



# SOMA TEXTILES & INDUSTRIES LTD.

STIL/ACCTS/AHD/2024-25/

February 07, 2025

National Stock Exchange of India Ltd, "Exchange Plaza", 5th Floor, Plot No.C/1, G-Block, Bandra-Kurla Complex, Bandra (E) <u>Mumbai - 400 051</u>	The Corporate Relationship Dept., BSE Ltd., Piroze Jeejeeboy Towers, 1 <sup>st</sup> Floor, New Trading Ring, Rotunda, Dalal Street, <u>MUMBAI - 400 001</u>
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Sub: Submission of Integrated Filing (Financial) for the quarter and nine months period ending December 31, 2024

Dear Sir(s),

Please find attached herewith the Integrated Filing (Financial) of Soma Textiles & industries Limited for the quarter and nine months period ending December 31, 2024.

This disclosure is being made in compliance with the SEBI Circular No. SEBI/HO/CFD/CFDPoD2/CIR/P/2024/185 dated December 31, 2024, read with Circular No. 20250102-4 issued by BSE Limited circular dated January 2, 2025.

- A. Financial Result – **Attached Annexure A**
- B. Statement on Deviation or Variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. **Not applicable**
- C. Format for disclosing outstanding default on loans and debt securities: **Not applicable**
- D. Format for disclosure of related party transactions: **Not applicable**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (standalone and Consolidated) (applicable only for Annual filing i.e., 4<sup>th</sup> quarter) : **Not applicable**

Kindly take the same on your record.

Thanking you,  
Yours faithfully,  
For Soma Textiles & Industries Limited

Somany  
Arvindkumar

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

Digitally signed by Somany Arvindkumar  
DN: cn=Somany Arvindkumar, o=SOMA TEXTILES & INDUSTRIES LTD.,  
ou=, email=arvindkumar@somatextiles.com, c=IN



#### 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

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#### Head Office

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Rakhial, Ahmedabad - 380 023  
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[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 31<sup>st</sup> December, 2024 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 31<sup>st</sup> December, 2024 (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. 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.

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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 incurred loss of Rs. 34 Lakhs for the quarter ended 31<sup>st</sup> December 2024. We also draw attention to **Note No. 6** of Standalone Financial Results related to Exceptional Items for the quarter ended 31<sup>st</sup> December, 2024. The Loss of Rs. 34 Lakhs is after considering exceptional income of Rs. 111 Lakhs of which Rs. 95 Lakhs pertains to unrealized foreign exchange gain.

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

**Date: 07-02-2025**

**Place: Ahmedabad**



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

A handwritten signature in blue ink that reads "Naman Pipara". The signature is written in a cursive style and is positioned over the circular stamp.

**Naman Pipara**  
Partner

M. No.: 140234

**UDIN: 25140234BMKZQV3821**

**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, 2024**

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	59	364	206	562	470	573
II	Other Income	59	222	63	466	206	592
III	<b>Total Income (I+II)</b>	<b>118</b>	<b>586</b>	<b>269</b>	<b>1,028</b>	<b>676</b>	<b>1,165</b>
IV	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchases of stock -in-trade	58	358	206	554	469	571
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	39	35	36	115	109	144
	e) Finance Costs	3	4	12	11	50	50
	f) Depreciation and amortisation expenses	8	10	8	28	24	32
	g) Other Expenses	155	89	48	318	148	194
	<b>Total Expenses</b>	<b>263</b>	<b>496</b>	<b>310</b>	<b>1,026</b>	<b>800</b>	<b>991</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>(145)</b>	<b>90</b>	<b>(41)</b>	<b>2</b>	<b>(124)</b>	<b>174</b>
VI	Exceptional Items	111	6,727	125	6,901	306	2,238
VII	<b>Profit / (Loss) before tax (V+VI)</b>	<b>(34)</b>	<b>6,817</b>	<b>84</b>	<b>6,903</b>	<b>182</b>	<b>2,412</b>
VIII	Tax expense						
	(a) Deferred tax	-	-	-	-	-	(302)
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	<b>Net Profit / (Loss) for the period (VII+VIII)</b>	<b>(34)</b>	<b>6,817</b>	<b>84</b>	<b>6,903</b>	<b>182</b>	<b>2,110</b>
X	<b>Other Comprehensive Income:</b>						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	3
XI	<b>Total Comprehensive Income (IX+X)</b>	<b>(34)</b>	<b>6,817</b>	<b>84</b>	<b>6,903</b>	<b>182</b>	<b>2,113</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>	<b>3,303</b>	<b>3,303</b>
XIII	<b>Other equity excluding Revaluation Reserve</b>						<b>5,530</b>
XIV	Face value of the share	10	10	10	10	10	10
XV	<b>Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):</b>						
	(a) Basic	(0.10)	0.36	0.25	20.90	0.55	6.40
	(b) Diluted	(0.10)	0.36	0.25	20.90	0.55	6.40

Notes:

- The above financial results for the quarter and nine months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 07th February, 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



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6 Exceptional items for the quarter ended 31st December, 2024 represent following components:

Particulars	Amount (₹ In lakhs)			Remarks, if any
	Quarter Ended 31.12.2024	Quarter Ended 30.09.2024	Year Ended 31.03.2024	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	95.00	24.00	87.00	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	16.00	6,703.00	2,148.00	-
3. Liabilities no longer required written back	-	-	3.00	-
<b>Total Exceptional Items</b>	<b>111.00</b>	<b>6727.00</b>	<b>2238.00</b>	

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

Place: Ahmedabad  
Date: 07<sup>th</sup> February, 2025



For, Soma Textiles & Industries Limited

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



**Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Soma Textiles & Industries Limited for the quarter ended 31<sup>st</sup> December, 2024 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 31<sup>st</sup> December, 2024, 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. 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.

Page 1 of 3



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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 above and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, 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 incurred loss of Rs. 34 Lakhs for the quarter ended 31<sup>st</sup> December 2024. We also draw attention to **Note No. 6** of Consolidated Financial Results related to Exceptional Items for the quarter ended 31<sup>st</sup> December, 2024. The Loss of Rs. 34 Lakhs is after considering exceptional income of Rs. 111 Lakhs of which Rs. 95 Lakhs pertains to unrealized foreign exchange gain.

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



**Other Matter**

We draw attention to **Note No. 7** 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: 07-02-2025**

**Place: Ahmedabad**



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

A handwritten signature in blue ink that reads 'Naman Pipara'. The signature is written in a cursive style and is positioned above the printed name.

**Naman Pipara**  
Partner

M. No.: 140234

**UDIN: 25140234BMKZQW7463**



**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, 2024**

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	59	364	206	562	470	573
II	Other Income	59	222	63	466	206	592
III	<b>Total Income (I+II)</b>	<b>118</b>	<b>586</b>	<b>269</b>	<b>1,028</b>	<b>676</b>	<b>1,165</b>
IV	<b>Expenses:</b>						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchases of stock -in-trade	58	358	206	554	469	571
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	39	35	36	115	109	144
	e) Finance Costs	3	4	12	11	50	50
	f) Depreciation and amortisation expenses	8	10	8	28	24	32
	g) Other Expenses	155	89	48	318	148	194
	<b>Total Expenses</b>	<b>263</b>	<b>496</b>	<b>310</b>	<b>1,026</b>	<b>800</b>	<b>991</b>
V	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>(145)</b>	<b>90</b>	<b>(41)</b>	<b>2</b>	<b>(124)</b>	<b>174</b>
VI	Exceptional Items	111	6,727	125	6,901	306	2,238
VII	<b>Profit / (Loss) before tax (V+VI)</b>	<b>(34)</b>	<b>6,817</b>	<b>84</b>	<b>6,903</b>	<b>182</b>	<b>2,412</b>
VIII	Tax expense						
	(a) Deferred tax	-	-	-	-	-	(302)
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	<b>Net Profit / (Loss) for the period (VII+VIII)</b>	<b>(34)</b>	<b>6,817</b>	<b>84</b>	<b>6,903</b>	<b>182</b>	<b>2,110</b>
X	Share of Profit/(Loss) of associates	-	-	-	-	-	-
XI	<b>Net Profit / (Loss) for the period (IX +/- X)</b>	<b>(34)</b>	<b>6,817</b>	<b>84</b>	<b>6,903</b>	<b>182</b>	<b>2,110</b>
XII	<b>Other Comprehensive Income:</b>						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	3
XIII	<b>Total Comprehensive Income (XI+XII)</b>	<b>(34)</b>	<b>6,817</b>	<b>84</b>	<b>6,903</b>	<b>182</b>	<b>2,113</b>
XIV	Paid up equity share capital	3,303	3,303	3,303	3,303	3,303	3,303
XV	Other equity excluding Revaluation Reserve						5,530
XVI	Face value of the share	10	10	10	10	10	10
XVII	<b>Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):</b>						
	(a) Basic	(0.10)	0.36	0.25	20.90	0.55	6.40
	(b) Diluted	(0.10)	0.36	0.25	20.90	0.55	6.40

- Notes:
- The above financial results for the quarter and nine months ended 31st December, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 07th February, 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



6 Exceptional items for the quarter ended 31st December, 2024 represent following components:


Particulars	Amount (₹ In lakhs)			Remarks, if any
	Quarter Ended 31.12.2024	Quarter Ended 30.09.2024	Year Ended 31.03.2024	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	95.00	24.00	87.00	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	16.00	6,703.00	2,148.00	-
3. Liabilities no longer required written back	-	-	3.00	-
<b>Total Exceptional Items</b>	<b>111.00</b>	<b>6727.00</b>	<b>2238.00</b>	

- 7 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.
- 8 Previous period's figures have been regrouped/recast/reclassified, wherever necessary, to correspond with the current period's classification/disclosure.

Place: Ahmedabad  
Date: 07<sup>th</sup> February, 2025



For, Soma Textiles & Industries Limited

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