



SOMA TEXTILES & INDUSTRIES LTD.

Date: 30th May, 2026

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 st Floor, New Trading Ring, Rotunda, Dalal Street, <u>Mumbai – 400 001</u>
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Sub: Submission of Stand-alone and Consolidated Audited Financial Results of the Company for the Quarter and Year ended March 31st, 2026 along with the Statement of Assets and Liabilities as at March 31st, 2026

Dear Sirs/ Madam,

We are sending herewith the Audited Financial Results (both consolidated and standalone) of the Company for the quarter and year ended March 31, 2026, together with Statement of Assets and Liabilities of the Company as at the end of the year ended 31st March, 2026, duly reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held today i.e. on Saturday, the May 30th, 2026, for your record, in compliance with the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015. The Board Meeting commenced at 4:30 P.M. and concluded at 5:40 P.M.

Besides above also please find duly enclosed a copy each of the following:

- Auditors’ Reports on Standalone and Consolidated Financial Results of the Company for the year ended March 31, 2026.
- Statement in the form of declaration that the Report of Auditors is with unmodified opinion with respect to Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026.

Further pursuant to Regulation 47(1)(b) of the SEBI (LODR) Regulations, 2015, we will be publishing the extract of the audited standalone and consolidated financial results in the newspapers. The full format of the Quarterly and Yearly Financial Results will be made available on the Company’s website at www.somatextiles.com. We will be uploading the Financial Results on the Stock Exchanges websites: BSE Limited (www.bseindia.com) and National Stock Exchange of India Limited (www.nseindian.com).

Kindly take the same on your record.

Thanking you,
Yours faithfully,

Soma Textiles & Industries Ltd.

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


Registered Office

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Independent Auditor's Report on Quarterly and Year to date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

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

Report on the Audit of the Standalone Financial Results

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended **March 31, 2026** and (b) reviewed the Standalone Financial Results for the quarter ended **March 31, 2026** (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Quarter and Year Ended March 31, 2026" of **Soma Textiles & Industries Limited** ("the Company"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the statement;

- a) is presented in accordance with the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

(b) Conclusion on Quarterly Standalone Financial Results

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the



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Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143 (10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.

Our opinion is not modified in respect of the above matters.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the net profit and other comprehensive income of the company and other financial information in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are also responsible for assessing the Company's ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of



directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- (a) Identify and assess the risks of material misstatement of the Annual Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- (d) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- (e) Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast



significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- (f) Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- (g) Obtain sufficient appropriate audit evidence regarding the Statement of the company to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Standalone Financial Results for the quarter ended March 31, 2026

We conducted our review of the Standalone Financial Results for the quarter ended March 31, 2026 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 ICAI. 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 SAs 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.

Other Matter

- (a) The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year



ended March 31, 2026, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the statement is not modified in respect of this matter.

Date: 30-05-2026

Place: Ahmedabad



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

NAMAN
GYANCHAND
PIPARA
Date: 2026.05.30
16:50:37 +05'30'

Naman Pipara
Partner

M. No. 140234
UDIN: 26140234ERQREI1730

SOMA TEXTILES & INDUSTRIES LIMITED

Regd. Office: 2, Red Cross Place, Kolkata-700 001
CIN:L51909WB1940PLC010070

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (refer note 8)	Unaudited	Audited (refer note 8)	Audited	Audited
I	Revenue from Operations	5,082	2,801	387	8,088	949
II	Other Income	5	95	39	663	505
III	Total Income (I+II)	5,087	2,896	426	8,751	1,454
IV	Expenses:					
	a) Road work and site expenses	4,658	2,231	-	6,889	-
	b) Purchases of stock -in-trade	-	-	379	201	933
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-
	d) Employees benefits expense	24	25	35	288	150
	e) Finance Costs	1	-	6	11	17
	f) Depreciation and amortisation expenses	3	3	13	28	41
	g) Other Expenses	32	516	127	856	445
	Total Expenses	4,718	2,775	560	8,273	1,586
V	Profit / (Loss) before exceptional items and tax (III-IV)	369	121	(134)	478	(132)
VI	Exceptional Items	226	73	59	611	6,960
VII	Profit / (Loss) before tax (V+VI)	595	194	(75)	1,089	6,828
VIII	Tax expense					
	(a) Deferred tax	(107)	-	99	(107)	99
	(b) Tax in respect of earlier years	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	488	194	24	982	6,927
X	Other Comprehensive Income:					
	Items that will not be reclassified to profit or loss					
	(a) Remeasurement of post employment benefits obligation	1	-	4	1	4
XI	Total Comprehensive Income (IX+X)	489	194	28	983	6,931
XII	Paid up equity share capital	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
XV	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):					
	(a) Basic	1.48	0.59	0.08	2.98	20.98
	(b) Diluted	1.48	0.59	0.08	2.98	20.98

Notes:

- The above financial results for the quarter and year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 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).
- No income tax liability arises for the financial year 2025-26 in view of carried forward losses and unabsorbed depreciation.
- 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.



- 5 Exceptional items for the quarter ended 31st March, 2026 represent following components:

Particulars	Amount (₹ in lakhs)			Remarks, if any
	Quarter Ended 31.03.2026	Quarter Ended 31.12.2025	Year Ended 31.03.2026	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	175	39	337	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	51	34	274	-
Total Exceptional Items	226	73	611	

- 6 **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 Sonalkar* as Additional Director and Non-Executive Independent Director. Accordingly, the newly constituted Board has taken over the management and affairs of the Company.

- 7 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 year ended 31st March, 2026. 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.
- 8 The figures for the quarter ended 31st March, 2026 and 31st March, 2025 represent the balance between audited figures in respect of the full financial year and those published till the third quarter of the respective financial years.
- 9 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

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

Place: Mumbai

Date: 30th May, 2026



SOMA-TEXTILES & INDUSTRIES LTD.
Regd. Office: 2, Red Cross Place, Kolkata-700 001
CIN:L51909WB1940PLC010070

AUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(₹ in lakhs)

Particulars	Standalone		Consolidated	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited	Audited	Audited
A ASSETS				
1 Non-current assets				
(a) Property, plant and equipments	62	504	62	504
(b) Intangible assets	7	7	7	7
(c) Financial assets				
(i) Investments	200	260	200	260
(ii) Loan	3,354	3,781	3,354	3,781
(iii) Other financial assets	68	69	68	69
(d) Deferred tax assets (net)	923	1,030	923	1,030
(e) Income tax assets (net)	666	489	666	489
(f) Other non-current assets	-	-	-	-
Total non-current assets	5,280	6,140	5,280	6,140
2 Current assets				
(a) Inventories	-	-	-	-
(b) Financial assets				
(i) Investment	1	9,064	1	9,064
(ii) Trade receivables	9,188	302	9,188	302
(iii) Cash and cash equivalents	58	182	58	182
(iv) Bank balance other than (iii) above	-	266	-	266
(v) Other financial assets	-	2	-	2
(c) Other current assets	8,287	112	8,287	112
(d) Assets classified as held for sale	67	104	67	104
Total current assets	17,601	10,032	17,601	10,032
Total Assets	22,881	16,172	22,881	16,172
B EQUITY AND LIABILITIES				
Equity				
(a) Equity share capital	3,323	3,323	3,323	3,323
(b) Other equity	13,444	12,461	13,444	12,461
Total equity	16,767	15,784	16,767	15,784
Liabilities				
1 Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings	18	224	18	224
(ii) Lease Liabilities	5	4	5	4
(b) Long-term provisions	20	20	20	20
Total non-current liabilities	43	248	43	248
2 Current liabilities				
(a) Financial Liabilities				
(i) Borrowing	6	63	6	63
(ii) Trade payables				
- total outstanding dues of micro enterprise and small enterprise	-	-	-	-
- total outstanding dues of creditors other than micro enterprise and small enterprise	5,918	9	5,918	9
(b) Other current liabilities	147	42	147	42
(c) Short-term provisions	-	26	-	26
Total current liabilities	6,071	140	6,071	140
Total liabilities	6,114	388	6,114	388
Total equity and liabilities	22,881	16,172	22,881	16,172

For Soma Textiles & Industries Ltd.

Ameel Gadhoke
Managing Director



Place: Mumbai
Date: 30th May, 2026

AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(₹ in lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
	Audited	Audited
A Cash flow from operating activities		
Profit/(Loss) before exceptional items & tax	478	(132)
Adjustment for:		
- Depreciation	28	42
- Profit on Sale of Current Investments	(598)	(103)
- (Profit) / loss on sale of fixed assets (net)	(274)	(6,844)
- Interest (Net)	(23)	(61)
- Other comprehensive income	1	4
	(866)	(6,962)
Operating profit/ (Loss) before working capital changes	(388)	(7,094)
Adjustment for :		
- Trade receivables	(8,886)	(130)
- Other receivables	(7,619)	1,707
- Trade payables	5,885	(9)
- Other current liabilities	104	(2,030)
	(10,516)	(462)
Cash generated from operations	(10,904)	(7,556)
- Direct Taxes paid	-	-
	-	-
Cash flow before prior period items, exceptional items & extraordinary items	(10,904)	(7,556)
-Exceptional items	611	6,960
Net Cash generated from operating activities (A)	(10,293)	(596)
B Cash flow from investing activities :		
- Purchase of fixed assets	(12)	(275)
- Sale of fixed assets	700	6,883
- Net off Sales & Purchase of Current investments	9,721	(6,740)
- Interest received	35	78
Net cash Inflow / (Outflow) from investing activities (B)	10,444	(54)
C Cash flow from financing activities :		
- Total proceeds from borrowings (net of repayments)	(263)	(350)
- Interest paid	(12)	(15)
Net cash Inflow / (Outflow) from financing activities (C)	(275)	(365)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	(124)	(1,015)
Cash and cash equivalent as at the beginning of the year (E)	182	1,197
Cash and cash equivalent as at the end of the period (D+E)	58	182
Cash and cash equivalents comprises of:		
a) Balances with banks		
In current accounts	58	56
In deposit accounts (maturity less than 3 months at inception)	-	125
b) Cash on hand	-	1
Cash and cash equivalents considered for cash flows	58	182

For, Soma Textiles & Industries Ltd.

Ameet Gadhoke
 Managing Director

Place: Mumbai
 Date: 30th May, 2026





Independent Auditor's Report on Quarterly and Year to date Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

Report on the audit of the Consolidated Financial Results

Opinion

We have (a) audited the Consolidated Financial Results for the year ended **March 31, 2026** and (b) reviewed the Consolidated Financial Results for the quarter ended **March 31, 2026** (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Quarter and Year Ended March 31, 2026 of **Soma Textiles & Industries Limited** (hereinafter referred to as "the Holding Company") and its Associate (the Company and its associate together referred to as the "Group") for the quarter and year ended March 31, 2026, 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 LODR Regulations").

a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate financial statement and other financial information of associate referred to in other matter section below, the statement

- a) includes the results of the Holding company and its associates as referred to in paragraph A of the other matter.
- b) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- c) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013, ("the Act") read with relevant rules issued there under and other accounting principles generally accepted in India,

Page 1 of 6



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of the Consolidated Net profit, and total comprehensive income and other Financial information of the group for the Quarter ended March 31, 2026 and year to date results for the year ended March, 31 2026.

b) Conclusion on Quarterly Financial Results

With respect to the Consolidated Financial Results for the quarter ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, and based on the consideration of reports of other auditor referred in Other Matters section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs"), as specified under section 143(10) of the Companies Act, 2013 as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Result under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI 's Code of Ethics. We believe that the audit evidence obtained by us along with consideration of audit reports of the other auditors referred to in the Other Matters paragraph below, is sufficient and appropriate to provide a basis for our opinion on the Consolidated Financial Results.

Emphasis of Matter

We draw your attention to:

- a) We draw attention to Note No. 30 of Consolidated Ind AS Financial Statements wherein Exceptional items for the year ended 31st March, 2026 represent following components.

Sr. No.	Particulars	Year Ended 31.03.2026 (Rs. in lakhs)	Remarks, if any
1.	Foreign Exchange Gain on Loan Given to Soma Textiles FZC (associate)	337.19	-
2.	Profit on sale of fixed assets	274.04	-
	Total	611.24	-



- b) The holding company had advanced a loan to its associate company 'Soma Textiles FZC' (UAE) out of GDR proceeds, classified as Non-Current Loan. The Closing Balance of the same Loan is Rs. 3,354.40/- Lakhs for the year ended 31st March, 2026 (Previous year Rs. 3,780.93/- Lakhs for year ended 31st March, 2025). The Company has quasi-equity in addition to the capital contribution to Soma Textiles FZC. When the said loan was given, the said company was a wholly owned subsidiary, however with effect from 31st March, 2010, the company's holding in this company has diluted from 100% to 40%. In the audited Financial Statement of Soma Textiles FZC ended as at 31st March, 2026 the accumulated loss reflects at AED 10,35,090 (equivalent to Rs. 267.29/- Lakhs) as against the total capital of AED 9,00,000 (equivalent to Rs. 209.43/- lakhs) (Including statutory reserves).

Our opinion is not modified in respect of the above matters.

Management's Responsibilities for the Financial Results

This Statement which includes the Consolidated Financial Results is the responsibility of the Holding company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026 has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

The respective Management and Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Results by the Management and the Directors of the Holding company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As a part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- (a) Identify and assess the risks of material misstatement of the Annual Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system with reference to financial statements in place and the operating effectiveness of such controls.
- (c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- (d) Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- (e) Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- (f) Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the said results represent the underlying transactions and events in a manner that achieves fair presentation.
- (g) Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- (h) Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group and its associate entity to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of the financial statements of such entities included in the consolidated financial statements of which we are independent auditors. For the other entities included in the consolidated financial statements, which have been audited by other auditors, such other auditor, remain responsible for the direction, supervision and performance of the audits carried out of them. For the other entities included in the consolidated financial statements, which have been certified by the management and approved by the board of directors of the parent company, parent company's management is responsible for such financial statements. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Consolidated Financial Results for the quarter ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the quarter ended March 31, 2026 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 ICAI 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 SAs 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.

The Statement includes the results of the entities as listed under paragraph A of Other Matter section below. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matter

- (a) The accompanying Consolidated Financial Results includes the audited financial results of one associate Company. The financial information of one associate company is audited by its respective auditor, and is relied upon by us, in respect of;

Sr. No.	Company Name	Controlling Stake of holding company	Nature of Relationship
1.	Soma Textiles and Industries	N.A.	Holding Company Limited
2.	Soma Textiles FZC	40%	Associate Company

- (b) We draw attention to Note No. 8 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.
- (c) The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our opinion is not modified in respect of this matter.

Our opinion on the Consolidated Ind AS Financial Statement is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors and the financial statements certified by the Management.

Date: 30-05-2026

Place: Ahmedabad



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

NAMAN
GYANCHAND
PIPARA
Date: 2026.05.30 16:50:13
+05'30'

Naman Pipara
Partner

M. No. 140234

UDIN: 26140234YTVVDNI3478

SOMA TEXTILES & INDUSTRIES LIMITED
 Regd. Office: 2, Red Cross Place, Kolkata-700 001
 CIN:L51909WB1940PLC010070

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited (refer note 9)	Unaudited	Audited (refer note 9)	Audited	Audited
I	Revenue from Operations	5,082	2,801	387	8,088	949
II	Other Income	5	95	39	663	505
III	Total Income (I+II)	5,087	2,896	426	8,751	1,454
IV	Expenses:					
	a) Road work and site expenses	4,658	2,231	-	6,889	-
	b) Purchases of stock -in-trade	-	-	379	201	933
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	-	-	-	-	-
	d) Employees benefits expense	24	25	35	288	150
	e) Finance Costs	1	-	6	11	17
	f) Depreciation and amortisation expenses	3	3	13	28	41
	g) Other Expenses	32	516	127	856	445
	Total Expenses	4,718	2,775	560	8,273	1,586
V	Profit / (Loss) before exceptional items and tax (III-IV)	369	121	(134)	478	(132)
VI	Exceptional Items	226	73	59	611	6,960
VII	Profit / (Loss) before tax (V+VI)	595	194	(75)	1,089	6,828
VIII	Tax expense					
	(a) Deferred tax	(107)	-	99	(107)	99
	(b) Tax in respect of earlier years	-	-	-	-	-
IX	Net Profit / (Loss) for the period (VII+VIII)	488	194	24	982	6,927
X	Share of Profit/(Loss) of associates	-	-	-	-	-
XI	Net Profit / (Loss) for the period (IX +/- X)	488	194	24	982	6,927
XII	Other Comprehensive Income:					
	Items that will not be reclassified to profit or loss					
	(a) Remeasurement of post employment benefits obligation	1	-	4	1	4
XIII	Total Comprehensive Income (XI+XII)	489	194	28	983	6,931
XIV	Paid up equity share capital	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
XVII	Earning Per Equity Share (of Rs. 10/- each) (not annualised for the quarter):					
	(a) Basic	1.48	0.59	0.08	2.98	20.98
	(b) Diluted	1.48	0.59	0.08	2.98	20.98

Notes:

- The above financial results for the quarter and year ended 31st March, 2026 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th May, 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).
- No income tax liability arises for the financial year 2025-26 in view of carried forward losses and unabsorbed depreciation.
- 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.



- 5 Exceptional items for the quarter ended 31st March, 2026 represent following components:

Particulars	Amount (₹ In lakhs)			Remarks, if any
	Quarter Ended 31.03.2026	Quarter Ended 31.12.2025	Year Ended 31.03.2026	
1. Foreign Exchange Gain / (Loss) on Loan Given to Soma Textiles FZC (Associate Company)	175	39	337	-
2. Profit / (Loss) on Sale of Fixed Assets (Net)	51	34	274	-
Total Exceptional Items	226	73	611	

- 6 **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

- 7 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 year ended 31st March, 2026. 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.
- 8 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.
- 9 The figures for the quarter ended 31st March, 2026 and 31st March, 2025 represent the balance between audited figures in respect of the full financial year and those published till the third quarter of the respective financial years.
- 10 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

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

Place: Mumbai
Date: 30th May, 2026



AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2026
 (₹ in lakhs)

Particulars	Year ended 31st March, 2026	Year ended 31st March, 2025
	Audited	Audited
A Cash flow from operating activities		
Profit/(Loss) before exceptional items & tax	478	(132)
Adjustment for:		
- Depreciation	28	42
- Profit on Sale of Current investments	(598)	(103)
- (Profit) / loss on sale of fixed assets (net)	(274)	(6,844)
- Interest (Net)	(23)	(61)
- Other comprehensive income	1	4
	(866)	(6,962)
Operating profit/(Loss) before working capital changes	(388)	(7,094)
Adjustment for :		
- Trade receivables	(8,886)	(130)
- Other receivables	(7,619)	1,707
- Trade payables	5,885	(9)
- Other current liabilities	104	(2,030)
	(10,516)	(462)
Cash generated from operations	(10,904)	(7,556)
- Direct Taxes paid	-	-
	-	-
Cash flow before prior period items, exceptional items & extraordinary items	(10,904)	(7,556)
-Exceptional items	611	6,960
Net Cash generated from operating activities (A)	(10,293)	(596)
B Cash flow from investing activities :		
- Purchase of fixed assets	(12)	(275)
- Sale of fixed assets	700	6,883
- Net off Sales & Purchase of Current investments	9,721	(6,740)
- Interest received	35	78
Net cash Inflow / (Outflow) from investing activities (B)	10,444	(54)
C Cash flow from financing activities :		
- Total proceeds from borrowings (net of repayments)	(263)	(350)
- Interest paid	(12)	(15)
Net cash Inflow / (Outflow) from financing activities (C)	(275)	(365)
Net increase / (Decrease) in cash and cash equivalents [D=A+B+C]	(124)	(1,015)
Cash and cash equivalent as at the beginning of the year (E)	182	1,197
Cash and cash equivalent as at the end of the period (D+E)	58	182
Cash and cash equivalents comprises of:		
a) Balances with banks		
In current accounts	58	56
In deposit accounts (maturity less than 3 months at inception)	-	125
b) Cash on hand	-	1
Cash and cash equivalents considered for cash flows	58	182

For, Soma Textiles & Industries Ltd.

Ameet Gadhoke
 Managing Director

Place: Mumbai
 Date: 30th May, 2026





SOMA TEXTILES & INDUSTRIES LTD.

Date: May 30th, 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: Declaration on Auditors Report with Unmodified Opinion under Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

Dear Sirs/Madam,

I, Ameet Harjinder Gadhoke, Managing Director of Soma Textiles & Industries Limited (CIN: L51909WB1940PLC010070) having registered office at 2, Red Cross Place, Kolkata - 700 001 hereby declare that in accordance with Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, M/s. Pipara & Co., LLP., Chartered Accountants (ICAI Firm Registration No. 107929W), Statutory Auditors of the Company, have issued their Audit Reports with unmodified opinion on Stand-alone Audited Financial Results and the Consolidated Auditors Financial Results, of the Company for the quarter and financial year ended 31st March, 2026.

Kindly take the same on record.

Yours faithfully,

For Soma Textiles & Industries Ltd.

(Ameet Harjinder Gadhoke)
DIN: 01730158
Managing Director



A SOMANY ENTERPRISE

Registered Office

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Tel.: +91 (33) 2248 7406 - 07
Email : investors@somatextiles.com
CIN : L51909WB1940PLC010070

Corporate Office

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