



**The Manager**

Listing Department

**National Stock Exchange of India Limited**

'Exchange Plaza', C-Block-G Bandra kurla  
Complex, Bandra (East)

Date: 14/11/2025

**SYMBOL: SONAMAC**

**Sub: Statement of Deviation(s) or variation(s) under Regulation 32 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

Please find enclosed herewith the Statement of Deviation(s) or variation under Regulation 32 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended on 30<sup>th</sup> September, 2025.

Please find enclosed herewith a statement of deviation confirming that there is no deviation or variation in the utilization of proceeds duly reviewed by the Audit Committee of the Company, for the half year ended September 30, 2025 in its meeting held today, i.e. Friday, 14th November, 2025.

Please find enclosed herewith Utilization Certificate signed by M/s. Sanjay V Gupta & Associates, Statutory Auditors of the Company.

Kindly take the same on your record in terms of Regulation 32 of SEBI (LODR) Regulations, 2015.

**Yours faithfully,  
For and on behalf of  
Sona Machinery Limited**

**Supriya  
Company Secretary & Compliance officer  
M.no. A57314**

**Encl:** Statement of Deviation under Regulation 32 of SEBI (LODR) Regulations, 2015

**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: 09ABBC55790C1Z8  
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, Stellar IT Park, C-25, Sector 62,  
Noida, Gautambuddha Nagar,  
Uttar Pradesh, 201309



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

Sona Machinery Limited has allotted 36,24,000 equity shares of face value of Rs. 10/- per equity share at an issue price of Rs. 143/- (inclusive of Security premium of Rs. 133/-) per equity shares through Initial Public Offer Opening (IPO). As required under Regulation 32 of SEBI (LODR) Regulations, 2015, we hereby state that there has been no deviation(s) or variation(s) in the utilization of proceeds from issue and the fund raised is being utilized for the purpose stated in the offer document.

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

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

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

Thanking you,  
Yours faithfully,  
For and on behalf of  
Sona Machinery Limited

Vasu Narain  
Chairman & Managing Director  
DIN: 06915821

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

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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

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
<b>Net Proceeds</b>	<b>4354.97</b>

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

*Sub/19*



**Sanjay Gupta**

Partner

Membership No.: 500613

UDIN: 25500613BMHZWA2821

Place: New Delhi

Date: 14 November 2025