SOMA PAPERS AND INDUSTRIES LIMITED
BALANCE SHEET AS AT SEPTEMBER 30, 2025

(Amount in lakhs)

Particulars	September 30, 2025 (Unaudited)	March 31, 2025 (Audited)
ASSETS		
Non-Current Assets		
(a) Financial Assets		
(i) Investments	-	-
(ii) Current Tax Assets	-	-
	-	-
Current assets		
(a) Financial Assets		
(i) Trade Receivables	-	-
(ii) Cash and Cash Equivalents	2,390.83	19.08
(b) Other Current Assets	20.50	9.47
	2,411.33	**28.54**
TOTAL	**2,411.33**	**28.54**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	140.22	140.22
(b) Other Equity*	2,238.44	(136.35)
	2,378.66	**3.87**
Liabilities		
Non Current Liabilities		
(a) Financial liabilities		
-Borrowings	28.84	23.00
	28.84	**23.00**
Current Liabilities		
(a) Financial Liabilities		
(i) Trade Payables		
Total outstanding dues of Micro enterprises and Small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(ii) Other Financial Liabilities	3.83	1.68
(b) Other Current Liabilities	-	-
	3.83	**1.68**
TOTAL	**2,411.33**	**28.54**

** It includes Share application money pending allotment as on 30.09.2025 amounting to Rs. 2,380.02 (in Lakhs) shares for which is alloted in October 2025.*

For Soma Papers & Industries Limited

V. Lakshmi Priyadarshini

Vanteddu Lakshmi Priya Darshini
Whole Time Director
DIN: 07803502

Place: Hyderabad
Date: 14th November, 2025

SOMA PAPERS & INDUSTRIES LIMITED

CIN: L21093MH1991PLC064085 | BSE Script 516038 | ISIN: INE737E01011

Statement of Unaudited Financial Results for the Quarter and Half year ended September 30, 2025

(Amount in 'lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	a) Revenue from operations	-	-	-	-	-	-
	b) Other Income	-	-	-	-	-	-
	Total Income (a+b)	-	-	-	-	-	-
2	**Expenses**						
	a) Employee Cost	0.60	0.60	0.60	1.20	1.20	2.40
	b) Other expenses	2.79	1.23	44.55	4.02	47.20	17.04
	Total Expenses (a+b+c+d+e+f+g)	3.39	1.83	45.15	5.22	48.40	19.44
3	**Profit Before Tax (1-2)**	(3.39)	(1.83)	(45.15)	(5.22)	(48.40)	(19.44)
4	**Tax expense**						
	(i) Current Tax	-	-	-	-	-	-
	(ii) Excess provision for Tax of earlier periods written back	-	-	-	-	-	-
	(iii) Deffered Tax	-	-	-	-	-	-
	Total Tax Expense (i+ii+iii)	-	-	-	-	-	-
5	**Profit for the period (3-4)**	(3.39)	(1.83)	(45.15)	(5.22)	(48.40)	(19.44)
6	Other Comprehensive Income						
	(i) Items that will not be reclassified to statement of Profit and Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to statement of Profit and loss	-	-	-	-	-	-
	(iii) Items that will be reclassified to statement of profit and loss	-	-	-	-	-	-
	(iv) Income tax relating to items that will be reclassified to statement of Profit and loss	-	-	-	-	-	-
7	Total Other comprehensive income (net of tax) (i+ii+iii+iv)	-	-	-	-	-	-
8	**Total Comprehensive Income for the period (5+7) (comprising Income for the period)**	(3.39)	(1.83)	(45.15)	(5.22)	(48.40)	(19.44)
9	Paid-up Equity Share Capital - Face Value of Rs. 10/- each	140.22	140.22	140.22	140.22	140.22	140.22
10	Reserves Excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-		-	(136.35)
11	Basic and Diluted Earning Per Share (EPS) (Rs.)	(0.24)	(0.13)	(3.22)	(0.37)	(3.45)	(1.39)

	Notes:
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 14th November 2025. The statutory auditors of the Company have conducted limited review of these financial results, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2	The company is engaged in only one reportable operating segment. Hence, disclosures required by Indian Accounting Standard - 108 "Operating Segment" are not applicable to the Company.
3	The financial results have been prepared in accordance with Indian Accounting Standards (Ind As) as prescribed under Section 133 of the Companies Act,2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules,2015 and relevant amendments.
4	The figures of previous period / year have been regrouped / rearranged wherever necessary / practicable to conform to current period/year presentation.

For Soma Papers & Industries Limited

SOMA PAPERS & INDUSTRIES LTD.

V. Lakshmi Priyadarshini

Vanteddu Lakshmi Priya Darshini
Whole Time Director
DIN: 07803502

Place: Hyderabad
Date : 14th November, 2025

SOMA PAPERS AND INDUSTRIES LIMITED

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2025

(Amount in lakhs)

Particulars	Half year ended		Year ended
	September 30, 2025	September 30, 2024	March 31, 2025
CASH FLOWS FROM OPERATING ACTIVITIES:			
Profit/(Loss) before income tax from:	(5.23)	(48.40)	(19.44)
Adjustments for:			
(Gain)/Loss on sale of investments	-	-	-
Changes in fair value of financial assets at fair value through profit or loss	-	-	-
Dividend and interest income classified as investing cash flows	-	-	-
Sundry balances written back	-	-	-
Sundry balances written off		-	-
Change in operating assets and liabilities:			
(Increase)/Decrease in trade receivables	-	-	-
Increase/(decrease) in trade payables	-	-	-
(Increase)/decrease in other financial assets	-	-	-
(Increase)/decrease in other current assets	(11.03)	(10.46)	(8.72)
Increase/(decrease) in Borrowings	5.84	5.00	18.00
Increase/(decrease) in other financials liabilities	2.15	-	1.06
Increase/(decrease) in other current liabilities	-	48.58	-
Cash generated from operations	(8.27)	(5.28)	(9.10)
Less: Income taxes paid	-	-	(0.02)
Net cash inflow from operating activities	(8.27)	(5.28)	(9.08)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Payments for purchase of investments	-	-	-
Proceeds from sale of investments	-	-	-
Dividends received	-	-	-
Net cash outflow from investing activities	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES:			
Share application money received pending allottment	2,380.02	-	-
Interest paid	-	-	-
Net cash inflow (outflow) from financing activities	2,380	-	-
Net increase (decrease) in cash and cash equivalents	2,371.75	(5.28)	(9.08)
Cash and Cash Equivalents at the beginning of the *financial year*	19.08	28.16	28.16
Cash and Cash Equivalents at end of the year	2,390.83	22.87	19.08
Reconciliation of cash and cash equivalents as per the cash flow statement:			
Cash and cash equivalents as per above comprise of the following:			
Cash and cash equivalents	2,390.83	22.87	19.08
Balances per statement of cash flows	2,390.83	22.87	19.08

For Soma Papers & Industries Limited

V. Lakshmi Priyadarshini

Vanteddu Lakshmi Priya Darshini
Whole Time Director
DIN: 07803502

Place: Hyderabad
Date: 14th November, 2025

GMJ & Co
Chartered Accountants
3rd & 4th Floor, Vaastu Darshan,
'B'wing, Above Central Bank of India,
Azad Road, Andheri (East),
Mumbai - 400 069.
Tel. : 022- 6191 9293 / 222 /200
Fax : 022- 2684 2221 / 6191 9256
E-mail : admin@gmj.co.in
info@gmj.co.in

Limited Review report on quarterly unaudited financial results of Soma Papers & Industries Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
Soma Papers & Industries Limited

We have reviewed the accompanying statement of unaudited financial results of **Soma Papers & Industries Limited** ('the Company') for the quarter ended September 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.

This statement is the responsibility of the Company's management and has been approved by the 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 Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"* issued by the Institute of Chartered Accountants of India. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of Companies Act 2013 read with rules issued thereunder and other recognized accounting practices and policies 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GMJ & Co
Chartered Accountants
FRN : 103429W

CA Sonia Didwania
Partner
Membership No : 410461
UDIN : 25410461BMKUOX2410

Place : Mumbai
Date : 14th November, 2025.