



SOMA TEXTILES & INDUSTRIES LTD.

30th May, 2025

National Stock Exchange of India Ltd, "Exchange Plaza", 5th Floor, Plot No.C/1, G-Block, Bandra - Kurla Complex, Bandra (E) Mumbai - 400 051	The Corporate Relationship Dept., BSE Ltd., Piroze Jeejeeboy Towers, 1 st Floor, New Trading Ring, Rotunda, Dalal Street, MUMBAI - 400 001
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Sub: Submission of Stand-alone and Consolidated Audited Financial Results of the Company for the Quarter and Year ended March 31, 2025, along with the Statement of Assets and Liabilities as at March 31, 2025.

Dear Sirs,

We are sending herewith the Audited Financial Results (both consolidated and standalone) of the Company for the quarter and year ended March 31, 2025, together with Statement of Assets and Liabilities of the Company as at the end of the year ended 31st March, 2025, duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held today i.e. on Friday, the May 30, 2025, for your record, in compliance with the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015. The Board Meeting commenced at 12-30 P.M. and concluded at 01:50 P.M.

Besides above also please find duly enclosed a copy each of the following:

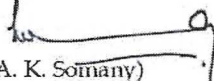
- Auditors' Reports on Standalone and Consolidated Financial Results of the Company for the year ended March 31, 2025.
- Statement in the form of declaration that the Report of Auditors is with unmodified opinion with respect to Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2025.

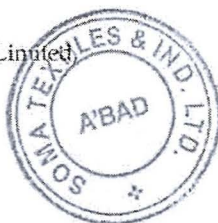
Further pursuant to Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015, we will be publishing the extract of the audited standalone and consolidated financial results in the newspapers. The full format of the Quarterly and Yearly Financial Results will be made available on the Company's website at www.somatextiles.com. We will be uploading the Financial Results on the Stock Exchanges websites: BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindian.com).

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For Soma Textiles & Industries Limited


(A. K. Somany)
Managing Director



Encl: As Above



A SOMANY ENTERPRISE

Registered Office

2, Red Cross Place, Kolkata - 700 001, India.
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Email : investors@somatextiles.com
CIN : L51909WB1940PLC010070

Corporate Office

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Email : rsharma@somatextiles.com

Head Office

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Email : rsharma@somatextiles.com



**Independent Auditor's Report on Quarterly and Year to date
Standalone Financial Results of the Company Pursuant to the
Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulation, 2015**

To,
The Board of Directors of
Soma Textiles & Industries Limited

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date Standalone Financial Results of **Soma Textiles & Industries Limited** (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- a) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.
- b) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2025.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report.

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We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on Standalone Financial Results.

Material Uncertainty Related to Going Concern

We draw attention to the fact that the company has stopped manufacturing operations and sold off plant and machineries and is engaged in Trading activities. The company's profit of **Rs. 24 Lakhs** during the quarter ended 31st March, 2025 and as of date positive net worth of the company stood at **Rs. 15783.66 Lakhs** is on account of trading activities as well as exceptional items, as represented in this report under emphasis of matter paragraphs. In the opinion of the management, company's assets including cash & bank balance are sufficient to meet the liabilities of the company. These conditions, along with other matter as set forth in aforesaid note, indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as going concern. The management has assessed that the company continuous to be going concern.

Our opinion is not modified in respect of the above said matter.

Emphasis of Matter

We draw your attention to:

- a) We draw attention to **Note No. 6** of Standalone Ind AS Financial Results wherein Exceptional items for the quarter ended 31st March, 2025 represent following components.

Sr. No.	Particulars	Quarter Ended 31.03.2025 (Rs. In lakhs)	Year Ended 31.03.2025 (Rs. In Lakhs)
1.	Foreign Exchange Gain/(Loss) on Loan Given to Soma Textiles FZC (associate)	(4)	113
2.	Profit on sale of Fixed assets	59	6,843
3.	Liabilities no longer required written back	4	4
	Total	59	6,960



- b) The holding company had advanced a loan to its associate company 'Soma Textiles FZC' (UAE) out of GDR proceeds, classified as Non-Current Loan. The Closing Balance of the same Loan is **Rs. 3,780.93/- Lakhs** for the year ended 31st March, 2025 (Previous year Rs. 5,255.90/- Lakhs). The Company has quasi-equity in addition to the capital contribution to Soma Textiles FZC. When the said loan was given, the said company was a wholly owned subsidiary, however with effect from 31st March, 2010, the company's holding in this company has diluted from 100% to 40%. In the audited Financial Statement of Soma Textiles FZC ended as at 31st March, 2025 the accumulated loss reflects at AED 9,65,140 (equivalent to Rs. 224.59/- Lakhs) as against the total capital of AED 9,00,000 (equivalent to RS. 209.43/- lakhs) (Including statutory reserves).

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the audited standalone annual financial statements.

The Board of Directors of the Company are responsible for the preparation and presentation of the standalone financial results that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

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



Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

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

- a) Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- e) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- f) Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- g) Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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

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

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

Other Matter

- a) The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date: 30-05-2025

Place: Ahmedabad



For, Pipara & Co LLP
Chartered Accountants
(FRN: 107929W/W100219)

Suresh Gandhi
Partner
M. No. 046284
UDIN: 25046284BNQMFH2205

SOMA TEXTILES & INDUSTRIES LIMITED

Regd. Office: 2, Red Cross Place, Kolkata-700 001

CIN:L51909WB1940PLC010070

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited (refer note 7)	Unaudited	Audited (refer note 7)	Audited	Audited
I	Revenue from Operations	387	59	103	949	573
II	Other Income	39	59	386	505	592
III	Total Income (I+II)	426	118	489	1,454	1,165
IV	Expenses:					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchases of stock -in-trade	379	58	102	933	571
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-
	d) Employees benefits expense	35	39	35	150	144
	e) Finance Costs	6	3	-	17	50
	f) Depreciation and amortisation expenses	13	8	8	41	32
	g) Other Expenses	127	155	46	445	194
	Total Expenses	560	263	191	1,586	991
V	Profit / (Loss) before exceptional items and tax (III-IV)	(134)	(145)	298	(132)	174
VI	Exceptional Items	59	111	1,932	6,960	2,238
VII	Profit / (Loss) before tax (V+VI)	(75)	(34)	2,230	6,828	2,412
VIII	Tax expense					
	(a) Deferred tax	99	-	(302)	99	(302)
	(b) Tax in respect of earlier years	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	24	(34)	1,928	6,927	2,110
X	Other Comprehensive Income:					
	Items that will not be reclassified to profit or loss					
	(a) Remeasurement of post employment benefits obligation	4	-	3	4	3
XI	Total Comprehensive Income (IX+X)	28	(34)	1,931	6,931	2,113
XII	Paid up equity share capital	3,303	3,303	3,303	3,303	3,303
XIII	Other equity excluding Revaluation Reserve				12,461	5,530
XIV	Face value of the share	10	10	10	10	10
XV	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):					
	(a) Basic	0.08	(0.10)	5.85	20.98	6.40
	(b) Diluted	0.08	(0.10)	5.85	20.98	6.40

Notes:

- The above financial results for the quarter and year ended 31st March, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2025.
- The Standalone Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- There is no income Tax liability for the financial year 2024-25 in view of Carried forward losses/Depreciation.
- Earning Per Share (EPS) has been calculated as per Indian Accounting Standard (IND AS - 33) issued by the Institute of Chartered Accountants of India.
- The company is mainly engaged in trading in cotton & cotton yarn and has identified 'Textile' Business as its only reportable primary business segment as per Ind AS 108 "Indian Accounting Standard on Operating Segments". Accordingly, no separate segment information



6 Exceptional items for the quarter ended 31st March, 2025 represent following components:

Particulars	Amount (₹ In lakhs)			Remarks, if any
	Quarter Ended 31.03.2025	Quarter Ended 31.12.2024	Year Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	-4	95.00	113.00	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	59	16.00	6,843.00	-
3. Liabilities no longer required written back	4	-	4.00	-
Total Exceptional Items	59.00	111.00	6960.00	

- 7 The figures for the quarter ended 31st March, 2025 and 31st March, 2024 represent the balance between audited figures in respect of the full financial year and those published till the third quarter of the respective financial years.
- 8 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/ disclosure.

Place: Ahmedabad
Date: 30th May, 2025



For, Soma Textiles & Industries Limited

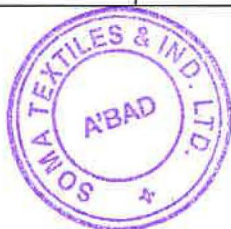

(A. K. Somany)
(DIN: 00024903)
(Managing Director)



AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	As at 31st March, 2025	As at 31st March, 2024	As at 31st March, 2025	As at 31st March, 2024
	Audited	Audited	Audited	Audited
A ASSETS				
1 Non-current assets				
(a) Property, plant and equipments	504	310	504	310
(b) Intangible assets	7	7	7	7
(c) Financial assets				
(i) Investments	260	174	260	174
(ii) Loan	3,781	5,256	3,781	5,256
(iii) Other financial assets	69	69	69	69
(d) Deferred tax assets (net)	1,030	932	1,030	932
(e) Income tax assets (net)	489	429	489	429
(f) Other non-current assets	-	50	-	50
Total non-current assets	6,140	7,227	6,140	7,227
2 Current assets				
(a) Inventories	-	-	-	-
(b) Financial assets				
(i) Investment	9,064	2,306	9,064	2,306
(ii) Trade receivables	302	172	302	172
(iii) Cash and cash equivalents	182	1,197	182	1,197
(iv) Bank balance other than (iii) above	266	-	266	-
(v) Other financial assets	2	3	2	3
(c) Other current assets	112	116	112	116
(d) Assets classified as held for sale	104	129	104	129
Total current assets	10,032	3,923	10,032	3,923
Total Assets	16,172	11,150	16,172	11,150
B EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	3,323	3,323	3,323	3,323
(b) Other equity	12,461	5,530	12,461	5,530
Total equity	15,784	8,853	15,784	8,853
Liabilities				
1 Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	224	132	224	132
(ii) Lease Liabilities	4	4	4	4
(b) Long-term provisions	20	19	20	19
Total non-current liabilities	248	155	248	155
2 Current liabilities				
(a) Financial Liabilities				
(i) Borrowing	63	26	63	26
(ii) Trade payables				
- total outstanding dues of micro enterprise and small enterprise	-	-	-	-
- total outstanding dues of creditors other than micro enterprise and small enterprise	9	18	9	18
(b) Other current liabilities	42	2,072	42	2,072
(c) Short-term provisions	26	26	26	26
Total current liabilities	140	2,142	140	2,142
Total liabilities	388	2,297	388	2,297
Total equity and liabilities	16,172	11,150	16,172	11,150



For, Soma Textiles & Industries Ltd.

A. K. Somany
Managing Director



AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2025

(₹ in lakhs)

Particulars	Year ended 31st March, 2025	Previous year ended 31st March, 2024
	Audited	Audited
A Cash flow from operating activities		
Profit/(Loss) before exceptional items & tax	(132)	173
Adjustment for:		
- Depreciation	42	32
- Profit on Sale of Current Investments	(103)	(6)
- (Profit) / loss on sale of fixed assets (net)	(6,844)	(2,148)
- Interest (Net)	(61)	(769)
- Other comprehensive income	4	3
	(6,962)	(2,888)
Operating profit/(Loss) before working capital changes	(7,094)	(2,715)
Adjustment for :		
- Trade receivables	(130)	17
- Other receivables	1,707	664
- Trade payables	(9)	472
- Other current liabilities	(2,030)	1,917
	(462)	3,070
Cash generated from operations	(7,556)	355
- Direct Taxes paid	-	-
	-	-
Cash flow before prior period items, exceptional items & extraordinary items	(7,556)	355
-Exceptional items	6,960	2,238
Net Cash generated from operating activities (A)	(596)	2,593
B Cash flow from investing activities :		
- Purchase of fixed assets	(275)	(235)
- Sale of fixed assets	6,883	2,322
- Net off Sales & Purchase of Current investments	(6,740)	(2,275)
- Interest received	78	542
Net cash Inflow / (Outflow) from investing activities (B)	(54)	354
C Cash flow from financing activities :		
- Total proceeds from borrowings (net of repayments)	(350)	(791)
- Interest paid	(15)	(51)
- Redemption of Preference Share	-	(975)
Net cash Inflow / (Outflow) from financing activities (C)	(365)	(1,817)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	(1,015)	1,130
Cash and cash equivalent as at the beginning of the year (E)	1,197	67
Cash and cash equivalent as at the end of the period (D+E)	182	1,197
Cash and cash equivalents comprises of:		
a) Balances with banks		
In current accounts	56	416
In deposit accounts (maturity less than 3 months at inception)	125	780
b) Cash on hand	1	1
Cash and cash equivalents considered for cash flows	182	1,197



For, Soma Textiles & Industries Ltd.

A. K. Somany

Managing Director





Independent Auditor's Report on Quarterly and Year to date Consolidated Financial Results of the Company pursuant to Regulation 33 and Regulation 52 read with Regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
Soma Textiles & Industries Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Quarterly and Year to date Consolidated Financial Results of **Soma Textiles & Industries Limited** (the Holding Company') and its Associate (the Company and its associate together referred to as the "Group") for the quarter and year ended March 31, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with regulation 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements and other financial information of an associate entity referred to in Other Matters Paragraph below, the aforesaid consolidated financial result.

a) includes the annual financial results of the following entities:

Sr. No.	Company Name	Controlling Stake of holding company	Nature of Relationship
1.	Soma Textiles and Industries Limited	N.A.	Holding Company
2.	Soma Textiles FZC	40%	Associate Company

b) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended.



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- c) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the Quarter and Year ended March 31, 2025.

Basis for opinion

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

Material Uncertainty Related to Going Concern

We draw attention to the fact that the company has stopped manufacturing operations and sold off plant and machineries and is engaged in Trading activities. The company's profit of **Rs. 24 Lakhs** during the quarter ended 31st March, 2025 and as of date positive net worth of the company stood at **Rs. 15783.66 Lakhs** is on account of trading activities as well as exceptional items, as represented in this report under emphasis of matter paragraphs. In the opinion of the management, company's assets including cash & bank balance are sufficient to meet the liabilities of the company. These conditions, along with other matter as set forth in aforesaid note, indicate the existence of a material uncertainty that may cast significant doubt about the company's ability to continue as going concern. The management has assessed that the company continuous to be going concern.

Our opinion is not modified in respect of the above said matter.

Emphasis of Matter

We draw your attention to:



- a) We draw attention to **Note No. 6** of Consolidated Ind AS Financial Results wherein Exceptional items for the quarter ended 31st March, 2025 represent following components.

Sr. No.	Particulars	Quarter Ended 31.03.2025 (Rs. In lakhs)	Year Ended 31.03.2025 (Rs. In Lakhs)
1.	Foreign Exchange Gain/(Loss) on Loan Given to Soma Textiles FZC (associate)	(4)	113
2.	Profit on sale of Fixed assets	59	6,843
3.	Liabilities no longer required written back	4	4
	Total	59	6,960

- b) The holding company had advanced a loan to its associate company 'Soma Textiles FZC' (UAE) out of GDR proceeds, classified as Non-Current Loan. The Closing Balance of the same Loan is **Rs. 3,780.93/- Lakhs** for the year ended 31st March, 2025 (Previous year Rs. 5,255.90/- Lakhs). The Company has quasi-equity in addition to the capital contribution to Soma Textiles FZC. When the said loan was given, the said company was a wholly owned subsidiary, however with effect from 31st March, 2010, the company's holding in this company has diluted from 100% to 40%. In the audited Financial Statement of Soma Textiles FZC ended as at 31st March, 2025 the accumulated loss reflects at AED 9,65,140 (equivalent to Rs. 224.59/- Lakhs) as against the total capital of AED 9,00,000 (equivalent to RS. 209.43/- lakhs) (Including statutory reserves).

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Financial Results

This Statement of the Consolidated Financial Results has been prepared on the basis of the Consolidated Financial Statements.

The Holding Company's Board of Directors is responsible for the preparation and presentation of these Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group is responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds



and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Board of Directors of the Holding Company, as aforesaid.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

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

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

- a) Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i)



of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated Financial Results in place and the operating effectiveness of such controls.

- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- e) Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- f) Evaluate the overall presentation, structure and content of the Consolidate Financial Results, including the disclosures, and whether the Consolidated Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.
- g) Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- h) Obtain sufficient appropriate audit evidence regarding the Financial Information of the group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors. For the other entities included in the Consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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



We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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

We also performed procedures in accordance with the circular No CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

- a) We draw attention to **Note No. 8** of Consolidated Financial Results regarding the share of losses of an associate that exceeds its interest in the associate, the Company discontinues recognizing its share of further losses. The amount of investment has been fully impaired, hence there is no impact in Consolidated Financial Result. If the associate subsequently reports profits, the entity will resume recognizing its share of those profits only after its share of the profits equals the share of losses not recognized.
- b) The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion is not modified in respect of the above matters.

Date: 30-05-2025

Place: Ahmedabad



For, Pipara & Co LLP
Chartered Accountants
(FRN: 107929W/W100219)

Suresh Gandhi
Partner
M. No. 046284

UDIN: 25046284BNQMFJ8369

SOMA TEXTILES & INDUSTRIES LIMITED

Regd. Office: 2, Red Cross Place, Kolkata-700 001

CIN:L51909WB1940PLC010070

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited (refer note 7)	Unaudited	Audited (refer note 7)	Audited	Audited
I	Revenue from Operations	387	59	103	949	573
II	Other Income	39	59	386	505	592
III	Total Income (I+II)	426	118	489	1,454	1,165
IV	Expenses:					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchases of stock -in-trade	379	58	102	933	571
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-
	d) Employees benefits expense	35	39	35	150	144
	e) Finance Costs	6	3	-	17	50
	f) Depreciation and amortisation expenses	13	8	8	41	32
	g) Other Expenses	127	155	46	445	194
	Total Expenses	560	263	191	1,586	991
V	Profit / (Loss) before exceptional items and tax (III-IV)	(134)	(145)	298	(132)	174
VI	Exceptional Items	59	111	1,932	6,960	2,238
VII	Profit / (Loss) before tax (V+VI)	(75)	(34)	2,230	6,828	2,412
VIII	Tax expense					
	(a) Deferred tax	99	-	(302)	99	(302)
	(b) Tax in respect of earlier years	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	24	(34)	1,928	6,927	2,110
X	Share of Profit/(Loss) of associates	-	-	-	-	-
XI	Net Profit / (Loss) for the period (IX +/- X)	24	(34)	1,928	6,927	2,110
XII	Other Comprehensive Income:					
	Items that will not be reclassified to profit or loss					
	(a) Remeasurement of post employment benefits obligation	4	-	3	4	3
XIII	Total Comprehensive Income (XI+XII)	28	(34)	1,931	6,931	2,113
XIV	Paid up equity share capital	3,303	3,303	3,303	3,303	3,303
XV	Other equity excluding Revaluation Reserve				12,461	5,530
XVI	Face value of the share	10	10	10	10	10
XVII	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):					
	(a) Basic	0.08	(0.10)	5.85	20.98	6.40
	(b) Diluted	0.08	(0.10)	5.85	20.98	6.40

Notes:

- The above financial results for the quarter and year ended 31st March, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 2025.
- The Consolidated Financial Results are prepared in accordance with Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 read together with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- There is no income Tax liability for the financial year 2024-25 in view of Carried forward losses/Depreciation.
- Earning Per Share (EPS) has been calculated as per Indian Accounting Standard (IND AS - 33) issued by the Institute of Chartered Accountants of India.
- The company is mainly engaged in trading in cotton & cotton yarn and has identified 'Textile' Business as its only reportable primary business segment as per Ind AS 108 "Indian Accounting Standard on Operating Segments". Accordingly, no separate segment information



6 Exceptional items for the quarter ended 31st March, 2025 represent following components:

Particulars	Amount (₹ In lakhs)			Remarks, if any
	Quarter Ended 31.03.2025	Quarter Ended 31.12.2024	Year Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	-4	95.00	113.00	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	59	16.00	6,843.00	-
3. Liabilities no longer required written back	4	-	4.00	-
Total Exceptional Items	59.00	111.00	6960.00	

- 7 The figures for the quarter ended 31st March, 2025 and 31st March, 2024 represent the balance between audited figures in respect of the full financial year and those published till the third quarter of the respective financial years.
- 8 The share of losses of an associate exceeds its interest in the associate, the Company discontinues recognising its share of further losses. The amount of investment has been fully impaired hence Nil impact in Consolidated Result. If the associate subsequently reports profits, the entity resumes recognising its share of those profits only after its share of the profits equals the share of losses not recognised.
- 9 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/ disclosure.

Place: Ahmedabad
Date: 30th May, 2025



For, Soma Textiles & Industries Limited


(A. K. Somany)
(DIN: 00024903)
(Managing Director)



SOMA TEXTILES & INDUSTRIES LTD.

Regd. Office: 2, Red Cross Place, Kolkata-700 001

CIN:L51909WB1940PLC010070

AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2025

(₹ in lakhs)

Particulars	Year ended 31st March, 2025	Previous year ended 31st March, 2024
	Audited	Audited
A Cash flow from operating activities		
Profit/(Loss) before exceptional items & tax	(132)	173
Adjustment for:		
- Depreciation	42	32
- Profit on Sale of Current Investments	(103)	(6)
- (Profit) / loss on sale of fixed assets (net)	(6,844)	(2,148)
- Interest (Net)	(61)	(769)
- Other comprehensive income	4	3
	(6,962)	(2,888)
Operating profit/(Loss) before working capital changes	(7,094)	(2,715)
Adjustment for :		
- Trade receivables	(130)	17
- Other receivables	1,707	664
- Trade payables	(9)	472
- Other current liabilities	(2,030)	1,917
	(462)	3,070
Cash generated from operations	(7,556)	355
- Direct Taxes paid	-	-
	-	-
Cash flow before prior period items, exceptional items & extraordinary items	(7,556)	355
-Exceptional items	6,960	2,238
Net Cash generated from operating activities (A)	(596)	2,593
B Cash flow from investing activities :		
- Purchase of fixed assets	(275)	(235)
- Sale of fixed assets	6,883	2,322
- Net off Sales & Purchase of Current investments	(6,740)	(2,275)
- Interest received	78	542
Net cash Inflow / (Outflow) from investing activities (B)	(54)	354
C Cash flow from financing activities :		
- Total proceeds from borrowings (net of repayments)	(350)	(791)
- Interest paid	(15)	(51)
- Redemption of Preference Share	-	(975)
Net cash Inflow / (Outflow) from financing activities (C)	(365)	(1,817)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	(1,015)	1,130
Cash and cash equivalent as at the beginning of the year (E)	1,197	67
Cash and cash equivalent as at the end of the period (D+E)	182	1,197
Cash and cash equivalents comprises of:		
a) Balances with banks		
In current accounts	56	416
In deposit accounts (maturity less than 3 months at inception)	125	780
b) Cash on hand	1	1
Cash and cash equivalents considered for cash flows	182	1,197



For, Soma Textiles & Industries Ltd.


A. K. Somany
Managing Director




SOMA TEXTILES & INDUSTRIES LTD.

May 30, 2025

National Stock Exchange of India Ltd,
"Exchange Plaza",
5th Floor, Plot No.C/1, G-Block,
Bandra-Kurla Complex,
Bandra (E)
Mumbai – 400 051

The Corporate Relationship Dept.,
BSE Ltd.,
Piroze Jeejeeboy Towers,
1st Floor, New Trading Ring,
Rotunda, Dalal Street,
MUMBAI – 400 001

Sub: Declaration on Auditors Report with Unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

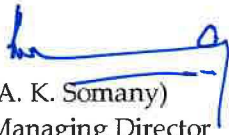
Dear Sirs,

I, Arvind Kumar Somany, Managing Director of Soma Textiles & Industries Limited (CIN: L51909WB1940PLC010070) having registered office at 2, Red Cross Place, Kolkata – 700 001 hereby declare that in accordance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, M/s. Pipara & Co., LLP., Chartered Accountants (ICAI Firm Registration No. 107929W), Statutory Auditors of the Company, have issued their Audit Reports with unmodified opinion on Stand-alone Audited Financial Results and the Consolidated Auditors Financial Results, of the Company for the quarter and financial year ended 31st March, 2025.

Kindly take the same on record.

Yours faithfully,

For Soma Textiles & Industries Ltd.


(A. K. Somany)
Managing Director



A SOMANY ENTERPRISE

Registered Office

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Email : investors@somatextiles.com
CIN : L51909WB1940PLC010070

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Email : rsharma@somatextiles.com