**(9.26)**	**(3.39)**	**32.48**	**(14.48)**	**(15.92)**	**(19.44)**
Tax expense:						
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
	-	-	-	-	-	-
Profit /(Loss) after Tax	**(9.26)**	**(3.39)**	**32.48**	**(14.48)**	**(15.92)**	**(19.44)**
OTHER COMPREHENSIVE INCOME						
A. Other Comprehensive income not to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
B. Other Comprehensive income to be reclassified to profit and loss in subsequent periods:	-	-	-	-	-	-
Other Comprehensive income for the year, net of tax	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NET OF TAX	**(9.26)**	**(3.39)**	**32.48**	**(14.48)**	**(15.92)**	**(19.44)**
Earnings per share for profit attributable to equity shareholders						
Basic and Diluted EPS	(0.01)	(0.24)	2.32	(0.04)	(1.14)	(1.39)

Place: Chennai
Date: 13 February 2026

INITIALLED FOR IDENTIFICATION PURPOSES S&T S & T

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

Keshav

Keshav AS
Managing Director
DIN : 07863502

KS SMART TECHNOLOGIES LIMITED

Independent Auditor's Limited Review Report on Standalone unaudited financial results of KS Smart Technologies Limited (formerly Soma Papers and Industries Limited) for the nine months ended 31 December 2025

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 nine months ended 31 December 2025 ('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 accounting principles generally accepted in India 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 and nine months ended 31 December 2024 and for the quarter ended 30 September 2025 which were reviewed by the predecessor auditor who had issued their unmodified review conclusion vide their reports dated 7 February 2025 and 14 November 2025 respectively. The Statement also includes the results for the year ended 31 March 2025 which have been audited by the predecessor auditor who had issued their unmodified audit opinion vide their report dated 29 May 2025. Our conclusion is not modified in respect of this matter.

S&T

5. The Statement includes the results for the quarter ended 31 December 2025 being the balancing figure between the unaudited year to date figures upto nine months ended 31 December 2025 which were subjected to limited review by us and unaudited year to date figures up to six months ended 30 September 2025 which were reviewed by the predecessor auditor who had issued their unmodified review conclusion vide their report dated 14 November 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: 26225366EUOIGR8928

Place: Chennai
Date: 13 February 2026

KS Smart Technologies Limited (Formerly known as Soma Papers and Industries Limited)
CIN: L62099TS1991PLC200966
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025
(All amounts are in INR in Lakhs, except share data and unless otherwise stated)

S.No	Particulars	STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE		
		Quarter Ended	Nine Months ended	Year ended
		31 December 2025	31 December 2025	31 March 2025
		(Unaudited)	(Unaudited)	(Audited)
1	**Income**			
	a. Revenue from operations	18,616.83	49,722.87	68,825.53
	b. Other income	350.77	862.51	832.46
	Total Income (I)	**18,967.60**	**50,585.38**	**69,657.99**
2	**Expenses**			
	a. Cost of sales and services	14,265.98	43,508.37	67,244.61
	b. Changes in inventories	-	(422.82)	(4,626.18)
	c. Employee benefits expense	533.62	1,458.20	1,380.18
	d. Finance cost	1,083.94	1,914.70	1,138.37
	e. Depreciation and amortisation expense	114.82	364.41	246.58
	f. Other expenses	637.67	1,244.97	1,499.31
	Total Expenses (II)	**16,636.03**	**48,067.83**	**66,882.87**
3	**Profit /(Loss) before exceptional items and tax (I-II)**	**2,331.57**	**2,517.55**	**2,775.12**
4	Exceptional Items	-	-	-
5	**Profit /(Loss) before tax**	**2,331.57**	**2,517.55**	**2,775.12**
6	**Tax expense:**			
	Current tax	664.19	848.87	804.03
	Deferred tax	(35.47)	(106.42)	(43.36)
7	**Profit /(Loss) after Tax**	**1,702.85**	**1,775.10**	**2,014.45**
	Profit/loss for the period attributable to:			
	Owners of the parent	**1,706.88**	**1,787.35**	**2,015.16**
	Non-controlling interests	**(4.03)**	**(12.25)**	**(0.71)**
8	**Other Comprehensive Income**			
	Items that will not be reclassified to profit & loss			
	Re-measurement losses/(gains) on defined benefit plans	0.30	0.91	9.99
	Income tax relating to items that will not be reclassified to profit or loss	(0.08)	(0.23)	(2.52)
9	**Total other comprehensive Income**	**0.22**	**0.68**	**7.47**
10	**Other comprehensive income for the period, net of tax attributable to:**			
	Owners of the parent	**0.22**	**0.68**	**7.47**
	Non-controlling interests	-	-	-
11	**TOTAL COMPREHENSIVE INCOME FOR THE YEAR, NETOF TAX**	**1,702.63**	**1,774.42**	**2,006.98**
12	**Total comprehensive income for the period, net of tax attributable to:**			
	Owners of the parent	1,706.66	1,786.67	2,007.69
	Non-controlling interests	(4.03)	(12.25)	(0.71)
13	**Earnings per equity share (in INR Rs.)**			
	Basic (Not annualised)	1.54	2.57	4.13
	Diluted (Not annualised)	1.15	2.17	4.13

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

Keshav

Keshav AS
Managing Director
DIN : 07863502

Place : Chennai
Date: 13 February 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 on Standalone and Consolidated Financial Statements

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 February 13, 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. The standalone and consolidated financial results have been prepared in accordance with Indian Accounting Standard (Ind AS) as prescribed under section 133 of the Companies Act, 2014 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendments

3. During the quarter, the Company acquired 100% of equity shares of KS Smart Solutions Private Limited (KSS) comprising 10,000 equity shares of Rs. 10 each for a consideration of Rs. 4,874 lakhs discharged by way of issue of 4,87,37,920 equity shares of Rs. 10 each to the promoters of KSS. Pursuant to the transaction, the shareholders of KSS obtained controlling interest in the Company. Accordingly, the transaction has been accounted for as a reverse acquisition for preparation of consolidation financial results, whereby the Company became the accounting acquiree and KSS became the accounting acquirer and the difference in fair value of shares has been recognised as one time expense for listing of shares in the preparation of consolidated financial results. The comparative financial information presented in these consolidated financial results represents the financial information of KSS.

   Prior to the transaction, KSS was not required to prepare and present consolidated quarterly financial information. Accordingly, comparative financial information for the quarter ended 30 September 2025 and for the quarter and nine months ended 31 December 2024 have not been presented in these consolidated financial results. The audited consolidated financial information for the year ended 31 March 2025 has been presented as the closest comparable period.

4. The above consolidated financial results include the results and other information of the following entities
   a. KS Smart Solutions Private Limited (w.e.f. 6 October 2025)
   b. Five 28 Anna Salai LLP (w.e.f. 6 October 2025)
   c. Southern Electric Metering Private Limited (w.e.f. 6 October 2025)

5. Pursuant to the members approval in the 1st Extra Ordinary General Meeting dated September 04, 2025 ("EGM"), the Company has issued and allotted (i) 4,86,67,850 equity shares on preferential basis to persons other than promoters at an issue price of INR 20 per share and (ii) 1,66,67,690 equity share to erstwhile promoters of KSS at an issue price of INR 10 per share.

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Keshav

KS SMART TECHNOLOGIES LIMITED

6. As at December 31, 2025, the Company has received share application money towards issuance of 4,85,94,390 Compulsorily Convertible Share Warrants. This comprises 3,45,94,390 warrants issued to the erstwhile promoters of KSS and persons acting in concert at an issue price of ₹10 per warrant and 1,40,00,000 warrants issued to persons other than promoters at an issue price of ₹20 per warrant, representing 25% of the warrant issue price received upfront. Share warrants are issued on receipt of a minimum 25%of the issue price and are required to be converted into equity shares within 18 months from the date of allotment upon payment of the balance amount. As on the reporting date, the warrants remain pending for conversion.

7. Pursuant to the above said issuance of securities and completion of open offer under SEBI Substantial Acquisition of Shares and Takeover Regulations, 2011, the erstwhile promoters of KSS have become the promoters of the Company and subsequently the board of directors and their respective committees have been restructured as mentioned in the communication to BSE vide letter dated January 15 and 21, 2026.

8. The Company at its Annual General Meeting held on September 30, 2025 has amended its main object clause to providing end-to-end IT solutions in hardware, software, training, and skilled manpower, including IT infrastructure, smart classroom solutions, emerging technologies (AR/VR), CCTV and participation in government and institutional projects.

9. Subsequent to the reporting period, the members of the Company at their 02nd Extra-Ordinary General Meeting held on January 21, 2026, the Company has changed its name to M/s. KS Smart Technologies Limited which has approved by Ministry of Corporate Affairs vide communication dated February 04, 2026. Further, the members have also approved the shifting of registered office of the Company from the State of Telangana to State of Tamil Nadu, subject to approval from the respective statutory authorities.

10. Effective November 21, 2025, the Government of India consolidated 29 existing labour regulations into four Labour codes, namely, The Code on Wages, 2019. The Industrial Relations Code, 2020, The Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, collectively referred to as the 'New Labour Codes. The impact of the New Labour Codes in the standalone and consolidated financial results is not material.

11. The Company is presently engaged in only one operating segment. Hence, disclosures required Indian Accounting standard – 108 "Operating Segments" are not applicable to the Company.

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

Place : Chennai
Date : 13.02.2026

INITIALLED FOR IDENTIFICATION PURPOSES S&T S & T

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

Keshav

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 nine months ended 31 December 2025

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 nine months ended 31 December 2025 ('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 (w.e.f. 6 October 2025)
   1. KS Smart Solutions Private Limited
   2. Southern Electric Metering Private Limited
   3. Five 28 Anna Salai LLP

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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. 3 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 Statement includes the results for the quarter ended 31 December 2025 being the balancing figure between the unaudited year to date figures up to nine months ended 31 December 2025 which were subjected to limited review by us and unaudited year to date figures up to six months ended 30 September 2025 which have been furnished to us by the Management and have not been subjected to audit or review by us. 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: 26225366EXTBVP7947

Place: Chennai
Date: 13 February 2026