



Date: 14/11/2025

**To,
The Manager-Listing
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, C-Block-G,
Bandra Kurla Complex, Bandra (E), Mumbai-
400051, Maharashtra**

**Symbol- SONAMAC
ISIN- INE0Q6H01012**

Sub: Outcome of the meeting of Board of Directors pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

With reference to the captioned subject, we wish to inform you that the Board of Directors of the Company in its meeting held on Friday, November 14th, 2025 at Office no. 2 & 3, 3rd Floor, Steller IT Park, Noida - at 02:00 P.M., have inter-alia considered, noted and approved the following:

1. Considered, reviewed and approved the Un-audited Financial Statements of the company for the half year ended on September 30th 2025 along with Limited Review Report issued by M/s Sanjay V Gupta & Associates, Chartered Accountants, Delhi, Statutory Auditor of the company under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as recommended by the Audit Committee of the Company.
2. Approved the filing of Statement of Deviation(s) or Variation(s) Under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 With NSE.
3. Took note of the Resignation of Mrs. Shweta Baisla from the position of Chief Financial Officer (CFO) of the Company..
4. Took note of the Appointment of Mr. Sanjiv Kumar as new Chief Financial Officer (CFO) of the Company.
5. Took note of CEO & CFO Certificate pursuant to proviso to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Took note of the quarterly and half yearly compliances under SEBI regulations.
7. Approved the application for the Company's corporate credit card.
8. Approved the appointment of Ms. Rojina Thapa (DIN: 10362834) as Non-executive, Additional Director & Independent Director of the Company.

Sona Machinery Limited

(Formerly Known as Sona Machinery Pvt. Ltd.)

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

GSTIN: 09ABBCS5790C1Z8
CIN: L29256DL2019PLC345856

Corporate Office : F-16 & C-1, Sec A-3, Tronica City, Loni, Ghaziabad, Uttar Pradesh, India 201103

Head Office : Office No. 1, 2 & 3, 3rd Floor, Tower B, Steller IT Park, C-25, Sector 62, Noida, Gautambuddha Nagar, Uttar Pradesh, 201309



9. Reviewed and considered the proposal for updating and modifying the authorised signatories for various statutory, regulatory, and compliance-related matters of the Company.
10. Approved the revised authorised signatories for the Income Tax Department, GST, ESIC/PF, Factory Compliance, DGFT, and MSME authorities, as per the updated internal requirements.
11. Authorized the identified personnel for all filings, documentation, communications, signing of returns, certificates, challans, licenses, and any other relevant statutory submissions.
12. Empowered the authorised personnel to represent the Company before Government departments, statutory bodies, and other authorities, wherever required.
13. Delegated the necessary powers to the authorised signatories for smooth functioning of compliance operations.
14. Approved Granting Authority to the CFO for Statutory Payments.
15. Approved the Authorisation Structure for Non-Statutory Payments.

The meeting commenced at 02:00 P.M. and concluded at 10:05 P.M.

Further, the details as required for appointment of Auditors under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the Securities and Exchange Board of India circular dated July 13, 2023 bearing reference no. SEBI/HO/CFD/CFD/PoD-1/P/CIR/2023/123 and SEBI circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 has been enclosed as “Annexure I”.)

In furtherance to the intimation filed by the Company, the Trading Window for trading in securities of the Company by insiders shall be opened after 48 hours from the declaration of Financial Results.

This is for your information and records.

Thanking you,

Yours sincerely,

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

Supriya
Company Secretary & Compliance Officer
M.No. A57314

Encl.

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Annexure I

Details as required for appointment of Auditors under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

| S.no. | Particulars | Description | Description |
|-------|---|--|--|
| a | Name | Ms. Rojina Thapa | Mr. Sanjiv Kumar |
| b | Designation | Non-executive, Independent Director (Additional Director) | Chief Financial Officer (CFO) |
| c | Reason for change viz. appointment, resignation, removal, death or otherwise | Ms. Rojina Thapa (DIN: 10362834) appointed as an Additional Director on the Board of the Company designated as a Non-Executive, Independent Director | Mr. Sanjiv Kumar appointed as Chief Financial Officer (CFO) of the Company |
| d | Date of appointment & term of appointment; | In terms of recommendation of the Nomination & Remuneration Committee, the Board of Directors of the Company at their meeting held on 14th November, 2025 appointed Ms. Rojina Thapa as a Non-executive, Independent Director (Additional Director) of the Company for a period of 5 years with immediate effect. | In terms of recommendation of the Nomination & Remuneration Committee and Audit Committee the Board of Directors of the Company at their meeting held on 14th November, 2025 appointed Mr. Sanjiv Kumar as Chief Financial Officer (CFO) of the Company, on 14th November 2025 with immediate effect. |
| e | Brief profile | Mrs. Rojina Thapa is Practicing Chartered Accountant engaged in consultancy services. She is an accomplished professional with extensive experience in Finance and Taxation with a career spanning over 5 years. She has demonstrated exceptional leadership, strategic vision, and governance expertise. As an Independent Director, she brings a wealth of knowledge in corporate governance, risk management, and strategic planning. She had held senior roles in companies and had served on the boards of various organizations, where she contributed to the development of robust Finance and Taxation and the oversight of critical business decisions. | Mr. Sanjiv Kumar is a Chartered Accountant and Commerce Graduate (B. Com Hons.) from Delhi University, bringing with him over 25 years of rich and diverse experience across leading manufacturing and EPC organizations. Prior to joining Sona Machinery, he served as CFO at V-Marc India Ltd., a listed company in the wire and cable segment. His earlier tenures include leadership roles at Fiem Industries Ltd., Rockman Industries Ltd. (Hero Group), Solaris Chemtech Industries Ltd., and other reputed firms. He has deep expertise in financial planning and control, strategic and treasury management, taxation, cost optimization, budgeting, budgetary controls, Project management and risk management. |
| f | Disclosure of relationships between directors (in case of appointment of Directors) | Ms. Rojina Thapa is not related to any Director of the Company and satisfies the criteria of independence prescribed under the | Mr. Sanjiv Kumar is not related to any Director of the Company |

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| | | | |
|---|--|---|----------------|
| | | Companies Act, 2013, and SEBI LODR | |
| g | Information as required pursuant to BSE Circular with ref. No. LIST/COMP/14/2018-19 and the National Stock Exchange of India with ref. No. NSE/CML/2018/24, dated 20th June 2018 | Ms. Rojina Thapa is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority. | Not Applicable |



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Information as required under Regulation 30 read with Para A (7C) of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular bearing Ref. No. SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/ 123 dated 13th July, 2023 and SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

| S. no. | Particulars | Description |
|---------------|---|---|
| 1 | Reason for Change | Mrs. Shweta Baisla as CFO of the Company, has resigned vide her Resignation Letter dated 7 th November, 2025, with effect from 14 th November, 2025 due to some personal reasons. There are no material reasons for her resignation other than those mentioned in the resignation letter. |
| 2 | Date of appointment/re-appointment/ cessation (as applicable) & term of appointment/re- appointment | Resignation with effect from the closing hours of 14 th November, 2025 |
| 3 | Brief Profile | Not applicable since it is an intimation of Resignation of CFO |
| 4 | Shareholding, if any, in the company | 3,02,996 equity share (2.21%) |
| 5 | Disclosure of relationships between directors (in case of Appointment of a director) | Not applicable since it is an intimation of Resignation of CFO |
| 6 | Information as required under BSE circular Number LIST/COM/14/2018-19 and NSE circular no. NSE/CML/2018/24 dated June 20, 2018. | Not Applicable |

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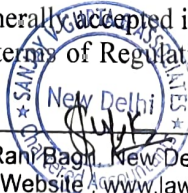
Head Office : Office No. 1, 2 & 3, 3rd Floor, Tower B, Stellar IT Park, C-25, Sector 62, Noida, Gautambuddha Nagar, Uttar Pradesh, 201309



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

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

1. We have reviewed the accompanying statement of unaudited financial results of Sona Machinery Limited (formerly known as Sona Machinery Private Limited) ("the Company"), for the half year ended 30 September 2025 ("the statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulation").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance about whether the Statement is free from material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures to financial data. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Thus, we have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our limited review conducted and procedures performed as stated above and based on the consideration of financial information as certified by the management of the entity, nothing has come to our attention that causes us to believe that the accompanying financial Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid accounting standards prescribed under section 133 of the Companies Act, 2013 as amended, read with rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing



Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sanjay V Gupta & Associates

Chartered Accountants

ICAI Firm's Registration No.: 018701N

Peer Review Certificate No.: 016592





Sanjay Gupta

Partner

Membership No.: 500613

UDIN: 25500613BMHZVZ1451

Place: New Delhi

Date: 14/11/2025

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

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

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

Rupees in Lakhs unless otherwise stated

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

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

For SONA MACHINERY LTD.

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Director

Place: Noida
Date: 14-11-2025

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

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

Rupees in Lakhs unless otherwise stated

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

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

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

For **SONA MACHINERY LTD.**

(Chairman and Managing Director)

DIN: 06915821

Director

Place: Noida

Date: 14-11-2025

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

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

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

| Particulars | <i>Rupees in Lakhs unless otherwise stated</i> | |
|---|--|--|
| | For the period/year ended | |
| | Figures for the current reporting period From 01-04-2025 To 30-09-2025 | Figures for the current reporting period From 01-04-2024 To 31-03-2025 |
| Cash Flow from Operating Activities | | |
| Net Profit before tax | 122.48 | 528.66 |
| <u>Adjustments for:</u> | | |
| Depreciation on fixed assets | 97.53 | 182.03 |
| Loss/(Gain) on Discard of Fixed Assets | - | (0.89) |
| Interest on Bank FD/Bond | (43.46) | (74.47) |
| Interest Expenses | 5.96 | 13.41 |
| Loss/(Gain) on Sale of Investment | - | (15.64) |
| Provision for Gratuity | - | 11.77 |
| Operating Profit before Working Capital changes | 182.50 | 643.87 |
| <u>Adjustments for:</u> | | |
| (Increase) /Decrease in Inventory | 28.52 | (1,047.00) |
| (Increase) /Decrease in Trade Receivables | (20.92) | (431.22) |
| (Increase) /Decrease in Short term loans and advances | 70.37 | (237.31) |
| (Increase) /Decrease in Other non current assets | (268.22) | 43.22 |
| (Increase) /Decrease in Other current assets | 953.51 | (1,072.94) |
| Increase/(Decrease) in Trade Payables | 9.16 | 37.82 |
| Increase/(Decrease) in Short Term Provisions | 24.26 | (139.11) |
| Increase/(Decrease) in Other Current Liabilities | 112.37 | 576.05 |
| Increase/(Decrease) in Other Long Term provisions | - | (13.31) |
| Cash Generated from Operations | 1,091.55 | (1,639.94) |
| Adjustments for Income tax | (37.37) | (228.09) |
| Net Cash inflow / (outflow) from Operating activities (A) | 1,054.18 | (1,868.02) |
| Cash Flow from Investing Activities | | |
| Purchase of property, plant & equipment | (666.03) | (2,680.46) |
| Sale of property, plant & equipment | - | 8.25 |
| Investments | - | 290.00 |
| Interest on Bank FD/Bond | 43.46 | 74.47 |
| Loss/(Gain) on Sale of Investment | - | 16.64 |
| Net Cash inflow / (outflow) from Investing activities (B) | (622.56) | (2,291.10) |
| Cash Flow from Financing Activities | | |
| Net Proceeds from Issue of Shares during the year | - | - |
| Increase/(Decrease) in Short Term Borrowing | (104.32) | 79.89 |
| Increase/(Decrease) in Long Term Borrowing | (38.21) | 65.27 |
| Interest Expenses | (5.96) | (13.41) |
| Net Cash inflow / (outflow) from Financing activities (C) | (148.49) | 131.74 |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | 283.13 | (4,027.38) |
| Cash and Cash Equivalents at the beginning of the year | 558.11 | 4,585.49 |
| Cash and Cash Equivalents at the end of the year | 841.24 | 558.11 |
| Notes to Cash & Cash Equivalent: | | |
| Cash & Cash Equivalents comprises of: | | |
| Cash in Hand | 3.32 | 1.17 |
| Balance with Banks in Current Account | 237.92 | 499.09 |
| Balance with Banks in Deposit Account | 600.00 | 57.86 |
| | 841.24 | 558.11 |

Notes*

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

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

For SONA MACHINERY LTD.

Place: Noida
Date: 14-11-2025

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Director

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

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

Notes:-

- 1 The above unaudited financial results which are published in accordance with Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the audit committee and approved by the board of directors of the company at their respective meeting held on 14 November, 2025. The financial Statement are prepared in accordance with the recognition and measurement principles laid down in Accounting Standards (AS 25) "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 2 The statutory auditor (Peer Reviewed) of the company have carried out limited review of the financial results for half year ended 30 September 2025 in compliance with regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015. Their review report does not have any qualification/modification.
- 3 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20). Half yearly earnings per share are not annualised.
- 4 As per MCA notification dated 16th February 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.
- 5 The balance of Trade Payables, Trade Receivables, Loans and Advances, Deposits, Current Liabilities etc. are considered as per books of account, pending confirmations and reconciliation. In the Opinion of the management, since the amount due to/ from these parties are fully payable/recoverable, no material difference is expected to arise at the time of settlement, requiring accounting effect as on 30-09-2025 except otherwise stated.
- 6 The Company has made an initial public offering (IPO) of 36,24,000 no. of Equity shares of face value of Rs 10/- each fully paid up for cash at a Price of Rs 143/- each (including share premium of Rs 133/- each). The equity share of the Company got listed on NSE Emerge platform on 13 March 2024.
- 7 The satisfaction of charge against Machinery loan of Rs. 57.48 Lakhs (charge ID 100797897) has not been filed with the Ministry of corporate affairs. Closer letter dated: 08-08-2025
- 8 Figures have been rounded off to the multiple of Lakhs. Previous year's figures have been regrouped and rearranged wherever necessary to make them comparable with the current year figures.

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

For **SONA MACHINERY LTD.**

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Director

Place: Noida
Date: 14-11-2025




CEO/CFO CERTIFICATION

The Board of Directors
Sona Machinery Limited

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

1. We hereby certify that:
 - A. We have reviewed Un-audited Financial Statements and the Cash Flow Statements for the half Year ended on 30th September, 2025 and that to the best of our knowledge and belief:
 - I. These statements do not contain any materiality untrue statement or omit any material fact or contain statements that might be misleading.
 - II. These statements together present a true and fair view of the company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
 - B. There are to the best of our knowledge and belief, no transactions entered into by the company during the half financial year which are fraudulent, illegal or violates of the company's code of conduct.
 - C. We accept the responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the company pertaining to financial reporting and we have disclosed to the auditors and the audit committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
 - D. We have indicated to the auditors and the Audit Committee:
 - (1) All significant changes in internal control over financial reporting during the period, if any.
 - (2) All significant changes in accounting policies during the period, if any.
 - (3) Instances of significant fraud, if any, involving management or employees with a significant role in internal control systems.
2. We hereby certify that the Un-audited Financial Results for the half year ended 30th September 2025, placed before the Board, have been reviewed and approved by us and the financial results:
 - (4) Do not contain any false or misleading statements or figures.
 - (5) Present a true and fair view of the financial performance of the Company for the period.


Sanjiv Kumar
Chief Financial Officer


Vasu Naren
Chairman & Managing Director
DIN: 06915821

Sona Machinery Limited
(Formerly Known as Sona Machinery Pvt. Ltd.)

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

Corporate Office : F-16 & C-1, Sec A-3,
Tronica City, Loni, Ghaziabad, Uttar Pradesh,
India 201103

Head Office : Office No. 3, 3rd Floor,
Tower B, Stellar IT Park, C-25, Sector 62,
Noida, Gautambuddha Nagar,
Uttar Pradesh, 201301

GSTIN: 09ABBC55790C1Z8
CIN: L29256DL2019PLC345856



CERTIFICATE

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

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

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

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



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

Net Proceeds

(Rs. In lakhs)

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

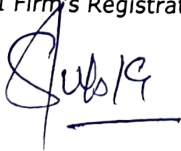
| S. No | Objects of the Issue | Modified Object | Amount disclosed in the Offer document (Rs. In lakhs) | Amount Utilized till 30 September 2025 (Rs. In lakhs) | Unutilized amount (Rs. In lakhs) | Amount of Deviation/ Variation for the Quarter according to applicable Object | Remarks |
|-------|---|-----------------|---|---|----------------------------------|--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

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

For Sanjay V Gupta & Associates

Chartered Accountants

ICAI Firm's Registration No.: 018701N



Sanjay Gupta

Partner

Membership No.: 500613

UDIN: 25500613BMHZWA2821

Place: New Delhi

Date: 14 November 2025