

Date: - 4th August, 2025

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| BSE Ltd. Regd. Office: Floor - 25, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001. BSE Scrip Code: 543300 | National Stock Exchange of India Ltd. Listing Deptt., Exchange Plaza, Bandra Kurla Complex, Bandra (East), Mumbai - 400 051 NSE Scrip: SONACOMS |
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Subject: Outcome of Board Meeting

Dear Sir / Madam,

We wish to inform that the Board of Directors of the Company in its meeting held on **today i.e. Monday, 4th August, 2025, Approved the unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 30th June, 2025:**

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following documents, duly signed: -

- Unaudited Standalone Financial Results for the quarter ended on 30th June, 2025 along with Limited Review Report;
- Unaudited Consolidated Financial Results for the quarter ended on 30th June, 2025 along with Limited Review Report.

The meeting of Board of Directors of the Company commenced at 01:45 p.m. (IST) and concluded at 3:40 p.m. (IST).

This is for your information and records.

Thanking you,

For SONA BLW PRECISION FORGINGS LIMITED


Ajay Pratap Singh
Senior Vice President (Legal) - Group General Counsel,
Company Secretary and Compliance Officer

Enclosed: As above

Walker ChandioK & Co LLP

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Jacaranda Marg, DLF Phase II,
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Haryana, India

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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 Sona BLW Precision Forgings Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Sona BLW Precision Forgings Limited ('the Company') for the quarter ended 30 June 2025 and the year to date results for the period 01 April 2025 to 30 June 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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. 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. A review is substantially less in scope than an audit conducted in accordance with the 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. Accordingly, we do not express an audit opinion.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Noida and Pune

Walker ChandioK & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Walker Chandiok & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (Cont'd)

4. 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 the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Arun
Tandon

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by Arun Tandon
Date: 2025.08.04
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Arun Tandon

Partner

Membership No. 517273

UDIN: 25517273BMIDBQ1825



Place: New Delhi

Date: 04 August 2025

SONA BLW PRECISION FORGINGS LIMITED

Registered and Corporate Office: Sona Enclave Village, Begumpur Khatola, Sector 35, Gurugram, Haryana – 122004, India
Telephone: +91 0124 476 8200 E-mail: investor@sonacomstar.com Website: www.sonacomstar.com CIN: L27300HR1995PLC083037

Statement of standalone financial results

Standalone Statement of Profit & Loss for the quarter ended June 30, 2025

(Figures in Million ₹, except per share data, unless stated otherwise)

| Particulars | Quarter ended | | | Year ended |
|---|-----------------|-------------------------------|-----------------|------------------|
| | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | (Unaudited) | (Unaudited) (refer note 1) | (Unaudited) | (Audited) |
| Income | | | | |
| Revenue from operations | 7,673.14 | 7,700.76 | 8,300.65 | 32,262.98 |
| Foreign exchange gain (net) | 2.83 | 32.80 | 10.10 | 65.00 |
| Other income | 427.75 | 504.19 | 250.93 | 1,407.78 |
| Total income | 8,103.72 | 8,237.75 | 8,561.68 | 33,735.76 |
| Expenses | | | | |
| Cost of materials consumed | 3,700.26 | 3,257.94 | 3,520.24 | 13,878.60 |
| Changes in inventories of finished goods and work-in-progress | (306.58) | 72.96 | 17.21 | 186.11 |
| Employee benefits expense | 677.70 | 602.97 | 596.86 | 2,453.26 |
| Finance costs | 45.08 | 41.80 | 85.46 | 279.08 |
| Depreciation and amortisation expense | 600.83 | 597.58 | 554.77 | 2,326.61 |
| Other expenses | 1,680.15 | 1,618.85 | 1,771.29 | 6,704.08 |
| Total expenses | 6,397.44 | 6,192.10 | 6,545.83 | 25,827.74 |
| Profit before exceptional items and tax | 1,706.28 | 2,045.65 | 2,015.85 | 7,908.02 |
| Exceptional items (Refer Note No. 3) | 91.74 | 25.73 | - | 192.85 |
| Profit before tax | 1,614.54 | 2,019.92 | 2,015.85 | 7,715.17 |
| Tax expense | | | | |
| - Current tax | 262.76 | 490.53 | 462.50 | 1,885.95 |
| - Tax related to previous years | - | (7.62) | - | (7.62) |
| - Deferred tax (credit)/ charge | 150.48 | 18.56 | 3.75 | 39.96 |
| Total tax expense | 413.24 | 501.47 | 466.25 | 1,918.29 |
| Profit for the period/year | 1,201.30 | 1,518.45 | 1,549.60 | 5,796.88 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified to profit or loss</i> | | | | |
| Remeasurements gains/ (losses) on defined benefit | (2.79) | 6.21 | (5.80) | (11.18) |
| Income tax relating to above mentioned item | 0.70 | (1.56) | 1.46 | 2.82 |
| <i>Items that will be reclassified to profit or loss</i> | | | | |
| Effective portion of gain on designated portion of hedging instruments in a cash flow hedge | (60.67) | 140.23 | 30.71 | 19.29 |
| Income tax relating to above mentioned items | 15.27 | (35.29) | (0.93) | (4.85) |
| Other comprehensive (loss)/ income for the period/ year | (47.49) | 109.59 | 25.44 | 6.08 |
| Total comprehensive income for the period/ year | 1,153.81 | 1,628.04 | 1,575.04 | 5,802.96 |
| Paid up equity share capital (Face value: Rs. 10 per share) | 6,217.21 | 6,217.18 | 5,864.61 | 6,217.18 |
| Total reserves | | | | 47,734.10 |
| Earnings per equity share of face value of ₹ 10 each (not annualised for quarters) | | | | |
| Earnings per share (Basic) (in ₹) | 1.93 | 2.44 | 2.64 | 9.57 |
| Earnings per share (Diluted) (in ₹) | 1.93 | 2.44 | 2.64 | 9.57 |

(See accompanying notes to the financial results)



SONA BLW PRECISION FORGINGS LIMITED

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Telephone: +91 0124 476 8200 E-mail: investor@sonacomstar.com Website: www.sonacomstar.com CIN: L27300HR1995PLC083037

Notes to standalone financial results for the quarter ended June 30, 2025

(Figures in Million ₹, except per share data, unless stated otherwise)

Notes:

- The standalone Unaudited Financial Results for the quarter ended June 30, 2025 ("UFR") have been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, amended and read with relevant rules thereunder. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, this Statement of standalone UFR has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 04, 2025. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and reviewed year to date figures up to the third quarter of the year ended March 31, 2025. The standalone UFR for the quarter ended June 30, 2025 have been reviewed by the statutory auditor who has issued an unmodified report thereon.
- The Company has completed acquisition of Railway Business of Escorts Kubota Limited ("Transaction") on June 01, 2025 as a going concern on slump sale basis pursuant to the Amended and Restated Business Transfer Agreement dated February 10, 2025, for a consideration of Rs. 16,382.00 million. Results for the quarter ended June 30, 2025 reflect business combination accounting for the Transaction with effect from June 01, 2025 since substantive conditions for consummating the transaction have been met.

3 Exceptional Items

| Particulars | Quarter ended | | | Year ended |
|---|---------------|-------------------------------|---------------|----------------|
| | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | (Unaudited) | (Unaudited) (refer note 1) | (Unaudited) | (Audited) |
| Costs incurred in relation to various acquisition opportunities | 91.74 | 25.73 | - | 192.85 |

- Based on a technical evaluation of the useful life of its plant and machinery carried out by the Company during the quarter ended June 30, 2025, it has revised the remaining estimated useful life of certain items of plant and machinery with effect from April 01, 2025 to reflect fairly the economic benefit it expects to receive from the continuing use of those assets. This has resulted in a decrease in the depreciation charged by Rs. 82.35 million and an increase in profit after tax of Rs. 61.62 million for the quarter ended June 30, 2025.
- The Company had completed the acquisition of 54% share capital and voting rights in NOVELIC on September 04, 2023, through acquisition of 51% of its share capital and voting rights from the existing shareholders and an additional 3% of the share capital and voting rights as a result of capital infusion in NOVELIC, as per the Share purchase agreement and shareholders' agreement ("Agreements"). Total consideration was Euro 40.097 million (Rs. 3,577.97 million) payable in three tranches. First tranche of 60% paid upfront in September 2023, second tranche of 20% paid in September 2024 and the third tranche of 20% is payable in September 2025, as per the Agreements.
- During the previous year, the Company had raised funds through Qualified Institutional Placement (QIP) of 34,782,608 Equity Shares of the face value of Rs. 10 each at a premium of Rs. 680.00 per share aggregating to Rs. 24,000.00 million (Rs. 23,695.00 million net of issue expenses) for certain specific purposes as stated in the Placement Document. Out of the above QIP proceeds, Rs 22,979.44 million has been utilised for the repayment of borrowings, purchase of fixed assets, strategic investments and general corporate purposes and the balance Rs. 715.56 million has been temporarily invested in approved financial instruments, pending utilisation as on June 30, 2025. The equity shares issued as a result of QIP have been considered in calculating earnings per share (EPS) for the relevant periods.
- In the Annual General Meeting held on July 25, 2025, shareholders have approved a final dividend of Rs. 1.60 per equity share of the Company having face value of INR 10/- (Rupees Ten only) each, for the Financial Year ended on March 31, 2025.
- The shareholders, in the Annual General Meeting (AGM) held on September 09, 2021 had approved the Exit Return Incentive (ERI) Plan for payment of awards by Singapore VII Topco III PTE. Ltd. (Singapore VII) erstwhile shareholder, to certain identified employees of the Company pursuant to which Singapore VII made payment of final tranche of awards to such identified employees on April 07, 2025. The Company did not make any payment and hence it has no impact on the standalone financial results.
- The Company operates in a single reportable business segment, "Mobility components, systems and sub-systems".

For more details on Results, visit Investor Relations section of our website at <https://sonacomstar.com/investor> and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.



Place: Gurugram
Date: August 04, 2025



For and on behalf of the Board of Directors of
SONA BLW PRECISION FORGINGS LIMITED

(Signature)
Vivek Vikram Singh
Managing Director and Group Chief Executive Officer
DIN: 07698495

Walker ChandioK & Co LLP

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 Sona BLW Precision Forgings Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Sona BLW Precision Forgings Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 June 2025 and the consolidated year to date results for the period 01 April 2025 to 30 June 2025, 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) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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. 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. A review is substantially less in scope than an audit conducted in accordance with the 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. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



Chartered Accountants

Offices in Ahmedabad, Bengaluru, Chandigarh, Chennai, Dehradun, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi, Nojda and Pune

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Walker Chandiook & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) Cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review report of the other auditor referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We did not review the financial results of five subsidiaries included in the Statement, whose financial information reflects total revenues of ₹ 210.77 million, total net loss after tax of ₹ 54.09 million, total comprehensive income of ₹ 73.98 million, for the quarter ended on 30 June 2025, respectively, as considered in the Statement. These financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

Further, all the aforesaid subsidiaries, are located outside India, whose financial results have been prepared in accordance with group accounting principles and which have been reviewed by other auditor under International Standards on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity applicable in their respective country. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries is based on the review report of other auditor.

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the report of the other auditor.

For Walker Chandiook & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

**Arun
Tandon** Digitally signed
by Arun Tandon
Date: 2025.08.04
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Arun Tandon
Partner
Membership No. 517273
UDIN: 25517273BMIDBR5265

Place: New Delhi
Date: 04 August 2025



Walker ChandioK &Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) Cont'd)

Annexure 1

List of entities included in the Statement

S.No. Name of the holding Company

1. Sona BLW Precisions Forgings Limited

Name of subsidiaries

1. Comstar Automotive Technologies Services Private Limited
2. Comstar Automotive USA LLC
3. Comstar Automotive Hongkong Limited
4. Comestel Automotive Technologies Mexicana Ltd
5. Comstar Automotive (Hangzhou) Co., Ltd
6. Comenergia Automotive Technologies Mexicana, S. DE R.L. DE C.V
7. Comestel Automotive Technologies Mexicana, S. DE R.L. DE C.V
8. Comstar Hong Kong Mexico No. 1, LLC
9. Sona Comstar eDrive Private Limited
10. Sona BLW eDrive Mexicana, S.A.P.I. DE C.V.
11. Novelic d.o.o. Beograd*
12. Novelic SRL*
13. Novelic ESC DOOEL SKOPJE*
14. Nirsen D.O.O*
15. Novelic GMBH **

* Acquired as on 06 September 2023

** incorporated as on 20 June 2024



SONA BLW PRECISION FORGINGS LIMITED

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Telephone: +91 0124 476 8200 E-mail: investor@sonacomstar.com Website: www.sonacomstar.com CIN: L27300HR1995PLC083037

Statement of consolidated financial results

Consolidated Statement of Profit & Loss for the quarter ended June 30, 2025

(Figures in Million ₹, except per share data, unless stated otherwise)

| Particulars | Quarter ended | | | Year ended |
|--|-----------------|-------------------------------|-----------------|------------------|
| | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | (Unaudited) | (Unaudited) (refer note 1) | (Unaudited) | (Audited) |
| Income | | | | |
| Revenue from operations | 8,539.07 | 8,647.50 | 8,911.77 | 35,460.21 |
| Foreign exchange (loss)/gain (net) | (30.09) | 36.76 | 18.56 | 85.14 |
| Other income | 441.88 | 521.52 | 69.57 | 1,269.16 |
| Total income | 8,950.86 | 9,205.78 | 8,999.90 | 36,814.51 |
| Expenses | | | | |
| Cost of materials consumed | 4,163.69 | 3,622.84 | 3,824.21 | 15,240.00 |
| Changes in inventories of finished goods and work-in-progress | (371.99) | 140.81 | (36.40) | 206.99 |
| Employee benefits expense | 877.99 | 784.01 | 760.59 | 3,150.25 |
| Finance costs | 53.31 | 52.24 | 86.16 | 301.73 |
| Depreciation and amortisation expense | 669.94 | 646.28 | 606.27 | 2,543.95 |
| Other expenses | 1,813.79 | 1,787.08 | 1,870.32 | 7,195.39 |
| Total expenses | 7,206.73 | 7,033.26 | 7,111.15 | 28,638.31 |
| Profit before exceptional items and tax | 1,744.13 | 2,172.52 | 1,888.75 | 8,176.20 |
| Exceptional items (Refer Note No. 3) | 91.74 | 25.73 | - | 192.85 |
| Profit before tax | 1,652.39 | 2,146.79 | 1,888.75 | 7,983.35 |
| Tax expense | | | | |
| - Current tax | 291.76 | 505.35 | 483.52 | 1,982.55 |
| - Tax related to previous years | - | (7.06) | - | (7.06) |
| - Deferred tax (credit)/ charge | 143.54 | 11.65 | (11.91) | 10.98 |
| Total tax expense | 435.30 | 509.94 | 471.61 | 1,986.47 |
| Profit for the period/year | 1,217.09 | 1,636.85 | 1,417.14 | 5,996.88 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified to profit or loss</i> | | | | |
| Remeasurements gains/ (losses) on defined benefit plans | (2.85) | 6.30 | (5.86) | (11.23) |
| Income tax relating to above mentioned items | 0.71 | (1.58) | 1.48 | 2.83 |
| Exchange differences on translation of foreign operations | 176.51 | 43.60 | (33.01) | 36.54 |
| <i>Items that will be reclassified to profit or loss</i> | | | | |
| Effective portion of gain/(loss) on designated portion of hedging instruments in a cash flow hedge | (60.67) | 140.23 | 30.71 | 19.29 |
| Income tax relating to above mentioned items | 15.27 | (35.29) | (0.93) | (4.85) |
| Other comprehensive income for the period/ year | 128.97 | 153.26 | (7.61) | 42.58 |
| Total comprehensive income for the period/ year | 1,346.06 | 1,790.11 | 1,409.53 | 6,039.46 |
| Profit attributable to: | | | | |
| a) Owners of the parent | 1,247.13 | 1,641.20 | 1,419.53 | 6,012.13 |
| b) Non-controlling interests | (30.04) | (4.35) | (2.39) | (15.25) |
| Other comprehensive income attributable to: | | | | |
| a) Owners of the parent | 70.06 | 128.04 | (4.34) | 25.62 |
| b) Non-controlling interests | 58.91 | 25.22 | (3.27) | 16.96 |
| Total comprehensive income attributable to: | | | | |
| a) Owners of the parent | 1,317.19 | 1,769.25 | 1,415.18 | 6,037.75 |
| b) Non-controlling interests | 28.87 | 20.86 | (5.65) | 1.71 |
| Paid up equity share capital (Face value: Rs. 10 per share) | 6,217.21 | 6,217.18 | 5,864.61 | 6,217.18 |
| Total reserves | | | | 48,730.52 |
| Earnings per equity share of face value of ₹ 10 each (not annualised for quarters) | | | | |
| Earnings per share (Basic) (in ₹) | 2.01 | 2.64 | 2.42 | 9.92 |
| Earnings per share (Diluted) (in ₹) | 2.01 | 2.64 | 2.42 | 9.92 |

(See accompanying notes to the financial results)



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Notes to consolidated financial results for the quarter ended June 30, 2025
(Figures in Million ₹, except per share data, unless stated otherwise)

Notes:

- 1 The Consolidated Unaudited Financial Results for the quarter ended June 30, 2025 ("UFR") have been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act, 2013, as amended and read with relevant rules thereunder. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, this Statement of consolidated UFR has been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 04, 2025. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and reviewed year to date figures up to the third quarter of the year ended March 31, 2025. The consolidated UFR for the quarter ended June 30, 2025 have been reviewed by the statutory auditor who has issued an unmodified report thereon.
- 2 The Company has completed acquisition of Railway Business of Escorts Kubota Limited ("Transaction") on June 01, 2025 as a going concern on slump sale basis pursuant to the Amended and Restated Business Transfer Agreement dated February 10, 2025, for a consideration of Rs. 16,382.00 million. Results for the quarter ended June 30, 2025 reflect business combination accounting for the Transaction with effect from June 01, 2025 since substantive conditions for consummating the transaction have been met.

3 Exceptional Items

| Particulars | Quarter ended | | | Year ended |
|---|---------------|-------------------------------|---------------|----------------|
| | June 30, 2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | (Unaudited) | (Unaudited) (refer note 1) | (Unaudited) | (Audited) |
| Costs incurred in relation to various acquisition opportunities | 91.74 | 25.73 | - | 192.85 |

- 4 Based on a technical evaluation of the useful life of its plant and machinery carried out by the Company during the quarter ended June 30, 2025, it has revised the remaining estimated useful life of certain items of plant and machinery with effect from April 01, 2025 to reflect fairly the economic benefit it expects to receive from the continuing use of those assets. This has resulted in a decrease in the depreciation charged by Rs. 82.35 million and an increase in profit after tax of Rs. 61.62 million for the quarter ended June 30, 2025.
- 5 The Company had completed the acquisition of 54% share capital and voting rights in NOVELIC on September 04, 2023, through acquisition of 51% of its share capital and voting rights from the existing shareholders and an additional 3% of the share capital and voting rights as a result of capital infusion in NOVELIC, as per the Share purchase agreement and shareholders' agreement ("Agreements"). Total consideration was Euro 40.097 million (Rs. 3,577.97 million) payable in three tranches. First tranche of 60% paid upfront in September 2023, second tranche of 20% paid in September 2024 and the third tranche of 20% is payable in September 2025, as per the Agreements.
- 6 During the previous year, the Company had raised funds through Qualified Institutional Placement (QIP) of 34,782,608 Equity Shares of the face value of Rs. 10 each at a premium of Rs. 680.00 per share aggregating to Rs. 24,000.00 million (Rs. 23,695.00 million net of issue expenses) for certain specific purposes as stated in the Placement Document. Out of the above QIP proceeds, Rs 22,979.44 million has been utilised for the repayment of borrowings, purchase of fixed assets, strategic investments and general corporate purposes and the balance Rs. 715.56 million has been temporarily invested in approved financial instruments, pending utilisation as on June 30, 2025. The equity shares issued as a result of QIP have been considered in calculating earnings per share (EPS) for the relevant periods.
- 7 In the Annual General Meeting held on July 25, 2025, shareholders have approved a final dividend of Rs. 1.60 per equity share of the Company having face value of INR 10/- (Rupees Ten only) each, for the Financial Year ended on March 31, 2025.
- 8 The shareholders, in the Annual General Meeting (AGM) held on September 09, 2021 had approved the Exit Return Incentive (ERI) Plan for payment of awards by Singapore VII Topco III PTE. Ltd. (Singapore VII) erstwhile shareholder, to certain identified employees of the Company pursuant to which Singapore VII made payment of final tranche of awards to such identified employees on April 07, 2025. The Group did not make any such payment and hence it has no impact on the consolidated financial results.
- 9 The Group operates in a single reportable business segment, "Mobility components, systems and sub-systems".

For more details on Results, visit Investor Relations section of our website at <https://sonacomstar.com/investor> and Financial Results under Corporates section of www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors of
SONA BLW PRECISION FORGINGS LIMITED



(Handwritten Signature)

Place: Gurugram
 Date: August 04, 2025

Vivek Vikram Singh
 Managing Director and Group Chief Executive Officer
 DIN: 07698495