



SOMA TEXTILES & INDUSTRIES LTD.

STIL/ACCTS/AHD/2025-26/

February 14, 2026

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
---	--

Sub: Submission of Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended 31st December, 2025, duly accompanied by a “Limited Review Report” of Statutory Auditors of the Company.

Dear Sir(s),

We are sending herewith Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended, **31st December, 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 Saturday, the 14th February, 2026, commenced at 03:30 P.M. and concluded at 04:30 P.M., 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.

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

Kindly take the same on your record.

Thanking you,

Yours faithfully,

For Soma Textiles & Industries Limited

(Reena Prasad)
Company Secretary & Compliance officer
M.No.-A53284



Registered Office

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

Corporate Office

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

Head Office

A-244, 2nd Floor, Suvan Business Park,
Near Keval Kanta, Nagarvel Hanuman Road,
Rakhial, Ahmedabad – 380 023
Email : rsharma@somatextiles.com



Independent Auditor's Review Report on Unaudited Standalone Financial Results of Soma Textiles & Industries Limited for the quarter and half year ended 31st December, 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 and half year ended on **31st December, 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



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

Mumbai Office :
#3, 13th Floor, Tradelink,
'E' Wing, A-Block,
Kamala Mills, Senapati
Bapat Marg, Lower Parel,
Mumbai - 400 013, India

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,
Near Green Park Metro Station,
Delhi - 110016
India

Contact :
T: 91 79 40 370370
F: 91 79 40 370376
E: pipara@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.

Date: 14-02-2026

Place: Ahmedabad



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

NAMAN
GYANCHAND
PIPARA

Digitally signed by NAMAN
GYANCHAND PIPARA
Date: 2026.02.14 15:41:03
+05'30'

Naman Pipara
Partner
M. No. 140234

UDIN: 26140234MNVZAW1692



SOMA TEXTILES & INDUSTRIES LTD.

SOMA TEXTILES & INDUSTRIES LIMITED

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

CIN:L51909WB1940PLC010070

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	2,801	-	59	3,006	562	949
II	Other Income	95	73	59	658	466	505
III	Total Income (I+II)	2,896	73	118	3,664	1,028	1,454
IV	Expenses:						
	a) Road work and site expenses	2,231	-	-	2,231	-	-
	b) Purchases of stock -in-trade	-	-	58	201	554	933
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	25	70	39	264	115	150
	e) Finance Costs	-	4	3	10	11	17
	f) Depreciation and amortisation expenses	3	8	8	25	28	41
	g) Other Expenses	516	239	155	824	318	445
	Total Expenses	2,775	321	263	3,555	1,026	1,586
V	Profit / (Loss) before exceptional items and tax (III-IV)	121	(248)	(145)	109	2	(132)
VI	Exceptional Items	73	185	111	385	6,901	6,960
VII	Profit / (Loss) before tax (V+VI)	194	(63)	(34)	494	6,903	6,828
VIII	Tax expense						
	(a) Deferred tax	-	-	-	-	-	99
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	194	(63)	(34)	494	6,903	6,927
X	Other Comprehensive Income:						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	4
XI	Total Comprehensive Income (IX+X)	194	(63)	(34)	494	6,903	6,931
XII	Paid up equity share capital	3,303	3,303	3,303	3,303	3,303	3,303
XIII	Other equity excluding Revaluation Reserve						12,461
XIV	Face value of the share	10	10	10	10	10	10
XV	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	0.59	(0.19)	(0.10)	1.50	20.90	20.98
	(b) Diluted	0.59	(0.19)	(0.10)	1.50	20.90	20.98

Notes:

- The above financial results for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2026.
- 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 primarily engaged in the trading of cotton and cotton yarn and has identified the 'Textile' business as its reportable primary business segment until the September 2025 quarter. From the quarter ended December-2025, the company is engaged solely in highway construction 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.
- Exceptional items for the quarter ended 31st December, 2025 represent following components:

Particulars	Amount (₹ in lakhs)			Remarks, if any
	Quarter Ended 31.12.2025	Quarter Ended 30.09.2025	Year Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	39	108	113	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	34	77	6,843	-
3. Liabilities no longer required written back	-	-	4	-
Total Exceptional Items	73	185	6,960	

Registered Office

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

Corporate Office

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

Head Office

A-244, 2nd Floor, Suvan Business Park, Near Keval Kanta, Nagarvel Hanuman Road, Rakhial, Ahmedabad - 380 023
Email rsharma@somatextiles.com

www.somatextiles.com

subject to ahmedabad jurisdiction





SOMA TEXTILES & INDUSTRIES LTD.

7 Change in Promoters and Management Control:

Pursuant to the Share Purchase Agreement dated 9th July, 2025, the existing Promoters and Promoter Group of the Company (Mr. Surendra Kumar Somany, Surendra Kumar Somany HUF, Mr. Arvind Kumar Somany, Arvind Kumar Somany HUF, Mrs. Prasann Arvindkumar Somany, and Sarvopari Investment Pvt. Ltd.) have sold their entire shareholding to the new Promoters (Roadway Solutions India Infra Limited, Mr. Ameet Harjinder Gadhoke, and Mrs. Teja Ranade Gadhoke).

Following the completion of the said transaction, there has been a change in the Promoter, Promoter Group and management control of the Company. The earlier management (Mr. Surendra Kumar Somany, Mr. Arvind Kumar Somany, Mr. Om Prakash Laxminarayan Kabra, Mr. Amit Nandkishore Shah, and Smt. Rita Chatterjee) have resigned from their respective positions.

The Board of Directors has appointed Mr. Ameet Harjinder Gadhoke as Additional Director and Managing Director, Mrs. Teja Ranade Gadhoke as Additional Director and Non-Executive Chairperson, Mr. Narsingh Narain Giri as Additional Director and Non-Executive Independent Director, Mrs. Sunita Gangadhar Jamkhande as Additional Director and Non-Executive Independent Director and Mrs. Archana Dheeraj Sonaikar as Additional Director and Non-Executive Independent Director. Accordingly, the new Promoters have taken over the management of the Company.

8 As of 21st November, 2025, the Government of India notified four Labour Codes, including the Code on Wages, 2019 and the Code on Social Security, 2020, with immediate effect, replacing the existing 29 labour laws.

Based on management's assessment, the implementation of the Labour Codes has not resulted in any material financial impact on the Company's defined benefit obligations as at the reporting date. Accordingly, no adjustment has been recognised in the financial statements for the current quarter and the nine months ended 31st December, 2025. The Company continues to monitor the finalisation of the Central and State Rules, as well as further clarifications from the Government on various aspects of the Labour Codes, and will recognise any impact, if applicable, based on future developments.

9 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/disclosure.

Place: Mumbai
Date: 14th February, 2026



For, Soma Textiles & Industries Limited

(Ameet Gadhoke)
(DIN: 01730158)
(Managing Director)

Registered Office

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

Corporate Office

6, Vaswamin Mansion, Dinshaw Wachha Rd.
Backbay Reclamatn, Mumbai - 400 020, India
Tel. +91 (22) 2282 8076 - 77
Email rsharma@somatextiles.com

Head Office

A-244, 2nd Floor, Suvan Business Park,
Near Keval Kanta, Nagarvel Hanuman Road,
Rakhial, Ahmedabad - 380 023
Email rsharma@somatextiles.com



Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Soma Textiles & Industries Limited for the quarter and half year ended 31st December, 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 and half year ended 31st December, 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

Page 1 of 2



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

Mumbai Office :
#3, 13th Floor, Tradelink,
'E' Wing, A-Block,
Kamala Mills, Senapati
Bapat Marg, Lower Parel,
Mumbai - 400 013, India

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,
Near Green Park Metro Station,
Delhi - 110016.
India

Contact :
T: 91 79 40 370370
F: 91 79 40 370376
E: pipara@pipara.com
info@pipara.com
www.pipara.com

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 29th 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.

Other Matter

We draw attention to **Note No.9** 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 matter.

Date: 14-02-2026

Place: Ahmedabad



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

NAMAN
GYANCHAND
PIPARA

Digitally signed by NAMAN
GYANCHAND PIPARA
Date: 2026.02.14 15:40:02
+05'30'

Naman Pipara
Partner
M. No. 140234

UDIN: 26140234TBTYUZ3789



SOMA TEXTILES & INDUSTRIES LTD.

SOMA TEXTILES & INDUSTRIES LIMITED

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

CIN:L51909WB1940PLC010070

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	2,801	-	59	3,006	562	949
II	Other Income	95	73	59	658	466	505
III	Total Income (I+II)	2,896	73	118	3,664	1,028	1,454
IV	Expenses:						
	a) Road work and site expenses	2,231	-	-	2,231	-	-
	b) Purchases of stock in-trade	-	-	58	201	554	933
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	25	70	39	264	115	150
	e) Finance Costs	-	4	3	10	11	17
	f) Depreciation and amortisation expenses	3	8	8	25	28	41
	g) Other Expenses	516	239	155	824	318	445
	Total Expenses	2,775	321	263	3,555	1,026	1,586
V	Profit / (Loss) before exceptional items and tax (III-IV)	121	(248)	(145)	109	2	(132)
VI	Exceptional Items	73	185	111	385	6,901	6,960
VII	Profit / (Loss) before tax (V+VI)	194	(63)	(34)	494	6,903	6,828
VIII	Tax expense						
	(a) Deferred tax	-	-	-	-	-	99
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	194	(63)	(34)	494	6,903	6,927
X	Share of Profit/(Loss) of associates	-	-	-	-	-	-
XI	Net Profit / (Loss) for the period (IX +/- X)	194	(63)	(34)	494	6,903	6,927
XII	Other Comprehensive Income:						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	4
XIII	Total Comprehensive Income (XI+XII)	194	(63)	(34)	494	6,903	6,931
XIV	Paid up equity share capital	3,303	3,303	3,303	3,303	3,303	3,303
XV	Other equity excluding Revaluation Reserve						12,461
XVI	Face value of the share	10	10	10	10	10	10
XVII	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):						
	(a) Basic	0.59	(0.19)	(0.10)	1.50	20.90	20.98
	(b) Diluted	0.59	(0.19)	(0.10)	1.50	20.90	20.98

Notes:

- The above financial results for the quarter and nine months ended 31st December, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 14th February, 2026.
- 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 primarily engaged in the trading of cotton and cotton yarn and has identified the 'Textile' business as its reportable primary business segment until the September 2025 quarter. From the quarter ended December-2025, the company is engaged solely in highway construction 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.
- Exceptional items for the quarter ended 31st December, 2025 represent following components:

Particulars	Amount (₹ in lakhs)			Remarks, if any
	Quarter Ended 31.12.2025	Quarter Ended 30.09.2025	Year Ended 31.03.2025	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	39	108	113	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	34	77	6,843	-
3. Liabilities no longer required written back	-	-	4	-
Total Exceptional Items	73	185	6,960	

Registered Office

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

Corporate Office

6, Vaswamin Mansion, Dinshaw Wachha Rd.
Backbay Reclamatn, Mumbai - 400 020, India
Tel. +91 (22) 2282 6076 - 77
Email rsharma@somatextiles.com

Head Office

A-244, 2nd Floor, Suvan Business Park,
Near Keval Kanta, Nagarvel Hanuman Road,
Rakhial, Ahmedabad - 380 023
Email rsharma@somatextiles.com

www.somatextiles.com

subject to ahmedabad jurisdiction





SOMA TEXTILES & INDUSTRIES LTD.

7 Change in Promoters and Management Control:

Pursuant to the Share Purchase Agreement dated 9th July, 2025, the existing Promoters and Promoter Group of the Company (Mr. Surendra Kumar Somany, Surendra Kumar Somany HUF, Mr. Arvind Kumar Somany, Arvind Kumar Somany HUF, Mrs. Prasann Arvindkumar Somany, and Sarvopari Investment Pvt. Ltd.) have sold their entire shareholding to the new Promoters (Roadway Solutions India Infra Limited, Mr. Ameet Harjinder Gadhoke, and Mrs. Teja Ranade Gadhoke).

Following the completion of the said transaction, there has been a change in the Promoter, Promoter Group and management control of the Company. The earlier management (Mr. Surendra Kumar Somany, Mr. Arvind Kumar Somany, Mr. Om Prakash Laxminarayan Kabra, Mr. Amit Nandkishore Shah, and Smt. Rita Chatterjee) have resigned from their respective positions.

The Board of Directors has appointed Mr. Ameet Harjinder Gadhoke as Additional Director and Managing Director, Mrs. Teja Ranade Gadhoke as Additional Director and Non-Executive Chairperson, Mr. Narsingh Narein Giri as Additional Director and Non-Executive Independent Director, Mrs. Sunita Gangadhar Jamkhande as Additional Director and Non-Executive Independent Director and Mrs. Archana Dheeraj Sonaikar as Additional Director and Non-Executive Independent Director. Accordingly, the new Promoters have taken over the management of the Company.

8 As of 21st November, 2025, the Government of India notified four Labour Codes, including the Code on Wages, 2019 and the Code on Social Security, 2020, with immediate effect, replacing the existing 29 labour laws.

Based on management's assessment, the implementation of the Labour Codes has not resulted in any material financial impact on the Company's defined benefit obligations as at the reporting date. Accordingly, no adjustment has been recognised in the financial statements for the current quarter and the nine months ended 31st December, 2025. The Company continues to monitor the finalisation of the Central and State Rules, as well as further clarifications from the Government on various aspects of the Labour Codes, and will recognise any impact, if applicable, based on future developments.

9 The amounts reported in the Standalone Financial Results and the Consolidated Financial Results are the same. This is because the share of losses of the associate has exceeded the Company's carrying value of investment in the associate. In accordance with the applicable accounting standards, the Company has discontinued recognising its share of further losses, as the investment has been fully impaired. Consequently, there is no impact on the Consolidated Financial Results.

If the associate subsequently reports profits, the Company will resume recognising its share of such profits only after the share of profits equals the share of losses that were previously not recognised.

10 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/disclosure.

Place: Mumbai
Date: 14th February, 2026



For, Soma Textiles & Industries Limited

(Ameet Gadhoke)
(DIN: 01730158)
(Managing Director)

Registered Office

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

Corporate Office

6, Vaswami Mansion, Dinshaw Wacha Rd.
Backbay Reclamatn, Mumbai - 400 020, India
Tel. +91 (22) 2282 6076 - 77
Email rsharma@somatextiles.com

Head Office

A-244, 2nd Floor, Suvan Business Park,
Near Keval Kanta, Nagarvel Hanuman Road,
Rakhial, Ahmedabad - 380 023
Email rsharma@somatextiles.com