



Dated: 25/02/2026

To
The Manager
National Stock Exchange of India Limited
'Exchange Plaza', C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051

Symbol: SONAMAC
ISIN: INE0Q6H01012

Subject: Clarification on Segment Reporting in Financial Results

Dear Sir/Madam,

This is with reference to your query seeking clarification on segment reporting in respect of the Financial Results submitted by Sona Machinery Limited (the "Company").

In this regard, we would like to submit that the Company is engaged in the manufacturing and trading of machinery, equipment, spares and accessories used in rice mills and grain processing plants. These machines are utilized for cleaning, milling, sorting, handling, drying, weighing and processing various agricultural commodities, including rice, wheat, pulses, sesame, millet, corn, seeds and grain-based ethanol distilleries. All such products and components form part of a single integrated grain processing machinery business.

The Company's revenue is derived from the sale of core processing machines, material handling equipment, structural components, aspiration systems, tanks and hoppers, electrical panels, colour sorters, weighing and packing machines, as well as spares, accessories and other related components. These products and components are complementary, interdependent, and form an integral part of complete grain processing solutions offered by the Company.

Further, all products manufactured and supplied by the Company operate within the same business environment and exhibit similar economic characteristics, including risk and return profiles. The spares and accessories supplied by the Company are ancillary to and intrinsically linked with the machinery manufactured and do not constitute an independent business activity.

Accordingly, in compliance with the requirements of Indian Accounting Standard (Ind AS) 108 – Operating Segments, the Company operates in a single line of business and no segment other than those specified as above exceed 10% of the total revenue. Therefore, the Company has appropriately identified and disclosed its operations as a single reportable segment, namely manufacturing and trading of grain processing machinery, equipment, spares and accessories, in its Financial Results.

For your reference and records the breakup of the revenue for the period ended 30th September, 2025 is as follows:

Break up of Revenue - 1st half ended Sep 25	Rs. in Lakh(s)
Machines Manufactured and traded	3,452.54
Accessories of Machines	442.12
Spares of Machines	296.23
Services	126.17
Others	23.72
Total Operating Revenue	4,340.78

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, Stellar IT Park, C-25, Sector 62, Noida, Gautambuddha Nagar, Uttar Pradesh, 201309



Please find the detailed financials enclosed herewith for your reference. We request you to kindly take the above clarification on record.

Thanking you.

**Yours faithfully,
For Sona Machinery Limited**

**Supriya
Company Secretary & Compliance Officer
Membership No.: A57314**



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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

S. Gupta



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
Defferred 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 LIMITED
(FORMERLY KNOWN AS SONA MACHINERY PVT. LTD.)

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Director

Place: Noida
Date: 14-11-2025

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(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 LIMITED
(FORMERLY KNOWN AS SONA MACHINERY PVT. 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

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

Rupees in Lakhs unless otherwise stated

Particulars	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
Adjustments for:		
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	-	(16.64)
Provision for Gratuity	-	11.77
Operating Profit before Working Capital changes	182.50	643.87
Adjustments for:		
(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
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For SONA MACHINERY LIMITED
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Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Place: Noida
Date: 14-11-2025

Director

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CIN L29256DL2019PLC345856

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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

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FOR SONA MACHINERY LIMITED
(FORMERLY KNOWN AS SONA MACHINERY PVT. LTD.)

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Director

Place: Noida

Date: 14-11-2025