

Date: - 30th April, 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 transacted the following businesses **in the Board meeting of the Company held on today i.e. Thursday, 30th April, 2026:**

1) Approval of Audited Financial Results (Standalone & Consolidated) for the quarter and financial year ended on 31st March, 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: -

- Audited Standalone Financial Results for the quarter and financial year ended on 31st March, 2026 along with Auditor Report;
- Audited Consolidated Financial Results for the quarter and financial year ended on 31st March, 2026 along with Auditor Report.

2) Recommendation of Final Dividend and fixation of Record Date

The Board of Directors has recommended the **Final Dividend of Rs. 1.80 (one rupee and eighty paise)** per equity share of the Company having face value of Rs. 10 each for the financial year 2025-26, to the shareholders of the Company.

In terms of Regulation 42 of the SEBI (LODR), Regulations, 2015, the Board has fixed **Friday, 26th June, 2026 (as at the end of the business hours)**, as the "**Record Date**" for the purpose of ascertaining the eligibility of shareholders for the payment of final dividend, if approved by the shareholders in the ensuing 30th Annual General Meeting (**AGM**) of the Company.

The payment of final dividend will be completed on or before 30 days from the date of declaration of final dividend by the shareholders of the Company in the **AGM** of the Company.





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3) Investment in SONA BLW eDRIVE MEXICANA, S.A.P.I DE C.V.

The Board of Directors approved an investment of USD 6 million in SONA BLW eDRIVE MEXICANA, S.A.P.I. DE C.V. ("**SONA BLW Mexico**") a wholly owned subsidiary of the Company, the investment to be made either in the form of equity and/or debt by the Company or in the form of debt, by any of its subsidiaries. The Investment will be made in one or more tranches as per the requirements to meet the capex, operational expenditure and working capital to be required by SONA BLW Mexico.

The details as required in terms of Regulation 30 and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given under **Annexure- A** to this letter.

4) Modification in the purpose of issuance of Corporate Guarantee on behalf of SONA BLW eDRIVE MEXICANA, S.A.P.I DE C.V.

The Board of Directors had previously in its meeting held on 24th July, 2024 approved the issuance of corporate guarantee of up to USD 10 million on behalf of Sona BLW eDRIVE Mexicana S.A.P.I DE C.V. ("**SONA BLW Mexico**"), a wholly owned subsidiary of the Company, for securing non-fund-based limits required to meet capex requirements. Out of the approved amount, the Company has already issued corporate guarantee of USD 5 million in favour of Banco Citi Mexico S.A.

The Board of Directors in its meeting held today has now approved an amendment in the purpose of the corporate guarantee issued or to be issued up to USD 10 million, to include securing of the fund based and non-fund based borrowing facilities in the form of letter of credit, bank guarantee, working capital loans and such other borrowing facilities proposed to be availed by Sona BLW Mexico from time to time.

The details as required in terms of Regulation 30 and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given under **Annexure- B** to this letter.

5) Modification in the investment approved for Captive solar power plant Chennai

The Company has filed an intimation on 30th April, 2024, regarding investment of INR 8.30 million to acquire 26% of the equity share capital in an SPV, to be incorporated by Cleantech Solar India OA 2 Pte Ltd (Cleantech Group), or one of their existing entity.

The Board in its meeting held today, has ratified a modification in the shareholding percentage from 26% to 27.64% or such other percentage, not less than 26% of the total equity share capital of Seeyel Renewables Private Limited (SPV), with the investment amount to remain unchanged at INR 8.30 million.



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The details as required in terms of Regulation 30 and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are given under **Annexure- C** to this letter.

The meeting of Board of Directors of the Company commenced at 2:15 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




Arjun Singh
Compliance Officer

Enclosed: As above

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Annexure-A

The details as required in terms of Regulation 30 and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are as under: -

S. No.	Particulars	Details
1.	Name of the target entity, details in brief such as size, turnover etc.;	Sona BLW eDRIVE Mexicana, S.A.P.I. DE C.V. (SONA BLW Mexico), a wholly owned subsidiary of SONA BLW Precision Forgings Limited (Company) in Mexico. SONA BLW Mexico is pre-revenue stage and expected to start its operation in the financial year 2026-27.
2.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arms length";	SONA BLW Mexico is a wholly owned subsidiary of the Company therefore it is a related party to the Company in terms of applicable laws. The Promoter or Promoter groups of the Company do not have interest in the subsidiary, except to the extent of equity shares held by them in the Company.
3.	Industry to which the entity being acquired belongs;	Automotive Components
4.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	To meet capex and operational expenses incurred by Sona BLW Mexico.
5.	Brief details of any governmental or regulatory approvals required for the acquisition;	No such approval required
6.	Indicative time period for completion of the acquisition;	The Company will invest the amount as per the requirement of SONA BLW Mexico to meet its financial requirements.
7.	Nature of consideration - whether cash consideration or share swap and details of the same;	Cash

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8.	Cost of acquisition or the price at which the shares are acquired;	Upto an amount of USD 6 million in the form of either equity and/or debt by the Company or in the form of debt, by any of the subsidiaries of the Company.
9.	Percentage of shareholding / control acquired and / or number of shares acquired;	Sona BLW Precision Forgings Limited hold 99.99% share capital of SONA BLW Mexico and only one share is held by Mr. Ranganathan Balaji. The number of shares acquired depend on the exchange rate on the date of investment.
10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	SONA BLW Mexico was incorporated in Mexico on June 23, 2023 (received the notarized copy of Incorporation deed on dated 26 th June, 2023 from the Notary). During the previous years, SONA BLW Mexico has been at a pre-revenue stage and is expected to start its operation in the financial year 2026-27.



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Annexure-B

The details as required in terms of Regulation 30 and Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are as under: -

S. No.	Details of events that needs to be provided	Information of such event(s)
1.	Name of party for which such guarantees or indemnity or surety was given;	Sona BLW eDRIVE Mexicana, S.A.P.I. DE C.V. (Sona BLW Mexico), a wholly owned subsidiary of the Company
2.	Whether the promoter/ promoter group/ group companies have any interest in this transaction? If yes, nature of interest and details thereof and whether the same is done at "arms length";	No
3.	Brief details of such guarantee or indemnity or becoming a surety viz. brief details of agreement entered (if any) including significant terms and conditions, including amount of guarantee;	The Board of Directors approved the amendment in the purpose of the corporate guarantee issued or to be issued up to USD 10 million, to include securing of the fund based and non-fund based borrowing facilities in the form of letter of credit, bank guarantee, working capital loans and such other borrowing facilities proposed to be availed by Sona BLW Mexico from time to time.
4.	Impact of such guarantees or indemnity or surety on listed entity.	No impact expected, except the amount for which corporate guarantee is provided in case of default by Sona BLW Mexico. The Corporate Guarantee provided is a contingent liability for the Company.



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

To the Board of Directors of Sona BLW Precision Forgings Limited

Opinion

1. We have audited the accompanying standalone annual financial results ('the Statement') of Sona BLW Precision Forgings Limited ('the Company') for the year ended 31 March 2026, attached herewith, 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. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Walker Chandiook & Co LLP

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

Responsibilities of Management and Those Charged with Governance for the Statement

4. This Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act, read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our



Walker Chandiook & Co LLP

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

auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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

**Nalin
Jain**

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by Nalin Jain
Date: 2026.04.30
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Nalin Jain
Partner
Membership No. 503498
UDIN: 26503498YJXOSD7127

Place: New Delhi
Date: 30 April 2026

SONA BLW PRECISION FORGINGS LIMITED

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Statement of standalone financial results

Standalone Statement of Profit & Loss for the quarter and year ended March 31, 2026

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

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Unaudited) (refer note 1)	(Unaudited)	(Unaudited) (refer note 1)	(Audited)	(Audited)
Income					
Revenue from operations	11,715.77	11,277.98	7,700.76	41,236.74	32,262.98
Foreign exchange gain (net)	163.86	84.87	32.80	313.97	65.00
Other income	402.20	157.59	504.19	1,146.78	1,407.78
Total income	12,281.83	11,520.44	8,237.75	42,697.49	33,735.76
Expenses					
Cost of materials consumed	5,368.91	5,546.46	3,257.94	19,779.88	13,878.60
Changes in inventories of finished goods and work-in-progress	209.10	(138.65)	72.96	(312.18)	186.11
Employee benefits expense	1,022.16	957.25	602.97	3,469.15	2,453.26
Finance costs	60.19	40.32	41.80	187.39	279.08
Depreciation and amortisation expense	671.05	678.94	597.58	2,599.40	2,326.61
Other expenses	2,264.84	1,991.51	1,618.85	7,893.42	6,704.08
Total expenses	9,596.25	9,075.83	6,192.10	33,617.06	25,827.74
Profit before exceptional items and tax	2,685.58	2,444.61	2,045.65	9,080.43	7,908.02
Exceptional items (Refer Note No. 3)	-	399.48	25.73	507.91	192.85
Profit before tax	2,685.58	2,045.13	2,019.92	8,572.52	7,715.17
Tax expense					
- Current tax	695.92	488.24	490.53	1,893.16	1,885.95
- Tax related to previous years	9.13	-	(7.62)	9.13	(7.62)
- Deferred tax (credit)/ charge	(92.88)	29.91	18.56	206.08	39.96
Total tax expense	612.17	518.15	501.47	2,108.37	1,918.29
Profit for the period/year	2,073.41	1,526.98	1,518.45	6,464.15	5,796.88
Other comprehensive income					
<i>Items that will not be reclassified to profit or loss</i>					
Remeasurements gains/ (losses) on defined benefit plans	28.56	(8.86)	6.21	14.11	(11.18)
Income tax relating to above mentioned item	(7.19)	2.23	(1.56)	(3.55)	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	(193.00)	49.24	140.23	(366.50)	19.29
Income tax relating to above mentioned items	48.58	(12.40)	(35.29)	92.25	(4.85)
Other comprehensive (loss)/ income for the period/year	(123.05)	30.21	109.59	(263.69)	6.08
Total comprehensive income for the period/ year	1,950.36	1,557.19	1,628.04	6,200.46	5,802.96
Paid up equity share capital (Face value: Rs. 10/- per share)	6,218.47	6,217.21	6,217.18	6,218.47	6,217.18
Total reserves				52,196.52	47,734.10
Earnings per equity share of face value of Rs. 10/- each (not annualised for quarters)					
Earnings per share (Basic) (in ₹)	3.33	2.46	2.44	10.40	9.57
Earnings per share (Diluted) (in ₹)	3.33	2.46	2.44	10.40	9.57

(See accompanying notes to the financial results)



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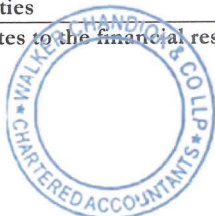
Telephone: +91 0124 476 8200 E-mail: investor@sonacomstar.com Website: www.sonacomstar.com CIN: L27300HR1995PLC083037

Standalone Balance Sheet as at March 31, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	As at	
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	15,369.80	11,040.09
Right-of-use assets	1,914.52	2,037.75
Capital work-in-progress	861.46	1,073.57
Goodwill	3,628.00	1,582.24
Other intangible assets	11,732.12	2,916.25
Intangible assets under development	61.75	627.11
Financial assets		
(i) Investments	6,037.85	5,587.43
(ii) Other financial assets	508.32	497.77
Income tax assets (net)	24.04	26.16
Other non-current assets	767.17	688.35
Total non-current assets	40,905.03	26,076.72
Current assets		
Inventories	5,492.75	3,076.51
Financial assets		
(i) Investments	4,897.26	7,839.15
(ii) Trade receivables	10,760.33	6,281.64
(iii) Cash and cash equivalents	293.73	9,586.93
(iv) Bank balances other than (iii) above	1,913.83	2,525.69
(v) Other financial assets	3,991.86	5,096.69
Other current assets	1,509.62	1,056.93
Total current assets	28,859.38	35,463.54
Total assets	69,764.41	61,540.26
EQUITY AND LIABILITIES		
Equity		
Equity share capital	6,218.47	6,217.18
Other equity	52,196.52	47,734.10
Total equity	58,414.99	53,951.28
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Lease liabilities	1,372.27	1,435.82
(ii) Other financial liabilities	2.75	2.24
Provisions	593.49	251.82
Deferred tax liabilities (net)	934.19	728.12
Total non-current liabilities	2,902.70	2,418.00
Current liabilities		
Financial liabilities		
(i) Borrowings	2,190.00	-
(ii) Lease liabilities	71.82	60.56
(iii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	952.83	453.28
-Total outstanding dues of creditors other than micro enterprises and small enterprises	3,190.89	2,481.44
(iv) Other financial liabilities	1,068.91	1,680.09
Other current liabilities	563.17	344.51
Provisions	326.93	88.86
Current tax liabilities (net)	82.17	62.24
Total current liabilities	8,446.72	5,170.98
Total liabilities	11,349.42	7,588.98
Total equity and liabilities	69,764.41	61,540.26

(See accompanying notes to the financial results)



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Standalone Cash Flow Statement for year ended March 31, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
A. Cash flows from operating activities		
Profit before income tax	8,572.52	7,715.16
<i>Adjustments for:</i>		
Depreciation and amortisation expense	2,599.40	2,326.61
(Gain)/Loss on sale of property plant and equipment (net)	(19.27)	1.30
Share based payments	246.47	287.64
Unwinding of discount on fair valuation of security deposits and deferred payment liabilities	8.56	31.93
Provision for slow moving inventory	61.98	21.82
Fair value loss/(gain) on derivatives	64.67	25.63
Profit on sale of investments	(368.90)	(405.95)
Dividend income	(213.38)	(198.24)
Provision for warranty	176.57	26.90
Finance costs	162.38	240.64
Interest income	(534.22)	(788.25)
Unrealised foreign exchange loss/(gain) (net)	(250.34)	17.17
Operating profit before working capital changes	10,506.44	9,302.36
Changes in working capital		
Movement in inventories	(717.83)	17.59
Movement in trade receivables	(2,737.62)	(459.75)
Movement in financial assets	(83.45)	13.97
Movement in other assets	(331.07)	(172.02)
Movement in trade payables	573.69	240.86
Movement in financial liabilities	132.90	(25.05)
Movement in provisions	402.26	(17.31)
Movement in other liabilities	190.13	51.47
Cash generated from operations	7,935.45	8,952.12
Direct taxes paid	(1,789.56)	(1,626.49)
Net cash flow generated from operating activities - Total (A)	6,145.89	7,325.63
B. Cash flows from investing activities		
Payments for acquisition of property, plant and equipment, intangibles and capital work in progress including capital advances/payables	(3,903.41)	(3,766.00)
Proceeds from sale of property, plant and equipment	127.46	14.76
Fixed deposits created during the year	(15,190.54)	(28,611.26)
Fixed deposits matured during the year	17,024.16	22,516.89
Sale/(Purchase) of current investment (net)	2,767.70	(7,162.05)
Purchase consideration for business acquisition through slump sale	(16,426.32)	-
Purchase of non-current investments	(1,162.16)	(1,154.93)
Dividend received	213.38	198.24
Interest received	1,142.73	595.94
Net cash (used) in investment activities - Total (B)	(15,406.99)	(17,368.41)



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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 Cash Flow Statement for year ended March 31, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
C. Cash flows from financing activities		
Proceeds/(Repayment) from short term borrowings (net)	2,190.00	(1,843.84)
Repayment of long term borrowings	-	(3,442.99)
Proceeds from long term borrowings	-	2,956.25
Repayment of deferred payment liabilities	(10.56)	(33.45)
Repayment of principal amount of lease liabilities	(62.04)	(51.13)
Interest paid on lease liabilities	(138.17)	(143.03)
Dividend paid	(1,989.91)	(1,892.03)
Proceeds from issue of equity shares [including securities premium, (net)]	2.79	23,931.53
Interest paid	(24.21)	(97.61)
Net cash flow generated from/(used in) from financing activities - Total (C)	(32.10)	19,383.70
D Net increase/(decrease) in cash and cash equivalents (A)+(B)+(C)	(9,293.20)	9,340.92
E. Cash and cash equivalents at the beginning of the year	9,586.93	246.01
F. Cash and cash equivalents at the end of the period (D)+(E)	293.73	9,586.93
Cash and cash equivalents as per above comprise of the following		
Balances in current accounts	293.67	166.41
Cash on hand	0.06	0.06
Bank deposits with original maturity of less than three months	-	9,420.46
Balances per statement of cash flows	293.73	9,586.93

(See accompanying notes to the financial results)



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Notes to standalone financial results for the quarter and year ended March 31, 2026

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

Notes:

- 1 The Standalone Audited Financial Results of the Company for the year ended March 31, 2026 ("AFR") 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 Standalone Statement of AFR has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 30, 2026. The figures for the quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and published year to date figures up to the third quarter of the year ended March 31, 2026 and March 31, 2025 respectively. The Standalone AFR for the year ended 31 March 2026 have been audited by the statutory auditor who has issued an unmodified report thereon.
- 2 The Company completed acquisition of the Railway Business of Escorts Kubota Limited ("Transaction") 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. Results for the quarter and year ended March 31, 2026 reflect business combination accounting for this acquisition with effect from June 01, 2025 since substantive conditions for consummating this transaction were met on that date.

3 Exceptional Items

Figures in Million Rs.

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Unaudited) (refer note 1)	(Unaudited)	(Unaudited) (refer note 1)	(Audited)	(Audited)
Costs incurred in relation to various acquisition opportunities	-	-	25.73	108.42	192.85
Statutory impact of New Labour Codes*	-	399.48	-	399.48	-

*On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 which consolidate 29 existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to the new Labour Codes. The Company has assessed and disclosed the incremental impact of these changes on the basis of legal advice obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. These changes have resulted in increase in gratuity liability arising from past service by Rs. 382.58 million and increase in leave liability by Rs. 16.90 million in these consolidated financial results. Considering the materiality and regulatory-driven, non-recurring nature of this development, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional items" in the statement of standalone profit and loss in previous quarter ended December 31, 2025 and year ended March 31, 2026. The Company continues to monitor the finalization of Central/State Rules and clarifications from the Government on various other aspects of the New Labour Codes and would give appropriate accounting effect of such developments in the period in which they are notified.

- 4 Based on a technical evaluation of the useful life of its plant and machinery carried out by the Company, 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 depreciation charge by Rs. 82.35 million and Rs. 329.40 million and an increase in profit after tax by Rs. 61.62 million and Rs. 246.09 million respectively for the quarter and year ended March 31, 2026.
- 5 The Company had completed 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 fresh capital infusion in NOVELIC, as per the Share purchase agreement and shareholders' agreement ("Agreements") for a total consideration of Euro 40.097 million (Rs. 3,577.97 million) payable in three tranches. First tranche of 60% was paid upfront in September 2023, second tranche of 20% was paid in September 2024 and the third tranche of 20% was paid in September 2025, as per the Agreements, thereby settling the total consideration.



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Notes to standalone financial results for the quarter and year ended March 31, 2026

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

- 6 Pursuant to the Sona Employee Stock Option Plan 2023 (the ESOP Plan), the Nomination and Remuneration Committee (the NRC) granted 6,30,000 Employee Stock Options to the eligible employees of the Company on October 27, 2025 (Grant Date), as per the terms of the ESOP Plan at the Fair Market value per share of Rs.478.70/- as on the Grant Date.
Pursuant to the approval by the NRC and the Board of Directors of the Company, on December 19, 2025, the shareholders approved the Sona Performance Share Plan 2025 (the Scheme) for the Managing Director (MD) and Group CEO. On January 22, 2026, NRC approved allotment of 1,25,915 equity shares to him as per the Scheme at face value based on performance metrics defined in the Scheme.
- 7 During the year company had declared and paid an interim dividend of Rs. 1.60/- per equity share. The Board of Directors in their meeting held on April 30, 2026 has recommended final dividend of Rs. 1.80/- per equity share of the Company having face value of Rs. 10/- each, for the Financial Year ended 31st March, 2026.
- 8 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/- per share aggregating to proceeds of Rs. 24,000 million (Rs. 23,695 million net of issue expenses) for certain specific purposes as stated in the Placement Document. Total net QIP proceeds amounting to Rs 23,695 million has been utilised for the repayment of borrowings, purchase of fixed assets, making strategic investments and for general corporate purposes. The equity shares issued as a result of QIP have been considered in calculating earnings per share (EPS) for all the relevant periods presented in these consolidated results.
- 9 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 these standalone financial results.
- 10 The company has received dividend from one of its wholly owned subsidiary amounting to Rs. 213.38 million on March 18, 2026.
- 11 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: Gurugram
Date: April 30, 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

Walker ChandioK & Co LLP

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

To the Board of Directors of Sona BLW Precision Forgings Limited

Opinion

1. We have audited the accompanying consolidated annual 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'), for the year ended 31 March 2026, attached herewith, 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. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of other auditors on separate audited financial statements of the subsidiaries, as referred to in paragraph 12 below, the Statement:
 - (i) includes the annual financial results of the entities listed in Annexure 1;
 - (ii) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Group, for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us together with the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 12 of the Other Matters section below, is sufficient and appropriate to provide a basis for our opinion.



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

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the consolidated annual financial statements and has been approved by the Holding Company's Board of Directors. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the Group in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group, and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. Those respective Board of Directors are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3) (i) of the Act, we are also responsible for



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

expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
 - Obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
9. We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

12. We did not audit the annual financial statements of 10 subsidiaries included in the Statement whose financial information reflects total assets of ₹ 10,496.66 million as at 31 March 2026, total revenues of ₹ 6,946.23 million, total net loss after tax of ₹ 328.36 million total comprehensive loss of ₹ 104.88 million, and net cash inflows of ₹ 298.76 million for the year ended on that date, as considered in the Statement. These annual financial statements have been audited by other auditors whose audit reports have been furnished to us by the management, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the audit reports of such other auditors and the procedures performed by us as stated in paragraph 11 above.

Further, all of these subsidiaries are located outside India, whose annual financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries, and which have been audited by other auditors under generally accepted audit standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries from accounting principles generally accepted in their respective countries to accounting principles generally



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

accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries located outside India, is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and audited by us.

Our opinion is not modified in respect of these matters with respect to our reliance on the work done by and the reports of the other auditors.

13. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

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

**Nalin
Jain**

Digitally signed
by Nalin Jain
Date: 2026.04.30
15:25:58 +05'30'



Nalin Jain
Partner
Membership No. 503498
UDIN: 26503498TWTWIG7719

Place : New Delhi
Date : 30 April 2026

Walker ChandioK & Co LLP

Independent Auditor's Report on Consolidated Annual Financial 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. Nirsens SRL
13. Novelic ESC DOOEL SKOPJE
14. Nirsens D.O.O
15. Novelic GMBH *
16. Novelic India Private Limited**

* incorporated on 20 June 2024

** incorporated on 28 November 2025



SONA BLW PRECISION FORGINGS LIMITED

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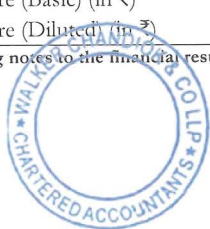
Statement of consolidated financial results

Consolidated Statement of Profit & Loss for the quarter and year ended March 31, 2026

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

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Unaudited) (refer note 1)	(Unaudited)	(Unaudited) (refer note 1)	(Audited)	(Audited)
Income					
Revenue from operations	12,574.97	11,997.62	8,647.50	44,494.60	35,460.21
Foreign exchange (loss)/gain (net)	147.80	86.91	36.76	256.88	85.14
Other income	185.51	172.74	521.52	969.65	1,269.16
Total income	12,908.28	12,257.27	9,205.78	45,721.13	36,814.51
Expenses					
Cost of materials consumed	5,781.32	5,890.43	3,622.84	21,419.57	15,240.00
Changes in inventories of finished goods and work-in-progress	197.34	(157.75)	140.81	(451.21)	206.99
Employee benefits expense	1,258.13	1,175.28	784.01	4,341.81	3,150.25
Finance costs	75.03	54.86	52.24	234.83	301.73
Depreciation and amortisation expense	742.67	748.58	646.28	2,877.37	2,543.95
Other expenses	2,379.70	2,130.39	1,787.08	8,372.77	7,195.39
Total expenses	10,434.19	9,841.79	7,033.26	36,795.14	28,638.31
Profit before exceptional items and tax	2,474.09	2,415.48	2,172.52	8,925.99	8,176.20
Exceptional items (Refer Note No. 3)	-	401.39	25.73	509.81	192.85
Profit before tax	2,474.09	2,014.09	2,146.79	8,416.18	7,983.35
Tax expense					
- Current tax	724.38	512.46	505.35	2,009.37	1,982.55
- Tax related to previous years	8.26	-	(7.06)	8.26	(7.06)
- Deferred tax (credit)/ charge	(127.12)	0.05	11.65	106.65	10.98
Total tax expense	605.52	512.51	509.94	2,124.28	1,986.47
Profit for the period/year	1,868.57	1,501.58	1,636.85	6,291.90	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	28.55	(8.86)	6.30	14.07	(11.23)
Income tax relating to above mentioned items	(7.19)	2.23	(1.58)	(3.54)	2.83
<i>Items that will be reclassified to profit or loss</i>					
Exchange differences on translation of foreign operations	190.58	57.05	43.60	582.79	36.54
Effective portion of gain/(loss) on designated portion of hedging instruments in a cash flow hedge	(193.00)	49.24	140.23	(366.50)	19.29
Income tax relating to above mentioned items	48.58	(12.40)	(35.29)	92.25	(4.85)
Other comprehensive income for the period/ year	67.52	87.26	153.26	319.07	42.58
Total comprehensive income for the period/ year	1,936.09	1,588.84	1,790.11	6,610.97	6,039.46
Profit attributable to:					
a) Owners of the parent	1,919.15	1,507.75	1,641.20	6,401.74	6,012.13
b) Non-controlling interests	(50.58)	(6.17)	(4.35)	(109.84)	(15.25)
Other comprehensive income attributable to:					
a) Owners of the parent	53.95	78.52	128.04	216.27	25.62
b) Non-controlling interests	13.57	8.74	25.22	102.80	16.96
Total comprehensive income attributable to:					
a) Owners of the parent	1,973.10	1,586.27	1,769.25	6,618.01	6,037.75
b) Non-controlling interests	(37.01)	2.57	20.86	(7.04)	1.71
Paid up equity share capital (Face value: Rs. 10/- per share)	6,218.47	6,217.21	6,217.18	6,218.47	6,217.18
Total reserves				53,610.75	48,730.52
Earnings per equity share of face value of Rs. 10/- each (not annualised for quarters)					
Earnings per share (Basic) (in ₹)	3.09	2.43	2.64	10.30	9.92
Earnings per share (Diluted) (in ₹)	3.09	2.43	2.64	10.30	9.92

(See accompanying notes to the financial results)



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SONA BLW PRECISION FORGINGS LIMITED

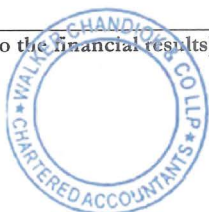
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Consolidated Balance Sheet as at March 31, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	As at	
	March 31, 2026	March 31, 2025
	(Audited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	15,743.51	11,317.76
Right-of-use assets	2,449.00	2,413.10
Capital work-in-progress	1,355.70	1,084.61
Goodwill	5,564.06	3,518.31
Other intangible assets	12,707.00	4,023.21
Intangible assets under development	2,911.82	3,110.04
Financial assets		
(i) Investments	499.49	456.94
(ii) Other financial assets	541.61	539.53
Income tax assets (net)	33.02	59.42
Other non-current assets	901.82	727.28
Total non-current assets	42,707.03	27,250.20
Current assets		
Inventories	6,155.88	3,486.87
Financial assets		
(i) Investments	4,998.95	8,184.52
(ii) Trade receivables	11,507.13	7,051.93
(iii) Cash and cash equivalents	1,510.82	10,475.11
(iv) Bank balances other than (iii) above	1,972.80	2,540.87
(v) Other financial assets	3,991.90	5,096.69
Other current assets	1,794.12	1,284.60
Total current assets	31,931.60	38,120.59
Total assets	74,638.63	65,370.79
EQUITY AND LIABILITIES		
Equity		
Equity share capital	6,218.47	6,217.18
Other equity	53,610.75	48,730.52
Non-controlling interest	1,492.43	1,499.48
Total equity	61,321.65	56,447.18
LIABILITIES		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	84.31	79.70
(ii) Lease liabilities	1,851.38	1,783.52
(iii) Other financial liabilities	2.75	2.24
Provisions	624.05	316.38
Deferred tax liabilities (net)	1,362.03	1,251.52
Total non-current liabilities	3,924.52	3,433.36
Current liabilities		
Financial liabilities		
(i) Borrowings	2,342.54	54.92
(ii) Lease liabilities	144.64	104.22
(iii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	952.83	453.28
-Total outstanding dues of creditors other than micro enterprises and small enterprises	3,669.47	2,785.19
(iv) Other financial liabilities	1,193.77	1,566.87
Other current liabilities	653.09	363.04
Provisions	345.05	97.60
Current tax liabilities (net)	91.07	65.13
Total current liabilities	9,392.46	5,490.25
Total liabilities	13,316.98	8,923.61
Total equity and liabilities	74,638.63	65,370.79

(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 Cash Flow Statement for year ended March 31, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
A. Cash flows from operating activities		
Profit before income tax	8,416.18	7,983.35
<i>Adjustments for:</i>		
Depreciation and amortisation expense	2,877.37	2,543.96
(Gain)/Loss on sale of property plant and equipment (net)	(4.10)	1.30
Share based payments	250.32	294.34
Unwinding of discount on fair valuation of security deposits and deferred payment liabilities	8.56	31.93
Provision for slow moving inventory	61.98	21.82
Fair value loss/(gain) on derivatives	64.67	25.63
Profit on sale of investments	(368.90)	(405.95)
Provision for warranty	176.51	90.28
Finance costs	194.69	257.85
Interest income	(584.40)	(805.41)
Unrealised foreign exchange loss/(gain) (net)	(174.02)	8.20
Operating profit before working capital changes	10,918.86	10,047.30
Changes in working capital		
Movement in inventories	(898.41)	(26.13)
Movement in trade receivables	(2,597.47)	(549.28)
Movement in financial assets	(106.88)	(0.30)
Movement in other assets	(410.37)	(262.91)
Movement in trade payables	731.92	245.74
Movement in financial liabilities	139.34	(13.62)
Movement in provisions	372.20	(18.35)
Movement in other liabilities	316.29	69.16
Cash generated from operations	8,465.48	9,491.61
Direct taxes paid	(1,874.86)	(1,739.70)
Net cash flow generated from operating activities - Total (A)	6,590.62	7,751.91
B. Cash flows from investing activities		
Payments for acquisition of property, plant and equipment, intangibles and capital work in progress including capital advances/payables	(4,918.38)	(4,171.32)
Proceeds from sale of property, plant and equipment	127.46	16.25
Fixed deposits created during the year	(15,193.89)	(29,682.47)
Fixed deposits matured during the year	16,996.46	23,650.77
Sale/(Purchase) of current investment (net)	3,055.71	(7,476.28)
Purchase consideration for business acquisition through slump sale	(16,426.32)	-
Purchase of non-current investments	(528.34)	(592.74)
Interest received	1,175.11	601.96
Net cash (used) in investment activities - Total (B)	(15,712.19)	(17,653.83)



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Consolidated Cash Flow Statement for year ended March 31, 2026

(Figures in Million ₹, unless stated otherwise)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
C. Cash flows from financing activities		
Proceeds/(Repayment) from short term borrowings (net)	2,254.95	(1,712.30)
Repayment of long term borrowings	-	(3,442.99)
Proceeds from long term borrowings	-	2,956.25
Repayment of deferred payment liabilities	(10.56)	(33.45)
Repayment of principal amount of lease liabilities	(89.81)	(114.33)
Interest paid on lease liabilities	(159.78)	(160.36)
Dividend paid	(1,989.91)	(1,892.03)
Net proceeds from issue of equity shares [including securities premium (net)]	2.79	23,931.53
Interest paid	(17.57)	(95.91)
Net cash flow generated from/(used in) from financing activities - Total (C)	(9.89)	19,436.41
D Net (decrease)/increase in cash and cash equivalents (A)+(B)+(C)	(9,131.46)	9,534.49
E. Cash and cash equivalents at the beginning of the year	10,475.11	910.05
F. Effect of exchange differences on cash and cash equivalents	167.17	30.57
G Cash and cash equivalents at the end of the period (D)+(E)+(F)	1,510.82	10,475.11
Cash and cash equivalents as per above comprise of the following		
Balances in current accounts	737.80	615.12
Cash on hand	0.06	0.06
Bank deposits with original maturity of less than three months	772.96	9,859.93
Balances per statement of cash flows	1,510.82	10,475.11

(See accompanying notes to the financial results)



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Notes to consolidated financial results for the quarter and year ended March 31, 2026

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

Notes:

- The Consolidated Audited Financial Results of the Group for the year ended March 31, 2026 ("AFR") 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 AFR of the Group has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on April 30, 2026. The figures for the quarter ended March 31, 2026 and quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year and published year to date figures up to the third quarter of the year ended March 31, 2026 and March 31, 2025 respectively. The Consolidated AFR for the year ended 31 March 2026 have been audited by the statutory auditor who has issued an unmodified report thereon.
- The Company completed acquisition of the Railway Business of Escorts Kubota Limited ("Transaction") 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. Results for the quarter and year ended March 31, 2026 reflect business combination accounting for this acquisition with effect from June 01, 2025 since substantive conditions for consummating this transaction were met on that date.

3 Exceptional Items

Figures in Million Rs.

Particulars	Quarter ended			Year ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	(Unaudited) (refer note 1)	(Unaudited)	(Unaudited) (refer note 1)	(Audited)	(Audited)
Costs incurred in relation to various acquisition opportunities	-	-	25.73	108.42	192.85
Statutory impact of New Labour Codes	-	401.39	-	401.39	-

*On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 which consolidate 29 existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to the new Labour Codes. The Group has assessed and disclosed the incremental impact of these changes on the basis of legal advice obtained and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. The Labour Codes, amongst other things, introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. These changes have resulted in increase in gratuity liability arising from past service by Rs. 384.49 million and increase in leave liability by Rs. 16.90 million in these consolidated financial results. Considering the materiality and regulatory-driven, non-recurring nature of this development, the Company has presented such incremental impact as "Statutory impact of new Labour Codes" under "Exceptional items" in the statement of consolidated profit and loss in previous quarter ended December 31, 2025 and year ended March 31, 2026. The Company continues to monitor the finalization of Central/State Rules and clarifications from the Government on various other aspects of the New Labour Codes and would give appropriate accounting effect of such developments in the period in which they are notified.

- Based on a technical evaluation of the useful life of its plant and machinery carried out by the Company, 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 depreciation charge by Rs. 82.35 million and Rs. 329.40 million and an increase in profit after tax by Rs. 61.62 million and Rs. 246.09 million respectively for the quarter and year ended March 31, 2026.
- The Company had completed 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 fresh capital infusion in NOVELIC, as per the Share purchase agreement and shareholders' agreement ("Agreements") for a total consideration of Euro 40.097 million (Rs. 3,577.97 million) payable in three tranches. First tranche of 60% was paid upfront in September 2023, second tranche of 20% was paid in September 2024 and the third tranche of 20% was paid in September 2025, as per the Agreements, thereby settling the total consideration.



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Notes to consolidated financial results for the quarter and year ended March 31, 2026

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

- 6 Pursuant to the Sona Employee Stock Option Plan 2023 (the ESOP Plan), the Nomination and Remuneration Committee (the NRC) granted 6,30,000 Employee Stock Options to the eligible employees of the Company on October 27, 2025 (Grant Date), as per the terms of the ESOP Plan at the Fair Market value per share of Rs.478.70/- as on the Grant Date.
Pursuant to the approval by the NRC and the Board of Directors of the Company, on December 19, 2025, the shareholders approved the Sona Performance Share Plan 2025 (the Scheme) for the Managing Director (MD) and Group CEO. On January 22, 2026, NRC approved allotment of 1,25,915 equity shares to him as per the Scheme at face value based on performance metrics defined in the Scheme.
- 7 During the year company had declared and paid an interim dividend of Rs. 1.60/- per equity share. The Board of Directors in their meeting held on April 30, 2026 has recommended final dividend of Rs. 1.80/- per equity share of the Company having face value of Rs. 10/- each, for the Financial Year ended 31st March, 2026.
- 8 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/- per share aggregating to proceeds of Rs. 24,000 million (Rs. 23,695 million net of issue expenses) for certain specific purposes as stated in the Placement Document. Total net QIP proceeds amounting to Rs. 23,695 million has been utilised for the repayment of borrowings, purchase of fixed assets, making strategic investments and for general corporate purposes. The equity shares issued as a result of QIP have been considered in calculating earnings per share (EPS) for all the relevant periods presented in these consolidated results.
- 9 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 these consolidated financial results.
- 10 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.



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

Place: Gurugram
Date: April 30, 2026

Date: - 30th April, 2026

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: - Declaration for Audit Report(s) with unmodified opinion

Dear Sir / Madam,

Pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

DECLARATION is hereby given that the Statutory Auditors' Report on the annual Standalone Audited Financial Results and annual Consolidated Audited Financial Results for the Financial Year ended 31 March 2026, do not contain any qualifications, reservations or adverse remarks. Audit Report for the said period carry with unmodified opinion.

Thanking you,

For SONA BLW PRECISION FORGINGS LIMITED


Vivek Vikram Singh
Managing Director and Group CEO