SANJAY V GUPTA & ASSOCIATES
Chartered Accountants

CA SANJAY GUPTA
+91-9911433045, 9911662021
Email : svguptassociates@yahoo.co.in
sanjay@lawbirdconsulting.com

Independent Auditor's Limited Review Report on unaudited financial results of Sona Machinery Limited (formerly known as Sona Machinery Private Limited) for the half year ended 30 September 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
The Board of Directors,
Sona Machinery Limited
(formerly known as Sona Machinery Private Limited)

1. We have reviewed the accompanying statement of unaudited financial results of Sona Machinery Limited (formerly known as Sona Machinery Private Limited) ("the Company"), for the half year ended 30 September 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").

2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the 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 the financial statements based on our review.

3. We conducted our review of the Statement 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 Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free from material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our limited review conducted and procedures performed as stated above and based on the consideration of financial information as certified by the management of the entity, nothing has come to our attention that causes us to believe that the accompanying financial Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid accounting standards prescribed under section 133 of the Companies Act, 2013 as amended, read with rules issued there under 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sanjay V Gupta & Associates
Chartered Accountants
ICAI Firm's Registration No.: 018701N
Peer Review Certificate No.: 016592

SANJAY V GUPTA & ASSOCIATES
New Delhi
Chartered Accountants

Sanjay Gupta
Partner
Membership No.: 500613
UDIN: 25500613BMHZVZ1451

Place: New Delhi
Date: 14/11/2025

SONA MACHINERY LIMITED
(Formerly known as Sona Machinery Private Limited)
CIN: L29256DL2019PLC345856

Registered Office -: 228 3rd Floor State Bank Nagar, Paschim Vihar-1, West Delhi, New Delhi -110063

STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2025

Rupees in Lakhs unless otherwise stated

Particulars	As at September 30, 2025	As at March 31, 2025
	Unaudited	Audited
EQUITY AND LIABILITIES		
Shareholder's Funds		
Share Capital	1,372.40	1,372.40
Reserves and Surplus	5,647.52	5,557.23
	7,019.92	**6,929.63**
Non-Current Liabilites		
Long Term Borrowings	74.77	112.98
Long Term Provisions	23.76	23.76
	98.53	**136.74**
Current Liabilities		
Short Term Borrowings	24.36	128.68
Trade payables:		
(i) Outstanding toward Micro and Small Enterprises	271.18	100.83
(ii) Outstanding to Others	893.26	1,054.45
Other current liabilities	1,282.30	1,169.94
Short Term Provisions	43.13	18.87
	2,514.23	**2,472.77**
TOTAL	**9,632.69**	**9,539.14**
ASSETS		
Non-Current Assets		
Property, Plant and Equipment and intangible assets		
(a) Property, Plant & Equipment	2,859.87	2,903.77
(b) Intangible Assets	15.35	20.98
(c) Capital Work-in-progress	836.10	218.08
Defferred Tax Assets	69.93	64.75
Other non-current assets	326.70	58.48
	4,107.95	**3,266.06**
Current Assets		
Inventories	2,240.45	2,268.96
Trade Receivables	1,405.31	1,384.39
Cash and Bank Balance	841.24	558.11
Short-term Loans and Advances	516.39	586.76
Other Current Assets	521.35	1,474.86
	5,524.73	**6,273.09**
TOTAL	**9,632.69**	**9,539.14**

For and on behalf of the Board of Directors of
Sona Machinery Limited
(Formerly known as Sona Machinery Private Limited)

For SONA MACHINERY LTD.
Vasu Naren
(Chairman and Managing Director)
DIN: 06915821
Director

Place: Noida
Date: 14-11-2025

SONA MACHINERY LIMITED
(Formerly known as Sona Machinery Private Limited)
CIN: L29256DL2019PLC345856

Registered Office -: 228 3rd Floor State Bank Nagar, Paschim Vihar-1, West Delhi, New Delhi -110063

Rupees in Lakhs unless otherwise stated

STATEMENT OF FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

Sr. No.	PARTICULARS	For Half year ended			For year Ended
		30-Sep-25 Unaudited	31-Mar-25 Audited	30-Sep-24 Unaudited	31-Mar-25 Audited
I	Revenue From Operations	4,340.78	5,508.85	3,982.78	9,491.62
II	Other Income	96.95	81.43	23.48	104.92
III	**Total Income (I+II)**	4,437.73	5,590.28	4,006.26	9,596.54
IV	**Expenses**				
	a) Cost of Materials Consumed	2,312.14	3,201.57	2,189.79	5,391.36
	b) Purchases of Stock-In-Trade	285.74	469.41	369.79	839.20
	c) Changes in Inventories of finished goods, Work-in-progress and Stock-in-Trade	(86.17)	(298.32)	(339.16)	(637.48)
	d) Employee Benefit Expenses	776.83	759.32	697.67	1,456.99
	e) Finance Costs	5.96	8.32	6.07	14.38
	f) Depreciation and Amortization Expenses	97.53	106.01	76.03	182.03
	g) Other Expenses	923.22	1,175.80	645.59	1,821.39
	Total Expenses (IV)	4,315.26	5,422.11	3,645.77	9,067.88
V	**Profit Before Exceptional and Extraordinary Items & Tax (III-IV)**	122.48	168.17	360.49	528.66
VI	**Exceptional Items**				
	Prior Period Items	-	-	-	-
VII	Profit Before Extraordinary Items & Tax (V-VI)	**122.48**	**168.17**	**360.49**	**528.66**
VIII	Extraordinary Items	-	-	-	-
IX	Profit before tax (VII-VIII)	**122.48**	**168.17**	**360.49**	**528.66**
X	**Tax Expenses**				
	(1) Current Tax	37.37	82.83	98.28	181.11
	(2) Deferred Tax	(5.18)	(34.07)	(4.65)	(38.72)
	(3) Tax Adjustments of Earlier Years	-	1.15	-	1.15
XI	Profit /(Loss) For The Period From Continuing Operations (IX-X)	90.29	118.27	266.86	385.13
XII	**Profit/(Loss) For The Period (XI)**	90.29	118.27	266.86	385.13
XIII	Earning Per Equity Share (In Rs.)				
	(1) Basic	0.66	0.86	1.94	2.81
	(2) Diluted	0.66	0.86	1.94	2.81

For and on behalf of the Board of Directors of
Sona Machinery Limited
(Formerly known as Sona Machinery Private Limited)

For SONA MACHINERY LTD.

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Director

Place: **Noida**
Date: **14-11-2025**

SONA MACHINERY LIMITED
(Formerly known as Sona Machinery Private Limited)
CIN: L29256DL2019PLC345856

Registered Office -: 228 3rd Floor State Bank Nagar, Paschim Vihar-1, West Delhi, New Delhi -110063

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER, 2025

Rupees in Lakhs unless otherwise stated

Particulars	For the period/year ended	
	Figures for the current reporting period From 01-04-2025 To 30-09-2025	Figures for the current reporting period From 01-04-2024 To 31-03-2025
Cash Flow from Operating Activities		
Net Profit before tax	122.48	528.66
Adjustments for:		
Depreciation on fixed assets	97.53	182.03
Loss/(Gain) on Discard of Fixed Assets	-	(0.89)
Interest on Bank FD/Bond	(43.46)	(74.47)
Interest Expenses	5.96	13.41
Loss/(Gain) on Sale of Investment	-	(16.64)
Provision for Gratuity	-	11.77
Operating Profit before Working Capital changes	182.50	643.87
Adjustments for :		
(Increase) /Decrease in Inventory	28.52	(1,047.00)
(Increase) /Decrease in Trade Receivables	(20.92)	(431.22)
(Increase) /Decrease in Short term loans and advances	70.37	(237.31)
(Increase) /Decrease in Other non current assets	(268.22)	43.22
(Increase) /Decrease in Other current assets	953.51	(1,072.94)
Increase/(Decrease) in Trade Payables	9.16	37.82
Increase/(Decrease) in Short Term Provisions	24.26	(139.11)
Increase/(Decrease) in Other Current Liabilities	112.37	576.05
Increase/(Decrease) in Other Long Term provisions	-	(13.31)
Cash Generated from Operations	1,091.55	(1,639.94)
Adjustments for Income tax	(37.37)	(228.09)
Net Cash inflow /(outflow) from Operating activities (A)	1,054.18	(1,868.02)
Cash Flow from Investing Activities		
Purchase of property, plant & equipment	(666.03)	(2,680.46)
Sale of property, plant & equipment	-	8.25
Investments	-	290.00
Interest on Bank FD/Bond	43.46	74.47
Loss/(Gain) on Sale of Investment	-	16.64
Net Cash inflow /(outflow) from Investing activities (B)	(622.56)	(2,291.10)
Cash Flow from Financing Activities		
Net Proceeds from Issue of Shares during the year	-	-
Increase/(Decrease) in Short Term Borrowing	(104.32)	79.89
Increase/(Decrease) in Long Term Borrowing	(38.21)	65.27
Interest Expenses	(5.96)	(13.41)
Net Cash inflow /(outflow) from Financing activities (C)	(148.49)	131.74
Net increase /(decrease) in cash and cash equivalents (A+B+C)	283.13	(4,027.38)
Cash and Cash Equivalents at the beginning of the year	558.11	4,585.49
Cash and Cash Equivalents at the end of the year	841.24	558.11
Notes to Cash & Cash Equivalent:		
Cash & Cash Equivalents comprises of:		
Cash in Hand	3.32	1.17
Balance with Banks in Current Account	237.92	499.09
Balance with Banks in Deposit Account	600.00	57.86
	841.24	558.11

Notes*
The Cash Flow Statement has been prepared under the " Indirect Method" as set out in Accounting Standard-3 on cash flow statement.

For and on behalf of the Board of Directors of
Sona Machinery Limited
(Formerly known as Sona Machinery Private Limited)

For SONA MACHINERY LTD.

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Director

Place: Noida
Date: 14-11-2025

SONA MACHINERY LIMITED
(Formerly known as Sona Machinery Private Limited)
CIN L29256DL2019PLC345856

Registered Office -: 228 3rd Floor State Bank Nagar, Paschim Vihar-1, West Delhi, New Delhi -110063

Notes:-

1 The above unaudited financial results which are published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the audit committee and approved by the board of directors of the company at their respective meeting held on 14 November, 2025. The financial Statement are prepared in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

2 The statutory auditor (Peer Reviewed) of the company have carried out limited review of the financial results for half year ended 30 September 2025 in compliance with regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015. Their review report does not have any qualification/modification.

3 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). Half yearly earnings per share are not annualised.

4 As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.

5 The balance of Trade Payables, Trade Receivables, Loans and Advances, Deposits, Current Liabilities etc. are considered as per books of account, pending confirmations and reconciliation. In the Opinion of the management, since the amount due to/ from these parties are fully payable/recoverable, no material difference is expected to arise at the time of settlement, requiring accounting effect as on 30-09-2025 except otherwise stated.

6 The Company has made an initial public offering (IPO) of 36,24,000 no. of Equity shares of face value of Rs 10/- each fully paid up for cash at a Price of Rs 143/- each (including share premium of Rs 133/- each). The equity share of the Company got listed on NSE Emerge platform on 13 March 2024.

7 The satisfaction of charge against Machinery loan of Rs. 57.48 Lakhs (charge ID 100797897) has not been filed with the Ministry of corporate affairs. Closer letter dated: 08-08-2025

8 Figures have been rounded off to the multiple of Lakhs. Previous year's figures have been regrouped and rearranged wherever necessary to make them comparable with the current year figures.

For and on behalf of the Board of Directors of
Sona Machinery Limited
(Formerly known as Sona Machinery Private Limited)

For SONA MACHINERY LTD.
Vasu Naren
(Chairman and Managing Director)
DIN: 06915821
Director

Place: Noida
Date: 14-11-2025

CEO/CFO CERTIFICATION

The Board of Directors
Sona Machinery Limited

Compliance Certificate as required under Regulation 17(8) and 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. We hereby certify that:

A. We have reviewed Un-audited Financial Statements and the Cash Flow Statements for the half Year ended on 30th September, 2025 and that to the best of our knowledge and belief:

I. These statements do not contain any materiality untrue statement or omit any material fact or contain statements that might be misleading.
II. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are to the best of our knowledge and belief, no transactions entered into by the company during the half financial year which are fraudulent, illegal or violates of the company's code of conduct.

C. We accept the responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the auditors and the Audit Committee:

(1) All significant changes in internal control over financial reporting during the period, if any.
(2) All significant changes in accounting policies during the period, if any.
(3) Instances of significant fraud, if any, involving management or employees with a significant role in internal control systems.

2. We hereby certify that the Un-audited Financial Results for the half year ended 30th September 2025, placed before the Board, have been reviewed and approved by us and the financial results:

(4) Do not contain any false or misleading statements or figures.
(5) Present a true and fair view of the financial performance of the Company for the period.

SONA MACHINERY LIMITED DELHI

Sanjiv Kumar
Chief Financial Officer

SONA MACHINERY LIMITED

Vasu Naren
Chairman & Managing Director
DIN: 06915821

SANJAY V GUPTA & ASSOCIATES
Chartered Accountants

CA SANJAY GUPTA
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Email : svguptassociates@yahoo.co.in
sanjay@lawbirdconsulting.com

CERTIFICATE

STATEMENT OF DEVIATION(S) OR VARIATION(S) UNDER REGULATION 32(8) OF SEBI (LODR) REGULATIONS, 2015.

Sona Machinery Limited has allotted 36,24,000 equity shares of face value of Rs. 10/- per equity share at an issue price of Rs. 143/- (inclusive of Security premium of Rs. 133/-) per equity shares through Initial Public Offer Opening (IPO).

As required under Regulation 32 of SEBI (LODR) Regulations, 2015, we hereby certify that there has been no deviation(s) or variation(s) in the utilization of proceeds from issue and the fund raised is being utilized for the purpose stated in the offer document.

Name of Listed Entity	Sona Machinery Limited
Mode of Fund Raising	Public Issue – SME IPO
Date of Raising Funds	Date of Listing on Exchange: 13/03/2024
Amount Raised	INR 5182.32 lakhs
Report filed for the half year ended	30 September 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/ Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders	Not Applicable
If yes, date of shareholders' approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after review	NIL
Comments of the Auditor, if any	NIL

SANJAY V GUPTA & ASSOCIATES
New Delhi
Chartered Accountants

Objects for which funds have been raised and where there has been a deviation, in the following table:

Net Proceeds **(Rs. In lakhs)**

Gross Proceeds of the Issue	5182.32
Less: Issue related expenses in relation to Issue	827.35
Net Proceeds	**4354.97**

S. No	Objects of the Issue	Modified Object	Amount disclosed in the Offer document (Rs. In lakhs)	Amount Utilized till 30 September 2025 (Rs. In lakhs)	Unutilized amount (Rs. In lakhs)	Amount of Deviation/ Variation for the Quarter according to applicable Object	Remarks
1.	Setting up of a new manufacturing unit at Ghaziabad	NA	2,891.25	2174.06	717.19	NA	Amount lying in fixed deposit and bank accounts
2.	LC Payment	NA	200.80	200.80	-	NA	NA
3.	General Corporate Purpose	NA	1,262.92	1,262.92	-	NA	NA

This certificate is issued solely at the request of the company for the purpose of National Stock Exchange. This certificate may not be useful for any other purpose. Sanjay V Gupta & Associates shall not be liable to the company or to any other concerned for any claims, liabilities or expenses related to this assignment, except to the extent of fees relating to this assignment.

For Sanjay V Gupta & Associates
Chartered Accountants
ICAI Firm's Registration No.: 018701N

SANJAY V GUPTA & ASSOCIATES New Delhi Chartered Accountants

Sanjay Gupta
Partner
Membership No.: 500613
UDIN: 25500613BMHZWA2821
Place: New Delhi
Date: 14 November 2025

SONA

STATEMENT OF DEVIATION(S) OR VARIATION(S) UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015

Sona Machinery Limited has allotted 36,24,000 equity shares of face value of Rs. 10/- per equity share at an issue price of Rs. 143/- (inclusive of Security premium of Rs. 133/-) per equity shares through Initial Public Offer Opening (IPO).

As required under Regulation 32 of SEBI (LODR) Regulations, 2015, we hereby state that there has been no deviation(s) or variation(s) in the utilization of proceeds from issue and the fund raised is being utilized for the purpose stated in the offer document.

Name of Listed Entity	Sona Machinery Limited
Mode of Fund Raising	Public issue- SME IPO
Date of Raising Funds	Date of Listing on Exchange: 13/03/2024
Amount Raised	INR 5182.32 lakhs
Report filed for Half year ended	September 30th 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation/ Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the Shareholders	Not Applicable
If yes, date of shareholders' approval	Not Applicable
Explanation for the Deviation/ Variation	Not Applicable
Comments of the Audit Committee after review	Nil
Comments of the Audit Committee after review	Nil

Objects for which funds have been raised and where there has been a deviation, in the following table:

S. No	Objects of the Issue	Modified Object	Amount disclosed in the Offer document (Rs. In lakhs)	Amount Utilized till September 30, 2025 (Rs. In lakhs)	Unutilized amount (Rs. In lakhs)	Amount of Deviation/ Variation for the Quarter according to applicable Object	Remarks
1.	Setting up of a new manufacturing unit at Ghaziabad	NA	2891.25	2174.06	717.19	NA	Amount lying in fixed deposit and bank account
2.	LC Payment	NA	200.80	200.80	0	NA	
3.	General Corporate Purpose	NA	1262.92	1262.92	0	NA	
Deviation or variation could mean:							
(a) Deviation in the objects or purposes for which the funds have been raised or							
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or							
(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.							

Thanking you,

Yours faithfully,

For and on behalf of

Sona Machinery Limited

Vasu Naren

Chairman & Managing Director

DIN: 06915821