SOMA PAPERS AND INDUSTRIES LIMITED

To,

Date: 29.05.2025

BSE Limited,
P.J. Towers, Dalal Street,
Mumbai–400001

Dear Sir/Madam,

Unit: Soma Papers & Industries Limited (BSE Scrip Code: 516038)

Sub: Outcome of board meeting

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With reference to the subject cited, this is to inform the Exchange that the Board meeting of **Soma Papers & Industries Limited** held on Thursday, the 29th day of May, 2025 at 04.30 P.M. at the Registered Office of the Company to considered and approved the following:

1. Audited Financial Results for the quarter and year ended 31.03.2025**. (Attached)**

2. Auditors Report along with declaration of unmodified opinion for the year 31.03.2025. **(Attached)**

3. Appointment of M/s. Pavan Reddy & Associates, Chartered Accountants as Internal Auditors of the Company for the financial year 2025-26

4. Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretaries as Secretarial Auditors of the Company for the financial year 2025-26

Details as required under Part A of Schedule III and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No: SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for the items 3& 4 enclosed herewith.

The Meeting concluded at 06.30 p.m. (IST).

This is for the information and records of the Exchange, please.

Thanking you.

Yours sincerely,
For Soma Papers and Industries Limited

VANTEDDU LAKSHMI PRIYA DARSHINI

Digitally signed by VANTEDDU LAKSHMI PRIYA DARSHINI
Date: 2025.05.29 18:36:45 +05'30'

Vanteddu Lakshmi Priya Darshini
Whole-time Director and CFO
DIN- 07803502

SOMA PAPERS AND INDUSTRIES LIMITED

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai - 400001

Date: 29.05.2025

Dear Sir/Madam,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

I, **Vanteddu Lakshmi Priya Darshini**, Whole-time Director and CFO of **Soma Papers and Industries Limited** hereby declare that, the statutory Auditors of the company, M/s. GMJ & Co., Chartered Accountants have issued an Audit Report with unmodified / unqualified opinion on Audited Financial Results of the company for the quarter and year ended 31st March, 2025.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours sincerely,
For Soma Papers and Industries Limited

VANTEDDU LAKSHMI PRIYA DARSHINI

Digitally signed by VANTEDDU LAKSHMI PRIYA DARSHINI
Date: 2025.05.29 18:37:06 +05'30'

Vanteddu Lakshmi Priya Darshini
Whole-time Director and CFO
DIN- 07803502

Details as required under Part A of Schedule III and Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No: SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for the items 3& 4 enclosed herewith.

S. No.	Particulars	Pavan Reddy & Associates	Vivek Surana & Associates
1	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment of Pavan Reddy & Associates, Chartered Accountants, as an Internal Auditor of the Company	Appointment of M/s. Vivek Surana & Associates, Practicing Company Secretaries as Secretarial Auditor of the company
2	Date of Appointment / Cessation	Appointed on 29.05.2025	Appointed on 29-05-2025
3	Terms of appointment	For FY 2025-26	For FY 2025-26
4	Brief profile (in case of appointment)	Pavan Reddy & Associates is a Chartered Accountancy firm led by CA Pavan Kumar Reddy Barri, a seasoned professional with over two decades of experience. The firm specializes in Statutory and Tax Audits, Bank Audits, and Financial Consultancy. CA Reddy has held key roles both in India and abroad, including a decade as Financial Controller at BPG Group, Dubai. Based in Hyderabad, the firm is known for its thorough and reliable audit practices.	Vivek Surana & Associates, Practicing Company Secretaries is a firm based at Hyderabad providing secretarial, listing and other advisory services. The firm has existence of more than a decade in the above-mentioned services.
5	Disclosure of Relationships with other Directors (in case of appointment)	Not applicable	Not applicable

SOMA PAPERS AND INDUSTRIES LIMITED

Statement of+A5:G44 Audited Financial Results for the Quarter and Year Ended March 31, 2025

(Amount in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		3/31/2025 (Audited)	12/31/2024 (Un-Audited)	3/31/2024 (Audited)	3/31/2025 (Audited)	3/31/2024 (Audited)
1	**Income**					
	a) Revenue from operations	-	-	-	-	-
	b) Other Income	-	-	3.44	-	21.53
	Total Income (a+b)	-	-	**3.44**	-	**21.53**
2	**Expenses**					
	a) Employee benefits expense	0.60	0.60	0.60	2.40	1.83
	b) Other expenses	2.92	(33.08)	47.94	17.04	55.56
	Total Expenses (a+b)	3.52	(32.48)	48.54	19.44	57.39
3	**Profit Before Tax (1-2)**	**(3.52)**	**32.48**	**(45.10)**	**(19.44)**	**(35.86)**
4	**Tax expense**					
	(i) Current Tax	-	-	-	-	-
	(ii) Excess provision for Tax of earlier periods written back	-	-	-	0.00	0.00
	(iii) Deffered Tax	-	-	-	-	-
	Total Tax Expense (i+ii+iii)	-	-	-	0.00	0.00
5	**Profit for the period (3-4)**	**(3.52)**	**32.48**	**(45.10)**	**(19.44)**	**(35.86)**
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)**	**(3.52)**	**32.48**	**(45.10)**	**(19.44)**	**(35.86)**
9	Paid-up Equity Share Capital - Face Value of Rs. 10/- each	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)	(116.91)
11	**Earnings Per Share (EPS) (Rs.)**					
	Basic	(0.25)	2.32	(3.22)	(1.39)	(2.56)
	Diluted	(0.25)	2.32	(3.22)	(1.39)	(2.56)

Notes:

1. The financial results for the quarter and year ended March 31, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the company at its meeting held on 29th May, 2025.
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 above 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 the quarter ended March 31, 2025 are the balancing figures between the audited figures for the full financial year and the unaudited published year to date figures upto the third quarter of the financial year.
5. Figures of previous periods/years' have been regrouped/ rearranged, wherever considered necessary.

For Soma Papers & Industries Limited

V. Lakshmi Priyadarshini

SOMA PAPERS & INDUSTRIES LTD

Place: Mumbai
Date: 29th May, 2025

Vanteddu Lakshmi Priya Darshini
Whole Time Director & CFO
DIN: 07803502

Reg Off: Unit No 8A, 1st Floor, Plot No. 212, Mohatta Bhuvan, Laxminarsigh Papan Marg, Off Dr E Moses Road, Gandhi Nagar Worli, Mumbai, Worli, Mumbai, Mumbai, Maharashtra, India, 400018
CIN- L21093MH1991PLC064085; Mail: somapapers.in@gmail.com

SOMA PAPERS AND INDUSTRIES LIMITED

Statement of Assets and Liabilities as at March 31, 2025

(Amount in Lakhs)

Sr. No.	Particulars	(Audited)	
		As at March 31, 2025	As at March 31, 2024
	ASSETS		
1	**Non - Current Assets**		
	(a) Financial Assets		
	(i) Investments	-	-
	(ii) Non Current Assets	-	-
	(b) Current Tax Assets	-	0.02
2	**Current Assets**		
	(a) Financial Assets		
	(i) Cash and Cash Equivalents	19.08	28.16
	(b) Other Current Assets	9.47	0.74
	Total Assets	**28.55**	**28.92**
	Equity and Liabilities		
1	Equity		
	(a) Equity Share Capital	140.22	140.22
	(b) Other Equity	(136.35)	(116.91)
2	Liabilities		
	(II) Non Current Liabilities		
	(a) Borrowings	23.00	5.00
	(I) Current Liabilities		
	(a) Other Financials Liabilities	1.68	0.61
	(b) Current Tax Liablities (Net)	-	-
	Total Equity and Liabilities	**28.55**	**28.92**

For Soma Papers & Industries Limited

V. Lakshmi Priya Darshini

SOMA PAPERS & INDUSTRIES LTD

Vanteddu Lakshmi Priya Darshini
Whole Time Director & CFO
DIN: 07803502

Place: Mumbai
Date: 29th May, 2025

Reg Off: Unit No 8A, 1st Floor, Plot No. 212, Mohatta Bhuvan, Laxminarsigh Papan Marg, Off Dr E Moses Road, Gandhi Nagar Worli, Mumbai, Worli, Mumbai, Mumbai, Maharashtra, India, 400018
CIN- L21093MH1991PLC064085; Mail: somapapers.in@gmail.com

SOMA PAPERS AND INDUSTRIES LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2025

(Amount in Lakhs)

Particulars	Notes	2024-25	2023-24
CASH FLOWS FROM OPERATING ACTIVITIES:			
Profit/ (Loss) before Income tax :		(19.44)	(35.86)
Adjustments for:			
(Gain)/Loss on sale of investments		-	(35.87)
Dividend and interest income classified as investing cash flows		-	(0.24)
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		(8.73)	(0.58)
Increase/(decrease) in Borrowings		18.00	5.00
Increase/(Decrease) in other financials liabilities		-	-
Increase/(Decrease) in other current liabilities		1.06	0.61
Cash generated from operations		(9.11)	(66.94)
Less: Income taxes paid		(0.02)	(0.01)
Net cash inflow from operating activities		**(9.08)**	**(66.93)**
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of investments (Net of Purchases)		-	90.36
Dividends received		-	0.24
Net cash outflow from investing activities		**-**	**90.60**
CASH FLOWS FROM FINANCING ACTIVITIES:			
Repayment of borrowings		-	-
Interest paid		-	-
Net cash inflow (outflow) from financing activities		**-**	**-**
Net increase (decrease) in cash and cash equivalents		(9.08)	23.67
Cash and Cash Equivalents at the beginning of the financial year		28.16	4.48
Cash and Cash Equivalents at end of the year		**19.08**	**28.16**
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		19.08	28.16
Balances per statement of cash flows		**19.08**	**28.16**

For Soma Papers & Industries Limited

V. Lakshmi Priya

Place: Mumbai
Date: 29th May, 2025

Vanteddu Lakshmi Priya Darshini
Executive Director & CFO
DIN: 07803502

SOMA PAPERS & INDUSTRIES LTD

Reg Off: Unit No 8A, 1st Floor, Plot No. 212, Mohatta Bhuvan, Laxminarsigh Papan Marg, Off Dr E Moses Road, Gandhi Nagar Worli, Mumbai, Worli, Mumbai, Mumbai, Maharashtra, India, 400018
CIN- L21093MH1991PLC064085; Mail: somapapers.in@gmail.com

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

Independent Auditor's Report on Quarterly Financial Results and Audited Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS OF SOMA PAPERS & INDUSTRIES LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying financial results of **SOMA PAPERS & INDUSTRIES LIMITED** (the "Company") for the quarter ended March 31, 2025 and for the year ended March 31, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ("Ind AS") and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended March 31, 2025 as well as for the year ended March 31, 2025.

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The year ended financial results have been prepared on the basis of the audited annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) 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 Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company 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 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability 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 Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 these financial results.

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

- Identify and assess the risks of material misstatement of the 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirement specified under Regulation 33 of the Listing Regulations.
- 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 Company's ability 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 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 Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to limited review by us, as required under the Listing Regulations.

For GMJ & Co
Chartered Accountants
FRN : 103429W



CA Sonia Didwania
Partner
Membership No.: 410461
UDIN : 25410461BMKUIJ2502

Place : Mumbai
Date : 29th May, 2025