



# SOMA TEXTILES & INDUSTRIES LTD.

STIL/ACCTS/AHD/2025-26/

July 28, 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
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**Sub: Outcome of Board Meeting held on 28<sup>th</sup> July, 2025**

Dear Sir(s),

This is in reference to our Board meeting intimation letter dated 20.07.2025, regarding the captioned subject, we wish to inform you that the Board of Directors, at their meeting held today, Monday, 28<sup>th</sup> July 2025 at 02.30 P.M and concluded at 03:40 P.M, has transacted, approved, and taken on record the following items of Business.

**1. Approval of Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended, 30<sup>th</sup> June, 2025**

We are sending herewith Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended, 30<sup>th</sup> June, 2025, duly reviewed and recommended by the Audit Committee and approved by the Board of Directors, of the Company, in their respective meetings held today i.e. on Monday, the 28<sup>th</sup> July, 2025, together with "Limited Review Report" of our Statutory Auditors, M/s. Pipara & Co., Chartered Accountants, Ahmedabad, who have carried out the Limited Review of Unaudited Financial Results of the Company for the above mentioned period, in consonance with the requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015, called as SEBI Listing Regulations, 2015.

Pursuant to Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015, we will be publishing the extract of the Standalone and Consolidated Unaudited Financial Results in the newspapers. The full format of the Quarterly Results will be made available on the Company's website at [www.somatextiles.com](http://www.somatextiles.com).

We will also be uploading the Financial Results on the website of Stock Exchanges i.e. BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and National Stock Exchange of India Limited ([www.nseindia.com](http://www.nseindia.com)).

**2. Constituted the Committee of Independent Directors comprising of Shri O. P. Kabra, Shri A. N. Shah and Smt. Rita Chatterjee, each a Non-Executive & Independent Director of the Company to make a reasoned written recommendation on the Open offer as provided under the detailed public statement published on July 15, 2025 in accordance with SEBI Takeover Regulations and SEBI Delisting Regulations.**

Kindly take the same on your record.

Thanking you,

Yours faithfully,  
For Soma Textiles & Industries Limited

**Registered Office**

2, Red Cross Place, Kolkata - 700 001, India.  
Tel.: +91 (33) 2248 7406 - 07  
Email : [investors@somatextiles.com](mailto:investors@somatextiles.com)  
CIN : L51909WB1940PLC010070

**Corporate Office**

6, Vaswani Mansion, Dinshaw Wachha Rd,  
Backbay Reclamation, Mumbai - 400 020, India  
Tel.: +91 (22) 2282 6076 - 77  
Email : [rsharma@somatextiles.com](mailto:rsharma@somatextiles.com)

**Head Office**

A-244, 2nd Floor, Suvan Business Park,  
Near Keval Kaata, Khasi Road,  
Rakhial, Ahmedabad - 380 023  
Email : [rsharma@somatextiles.com](mailto:rsharma@somatextiles.com)

Encl: as stated.

[www.somatextiles.com](http://www.somatextiles.com)

subject to ahmedabad jurisdiction



**Independent Auditor's Review Report on Unaudited Standalone Financial Results of Soma Textiles & Industries Limited for the quarter ended 30<sup>th</sup> June, 2025 pursuant to the Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)**

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Soma Textiles & Industries Limited** (the "Company"), for the quarter ended on 30<sup>th</sup> June, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by SEBI from time to time.
2. This statement, which is responsibility of the Company's management and approved by the Board of Directors, 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, and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. 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 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 the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance

Page 1 of 2



**Corporate Office:**  
"Pipara Corporate House"  
Near Bandhan Bank Ltd.,  
Netaji Marg, Law Garden,  
Ahmedabad - 380006

**Mumbai Office:**  
#3, 13<sup>th</sup> floor, Tradelink,  
'E' Wing, A - Block, Kamala  
Mills, Senapati Bapat Marg,  
Lower Parel, Mumbai - 400013

**New York Office:**  
1270, Ave of Americas,  
Rockefeller Center, FL7,  
New York - 10020, USA  
+1 (646) 387 - 2034

**Delhi Office:**  
Green Park Desq Work,  
Gate No. 1, 49/1 Yusuf Sarai,  
Nr. Green Park Metro  
station, Delhi - 110016

**Dubai Office:**  
1011, B-Block,  
Mazaya Centre,  
Sheikh Zayed Rd - Al  
Wasl - Dubai - UAE

**Singapore Office:**  
3 Shenton Way,  
Shenton House,  
# 08 - 09A,  
Singapore - 068805

T: + 91 79 40 370370

F: + 91 79 40 370376

E: pipara@pipara.com

naman@pipara.com

info@pipara.com

www.pipara.com



that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (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.

**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. 363 lakhs** during the quarter ended 30<sup>th</sup> June, 2025 is on account of trading activities and profit on fair value of investment in units of mutual funds as well as exceptional items as represented in Note No. 6 of Standalone Ind AS Financial Results.

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 this 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 continues to be going concern.

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

**Date: 28-07-2025**

**Place: Ahmedabad**



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

**Naman Pipara**  
Partner

M. No. 140234

**UDIN: 25140234BMKZV04478**

# SOMA TEXTILES & INDUSTRIES LIMITED

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

CIN:L51909WB1940PLC010070

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited (refer note 9)	Unaudited	Audited
I	Revenue from Operations	205	387	139	949
II	Other Income	490	39	185	505
III	<b>Total Income (I+II)</b>	<b>695</b>	<b>426</b>	<b>324</b>	<b>1,454</b>
IV	<b>Expenses:</b>				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchases of stock -in-trade	201	379	138	933
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-
	d) Employees benefits expense	169	35	41	150
	e) Finance Costs	6	6	4	17
	f) Depreciation and amortisation expenses	14	13	10	41
	g) Other Expenses	69	127	74	445
	<b>Total Expenses</b>	<b>459</b>	<b>560</b>	<b>267</b>	<b>1,586</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>236</b>	<b>(134)</b>	<b>57</b>	<b>(132)</b>
VI	Exceptional Items	127	59	63	6,960
VII	<b>Profit / (Loss) before tax (V+VI)</b>	<b>363</b>	<b>(75)</b>	<b>120</b>	<b>6,828</b>
VIII	Tax expense				
	(a) Deferred tax	-	99	-	99
	(b) Tax in respect of earlier years	-	-	-	-
IX	<b>Net Profit / (Loss) for the period (VII+VIII)</b>	<b>363</b>	<b>24</b>	<b>120</b>	<b>6,927</b>
X	<b>Other Comprehensive Income:</b>				
	Items that will not be reclassified to profit or loss				
	(a) Remeasurement of post employment benefits obligation	-	4	-	4
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>363</b>	<b>28</b>	<b>120</b>	<b>6,931</b>
XII	<b>Paid up equity share capital</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>
XIII	<b>Other equity excluding Revaluation Reserve</b>				<b>12,461</b>
XIV	Face value of the share	10	10	10	10
XV	<b>Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):</b>				
	(a) Basic	1.10	0.08	0.36	20.98
	(b) Diluted	1.10	0.08	0.36	20.98

### Notes:

- The above financial results for the quarter ended 30th June, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28th July, 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).
- Income Tax provision will be determined and provided for at the end of the financial year.
- 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 has been provided.



*[Handwritten signature]*

6 Exceptional items for the quarter ended 30th June, 2025 represent following components:

Particulars	Amount (₹ In lakhs)		Remarks, if any
	Quarter Ended 30.06.2025	Quarter Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	15	(4.00)	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	112	59.00	-
3. Liabilities no longer required written back	-	4.00	-
<b>Total Exceptional Items</b>	<b>127.00</b>	<b>59.00</b>	

- 7 Pursuant to Regulation 30 and Regulation 30A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") read with Clause 5A of Para A of Part A of Schedule III of the Listing Regulations, the Promoter and Promoter Group of the Company (hereinafter collectively referred to as 'Sellers') have entered into a Share Purchase Agreement ('SPA') on 9th July, 2025 with Roadway Solutions India Infra Limited, Ameet Harjinder Gadhoke and Teja Ranade Gadhoke under which the Buyers propose to acquire 2,47,68,058 (Two Crores Forty Seven Lakhs Sixty Eight Thousand and Fifty Eight) fully paid-up equity shares representing 74.98% of the paid-up equity share capital of the amounting to a total consideration of Rs. 87,67,42,526/- (Rupees Eighty Seven crore sixty Seven lakh forty two thousand Five hundred Twenty Six only). Pursuant to completion of the transactions under the SPA, Roadway Solutions India Infra Limited, Ameet Harjinder Gadhoke, and Teja Ranade Gadhoke will be classified as promoters. Pursuant to the completion of transactions under the SPA, the Sellers will cease to be in control of the Company and will no longer hold any shares in the Company.
- 8 The Acquirer has on 9th July 2025 published a Detailed Public Statement to the public shareholders announcing the 'Open Offer' for acquisition of upto 82,64,942 fully paid equity shares of Rs.10/- each, representing 25.02% of the paid-up equity share capital of the Company at a price of Rs.47.14/- per share. The aforesaid acquisition and the 'Open Offer' are subject to the receipt of requisite approvals if any.
- 9 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.
- 10 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/ disclosure.

For, Soma Textiles & Industries Limited



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

Place: Ahmedabad  
Date: 28<sup>th</sup> July, 2025







**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Soma Textiles & Industries Limited for the quarter ended 30<sup>th</sup> June, 2025 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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

1. We have reviewed the accompanying Statement of unaudited 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 ended 30<sup>th</sup> June, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including relevant circulars issued by SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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. 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 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 the Standards on Auditing specified under section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the entities mentioned:

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

5. Based on our review conducted and procedures performed as stated in paragraph 3, 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 Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (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.

#### **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. 363 lakhs** during the quarter ended 30<sup>th</sup> June, 2025 is on account of trading activities and profit on fair value of investment in units of mutual funds as well as exceptional items as represented in Note No. 6 of Consolidated Ind AS Financial Results.

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 this note, indicate the existence of a material uncertainty that may cost



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.

**Other Matter**

We draw attention to **Note No. 10** 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.

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

**Date: 28-07-2025**

**Place: Ahmedabad**



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

**Naman Pipara**  
Partner

M. No. 140234

UDIN: 25140234BMKZVP9480



# SOMA TEXTILES & INDUSTRIES LIMITED

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

CIN:L51909WB1940PLC010070

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		Unaudited	Audited (refer note 9)	Unaudited	Audited
I	Revenue from Operations	205	387	139	949
II	Other Income	490	39	185	505
III	<b>Total Income (I+II)</b>	<b>695</b>	<b>426</b>	<b>324</b>	<b>1,454</b>
IV	<b>Expenses:</b>				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchases of stock -in-trade	201	379	138	933
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-
	d) Employees benefits expense	169	35	41	150
	e) Finance Costs	6	6	4	17
	f) Depreciation and amortisation expenses	14	13	10	41
	g) Other Expenses	69	127	74	445
	<b>Total Expenses</b>	<b>459</b>	<b>560</b>	<b>267</b>	<b>1,586</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>236</b>	<b>(134)</b>	<b>57</b>	<b>(132)</b>
VI	Exceptional Items	127	59	63	6,960
VII	<b>Profit / (Loss) before tax (V+VI)</b>	<b>363</b>	<b>(75)</b>	<b>120</b>	<b>6,828</b>
VIII	Tax expense				
	(a) Deferred tax	-	99	-	99
	(b) Tax in respect of earlier years	-	-	-	-
IX	<b>Net Profit / (Loss) for the period (VII+VIII)</b>	<b>363</b>	<b>24</b>	<b>120</b>	<b>6,927</b>
X	Share of Profit/(Loss) of associates	-	-	-	-
XI	<b>Net Profit / (Loss) for the period (IX +/- X)</b>	<b>363</b>	<b>24</b>	<b>120</b>	<b>6,927</b>
XII	<b>Other Comprehensive Income:</b>				
	Items that will not be reclassified to profit or loss				
	(a) Remeasurement of post employment benefits obligation	-	4	-	4
XIII	<b>Total Comprehensive Income (XI+XII)</b>	<b>363</b>	<b>28</b>	<b>120</b>	<b>6,931</b>
XIV	<b>Paid up equity share capital</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>	<b>3,303</b>
XV	<b>Other equity excluding Revaluation Reserve</b>				<b>12,461</b>
XVI	Face value of the share	10	10	10	10
XVII	<b>Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):</b>				
	(a) Basic	1.10	0.08	0.36	20.98
	(b) Diluted	1.10	0.08	0.36	20.98

### Notes:

- The above financial results for the quarter ended 30th June, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28th July, 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).
- Income Tax provision will be determined and provided for at the end of the financial year.
- 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 has been provided.



Handwritten signature

6 Exceptional items for the quarter ended 30th June, 2025 represent following components:

Particulars	Amount (₹ In lakhs)		Remarks, if any
	Quarter Ended 30.06.2025	Quarter Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	15	(4.00)	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	112	59.00	-
3. Liabilities no longer required written back	-	4.00	-
<b>Total Exceptional Items</b>	<b>127.00</b>	<b>59.00</b>	

- 7 Pursuant to Regulation 30 and Regulation 30A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations") read with Clause 5A of Para A of Part A of Schedule III of the Listing Regulations, the Promoter and Promoter Group of the Company (hereinafter collectively referred to as 'Sellers') have entered into a Share Purchase Agreement ('SPA') on 9th July, 2025 with Roadway Solutions India Infra Limited, Ameet Harjinder Gadhoke and Teja Ranade Gadhoke under which the Buyers propose to acquire 2,47,68,058 (Two Crores Forty Seven Lakhs Sixty Eight Thousand and Fifty Eight) fully paid-up equity shares representing 74.98% of the paid-up equity share capital of the amounting to a total consideration of Rs. 87,67,42,526/- (Rupees Eighty Seven crore sixty Seven lakh forty two thousand Five hundred Twenty Six only). Pursuant to completion of the transactions under the SPA, Roadway Solutions India Infra Limited, Ameet Harjinder Gadhoke, and Teja Ranade Gadhoke will be classified as promoters. Pursuant to the completion of transactions under the SPA, the Sellers will cease to be in control of the Company and will no longer hold any shares in the Company.
- 8 The Acquirer has on 9th July 2025 published a Detailed Public Statement to the public shareholders announcing the 'Open Offer' for acquisition of upto 82,64,942 fully paid equity shares of Rs.10/- each, representing 25.02% of the paid-up equity share capital of the Company at a price of Rs.47.14/- per share. The aforesaid acquisition and the 'Open Offer' are subject to the receipt of requisite approvals if any.
- 9 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.
- 10 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.
- 11 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/ disclosure.

Place: Ahmedabad  
Date: 28<sup>th</sup> July, 2025



For, Soma Textiles & Industries Limited

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