



SOMA TEXTILES & INDUSTRIES LTD.

Date: 25th June, 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 June 25, 2026

Sub: Submission of Clarifications – Soma Textiles & Industries Limited

Dear Sir(s)/Madam,

This is with reference to your email dated on 25th June, 2026 seeking clarifications regarding the Submission of the Outcome of Board Meeting and the identical figures appearing in the Standalone and Consolidated Financial Results submitted by **Soma Textiles & Industries Limited** to the Exchange on 30th May, 2026.

We would like to submit our clarification on the observations mentioned.

1. Delay in submission of Outcome of Board Meeting - Financial Results submitted to the Exchange on 30th May, 2026 for Soma Textiles & Industries Limited

We would like to clarify that the Company attempted to submit the financial results within the stipulated time of 3hours from the conclusion of the Board Meeting, which concluded at 5:40 P.M. However, due to certain technical issues on the portal, we were unable to complete the filing within the prescribed timeline under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this regard, we had immediately communicated the issue to your office through email within the specified timeline, along with the signed copy of the Financial Results and the screenshot of the error encountered while attempting to upload the outcome.

For your ready reference, we have enclosed screenshots evidencing the portal error encountered at the relevant time, along with copies of the email communications addressed to the Exchange regarding the same.

We assure the Exchange that the Company remains committed to full compliance with all applicable SEBI and NSE regulations, and we will continue to take necessary steps to avoid such occurrences in the future.

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
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Head Office

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





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2. Query regarding the identical amounts reported in the Standalone and Consolidated Financial Results of the Company for the quarter ended 31st March, 2026.

We would like 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 investment in its associate is accounted for using the Equity Method in accordance with the applicable accounting standards.

As at the reporting date, the Group's share of accumulated losses in the associate exceeds the carrying amount of its investment. Accordingly, the carrying value of the investment has been reduced to Nil and the Group has discontinued recognising its share of further losses, as required under the applicable accounting standards.

Any subsequent losses of the associate are not recognised unless the Group has incurred legal or constructive obligations or has made payments on behalf of the associate. The Group will resume recognising its share of profits from the associate only after such profits equal the cumulative share of losses that were previously not recognised.

We draw attention to the note forming part of the Consolidated Financial Results, which states that where the Group's share of losses of an associate exceeds its interest in the associate, further losses are not recognised. Since the investment in the associate stands fully impaired, there is no impact on the Consolidated Financial Results.

Accordingly, the amounts reported in the Standalone Financial Results and the Consolidated Financial Results are the same. Any future profits of the associate will be recognised only after the previously unrecognised share of losses has been fully recouped.

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



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For the purpose of Section 2(6) of the Companies Act, 2013, "associate company", in relation to another company, means a company in which that the other company has a significant influence, but which is not a subsidiary company of the company having such influence and includes a joint venture company. Explanation- For the purpose of this clause, "significant influence" means control of at least twenty per cent of total share capital and/or the ability to significantly influence the operational and financial policies of the company but not control them. The holding of Soma Textiles & Industries Limited in Soma Textile FZC is 40%. The Soma Textile FZC is consolidated as an associate by virtue of formers ability to influence the operational and financial policies whereby the share of the parent in the associate's net worth and profit has been picked up and accounted for under an independent line item in the "General Reserve", "investment" and "Statement of profit and loss". The excess of cost of investment in the associate and the share of net worth of the associate on the day of investing is reflected as "Goodwill."

We hope the above clarification addresses your query. Kindly take the same on record.

Thanking you,
Yours faithfully,

Soma Textiles & Industries Ltd.

Reena Prasad
(Company Secretary & Compliance Officer)
M. No.: 53284

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The screenshot shows the NSE NEAPS website. At the top, there's a navigation bar with links like HOME, MASTER, ISSUE, COMPLIANCE, and PAY. Below this, a breadcrumb trail reads: NEAPS > Compliance > Announcements > CA > Create New Announcement. The main heading is 'Create Announcement'. Under 'Intimations', the 'Announcement' radio button is selected. Below this, the 'Announcements' section contains a table with columns: Type Of Disclosure, Subject Category, Subject, Type, Meeting Date, Announcement Text, Whether Event/Information disclosed is an Outcome of Meeting, Date of Occurrence of Event/Information, Time of Occurrence of Event/Information, Type Of Announcement, Reason in case of Delay, and Attach File. The first row of the table is partially filled with data: 'R...' for Type Of Disclosure, 'Outc' for Subject Category, 'Outcom' for Subject, '30-M' for Meeting Date, and 'SOMATEX : Soma Textiles &' for Announcement Text. The 'Whether Event/Information disclosed is an Outcome of Meeting' column has a dropdown set to 'Yes'. The 'Date of Occurrence of Event/Information' is '30-May-202', and the 'Time of Occurrence of Event/Information' is '05:40 PM'. The 'Type Of Announcement' is 'New'. There are buttons for 'Previous Submitted Announcement details', '+ Add', and 'Delete' above the table. An error message box is overlaid on the page, stating: 'neaps.nseindia.com says An error has occurred during file upload.' with an 'OK' button. The bottom status bar shows 'Waiting for 684d0d41.akstatic...'.

