



SONA COMSTAR

October 26, 2026

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

SUBJECT: Outcome of Board Meeting

Dear Sir / Madam,

We wish to inform that the Board of Directors of the Company considered today and approved the unaudited financial results (standalone & consolidated) for the quarter and half year ended on September 30, 2026.

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 and half year ended on September 30, 2026 along with limited review report;
- Unaudited Consolidated Financial Results for the quarter and half year ended on September 30, 2026 along with limited review report

The meeting of Board of Directors of the Company commenced at 2:00 p.m. (IST) and concluded at 4:05 p.m. (IST).

This is for your information and records.

Thanking you,

For SONA BLW PRECISION FORGINGS LIMITED

**PANKAJ
GUPTA**

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PANKAJ GUPTA
Date: 2026.10.26
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Pankaj Gupta
Senior Vice President (Legal),
Company Secretary and Compliance Officer

Enclosed: As above

Walker Chandiok & Co LLP

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Gurugram - 122 002
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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 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, 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.



Walker Chandiok & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial 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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Arun Tandon

Partner

Membership No.: 517273

UDIN: 26517273GEIZCT4294



Place: New Delhi

Date: 26 October 2026

Statement of standalone financial results
Standalone Statement of Profit & Loss for the quarter and half year ended September 30, 2026
(Figures in Million ₹, except per share data, unless stated otherwise)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income						
Revenue from operations	13,770.38	11,572.38	10,569.85	25,342.76	18,242.99	41,236.74
Foreign exchange gain (net)	77.96	83.04	62.42	161.00	65.25	313.97
Other income	287.03	817.83	159.24	1,104.85	586.99	1,146.78
Total income	14,135.37	12,473.25	10,791.51	26,608.61	18,895.23	42,697.49
Expenses						
Cost of materials consumed	7,350.14	6,101.36	5,164.25	13,451.50	8,864.51	19,779.88
Changes in inventories of finished goods and work-in-progress	(314.02)	(321.41)	(76.05)	(635.44)	(382.64)	(312.18)
Employee benefits expense	1,055.10	1,039.11	812.03	2,094.22	1,489.73	3,469.15
Finance costs	90.44	71.11	41.80	161.55	86.88	187.39
Depreciation and amortisation expense	708.48	693.32	648.58	1,401.80	1,249.41	2,599.40
Other expenses	2,613.15	2,133.55	1,956.91	4,746.70	3,637.06	7,893.42
Total expenses	11,503.29	9,717.04	8,547.52	21,220.33	14,944.95	33,617.06
Profit before exceptional items and tax	2,632.08	2,756.21	2,243.99	5,388.28	3,950.28	9,080.43
Exceptional items (Refer Note No. 3)	-	-	16.68	-	108.42	507.91
Profit before tax	2,632.08	2,756.21	2,227.31	5,388.28	3,841.86	8,572.52
Tax expense						
- Current tax	535.38	435.30	446.24	970.68	709.00	1,893.16
- Tax related to previous years	-	-	-	-	-	9.13
- Deferred tax (credit)/ charge	122.91	119.85	118.58	242.76	269.05	206.08
Total tax expense	658.29	555.15	564.82	1,213.44	978.05	2,108.37
Profit for the period/year	1,973.79	2,201.06	1,662.49	4,174.84	2,863.81	6,464.15
Other comprehensive income						
<i>Items that will not be reclassified to profit or loss</i>						
Remeasurements gains/ (losses) on defined benefit plans	7.08	(0.03)	(2.79)	7.06	(5.59)	14.11
Income tax relating to above mentioned item	(1.78)	-	0.71	(1.78)	1.41	(3.55)
<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	39.16	238.42	(162.08)	277.58	(222.75)	(366.50)
Income tax relating to above mentioned items	(9.85)	(60.01)	40.80	(69.86)	56.07	92.25
Other comprehensive (loss)/ income for the period/ year	34.61	178.38	(123.36)	213.00	(170.86)	(263.69)
Total comprehensive income for the period/ year	2,008.40	2,379.44	1,539.13	4,387.84	2,692.95	6,200.46
Paid up equity share capital (Face value: Rs. 10/- per share)	6,241.28	6,220.35	6,217.21	6,241.28	6,217.21	6,218.47
Total reserves						52,196.52
Earnings per equity share of face value of Rs. 10/- each (not annualised for quarters)						
Earnings per share (Basic) (in ₹)	3.17	3.54	2.67	6.70	4.61	10.40
Earnings per share (Diluted) (in ₹)	3.16	3.54	2.67	6.70	4.61	10.40

(See accompanying notes to the financial results)



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

Standalone Balance Sheet as at September 30, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	As at	As at
	September 30, 2026	March 31, 2026
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	15,154.46	15,369.80
Right-of-use assets	1,846.88	1,914.52
Capital work-in-progress	1,306.54	861.46
Goodwill	3,628.00	3,628.00
Other intangible assets	11,363.23	11,732.12
Intangible assets under development	61.51	61.75
Financial assets		
(i) Investments	6,369.49	6,037.85
(ii) Other financial assets	128.46	508.32
Income tax assets (net)	24.04	24.04
Other non-current assets	769.70	767.17
Total non-current assets	40,652.31	40,905.03
Current assets		
Inventories	7,083.78	5,492.75
Financial assets		
(i) Investments	7,957.29	4,897.26
(ii) Trade receivables	10,692.68	10,760.33
(iii) Cash and cash equivalents	118.34	293.73
(iv) Bank balances other than (iii) above	3,354.47	1,913.83
(v) Other financial assets	6,616.40	3,991.86
Other current assets	2,098.34	1,509.62
Total current assets	37,921.30	28,859.38
Total assets	78,573.61	69,764.41
EQUITY AND LIABILITIES		
Equity		
Equity share capital	6,241.28	6,218.47
Other equity	56,650.56	52,196.52
Total equity	62,891.84	58,414.99
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	1,329.73	1,372.27
(ii) Other financial liabilities	2.83	2.75
Provisions	750.68	593.49
Deferred tax liabilities (net)	1,178.08	934.19
Total non-current liabilities	3,261.32	2,902.70
Current liabilities		
Financial liabilities		
(i) Borrowings	3,848.47	2,190.00
(ii) Lease liabilities	79.91	71.82
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	1,451.52	952.83
- Total outstanding dues of creditors other than micro enterprises and small enterprises	5,129.71	3,190.89
(iv) Other financial liabilities	836.81	1,068.91
Other current liabilities	465.36	563.17
Provisions	268.97	326.93
Current tax liabilities (net)	339.70	82.17
Total current liabilities	12,420.45	8,446.72
Total liabilities	15,681.77	11,349.42
Total equity and liabilities	78,573.61	69,764.41

(See accompanying notes to the financial results)



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Standalone Cash Flow Statement for half year ended September 30, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For half year ended September 30, 2026 (Unaudited)	For half year ended September 30, 2025 (Unaudited)
A. Cash flows from operating activities		
Profit before income tax	5,388.28	3,841.86
<i>Adjustments for:</i>		
Depreciation and amortisation expense	1,401.80	1,249.41
(Gain)/Loss on sale of property plant and equipment (net)	4.40	0.97
Allowance for doubtful receivables	-	2.99
Share based payments	131.52	109.10
Unwinding of discount on fair valuation of security deposits and deferred payment liabilities	(0.84)	9.58
Provision for slow moving inventory	80.18	12.03
Fair value (gain)/loss on derivatives	(51.93)	34.40
Profit on sale of investments	(197.94)	(216.39)
Dividend income	(594.63)	-
Provision for warranty	76.31	30.17
Finance costs	159.78	74.44
Interest income	(314.00)	(367.20)
Unrealised foreign exchange (gain)/loss (net)	181.02	(105.90)
Operating profit before working capital changes	6,263.95	4,675.46
Changes in working capital		
Movement in inventories	(1,663.39)	(658.42)
Movement in trade receivables	(135.50)	(561.66)
Movement in financial assets	(61.91)	29.70
Movement in other assets	(463.60)	(108.81)
Movement in trade payables	2,456.59	281.58
Movement in financial liabilities	(67.86)	(14.09)
Movement in provisions	29.98	10.95
Movement in other liabilities	(90.77)	44.35
Cash generated from operations	6,267.49	3,699.06
Direct taxes paid	(785.68)	(614.67)
Net cash flow generated from operating activities - Total (A)	5,481.81	3,084.39
B. Cash flows from investing activities		
Payments for acquisition of property, plant and equipment, intangibles and capital work in progress including capital advances/payables	(1,168.72)	(2,468.63)
Proceeds from sale of property, plant and equipment	6.27	5.02
Fixed deposits created during the year	(5,068.03)	(11,106.13)
Fixed deposits matured during the year	1,619.80	14,779.95
Sale/(Purchase) of current investment (net)	(3,022.87)	3,863.77
Purchase of non-current investments	(330.51)	(17,359.58)
Dividend received	594.63	-
Interest received	291.67	818.18
Net cash (used) in investment activities - Total (B)	(7,077.76)	(11,467.42)



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Standalone Cash Flow Statement for half year ended September 30, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For half year ended September 30, 2026 (Unaudited)	For half year ended September 30, 2025 (Unaudited)
C. Cash flows from financing activities		
Proceeds/(Repayment) from short term borrowings (net)	1,657.48	8.01
Repayment of deferred payment liabilities	-	(10.56)
Repayment of principal amount of lease liabilities	(34.46)	(29.17)
Interest paid on lease liabilities	(67.26)	(69.85)
Dividend paid	(1,119.66)	(994.75)
Proceeds from issue of equity shares [including securities premium, (net)]	1,075.99	1.52
Interest paid	(91.52)	(4.60)
Net cash flow (used in)/generated from financing activities - Total (C)	1,420.57	(1,099.40)
D Net (decrease)/increase in cash and cash equivalents (A)+(B)+(C)	(175.38)	(9,482.43)
E Cash and cash equivalents at the beginning of the year	293.72	9,586.93
F. Cash and cash equivalents at the end of the period (D)+(E)	118.34	104.50
Cash and cash equivalents as per above comprise of the following		
Balances in current accounts	118.18	104.40
Cash on hand	0.16	0.10
Balances per statement of cash flows	118.34	104.50

Note: The above statement of Cash Flow has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.



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Notes to standalone financial results for the quarter and half year ended September 30, 2026

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

Notes:

- 1 The standalone Unaudited Financial Results for the quarter and half year ended September 30, 2026 ("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 in their meeting held on October 25, 2026 and approved by the Board of Directors in their meeting held on October 26, 2026. The standalone UFR for the quarter and half year ended September 30, 2026 have been reviewed by the statutory auditor who has issued an unmodified report thereon.
- 2 The Company completed acquisition of the Railway Business of Escorts Kubota Limited on June 01, 2025 as a going concern on a slump sale basis pursuant to the Amended and Restated Business Transfer Agreement dated February 10, 2025, for a consideration of Rs. 16,426.32 million. Business combination accounting for this acquisition was carried out with effect from June 01, 2025.

3 Exceptional Items

Figures in Million Rs.

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Costs incurred in relation to various acquisition opportunities	-	-	16.68	-	108.42	108.42
Statutory impact of New Labour Codes	-	-	-	-	-	399.49
Total	-	-	16.68	-	-	507.91

- 4 Pursuant to:
 - a) the Sona Employee Stock Option Plan 2023 (the ESOP Plan), the Nomination and Remuneration Committee (the NRC) granted 1,00,000 Employee Stock Options to the eligible employees of the Company on June 16, 2026 (Grant Date), as per the terms of the ESOP Plan at the Fair Market value per share of Rs.596.35/- as on the Grant Date.
 - b) the approved Sona Performance Share Plan 2025 (the Scheme) for the Managing Director and Group CEO (MD), on May 05, 2026, the NRC approved an allotment of 1,70,747 equity shares to the MD at face value based on the performance metrics achieved in FY 2025-26 as defined in the Scheme.
- 5 On 22nd July 2026, the company (SONA) signed definitive agreements with DENSO Corporation Japan (DENSO) to form two Joint Ventures for developing, manufacturing and selling Electric and Hybrid powertrain systems. One of the JVs will have 51:49 equity ownership between DENSO:SONA and will develop, manufacture and sell high voltage liquid cooled EV traction motors and controllers for 4 wheelers and larger vehicles. The other JV with 51:49 equity ownership between SONA:DENSO will develop, manufacture and sell air cooled EV traction motors and controllers for 2 wheelers and 3 wheelers. Pursuant to these agreements and subject to fulfilment of customary conditions, the Company will slump sell its existing EV Motors and controllers business in its 100% subsidiary at fair market value based on an independent valuer's report. DENSO will buy 49% equity stake in this subsidiary at an Enterprise Value of Rs.17,500 million. Both the JV partners will also be paid royalty as agreed in the definitive agreements from their majority owned joint ventures respectively.
- 6 The company has received dividend from one of its wholly owned subsidiary amounting to Rs. 594.63 million on June 19, 2026.
- 7 The Company operates in a single reportable business segment viz, "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: Faridabad

Date: October 26, 2026



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

Vivek Vikram Singh
Managing Director and Group Chief Executive Officer

DIN: 07698495

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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 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026 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.



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

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 interim financial results of five subsidiaries included in the Statement, whose financial information, before giving effect of consolidation adjustments, reflects total assets of ₹ 2,007.38 million as at 30 September 2026, and total revenues of ₹ 210.98 million and ₹ 389.59 million, total net profit /(loss) after tax of ₹ 5.55 million and (₹ 24.20) million, total comprehensive income/(loss) of ₹ 9.47 million and (₹ 19.80) million, for the quarter and six months period ended on 30 September 2026, respectively, and net cash outflows of ₹ 58.19 million for the period ended 30 September 2026, as considered in the Statement. These interim 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 interim 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 countries. Our conclusion, in so far as it relates to the balances and affairs of these subsidiaries located outside India 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 ChandioK & Co LLP

Chartered Accountants

Firm Registration No: 001076N/N500013

Arun
Tandon

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Arun Tandon
Date: 2026.10.26
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Arun Tandon

Partner

Membership No. 517273

UDIN: 26517273PEZLIH8462

Place: New Delhi

Date: 26 October 2026



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 wholly owned subsidiaries (directly or indirectly)

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.

Name of subsidiaries where the holding company holds 54% shareholding (directly or indirectly)

1. Novelic d.o.o. Beograd
2. Nirsén SRL
3. Novelic ESC DOOEL SKOPJE
4. Nirsén D.O.O
5. Novelic GMBH
6. Novelic India Private Limited*

* incorporated as on 28 November 2025



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Statement of consolidated financial results

Consolidated Statement of Profit & Loss for the quarter and half year ended September 30, 2026

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

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income						
Revenue from operations	15,358.40	13,012.01	11,382.93	28,370.41	19,922.01	44,494.60
Foreign exchange (loss)/gain (net)	105.79	91.69	52.26	197.48	22.16	256.88
Other income	309.51	256.96	169.52	566.47	611.40	969.65
Total income	15,773.70	13,360.66	11,604.71	29,134.36	20,555.57	45,721.13
Expenses						
Cost of materials consumed	8,184.83	6,798.56	5,584.13	14,983.39	9,747.82	21,419.57
Changes in inventories of finished goods and work-in-progress	(356.20)	(298.45)	(118.81)	(654.65)	(490.80)	(451.21)
Employee benefits expense	1,306.03	1,288.42	1,030.41	2,594.45	1,908.41	4,341.81
Finance costs	123.17	104.77	51.63	227.94	104.94	234.83
Depreciation and amortisation expense	789.10	768.81	716.19	1,557.91	1,386.12	2,877.31
Other expenses	2,767.13	2,289.13	2,048.89	5,056.26	3,862.69	8,372.77
Total expenses	12,814.06	10,951.24	9,312.44	23,765.30	16,519.18	36,795.14
Profit before exceptional items and tax	2,959.64	2,409.42	2,292.27	5,369.06	4,036.39	8,925.99
Exceptional items (Refer Note No. 3)	-	-	16.68	-	108.42	509.81
Profit before tax	2,959.64	2,409.42	2,275.59	5,369.06	3,927.97	8,416.18
Tax expense						
- Current tax	623.71	512.28	480.76	1,135.99	772.52	2,009.37
- Tax related to previous years	-	-	-	-	-	8.26
- Deferred tax (credit)/ charge	106.06	112.01	90.17	218.06	233.72	106.65
Total tax expense	729.77	624.29	570.93	1,354.05	1,006.24	2,124.28
Profit for the period/year	2,229.87	1,785.13	1,704.66	4,015.01	2,921.73	6,291.90
Other comprehensive income						
<i>Items that will not be reclassified to profit or loss</i>						
Remeasurements gains/ (losses) on defined benefit plans	7.08	(0.04)	(2.77)	7.05	(5.61)	14.07
Income tax relating to above mentioned items	(1.78)	0.00	0.70	(1.78)	1.42	(3.54)
<i>Items that will be reclassified to profit or loss</i>						
Exchange differences on translation of foreign operations	16.93	36.46	158.65	53.39	335.16	582.79
Effective portion of gain/ (loss) on designated portion of hedging instruments in a cash flow hedge	39.16	238.42	(162.08)	277.58	(222.75)	(366.50)
Income tax relating to above mentioned items	(9.85)	(60.01)	40.80	(69.86)	56.07	92.25
Other comprehensive income for the period/ year	51.54	214.83	35.30	266.38	164.29	319.07
Total comprehensive income for the period/ year	2,281.41	1,999.96	1,739.96	4,281.39	3,086.02	6,610.97
Profit attributable to:						
a) Owners of the parent	2,234.04	1,804.68	1,727.71	4,038.73	2,974.82	6,401.74
b) Non-controlling interests	(4.17)	(19.55)	(23.05)	(23.72)	(53.09)	(109.84)
Other comprehensive income attributable to:						
a) Owners of the parent	49.74	214.61	13.72	264.36	83.80	216.27
b) Non-controlling interests	1.80	0.22	21.58	2.02	80.49	102.80
Total comprehensive income attributable to:						
a) Owners of the parent	2,283.78	2,019.29	1,741.43	4,303.09	3,058.62	6,618.01
b) Non-controlling interests	(2.37)	(19.33)	(1.47)	(21.70)	27.40	(7.04)
Paid up equity share capital (Face value: Rs. 10/- per share)	6,241.28	6,220.35	6,217.21	6,241.28	6,217.21	6,218.47
Total reserves						53,610.75
Earnings per equity share of face value of Rs. 10/- each (not annualised for quarters)						
Earnings per share (Basic) (in ₹)	3.58	2.90	2.78	6.49	4.78	10.30
Earnings per share (Diluted) (in ₹)	3.58	2.90	2.78	6.48	4.78	10.30

(See accompanying notes to the financial results)



SONA BLW PRECISION FORGINGS LIMITED

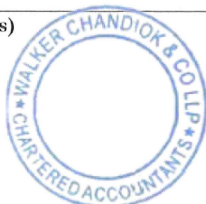
Registered and Corporate Office: Sona Enclave Village, Begumpur Khatola, Sector 35, Gurugram, Haryana – 122004, India
Telephone: +91 0124 476 8200 E-mail: investor@sonacomstar.com Website: www.sonacomstar.com CIN: L27300HR1995PLC083037

Consolidated Balance Sheet as at September 30, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	As at	As at
	September 30, 2026	March 31, 2026
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	15,538.51	15,743.51
Right-of-use assets	2,346.76	2,449.00
Capital work-in-progress	2,082.80	1,355.70
Goodwill	5,564.06	5,564.06
Other intangible assets	12,271.89	12,707.00
Intangible assets under development	3,058.11	2,911.82
Financial assets		
(i) Investments	503.95	499.49
(ii) Other financial assets	160.96	541.61
Income tax assets (net)	32.32	33.02
Other non-current assets	753.08	901.82
Total non-current assets	42,312.44	42,707.03
Current assets		
Inventories	7,856.50	6,155.88
Financial assets		
(i) Investments	8,103.99	4,998.95
(ii) Trade receivables	11,852.89	11,507.13
(iii) Cash and cash equivalents	1,080.36	1,510.82
(iv) Bank balances other than (iii) above	4,054.76	1,972.80
(v) Other financial assets	6,616.46	3,991.90
Other current assets	2,463.50	1,794.12
Total current assets	42,028.46	31,931.60
Total assets	84,340.90	74,638.63
EQUITY AND LIABILITIES		
Equity		
Equity share capital	6,241.28	6,218.47
Other equity	57,973.16	53,610.75
Non-controlling interest	1,470.73	1,492.43
Total equity	65,685.17	61,321.65
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	74.33	84.31
(ii) Lease liabilities	1,777.65	1,851.38
(iii) Other financial liabilities	2.83	2.75
Provisions	760.54	624.05
Deferred tax liabilities (net)	1,578.55	1,362.03
Total non-current liabilities	4,193.90	3,924.52
Current liabilities		
Financial liabilities		
(i) Borrowings	4,619.72	2,342.54
(ii) Lease liabilities	152.48	144.64
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	1,451.52	952.83
- Total outstanding dues of creditors other than micro enterprises and small enterprises	5,874.08	3,669.47
(iv) Other financial liabilities	952.06	1,193.77
Other current liabilities	721.58	653.09
Provisions	337.65	345.05
Current tax liabilities (net)	352.74	91.07
Total current liabilities	14,461.83	9,392.46
Total liabilities	18,655.73	13,316.98
Total equity and liabilities	84,340.90	74,638.63

(See accompanying notes to the financial results)



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Consolidated Cash Flow Statement for half year ended September 30, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For half year ended September 30, 2026 (Unaudited)	For half year ended September 30, 2025 (Unaudited)
A. Cash flows from operating activities		
Profit before income tax	5,369.06	3,927.97
<i>Adjustments for:</i>		
Depreciation and amortisation expense	1,557.91	1,386.12
Loss on sale of property plant and equipment (net)	4.40	0.97
Allowance for doubtful receivables	-	2.99
Share based payments	132.70	111.04
Unwinding of discount on fair valuation of security deposits and deferred payment liabilities	(0.84)	9.58
Provision for slow moving inventory	80.18	12.03
Fair value (gain)/loss on derivatives	(51.93)	34.40
Profit on sale of investments	(197.94)	(216.39)
Provision for warranty	124.91	21.81
Finance costs	214.06	87.10
Interest income	(356.91)	(389.24)
Unrealised foreign exchange loss/(gain) (net)	116.68	(17.27)
Operating profit before working capital changes	6,992.28	4,971.11
Changes in working capital		
Movement in inventories	(1,762.25)	(769.91)
Movement in trade receivables	(585.32)	(484.62)
Movement in financial assets	(59.25)	37.94
Movement in other assets	(475.73)	(206.17)
Movement in trade payables	2,787.85	464.50
Movement in financial liabilities	(67.09)	(15.02)
Movement in provisions	9.99	(13.92)
Movement in other liabilities	40.98	46.33
Cash generated from operations	6,881.46	4,030.24
Direct taxes paid	(946.19)	(632.70)
Net cash flow generated from operating activities - Total (A)	5,935.27	3,397.54
B. Cash flows from investing activities		
Payments for acquisition of property, plant and equipment, intangibles and capital work in progress including capital advances/payables	(1,485.04)	(3,075.91)
Proceeds from sale of property, plant and equipment	6.27	5.02
Fixed deposits created during the year	(5,068.03)	(11,106.13)
Fixed deposits matured during the year	994.13	14,771.47
Sale/(Purchase) of current investment (net)	(3,064.58)	3,941.36
Purchase of non-current investments	-	(16,954.67)
Interest received	299.53	834.69
Net cash (used) in investment activities - Total (B)	(8,317.72)	(11,584.17)



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Consolidated Cash Flow Statement for half year ended September 30, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For half year ended September 30, 2026 (Unaudited)	For half year ended September 30, 2025 (Unaudited)
C. Cash flows from financing activities		
Proceeds/(Repayment) from short term borrowings (net)	2,236.22	9.91
Repayment of deferred payment liabilities	-	(10.56)
Repayment of principal amount of lease liabilities	(92.12)	(82.08)
Interest paid on lease liabilities	(81.47)	(80.39)
Dividend paid	(1,119.66)	(994.75)
Net proceeds from issue of equity shares [including securities premium (net)]	1,075.99	1.52
Interest paid	(84.05)	(1.23)
Net cash flow generated from/(used in) from financing activities - Total (C)	1,934.91	(1,157.58)
D Net (decrease)/increase in cash and cash equivalents (A)+(B)+(C)	(447.54)	(9,344.21)
E Cash and cash equivalents at the beginning of the year	1,510.79	10,475.11
F. Effect of exchange differences on cash and cash equivalents	17.11	89.94
G Cash and cash equivalents at the end of the period (D)+(E)+(F)	1,080.36	1,220.84
Cash and cash equivalents as per above comprise of the following		
Balances in current accounts	934.81	376.20
Cash on hand	0.16	0.10
Bank deposits with original maturity of less than three months	145.39	844.54
Balances per statement of cash flows	1,080.36	1,220.84

Note: The above statement of Cash Flow has been prepared under the 'Indirect Method' as set out in Ind AS 7, 'Statement of Cash Flows'.



Notes:

- 1 The Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2026 ("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 in their meeting held on October 25, 2026 and approved by the Board of Directors in their meeting held on October 26, 2026. The consolidated UFR for the quarter and half year ended September 30, 2026 have been reviewed by the statutory auditor who has issued an unmodified report thereon.
- 2 The Company completed acquisition of the Railway Business of Escorts Kubota Limited on June 01, 2025 as a going concern on a slump sale basis pursuant to the Amended and Restated Business Transfer Agreement dated February 10, 2025, for a consideration of Rs. 16,426.32 million. Business combination accounting for this acquisition was carried out with effect from June 01, 2025.

3 Exceptional Items

Particulars	Quarter ended			Half year ended		Figures in Million Rs. Year ended
	September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Costs incurred in relation to various acquisition opportunities	-	-	16.68	-	108.42	108.42
Statutory impact of New Labour Codes	-	-	-	-	-	401.39
Total	-	-	16.68	-	108.42	509.81

- 4 Pursuant to:
 - a) the Sona Employee Stock Option Plan 2023 (the ESOP Plan), the Nomination and Remuneration Committee (the NRC) granted 1,00,000 Employee Stock Options to the eligible employees of the Company on June 16, 2026 (Grant Date), as per the terms of the ESOP Plan at the Fair Market value per share of Rs.596.35/- as on the Grant Date.
 - b) the approved Sona Performance Share Plan 2025 (the Scheme) for the Managing Director and Group CEO (MD), on May 05, 2026, the NRC approved an allotment of 1,70,747 equity shares to the MD at face value based on the performance metrics achieved in FY 2025-26 as defined in the Scheme.
- 5 On 22nd July 2026, the company (SONA) signed definitive agreements with DENSO Corporation Japan (DENSO) to form two Joint Ventures for developing, manufacturing and selling Electric and Hybrid powertrain systems. One of the JVs will have 51:49 equity ownership between DENSO:SONA and will develop, manufacture and sell high voltage liquid cooled EV traction motors and controllers for 4 wheelers and larger vehicles. The other JV with 51:49 equity ownership between SONA:DENSO will develop, manufacture and sell air cooled EV traction motors and controllers for 2 wheelers and 3 wheelers.
Pursuant to these agreements and subject to fulfilment of customary conditions, the Company will slump sell its existing EV Motors and controllers business in its 100% subsidiary at fair market value based on an independent valuer's report. DENSO will buy 49% equity stake in this subsidiary at an Enterprise Value of Rs.17,500 million. Both the JV partners will also be paid royalty as agreed in the definitive agreements from their majority owned joint ventures respectively.
- 6 The Group operates in a single reportable business segment viz, "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: Faridabad
Date: October 26, 2026



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