



SOMA TEXTILES & INDUSTRIES LTD.

Date: 14th January, 2026

To,
National Stock Exchange of India Ltd,
Exchange Plaza, 5th Floor,
Plot No. C/1, G-Block,
Bandra-Kurla Complex, Bandra (E)
Mumbai- 400051

Ref: Your email dated January 13, 2026
Sub: Submission of Clarifications – Soma Textiles & Industries Limited

Dear Madam,

This has reference to your above mentioned e-mail dated January 13, 2026, we are providing below our clarifications as sought for:

This is with reference to your query regarding the identical amounts reported in the Standalone and Consolidated Financial Results of the Company for the quarter ended **30 September 2025**.

In this regard, we wish to clarify that the Consolidated Financial Results of the Company are the same as the Standalone Financial Results for the said quarter due to the following reasons:

The consolidated financial result includes results of the associates of Soma Textile & Industries Limited, consolidated in accordance with Indian Accounting Standards 28 'Investment in Associates and Joint Ventures.

Name of the company	Country of Incorporation	% shareholding of Soma Textile & Industries Limited	Consolidated as
Soma Textile FZC	Outside India	40%	Associate

An associate is an entity over which the Group is in a position to exercise significant influence over operating and financial policies. The considerations made in determining whether significant influence is being exercised are similar to those necessary to determine control over the subsidiaries.

The Group's investments in its associate are accounted for using the equity method. Under the equity method, the investment in an associate is initially recognised at cost. The carrying amount of the investment is adjusted to recognise changes in the Group's share of net assets of the associate since the acquisition date. Goodwill relating to the associate is included in the carrying amount of the investment and is not tested for impairment individually.

The Statement of Profit and Loss reflects the Group's share of the results of operations of the associate. Any change in OCI of those investees is presented as part of the Group's OCI. In addition, when there has been a change recognised directly in the equity of the associate, the Group recognises its share of any changes, when applicable, in the Statement of Changes in Equity.



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



SOMA TEXTILES & INDUSTRIES LTD.

Unrealised gains and losses resulting from transactions between the Group and the associate are eliminated to the extent of the interest in the associate.

If an entity's share of losses of an associate equal or exceeds its interest in the associate (which includes any long-term interest that, in substance, form part of the Group's net investment in the associate), the entity discontinues recognising its share of further losses. Additional losses are recognised only to the extent that the Group has incurred legal or constructive obligations or made payments on behalf of the associate. 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.

The aggregate of the Group's share of profit or loss of an associate is shown on the face of the Statement of Profit and Loss.

Now, the share of losses of an associate exceeds its interest in the associate, So, 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.

So, there will be no difference in Standalone and consolidated figures.

Hope you will find the same in order.

Thanking you,

Yours faithfully,
Soma Textiles & Industries Ltd.,

Reena Prasad
(Company Secretary & Compliance Officer)



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