SOMA TEXTILES & INDUSTRIES LTD.

November 11, 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, 1st Floor, New Trading Ring, Rotunda, Dalal Street, MUMBAI – 400 001

Sub: Submission of Unaudited Financial Results (both Standalone and Consolidated) for the quarter ended 30th September, 2026, 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, 30th September, 2026, 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 Wednesday, the 11th November, 2026, commenced at 3-30 P.M. and concluded at 4.40 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 Digitally signed by REENA PRASAD
Date: 2026.11.11 16:40:12 +05'30'

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

A SOMANY ENTERPRISE

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of Soma Textiles & Industries Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Soma Textiles & Industries Limited** (hereinafter referred to as "the Company"), for the quarter ended September 30, 2026 and year to date from 01st April, 2026 to 30th September 2026 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Company's management and approved by the 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 as amended, read with relevant rules issued thereunder 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 (ICAI). 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 the Company's personnel 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 Companies Act, 2013 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 and procedures performed as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

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

Naman Pipara
Partner
M. No.140234
UDIN: 26140234 20WTAY7861

Date: 11-11-2026

Place: Ahmedabad

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 HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	3,273	2,839	-	6,112	205	8,088
II	Other Income	23	18	73	41	563	663
III	**Total Income (I+II)**	**3,296**	**2,857**	**73**	**6,153**	**768**	**8,751**
IV	**Expenses:**						
	a) Road work and site expenses	2,966	2,574	-	5,540	-	6,889
	b) Purchases of stock -in-trade	-	-	-	-	201	201
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	25	22	70	47	239	288
	e) Finance Costs	-	1	4	1	10	11
	f) Depreciation and amortisation expenses	2	2	8	4	22	28
	g) Other Expenses	39	23	239	62	308	856
	Total Expenses	**3,032**	**2,622**	**321**	**5,654**	**780**	**8,273**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**264**	**235**	**(248)**	**499**	**(12)**	**478**
VI	Exceptional Items	93	41	185	134	312	611
VII	**Profit / (Loss) before tax (V+VI)**	**357**	**276**	**(63)**	**633**	**300**	**1,089**
VIII	Tax expense						
	(a) Deferred tax	(163)	-	-	(163)	-	(107)
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	**Net Profit / (Loss) for the period (VII+VIII)**	**194**	**276**	**(63)**	**470**	**300**	**982**
X	**Other Comprehensive Income:**						
	items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	1
XI	**Total Comprehensive Income (IX+X)**	**194**	**276**	**(63)**	**470**	**300**	**983**
XII	**Paid up equity share capital**	**3,303**	**3,303**	**3,303**	**3,303**	**3,303**	**3,303**
XIII	**Other equity excluding Revaluation Reserve**						
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	0.84	(0.19)	1.42	0.91	2.98
	(b) Diluted	0.59	0.84	(0.19)	1.42	0.91	2.98

Notes:

1 The above financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2026.

2 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).

3 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 works contract of 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.

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI

4 Exceptional items for the quarter ended 30th September, 2026 represent following components:

Particulars	Amount (₹ In lakhs)			Remarks, if any
	Quarter Ended 30.09.2026	Quarter Ended 30.06.2026	Year Ended 31.03.2026	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	41	(6)	337	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	51	47	274	-
3. Liabilities no longer required written back	1	-	-	-
Total Exceptional Items	**93**	**41**	**611**	

5 **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 newly constituted Board has taken over the management and affairs of the Company.

6 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

(Shrikant Bhat)
(DIN: 00650380)
(Chief Financial Officer)

Place: Mumbai
Date: 11th November, 2026

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI

SOMA TEXTILES & INDUSTRIES LTD.

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

CIN:L51909WB1940PLC010070

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(₹ in lakhs)

Particulars		Standalone		Consolidated	
		As at 30th Sept, 2026	As at 31st March, 2026	As at 30th Sept, 2026	As at 31st March, 2026
		Unaudited	Audited	Unaudited	Audited
A	**ASSETS**				
1	**Non-current assets**				
	(a) Property, plant and equipments	58	62	58	62
	(b) Intangible assets	7	7	7	7
	(c) Financial assets				
	(i) Investments	200	200	200	200
	(ii) Loan	3,389	3,354	3,389	3,354
	(iii) Other financial assets	69	68	69	68
	(d) Deferred tax assets (net)	760	923	760	923
	(e) Income tax assets (net)	789	666	789	666
	(f) Other non-current assets	-	-	-	-
	Total non-current assets	**5,272**	**5,280**	**5,272**	**5,280**
2	**Current assets**				
	(a) Inventories	-	-	-	-
	(b) Financial assets				
	(i) Investment	175	1	175	1
	(ii) Trade receivables	5,075	9,188	5,075	9,188
	(iii) Cash and cash equivalents	1,336	58	1,336	58
	(iv) Bank balance other than (iii) above	3	-	3	-
	(v) Other financial assets	3,276	-	3,276	-
	(c) Other current assets	8,362	8,287	8,362	8,287
	(d) Assets classified as held for sale	65	67	65	67
	Total current assets	**18,292**	**17,601**	**18,292**	**17,601**
	Total Assets	**23,564**	**22,881**	**23,564**	**22,881**
B	**EQUITY AND LIABILITIES**				
	Equity				
	(a) Equity share capital	3,323	3,323	3,323	3,323
	(b) Other equity	13,749	13,444	13,749	13,444
	Total equity	**17,072**	**16,767**	**17,072**	**16,767**
	Liabilities				
1	**Non-current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	15	18	15	18
	(ii) Lease Liabilities	5	5	5	5
	(b) Long-term provisions	21	20	21	20
	Total non-current liabilities	**41**	**43**	**41**	**43**
2	**Current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowing	6	6	6	6
	(ii) Trade payables				
	- total outstanding dues of micro enterprise and small enterprise	-	-	-	-
	- total outstanding dues of creditors other than micro enterprise and small enterprise	3,437	5,918	3,437	5,918
	(iii) Other financial liabilities	3	-	3	-
	(b) Other current liabilities	3,005	147	3,005	147
	(c) Short-term provisions	-	-	-	-
	Total current liabilities	**6,451**	**6,071**	**6,451**	**6,071**
	Total liabilities	**6,492**	**6,114**	**6,492**	**6,114**
	Total equity and liabilities	**23,564**	**22,881**	**23,564**	**22,881**

For, Soma Textiles & Industries Ltd.

Shrikant Bhat
(Chief Financial Officer)

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI

Place: Mumbai
Date: 11th November, 2026

SOMA TEXTILES & INDUSTRIES LTD.

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

CIN:L51909WB1940PLC010070

UNAUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs)

Particulars	Six months ended 30th September, 2026	Six months ended 30th September, 2025	Previous year ended 31st March, 2026
	Unaudited	Unaudited	Audited
A Cash flow from operating activities			
Profit/(Loss) before exceptional items & tax	**499**	**(12)**	**478**
Adjustment for:			
- Depreciation	4	22	28
- Profit on Sale of Current Investments	(16)	(3)	(598)
- (Profit) / loss on sale of fixed assets (net)	(98)	(189)	(274)
- Interest (Net)	-	(16)	(23)
- Other comprehensive income	-	-	1
	(110)	(186)	(866)
Operating profit/(Loss) before working capital changes	**389**	**(198)**	**(388)**
Adjustment for :			
- Trade receivables	4,113	235	(8,886)
- Other receivables	(3,483)	927	(7,619)
- Trade payables	(2,504)	(1)	5,885
- Other current liabilities	2,858	204	104
	984	**1,365**	**(10,516)**
Cash generated from operations	**1,373**	**1,167**	**(10,904)**
- Direct Taxes paid	-	-	-
	-	-	-
Cash flow before prior period items, exceptional items & extraordinary items	**1,373**	**1,167**	**(10,904)**
-Exceptional items	134	312	611
Net Cash generated from operating activities (A)	**1,507**	**1,479**	**(10,293)**
B Cash flow from investing activities :			
- Purchase of fixed assets	-	-	(12)
- Sale of fixed assets	98	583	700
- Net off Sales & Purchase of Current investments	(158)	(513)	9,721
- Interest received	-	22	35
Net cash Inflow / (Outflow) from investing activities (B)	**(60)**	**92**	**10,444**
C Cash flow from financing activities :			
- Total proceeds from borrowings (net of repayments)	(3)	(260)	(263)
- Interest paid	(1)	(11)	(12)
- Payment of Dividend	(165)	-	-
Net cash Inflow / (Outflow) from financing activities (C)	(169)	(271)	(275)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	**1,278**	**1,300**	**(124)**
Cash and cash equivalent as at the beginning of the year (E)	**58**	**182**	**182**
Cash and cash equivalent as at the end of the period (D+E)	**1,336**	**1,482**	**58**
Cash and cash equivalents comprises of:			
a) Balances with banks			
In current accounts	6	37	58
In deposit accounts (maturity less than 3 months at inception)	1,330	1,445	-
b) Cash on hand	-	-	-
Cash and cash equivalents considered for cash flows	**1,336**	**1,482**	**58**

For, Soma Textiles & Industries Ltd.

Shrikant Bhat
(Chief Financial Officer)

Place: Mumbai
Date: 11th November, 2026

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results of Soma Textiles & Industries Limited Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Soma Textiles & Industries Limited** (hereinafter referred to as "the Company") and its associate (as stated in Sr.No.4 below) (the Company and its associate together referred to as the "Group"), for the quarter ended September 30, 2026 and year to date from 01st April, 2026 to 30th September 2026 (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and 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 (ICAI). 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 Companies Act, 2013 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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We have also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India 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 following entities:

Sr. No.	Name of the Entity	Ownership interest held by the company	Nature of Relationship
1.	Soma Textiles & Industries Limited	N.A.	Company
2.	Soma Textiles FZC	40%	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above on Soma Textiles & Industries Limited and based on the consideration of the financials of one associate company, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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.

Emphasis of Matter

We draw attention to **Note No. 8** to the unaudited consolidated financial results, which describes the discontinuance of recognition of further losses in the associate after the carrying amount of the investment was fully impaired.

Our conclusion is not modified in respect of this matter.

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

Naman Pipara
Partner
M. No.140234
UDIN: 26140234NOYDWS1538

Date: 11-11-2026

Place: Ahmedabad

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 HALF YEAR ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	3,273	2,839	-	6,112	205	8,088
II	Other Income	23	18	73	41	563	663
III	**Total Income (I+II)**	**3,296**	**2,857**	**73**	**6,153**	**768**	**8,751**
IV	**Expenses:**						
	a) Road work and site expenses	2,966	2,574	-	5,540	-	6,889
	b) Purchases of stock -in-trade	-	-	-	-	201	201
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-	-
	d) Employees benefits expense	25	22	70	47	239	288
	e) Finance Costs	-	1	4	1	10	11
	f) Depreciation and amortisation expenses	2	2	8	4	22	28
	g) Other Expenses	39	23	239	62	308	856
	Total Expenses	**3,032**	**2,622**	**321**	**5,654**	**780**	**8,273**
V	**Profit / (Loss) before exceptional items and tax (III-IV)**	**264**	**235**	**(248)**	**499**	**(12)**	**478**
VI	Exceptional Items	93	41	-	134	312	611
VII	**Profit / (Loss) before tax (V+VI)**	**357**	**276**	**(248)**	**633**	**300**	**1,089**
VIII	Tax expense						
	(a) Deferred tax	(163)	-	185	(163)	-	(107)
	(b) Tax in respect of earlier years	-	-	-	-	-	-
IX	**Net Profit / (Loss) for the period (VII+VIII)**	**194**	**276**	**(63)**	**470**	**300**	**982**
X	**Share of Profit/(Loss) of associates**	-	-	-	-	-	-
XI	**Net Profit / (Loss) for the period (IX +/- X)**	**194**	**276**	**(63)**	**470**	**300**	**982**
XII	**Other Comprehensive Income:**						
	Items that will not be reclassified to profit or loss						
	(a) Remeasurement of post employment benefits obligation	-	-	-	-	-	1
XIII	**Total Comprehensive Income (XI+XII)**	**194**	**276**	**(63)**	**470**	**300**	**983**
XIV	**Paid up equity share capital**	**3,303**	**3,303**	**3,303**	**3,303**	**3,303**	**3,303**
XV	**Other equity excluding Revaluation Reserve**						
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	0.84	(0.19)	1.42	0.91	2.98
	(b) Diluted	0.59	0.84	(0.19)	1.42	0.91	2.98

Notes:

1 The above financial results for the quarter and half year ended 30th September, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th November, 2026.

2 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).

3 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 works contract of 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.

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI

4 Exceptional items for the quarter ended 30th September, 2026 represent following components:

Particulars	Amount (₹ In lakhs)			Remarks, if any
	Quarter Ended 30.09.2026	Quarter Ended 30.06.2026	Year Ended 31.03.2026	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	41	(6)	337	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	51	47	274	-
3. Liabilities no longer required written back	1	-	-	-
Total Exceptional Items	**93**	**41**	**611**	

5 **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 newly constituted Board has taken over the management and affairs of the Company

6 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.

7 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

(Shrikant Bhat)
(DIN: 00650380)
(Chief Financial Officer)

Place: Mumbai
Date: 11th November, 2026

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI

SOMA TEXTILES & INDUSTRIES LTD.

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

CIN:L51909WB1940PLC010070

UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE SIX MONTHS ENDED 30TH SEPTEMBER, 2026

(₹ in lakhs)

Particulars	Six months ended 30th September, 2026	Six months ended 30th September, 2025	Previous year ended 31st March, 2026
	Unaudited	Unaudited	Audited
A Cash flow from operating activities			
Profit/(Loss) before exceptional items & tax	**499**	**(12)**	**478**
Adjustment for:			
- Depreciation	4	22	28
- Profit on Sale of Current Investments	(16)	(3)	(598)
- (Profit) / loss on sale of fixed assets (net)	(98)	(189)	(274)
- Interest (Net)	-	(16)	(23)
- Other comprehensive income	-	-	1
	(110)	(186)	(866)
Operating profit/(Loss) before working capital changes	**389**	**(198)**	**(388)**
Adjustment for :			
- Trade receivables	4,113	235	(8,886)
- Other receivables	(3,483)	927	(7,619)
- Trade payables	(2,504)	(1)	5,885
- Other current liabilities	2,858	204	104
	984	**1,365**	**(10,516)**
Cash generated from operations	**1,373**	**1,167**	**(10,904)**
- Direct Taxes paid	-	-	-
	-	-	-
Cash flow before prior period items, exceptional items & extraordinary items	**1,373**	**1,167**	**(10,904)**
-Exceptional items	134	312	611
Net Cash generated from operating activities (A)	**1,507**	**1,479**	**(10,293)**
B Cash flow from investing activities :			
- Purchase of fixed assets	-	-	(12)
- Sale of fixed assets	98	583	700
- Net off Sales & Purchase of Current investments	(158)	(513)	9,721
- Interest received	-	22	35
Net cash Inflow / (Outflow) from investing activities (B)	**(60)**	**92**	**10,444**
C Cash flow from financing activities :			
- Total proceeds from borrowings (net of repayments)	(3)	(260)	(263)
- Interest paid	(1)	(11)	(12)
- Payment of Dividend	(165)	-	-
Net cash Inflow / (Outflow) from financing activities (C)	(169)	(271)	(275)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	**1,278**	**1,300**	**(124)**
Cash and cash equivalent as at the beginning of the year (E)	**58**	**182**	**182**
Cash and cash equivalent as at the end of the period (D+E)	**1,336**	**1,482**	**58**
Cash and cash equivalents comprises of:			
a) Balances with banks			
In current accounts	6	37	58
In deposit accounts (maturity less than 3 months at inception)	1,330	1,445	-
b) Cash on hand	-	-	-
Cash and cash equivalents considered for cash flows	**1,336**	**1,482**	**58**

For, Soma Textiles & Industries Ltd.

Shrikant Bhat
(Chief Financial Officer)

Place: Mumbai
Date: 11th November, 2026

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI

SOMA TEXTILES & INDUSTRIES LTD.

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

CIN:L51909WB1940PLC010070

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2026

(₹ in lakhs)

Particulars		Standalone		Consolidated	
		As at 30th Sept, 2026	As at 31st March, 2026	As at 30th Sept, 2026	As at 31st March, 2026
		Unaudited	Audited	Unaudited	Audited
A	**ASSETS**				
1	**Non-current assets**				
	(a) Property, plant and equipments	58	62	58	62
	(b) Intangible assets	7	7	7	7
	(c) Financial assets				
	(i) Investments	200	200	200	200
	(ii) Loan	3,389	3,354	3,389	3,354
	(iii) Other financial assets	69	68	69	68
	(d) Deferred tax assets (net)	760	923	760	923
	(e) Income tax assets (net)	789	666	789	666
	(f) Other non-current assets	-	-	-	-
	Total non-current assets	**5,272**	**5,280**	**5,272**	**5,280**
2	**Current assets**				
	(a) Inventories	-	-	-	-
	(b) Financial assets				
	(i) Investment	175	1	175	1
	(ii) Trade receivables	5,075	9,188	5,075	9,188
	(iii) Cash and cash equivalents	1,336	58	1,336	58
	(iv) Bank balance other than (iii) above	3	-	3	-
	(v) Other financial assets	3,276	-	3,276	-
	(c) Other current assets	8,362	8,287	8,362	8,287
	(d) Assets classified as held for sale	65	67	65	67
	Total current assets	**18,292**	**17,601**	**18,292**	**17,601**
	Total Assets	**23,564**	**22,881**	**23,564**	**22,881**
B	**EQUITY AND LIABILITIES**				
	Equity				
	(a) Equity share capital	3,323	3,323	3,323	3,323
	(b) Other equity	13,749	13,444	13,749	13,444
	Total equity	**17,072**	**16,767**	**17,072**	**16,767**
	Liabilities				
1	**Non-current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	15	18	15	18
	(ii) Lease Liabilities	5	5	5	5
	(b) Long-term provisions	21	20	21	20
	Total non-current liabilities	**41**	**43**	**41**	**43**
2	**Current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowing	6	6	6	6
	(ii) Trade payables				
	- total outstanding dues of micro enterprise and small enterprise	-	-	-	-
	- total outstanding dues of creditors other than micro enterprise and small enterprise	3,437	5,918	3,437	5,918
	(iii) Other financial liabilities	3	-	3	-
	(b) Other current liabilities	3,005	147	3,005	147
	(c) Short-term provisions	-	-	-	-
	Total current liabilities	**6,451**	**6,071**	**6,451**	**6,071**
	Total liabilities	**6,492**	**6,114**	**6,492**	**6,114**
	Total equity and liabilities	**23,564**	**22,881**	**23,564**	**22,881**

For, Soma Textiles & Industries Ltd.

Shrikant Bhat
(Chief Financial Officer)

Place: Mumbai
Date: 11th November, 2026

SOMA TEXTILES AND INDUSTRIES LTD. MUMBAI