

PART I	Particulars	3 Months Ended	3 Months	3 Months	6 Months	6 Months	Year Ended
		(30.09.2015)	Ended	Ended	Ended	Ended	(31.03.2015)
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income from operations</b>						
	a) Net Sales / Income from Operations (Net of excise duty)	4,383	4,491	6,878	8,874	14,002	22,554
	b) Other Operating Income	14	17	28	31	28	96
	<b>Total income from operations (net)</b>	<b>4,397</b>	<b>4,508</b>	<b>6,906</b>	<b>8,905</b>	<b>14,030</b>	<b>22,650</b>
<b>2</b>	<b>Expenditure</b>						
	a) Cost of Materials consumed	2,013	1,850	2,778	3,863	7,489	11,846
	b) Purchases of stock -in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work -in-progress and stock-in-trade	57	740	2,363	797	2,572	2,946
	d) Employees benefits expense	505	464	549	969	1,097	2,059
	e) Depreciation and amortisation expenses	196	198	626	394	1,400	1,827
	f) Stores and Spares Consumption	749	689	641	1,438	1,511	2,896
	g) Power and fuel	566	513	684	1,079	1,419	2,530
	h) Other Expenses	488	239	441	727	780	1,237
	<b>Total Expenses</b>	<b>4,574</b>	<b>4,693</b>	<b>8,082</b>	<b>9,267</b>	<b>16,268</b>	<b>25,341</b>
<b>3</b>	<b>Profit / (Loss) from operations before other Income, finance costs and exceptional items (1-2)</b>	<b>(177)</b>	<b>(185)</b>	<b>(1,176)</b>	<b>(362)</b>	<b>(2,238)</b>	<b>(2,691)</b>
<b>4</b>	<b>Other Income</b>	<b>14</b>	<b>17</b>	<b>89</b>	<b>31</b>	<b>192</b>	<b>179</b>
<b>5</b>	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>(163)</b>	<b>(168)</b>	<b>(1,087)</b>	<b>(331)</b>	<b>(2,046)</b>	<b>(2,512)</b>
<b>6</b>	<b>Finance costs</b>	<b>554</b>	<b>536</b>	<b>577</b>	<b>1,090</b>	<b>1,181</b>	<b>2,252</b>
<b>7</b>	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>(717)</b>	<b>(704)</b>	<b>(1,664)</b>	<b>(1,421)</b>	<b>(3,227)</b>	<b>(4,764)</b>
<b>8</b>	<b>Exceptional Items</b>						
	a) Add/(less): Prior Period Adjustments(Net)	-	-	-	-	-	-
	b) Exceptional Items	288	179	238	467	280	389
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax (7+8)</b>	<b>(429)</b>	<b>(525)</b>	<b>(1,426)</b>	<b>(954)</b>	<b>(2,947)</b>	<b>(4,375)</b>
<b>10</b>	<b>Tax Expense</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,017</b>
<b>11</b>	<b>Net Profit / (Loss) from ordinary activities after tax (9+10)</b>	<b>(429)</b>	<b>(525)</b>	<b>(1,426)</b>	<b>(954)</b>	<b>(2,947)</b>	<b>(3,358)</b>
<b>12</b>	<b>Extraordinary Items</b>						
	a) Add/(less): Prior Period Adjustments(Net)	-	-	-	-	-	-
	b) Extraordinary Items	429	525	1,426	954	2,947	3,358
<b>13</b>	<b>Net Profit / (Loss) for the period (11-12)</b>	<b>(429)</b>	<b>(525)</b>	<b>(1,426)</b>	<b>(954)</b>	<b>(2,947)</b>	<b>(3,358)</b>
<b>14</b>	<b>Paid up equity share capital</b>	<b>3,323</b>	<b>3,323</b>	<b>3,323</b>	<b>3,323</b>	<b>3,323</b>	<b>3,323</b>
	Face value of the share	10	10	10	10	10	10
<b>15</b>	<b>Reserve excluding Revaluation Reserves</b>						
<b>16i</b>	<b>Earning Per Share (before extraordinary items) (of Rs. 10/- each)(Not annualised)</b>						
	(a) Basic	(1.30)	(1.59)	(4.31)	(2.89)	(8.92)	(10.17)
	(b) Diluted	(1.30)	(1.59)	(4.31)	(2.89)	(8.92)	(10.17)
<b>16ii</b>	<b>Earning Per Share (after extraordinary items) (of Rs. 10/- each) (Not annualised)</b>						
	(a) Basic	(1.30)	(1.59)	(4.31)	(2.89)	(8.92)	(10.17)
	(b) Diluted	(1.30)	(1.59)	(4.31)	(2.89)	(8.92)	(10.17)
<b>PART II</b>							
<b>A</b>	<b>PARTICULARS SHAREHOLDING</b>						
<b>1</b>	<b>Public shareholding</b>						
	- Number of shares	16,755,759	16,755,759	16,755,759	16,755,759	16,755,759	16,755,759
	- Percentage of shareholding	50.72	50.72	50.72	50.72	50.72	50.72
<b>2</b>	<b>Promoters and Promoter Group Shareholding **</b>						
	a) Pledged / Encumbered						
	- Number of shares	6,500,012	6,500,012	6,500,012	6,500,012	6,500,012	6,500,012
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	39.93	39.93	39.93	39.93	39.93	39.93
	- Percentage of shares (as a % of the total share capital of the company)	19.68	19.68	19.68	19.68	19.68	19.68
	b) Non - encumbered						
	- Number of shares	9,777,229	9,777,229	9,777,229	9,777,229	9,777,229	9,777,229
	- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	60.07	60.07	60.07	60.07	60.07	60.07
	- Percentage of shares (as a % of the total share capital of the company)	29.60	29.60	29.60	29.60	29.60	29.60
<b>Particulars</b>		<b>3 months ended 30.09.2015</b>					
<b>B</b>	<b>INVESTOR COMPLAINTS</b>						
	Pending at the beginning of the quarter		NIL				
	Received during the quarter		NIL				
	Disposed off during the quarter		NIL				
	Remaining unresolved at the end of the quarter		NIL				

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Tuesday, 3rd November 2015.
- The Auditors of the Company have carried out a 'Limited Review' of the above financial results.
- Income tax including deferred tax will be determined and provided for at the end of the financial year.
- Earning Per Share (EPS) has been calculated as per Accounting Standard (AS-20) issued by the Institute of Chartered Accountants of India.
- The business activity of the Company falls within a single primary business segment viz 'Textile' and hence there are no other reportable segment as per Accounting Standard 17 'Segment Reporting' notified under Companies (Accounting Standards) Rules, 2006.
- Exceptional items represent foreign exchange fluctuation and retrenchment compensation.
- Previous period figures have been regrouped/recast/reclassified, wherever necessary.

For, Soma Textiles & Industries Ltd.

A. K. Somany  
Managing Director

Place: Ahmedabad  
Date: 03.11.2015





SCC/IN/QMS 1683

**Review Report to:**

**The Board of Directors  
Soma Textiles & Industries Limited**

**LIMITED REVIEW REPORT FOR THE FIRST SIX MONTHS ENDED ON 30<sup>TH</sup> SEPTEMBER, 2015**

We have reviewed the accompanying Unaudited statement of Assets & Liabilities of Soma Textiles & Industries Limited as at 30<sup>th</sup> September, 2015, and unaudited Profit & Loss Account for the period ended on that date except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. These statements are the responsibility of the Company's Management and have been certified by the management. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of Soma Textiles & Industries Limited in accordance with the Standard on Review Engagements ( SRE ) 2410 "Review of Interim Financial Information performed by 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 financial statements are free of material misstatements. 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, nothing has come to our attention that causes us to believe that the accompanying statement of assets and liabilities and Unaudited Financial Results are not prepared in accordance with applicable Accounting Standard, recognized accounting practices, policies and the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is required to be disclosed, or that this contains any material misstatement.

Date: 3<sup>rd</sup> November, 2015  
Place: Ahmedabad.



**For PIPARA & CO.  
CHARTERED ACCOUNTANTS**  
(Registration No. 107929W)

*Gyan PIPARA*

**GYAN PIPARA**  
Partner  
Membership No. 034289

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**Branch Office :**

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**STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2015**

( ₹ in Lakhs)

Particulars	As at half year ended 30th Sept, 2015	As at year ended 31st March, 2015
	Unaudited	Audited
<b>A) EQUITY AND LIABILITIES</b>		
<b>1. Shareholder's fund</b>		
(a) Share Capital	4298	4298
(b) Reserves and Surplus	(2587)	(1633)
(c) Money received against share warrants	-	-
<b>Sub-total- Shareholders' funds</b>	1711	2665
<b>2. Share application money pending allotment</b>	-	-
<b>3. Minority Interest</b>	-	-
<b>4. Non-current liabilities</b>		
(a) Long-term borrowings	1439	2515
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	200	201
(d) Long-term provisions	482	443
<b>Sub-total- Non-current liabilities</b>	2121	3159
<b>5. Current Liabilities</b>		
(a) Short-term borrowings	10801	10175
(b) Trade payables	1130	1748
(c) Other current liabilities	6823	5390
(d) Short-term provisions	128	102
<b>Sub-total-current liabilities</b>	18882	17415
<b>TOTAL - EQUITY AND LIABILITIES</b>	22714	23239
<b>B) ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	4519	4859
(b) Goodwill on consolidation	-	-
(c) Non-current investments	34	34
(d) Deferred tax assets (net)	1657	1657
(e) Long-term loans and advances	10774	10072
(f) Other non-current assets	-	2
<b>Sub-total - Non-current assets</b>	16984	16624
<b>2. Current assets</b>		
(a) Current investments	-	-
(b) Inventories	2467	3,295
(c) Trade receivables	1914	1934
(d) Cash and cash equivalents	153	115
(e) Short-term loans and advances	77	83
(f) Other current assets	1119	1188
<b>Sub-total - Current assets</b>	5730	6615
<b>TOTAL - ASSETS</b>	22714	23239

Note:

- i) The above disclosure is in compliance with Clause 41(V)(h) and Annexure IX of the Listing Agreement.
- ii) Previous period figures have been regrouped/recast/reclassified, wherever necessary.

Place: Ahmedabad  
 Date: 3rd November, 2015



For, Soma Textiles & Industries Ltd.

  
 A. K. Somany  
 Managing Director