



Date: 29/05/2026

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 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026, dated January 30, 2026 (“Master Circular”).

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 today, i.e. on Friday 29th May, 2026 at the corporate office of the Company at Office no. 2 & 3, 3rd Floor, Steller IT Park, Noida, have inter-alia considered, noted and approved the following:

1. Considered and noted of the Internal Auditor's Report for the financial year ended on 31st March 2026.
2. Considered, reviewed and approved the Audited Financial Statements of the company for the Financial Year ended on March 31st 2026 along with Auditor's 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.
3. Filing of Statement of Deviation(s) or Variation(s) Under Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 With NSE.
4. Declaration of un-modified opinion on Audited Standalone Financial Results for the financial year ended on 31st March, 2026.
5. Take note of CEO & CFO Certificate pursuant to proviso to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
6. Re-Appointment of M/s ASC Consulting Pvt Ltd, Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2026-27 as recommended by Audit Committee. The details are enclosed as Annexure A.

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



8. Considered and approved for any related party transactions u/s 188 of companies act, 2013 for F.Y. 2026-27.
9. Considered, reviewed and approved the related party transactions proposed to be entered into by the company during the financial year 2026-27.
10. Other agenda item:
 - a) Took note of and accepted resignation of Ms. Supriya as Company Secretary & Compliance Officer (Key Managerial Personnel under the Companies Act, 2013) of the Company vide Resignation letter dated 25th May, 2026 for which the intimation has already been provided for the effective date of resignation 06/06/2026.
 - b) Upon recommendation of Nomination and Remuneration Committee, approved the appointment of Ms. Jyoti Sachdeva as the Company Secretary & Compliance Officer of the Company w.e.f. 06/06/2026 and she has been authorized to disclose the same to Stock Exchange under Regulation 30 of SEBI LODR.
 - c) Investor presentation on the financials results of the company for the FY ended on 31st March, 2026 as attached.
 - d) Press Release on the financials results of the company for the FY ended on 31st March, 2026 as attached.

The meeting commenced at 02:00 P.M. and concluded at 06:45 P.M. The details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI master circular no. HO/49/14/14(7)2025-CFDPOD2/1/3762/2026 dated 30th January, 2026 are given in Annexure A.

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)

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,
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ANNEXURE A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026, dated January 30, 2026

S.no.	Name of Auditors	Reason for change viz. appointment, resignation, removal, death or otherwise	Date of appointment/ cessation (as applicable) & Term of appointment	Brief profile (in case of appointment)
1	ASC Consulting Pvt Ltd (Internal Auditor)	Re-Appointment	29.05.2025 Appointed for the financial Year 2025-26.	ASC Group began in the year 1995 with the establishment of 'Alok Sinhal & Co.' a Chartered Accountant firm founded by Mr. Alok Kumar Agarwal, who is presently the CEO of the ASC Group, and Managing Partner of the Chartered Accountant Firm. The Group is working on a wide range of matters including company formation, business re-organization, cross-border taxation advisory, taxation advisory, foreign trade policy, foreign direct investment, tax litigation support, FEMA advisory.

Additional Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Change in Company Secretary and Compliance Officer of the Company

1.	Name	Ms. Supriya	Ms. Jyoti Sachdeva
2.	Reason for change	Resignation due to personal reasons	Upon recommendation of the Nomination and Remuneration Committee, the Board of Directors has appointed Ms. Jyoti Sachdeva as Company Secretary (KMP) and Compliance Officer of the Company.
3.	Date of appointment /cessation (as applicable) & term of appointment	Effective date of resignation – 06/06/2026	Effective date of Appointment as Company Secretary and compliance officer – 06/06/2026
4.	Brief Profile (in case of Appointment)	NA	Ms. Jyoti Sachdeva is a qualified Company Secretary and an associate member of the Institute of Company Secretary of India. She holds a Post graduate degree as well as an LLB, bring strong academic and professional credentials to her role. With diversified experience in managing compliance for both listed and unlisted Companies, she specializes in corporate governance and comprehensive compliance under the Companies Act and SEBI regulations.
5.	Disclosure of relationships between Directors	NA	Ms. Jyoti Sachdeva is not related to any Director of the company



Independent Auditor's Report on the half yearly and year to date audited financial results of the Company

To
**The Board of Directors of,
Sona Machinery Limited**

Opinion

We have audited the accompanying statement of half yearly and year to date financial results of Sona Machinery Limited ("the company") for the half year and year ended 31 March 2026, (statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statements:

- i. Are presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the Net Loss and other financial information for the half year and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors Responsibilities for the Annual Financial Results

These half yearly financial results as well as the year to date financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit / (loss) and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the annual financial results, the management and Board of Directors are 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are 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 SAs 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 these annual financial results.

As a part of audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also,

- * Identify and assess the risks of material misstatement of the annual financial results, 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)(1) of the Companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statement on whether the Company has adequate internal financial control with reference to financial statement in place and the operating effectiveness of such control.
- * Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and Board of Directors.



- * Conclude on the appropriateness of the management and 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 auditor's report to the related disclosures in the financial results 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.
- * Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

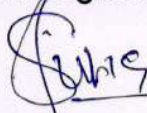
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 Matters

The annual financial results includes the results for the half year ended 31 March 2026 being the balancing figures between audited figures in respect of the full financial year and the unaudited year to date figures up to the first half year i.e. 30 September, 2025 of the current financial year which were subject to limited review by us. Our report on the statement is not modified in respect of this matter.

For Sanjay V Gupta & Associates
Chartered Accountants
Firm Registration No.: 018701N



Sanjay Gupta
Membership Number: 500613
Partner

Date: 29 May 2026
Place: New Delhi
UDIN: 26500613IOYQAM9966

SONA MACHINERY 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 31st MARCH, 2026

Rupees in Lakhs unless otherwise stated

Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
<u>EQUITY AND LIABILITIES</u>		
Shareholder's Funds		
Share Capital	1,372.40	1,372.40
Reserves and Surplus	5,210.94	5,557.23
	6,583.34	6,929.63
Non-Current Liabilities		
Long Term Borrowings	57.04	112.98
Long Term Provisions	37.87	23.76
	94.91	136.74
Current Liabilities		
Short Term Borrowings	697.37	128.68
Trade payables:		
(i) Outstanding toward Micro and Small Enterprises	142.33	100.83
(ii) Outstanding to Others	590.52	1,054.45
Other current liabilities	791.51	1,185.41
Short Term Provisions	9.52	3.40
	2,231.25	2,472.77
TOTAL	8,909.50	9,539.14
<u>ASSETS</u>		
Non-Current Assets		
Property, Plant and Equipment and intangible assets		
(a) Property, Plant & Equipment	2,913.20	2,903.77
(b) Intangible Assets	10.85	20.98
(c) Capital Work-in-progress	998.28	218.08
Defferred Tax Assets	170.82	64.75
Other non-current assets	9.03	58.48
	4,102.18	3,266.06
Current Assets		
Inventories	2,325.43	2,268.96
Trade Receivables	931.04	1,384.39
Cash and Bank Balance	866.52	558.11
Short-term Loans and Advances	372.30	586.76
Other Current Assets	312.03	1,474.86
	4,807.32	6,273.09
TOTAL	8,909.50	9,539.14

For and On behalf of the Board of Directors of
Sona Machinery Limited

Vasu Nandan
(Chairman and Managing Director)
DIN: 06915621



Place: Noida
Date: 29.05.2026

SONA MACHINERY 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 YEAR ENDED 31st MARCH, 2026

Sr. No.	PARTICULARS	For Half year ended			For year Ended	
		31-Mar-26 Audited	31-Mar-25 Audited	30-Sep-25 Unaudited	31-Mar-26 Audited	31-Mar-25 Audited
I	Revenue From Operations	4,110.66	5,508.85	4,340.78	8,451.44	9,491.62
II	Other Income	24.01	81.43	96.95	120.96	104.92
III	Total Income (I+II)	4,134.67	5,590.28	4,437.73	8,572.40	9,596.54
IV	Expenses					
	a) Cost of Materials Consumed	2,303.82	3,201.57	2,312.14	4,615.96	5,391.36
	b) Purchases of Stock-In-Trade	159.65	469.41	285.74	445.39	839.20
	c) Changes in Inventories of finished goods, Work-in-progress and Stock-in-Trade	39.70	(298.32)	(86.17)	(46.47)	(637.48)
	d) Employee Benefit Expenses	896.97	759.32	776.83	1,673.80	1,456.99
	e) Finance Costs	22.20	8.31	5.96	28.16	20.82
	f) Depreciation and Amortization Expenses	104.20	106.00	97.53	201.73	182.03
	g) Other Expenses	1,185.91	1,175.80	923.22	2,109.13	1,814.96
	Total Expenses (IV)	4,712.45	5,422.09	4,315.26	9,027.71	9,067.89
V	Profit Before Exceptional and Extraordinary Items & Tax (III-IV)	(577.78)	168.19	122.48	(455.31)	528.66
VI	Exceptional Items					
	Prior Period Items	-	-	-	-	-
VII	Profit Before Extraordinary Items & Tax (V-VI)	(577.78)	168.19	122.48	(455.31)	528.66
VIII	Extraordinary Items	-	-	-	-	-
IX	Profit before tax (VII-VIII)	(577.78)	168.19	122.48	(455.31)	528.66
X	Tax Expenses					
	(1) Current Tax	(37.37)	82.83	37.37	-	181.11
	(2) Deferred Tax	(100.88)	(34.07)	(5.18)	(106.07)	(38.72)
	(3) Tax Adjustments of Earlier Years	(2.95)	1.15	-	(2.95)	1.15
XI	Profit/(Loss) For The Period From Continuing Operations (IX-X)	(436.58)	118.28	90.29	(346.29)	385.12
XII	Profit/(Loss) For The Period (XI)	(436.58)	118.28	90.29	(346.29)	385.12
XIII	Earning Per Equity Share (In Rs.)					
	(1) Basic	(3.18)	0.86	0.66	(2.52)	2.81
	(2) Diluted	(3.18)	0.86	0.66	(2.52)	2.81

For and on behalf of the Board of Directors of
Sona Machinery Limited

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821



Place: Noida
Date: 29/05/2026

SONA MACHINERY 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 31st MARCH , 2026

Rupees in Lakhs unless otherwise stated

Particulars	For the period/year ended	
	Figures for the current reporting period	Figures for the current reporting period
	From 01-04-2025 To 31-03-2026	From 01-04-2024 To 31-03-2025
Cash Flow from Operating Activities		
Net Profit before tax	(455.31)	528.66
<u>Adjustments for:</u>		
Depreciation on fixed assets	201.73	182.03
Loss/(Gain) on Discard of Fixed Assets	-	(0.89)
Interest on deposits and others	(72.52)	(74.47)
Interest Expenses	28.16	13.41
Loss/(Gain) on Sale of Investment	-	(16.64)
Provision for Gratuity	20.24	11.77
Operating Profit before Working Capital changes	(277.70)	643.87
<u>Adjustments for :</u>		
(Increase) /Decrease in Inventory	(56.46)	(1,047.00)
(Increase) /Decrease in Trade Receivables	453.35	(431.22)
(Increase) /Decrease in Short term loans and advances	214.46	(237.31)
(Increase) /Decrease in Other non current assets	49.45	43.22
(Increase) /Decrease in Other current assets	1,162.83	(1,072.94)
Increase/(Decrease) in Trade Payables	(422.43)	37.82
Increase/(Decrease) in Short Term Provisions	6.13	(139.11)
Increase/(Decrease) in Other Current Liabilities	(393.90)	576.05
Increase/(Decrease) in Other Long Term provisions	(6.13)	(13.31)
Cash Generated from Operations	729.58	(1,639.94)
Adjustments for Income tax	2.95	(228.09)
Net Cash inflow /(outflow) from Operating activities (A)	732.54	(1,868.02)
Cash Flow from Investing Activities		
Purchase of property, plant & equipment	(981.24)	(2,680.46)
Sale of property, plant & equipment	-	8.25
Investments	-	290.00
Interest on deposits and others	72.52	74.47
Loss/(Gain) on Sale of Investment	-	16.64
Net Cash inflow /(outflow) from Investing activities (B)	(908.72)	(2,291.10)
Cash Flow from Financing Activities		
Net Proceeds from Issue of Shares during the year	-	-
Increase/(Decrease) in Short Term Borrowing	568.69	79.89
Increase/(Decrease) in Long Term Borrowing	(55.93)	65.27
Interest Expenses	(28.16)	(13.41)
Net Cash inflow /(outflow) from Financing activities (C)	484.60	131.74
Net increase /(decrease) in cash and cash equivalents (A+B+C)	308.41	(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	866.52	558.11
Notes to Cash & Cash Equivalent:		
Cash & Cash Equivalents comprises of:		
Cash in Hand	3.22	1.17
Balance with Banks in Current Account	502.38	499.09
Balance with Banks in Deposit Account	360.92	57.86
	866.52	558.11

Notes*

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

For and on behalf of the Board of Directors of
Sona Machinery Limited

Vasu Naren
(Chairman and Managing Director)
DIN: 06915821

Place :- Noida
Date :- 29.05.2026


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 audited 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 29 May, 2026. The financial Statement are prepared in accordance with the recognition and measurement principles laid down in Accounting Standards 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 results for the half year and year ended 31st March, 2026 has been Audited by the statutory auditor of the company in compliance with regulation 33 of SEBI (listing obligations and disclosure requirements) regulations, 2015.
3. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).
4. The Company's primary business includes manufacturing of equipments for Cleaning, Processing, Polishing and Sorting of Rice, Pulses, Wheat, Grains etc. this is the only segment as envisaged in Accounting Standard 17 'Segment Reporting' therefore disclosure for Segment reporting is not required under Accounting Standard 17 'Segment Reporting'.
5. 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.
6. 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 31-03-2026 except otherwise stated.
7. 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.
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


Chairman and Managing Director
DIN/06915821*

Place: Noida

Dated: 29.05.2026



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. 10/- (inclusive of Security premium of Rs. 10/-) 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	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	March 31 st 2026
Monitoring Agency	NA
Monitoring Agency Name, if applicable	NA
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	NA
If yes, date of shareholders' approval	NA
Explanation for the Deviation/ Variation	NA
Comments of the Audit Committee after review	Nil
Comments of the Auditors, if any	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 March 31, 2026 (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	2338.96	552.29	NA	--
2.	LC Payment	NA	200.80	200.80	-	NA	
3.	General Corporate Purpose	NA	1262.92	1262.92	-	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,

For and on behalf of
Sona Machinery Limited

Vasu Narain
Chairman & Managing Director
DIN: 06915821



Sanjiv Kumar
Chief financial officer

Sona Machinery Limited
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GSTIN: 09ABBC55790C1Z8
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Head Office : Office No. 3, 3rd Floor, Tower B, Stellar IT Park, C-25, Sector 62, Noida, Gautambuddha Nagar, Uttar Pradesh, 201301



Date: 29/05/2026

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: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 with respect to unmodified opinion of the Auditors on financial results for the financial year ended on 31st March, 2026.

Dear Sir/Ma'am,

In accordance with the Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that Statutory Auditors of the Company have issued Auditors report with unmodified opinion on Audited Financial Results of the Company for the financial year ended on 31st March, 2026 which have been approved by the Board of Directors in its meeting held today on 29th May 2026.

Kindly take the same on your record.

Thanking you,

Yours sincerely,

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


Sanjiv Kumar
Chief Financial Officer

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. 3, 3rd Floor,
Tower B, Stellar IT Park, C-25, Sector 62,
Noida, Gautambuddha Nagar,
Uttar Pradesh, 201301




CEO/CFO CERTIFICATION

To
The Board of Directors
Sona Machinery Limited

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

We hereby certify that:

- A. We have reviewed Audited Financial Statements and the Cash Flow Statements for the financial Year ended on 31st March, 2026 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 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) that there were no significant changes in internal control over financial reporting during the quarter and financial year ended March 31, 2026;
 - (2) that there were no significant changes in accounting policies during the quarter and financial year ended March 31, 2026; and
 - (3) that there were no instances of significant fraud of which we have become aware and the involvement therein, of the management or an employee having a significant role in the Company internal control system over financial reporting.


.....
Sanjiv Kumar
Chief Financial Officer


.....
Vasu Naren
Chairman & Managing Director
DIN: 06915821

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SONA



MACHINERY LTD

Investor presentation May 2026

From Machines to Intelligent Processing Solutions



Disclaimer

This communication may contain statements that are or may be deemed to be “forward-looking statements” under applicable laws and regulations. These statements relate to future events or future financial or operational performance and involve known and unknown risks, uncertainties, assumptions and other important factors that could cause the actual results, performance, or achievements of Sona Machinery Limited to differ materially from those expressed or implied in such forward-looking statements. Such statements are based on currently available information, expectations and projections about future events and trends, as well as management’s current views and assumptions.

A variety of factors could affect the Company’s operations and financial results, including, without limitation, changes in the domestic and global economic environment, shifts in industry conditions, evolving political and regulatory developments in India and abroad, modifications in taxation and fiscal policies, variations in interest and exchange rates, changes in real estate sector regulations, litigation outcomes and labor market dynamics. These uncertainties and other factors are beyond the control of the Company and can significantly influence actual outcomes.

Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date of this communication. Sona Machinery Limited expressly disclaims any obligation or undertaking to update or revise any forward-looking statements, whether due to new information, future events, or otherwise. The Company shall not be responsible in any way for any decisions or actions taken based on such statements.



COMPANY Overview



BUSINESS Overview



INDUSTRY Overview



FINANCIAL Highlights



WAY Forward



**COMPANY
OVERVIEW**

About Us



Integrated & Technology-Led Solutions

Transitioning from machinery to integrated, automated agri-processing solutions across value chain



30+ YEARS of EXPERIENCE

Evolving from machinery manufacturer to integrated Agri-processing solutions provider catering to Rice Processing Mills, Grain-Based Distilleries & Services



350+ SKILLED PROFESSIONALS

Engineering-led team delivering customized, technology-enabled solutions



2 ADVANCED MANUFACTURING UNITS

Unit 1 - 52,000+ sq. ft. & Unit 2 – 90,000+ sq. ft.
ISO-certified units in Ghaziabad, Uttar Pradesh with strong engineering capabilities



GLOBAL PRESENCE

Pan India & Exports to Countries – Nigeria, Bangladesh, Kenya, Nepal, etc.



10,000 + CUSTOMERS

Strong relationships across agri-processing value chain



PAN INDIA NETWORK

Robust sales, service & support infrastructure

Journey So Far



2025-2026



STRENGTHENING FUTURE READINESS

Laid strong foundation for ethanol business and commissioned new ethanol plants for our niche customers

2023-2024



IPO & SCALE

IPO of 37.24 lakh shares subscribed ~254x
Listed on NSE SME on 13 March 2024
Only listed player in its segment fully automated colour sorting machine

2022-2023



EXPANSION

Land acquisition for new 90,000+ sq. ft. manufacturing facility in Ghaziabad, Uttar Pradesh
Mrs. Shweta Baisla joined as Director
Expanded to PAN-India presence and began exports (Nigeria, Nepal, South Africa, etc.)
Received key recognitions: Top 10 Industrial Service Provider 2022 & Prestigious Brands Asia 2022 Entered ethanol distillery business segment

2021-2022



MARKET ESTABLISHMENT

Commenced operations as company
Achieved ₹6 Cr+ revenue in first full year Introduced after-sales services

2019-2020



CORPORATE TRANSITION

Incorporated as *Sona Machinery Private Limited* (Feb 2019)
Business assets transferred from proprietorship

2012-2018



GROWTH PHASE

business began to experience significant growth, paving way for future expansion

2010-2012



OPERATIONAL FOUNDATION

Expanded into diversified, precision-driven agri-processing with improved quality standards

1995 - 2008



CORE BUSINESS DEVELOPMENT

Built a strong rice milling base with engineering excellence and trusted relationships

Key Strengths

CUSTOMER-CENTRIC DESIGN & EASE OF MAINTENANCE

- Equipment designed for operational efficiency with minimal downtime, enabling easy maintenance and quick spare part replacement



SUPERIOR MATERIAL SELECTION & FOOD SAFETY COMPLIANCE

- Compliant with stringent food safety standards, utilizing cast components for durability and vibration control, with optimized material selection for strength and performance



STRONG FOCUS ON RESEARCH & DEVELOPMENT

- Backed by a dedicated engineering team driving continuous innovation, with a consistent pipeline of new product development



ADVANCED STRUCTURAL ENGINEERING

- STAAD Pro-based structural design ensuring safety and durability under seismic and dynamic loads, compliant with IS 800 and IS 2062 standards



ADVANCED DESIGN & ENGINEERING SOFTWARE CAPABILITIES

- Utilization of industry-leading design tools (Solid Edge 3D, AutoCAD) along with integrated product lifecycle management through Siemens Teamcenter PLM



ENGINEERING-LED DIVERSIFICATION

- Expansion into adjacent segments such as parboiling and flour milling, supported by strong in-house engineering, strengthening portfolio and growth potential



HIGH-QUALITY SURFACE PROTECTION & FINISHING

- High-quality painting and coating systems ensuring corrosion resistance and durability, compliant with defined standards for DFT, gloss, adhesion and finish consistency



CUSTOMIZATION & PROCESS OPTIMIZATION

- Data-driven process design and layout optimization, enabling delivery of tailored solutions aligned with customer-specific requirements



Management



Mr. NARENDRA KUMAR

Chairman Founder

- 30+ years of experience in agro-processing and rice milling industry
- Entrepreneur and industry pioneer in customized milling solutions
- Founded and scaled Sona Machinery into globally recognized manufacturing player



Mr. VASU NAREN

Managing Director

- 10+ years of experience in the engineering and EPC industry
- Specialization in agro-machinery and grain-based distillery EPC solutions
- Leads business transformation, strategic expansion and turnkey project execution



Mrs. SHWETA BAISLA

Director

- Business planning, strategic decision-making and key management initiatives
- Contributes towards operational coordination, implementation and organizational development
- Supports marketing research, digital marketing and effective execution of objectives in line with management's vision

Leadership Team



Mr. SANJIV KUMAR

Chief Financial Officer

- 25+ years of experience across manufacturing and EPC sectors
- CA, B.Com (Hons), Delhi University
- Leads financial strategy, governance, compliance and drives operational efficiency



Mr. NITIN SAXENA

Head (Overseas Marketing)

- 25–30 years of experience in manufacturing and industrial sectors with strong operations and business leadership
- Mechanical Engineer; PG programs from IMT Ghaziabad and IIM Ahmedabad
- Leads global market expansion, international business strategy and drives operational and revenue growth



Mr. NAVEEN KHARE

Vice President (Sales, Rice Division)

- 25+ years of experience in industrial sales, electrical and automation sectors
- B.E. from M.S. Bidve Engineering College, Latur
- Drives sales growth, market expansion and customer relationships in rice milling and plant automation segment



Mr. HOUMESH LAL DAS

Vice President (Sales & Marketing, Ethanol Division)

- 16+ years of experience across industrial sectors including cement, steel, power and bulk material handling
- B.E. Electrical Engineering (Bharati Vidyapeeth, Pune); Executive Program in Strategy Management (IIM Lucknow)
- Leads sales, marketing and strategic business expansion for the ethanol division, driving growth and market penetration



**BUSINESS
OVERVIEW**

Rice Processing Mills

Select OEM providing complete turnkey solutions for modern rice mills



OFFERINGS

- Paddy cleaning, de-stoning, husking, polishing & grading machinery
- Customized plant design & engineering
- Automation & process optimization solutions



BUSINESS MODEL

- Equipment sales (core revenue driver)
- Turnkey project execution (design → supply → installation)
- Upgradation & modernization of existing mills



VALUE PROPOSITION

- Enhancing yield, reducing wastage & improving output quality through technology-led processing

CUSTOMIZED END-TO-END RICE MILL PLANT SOLUTIONS ACCORDING TO

Type of Rice

- Steam Rice
- Raw Rice
- Par Boiled Rice

Quality of Rice

- Basmati Long
- Non-Basmati
- IR
- Swarna

As per standards

- Export Quality
- Government Work
- Local Supply
- Repackaging



40-50%

Of Total Revenue

Grain-Based Distilleries

Market leader in grain milling solutions for ethanol distilleries



OFFERINGS

- EPC solutions for **unloading & milling sections**
- End-to-end grain processing:
unloading → cleaning → milling → pre-mash
- Grain pre-cleaners, destoners & material handling systems
- Pre-fabricated flour silos & integrated infrastructure



BUSINESS MODEL

- Process Engineering
- Machinery supply & installation
- Supply of PEB
- Grain Storage Silos
- Pre-fabricated flour silos
- Complete electronic erection & commissioning



VALUE PROPOSITION

Enabling efficient ethanol production through integrated, high-capacity and technology-driven grain processing solutions aligned with India's E20 blending roadmap



40-50% of Total Revenue

Services

Lifecycle Support & Value-Added Services



OFFERINGS

- Installation & commissioning
- Annual Maintenance Contracts (AMC)
- Spare parts & consumables
- Plant optimization & retrofitting



BUSINESS MODEL

- Process Engineering
- Machinery supply & installation
- Supply of PEB
- Grain Storage Silos
- Pre-fabricated flour silos
- Complete electronic erection & commissioning



DELIVERY NETWORK

- Pan-India service infrastructure
- Quick response & on-ground support



STRATEGIC IMPORTANCE

- Enhances customer stickiness
- Drives repeat business & cross-selling
- Improves operating margins



VALUE PROPOSITION

Ensuring operational efficiency, minimal downtime & long-term performance for clients



02-03% of Total Revenue

Product Portfolio (1/2)



CUSTOMIZED END-TO-END RICE MILL PLANT SOLUTIONS ACCORDING TO

Cleaning machines



Grains Pre Cleaner Machine



Rotary Drum Cleaner



Vibro Classifiers



Stone Separator



Rice Stone Separator



Rice Blending Machines

Milling machines



Paddy Husker



Rice Whitener (Pro series)



Paddy Separator



Silky polisher



Husk Fan



Colour Sorter

Product Portfolio (2/2)



Grading Machines



Rice Thick/Thin Grader



Multi Grader



Length Grader

Aspiration Machines



Cyclone



Centrifugal Blower



Hammer Mills

Material Handling



Bucket Elevator



Belt Conveyor



Chain Conveyor



Screw Conveyor



Flour Shifter

Manufacturing Facilities

Integrated, scalable manufacturing setup supporting turnkey execution and global growth



Integrated Manufacturing Facility

Location
Ghaziabad, Uttar Pradesh



Facility Snapshot

- Area: ~52,000+ sq. ft.
- Workforce: 350+ employees
- ISO 9001:2015 Certified



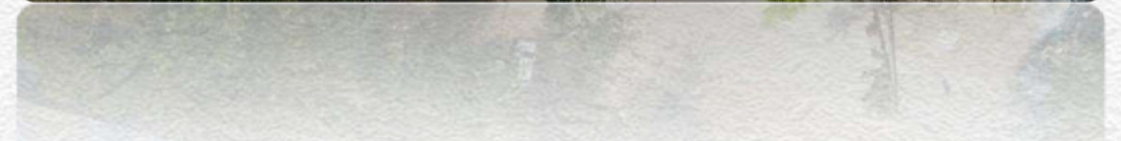
Core Capabilities

- Advanced Fabrication & assembly units
- In-house **quality control systems**



Manufacturing of

- Grain processing machinery
- Rice mill equipment
- Sorting & handling systems
- Distillery machinery



Capacity Expansion & Future Readiness

Expanded manufacturing capacity to support scalable growth, improved execution and rising global demand



NEW MANUFACTURING UNIT



90,000+ sq. ft



Sustainable & Future Ready

Energy efficient design aligned with our commitment to sustainability



New Products: Hammer Mills, Pulveriser, Paddy Driers, etc

STRATEGIC OBJECTIVES

Capacity Expansion

- Increase production to meet rising demand
- Support larger turnkey projects



Execution Efficiency

- Reduce delivery timelines
- Improve order fulfillment capability



Growth Enablement

- Support export demand
- Scale ethanol & agri-processing business



Process Flow

Solutions for every step of the process

Full range of rice mill products to produce high quality rice - pre-cleaners to color sorters. Products manufactured completely in-house



Marque clients



Rice & Grains Solutions

Grain Based Distillery Solution



**INDUSTRY
OVERVIEW**

Grain Processing Ecosystem: Market Overview & Outlook

STABLE + TECH-DRIVEN GROWTH | Global grain processing market sustained by population growth and rising demand for processed, fortified foods — increasingly automated and tech-led.



USD 5.8 Bn

2025

Market Size & Growth



USD 8.4 Bn

2030 Proj.

Projected Market Size

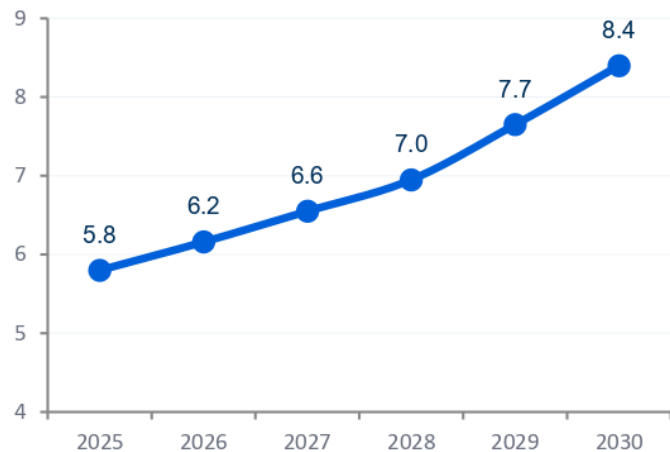


5 – 7%

CAGR

Stable, tech-led expansion

MARKET TRAJECTORY (USD Bn)



GROWTH DRIVERS



Population Growth: Rising global population → higher food demand



Processed & Fortified Foods: Increasing demand across emerging markets



Automation & Smart Processing: Shift toward AI/IoT-enabled milling



Sustainable Milling: Growth in efficient, low-loss practices

KEY INDUSTRY TRENDS



AI & Optical Sorting: Blockchain traceability adoption



Automation in Plants: Reducing manual processing labour



Food Safety & Compliance: Stricter regulatory frameworks



Regional Processing Hubs: Expansion across producing regions

Rice Market Overview



ROBUST MARKET EXPANSION

Valued at USD 350.10 Bn in 2025, projected to surge to USD 505.32 Bn by 2031 — a near 45% expansion in six years.



CRITICAL GLOBAL STAPLE

Primary food source for over 50% of global population, ensuring consistent base demand resilience.

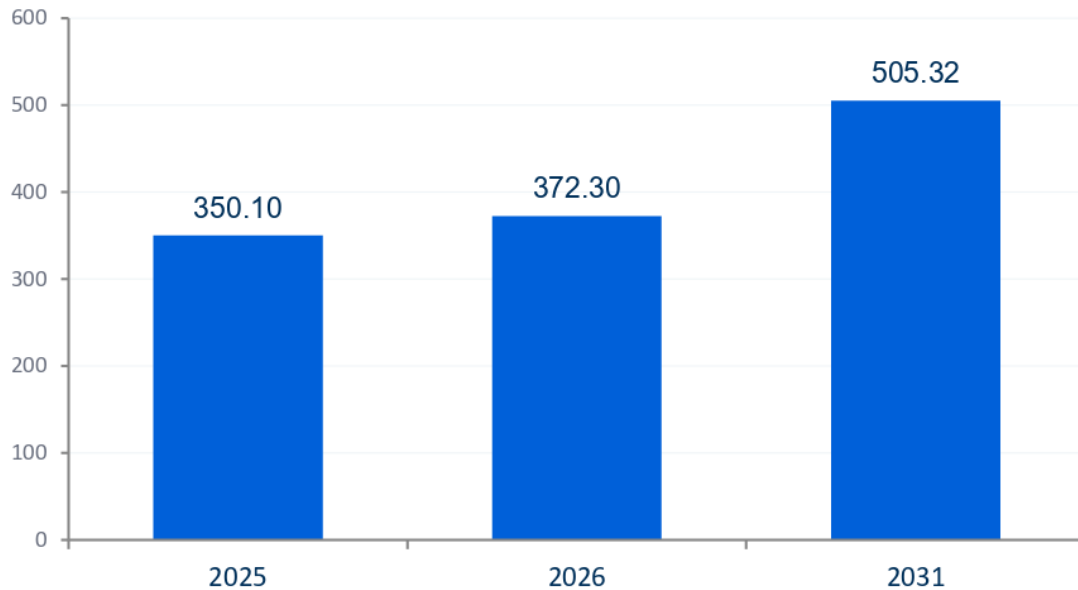


ASIA-PACIFIC DOMINANCE

Region commands nearly 90% of global production and consumption, driven by China and India.

MARKET SIZE PROJECTION (USD Bn)

CAGR 6.30%



GLOBAL GROWTH RATE BY REGION (2026-2031)



Source: Mordor Intelligence

India Ethanol Market Overview



E20 ACHIEVED, E27/E30 NEXT

India hit 20% blending in 2025 — 5 years ahead of target. Government evaluating E27 (BIS norms underway) and E30 by 2030, requiring further grain-based distillery capex.



USD 3.43 Bn

2025
India Ethanol Market Size



USD 11.78 Bn

2034^E
India Ethanol Market Size



~14%

2026 — 2034^E
Projected CAGR

Demand Drivers & Use-Cases



E20 Mandate & Blending Programme: Largest demand anchor; E20 achieved in 2025, E27/E30 next



Flex Fuel Engines: Run on 20%–85% ethanol blends, unlocking demand beyond EBP-20



Crude Import Substitution: Cuts oil import dependence, strengthens energy security



Hybrid Vehicles: Ethanol IC engines paired with electric batteries



Sugar Surplus Diversion: Supports farmer income and stabilises the sugar cycle



SAF: 1% blending mandate ≈ ~28 crore litres of incremental ethanol demand

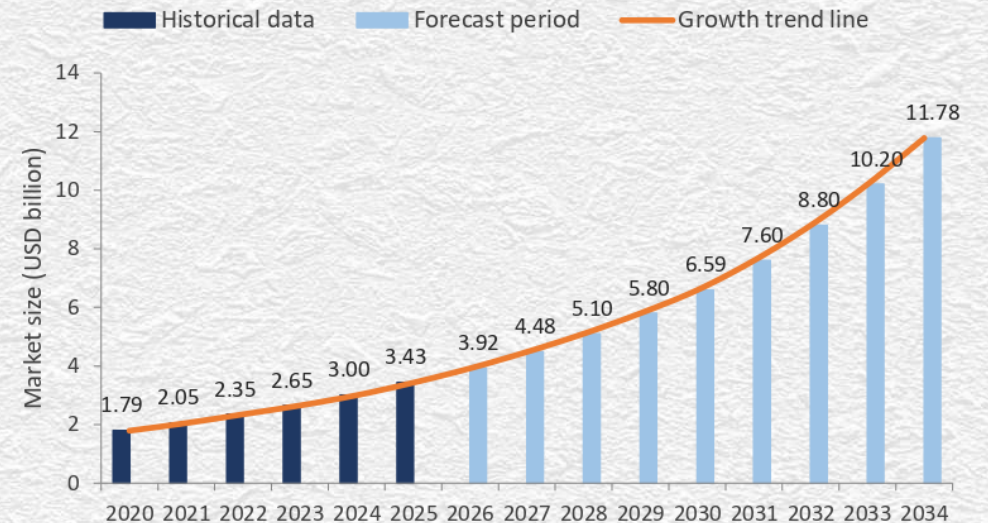


Net-Zero Goals: Aids decarbonisation and lower vehicular emissions



Alcohol Blending in Diesel: Emerging use-case under evaluation

India ethanol market growth trend (2020–2034)





**FINANCIAL
HIGHLIGHTS**

Management Comment



Mr. Vasu Naren
Managing Director

“Sona Machinery Limited continued to strengthen its capabilities across the rice, grain processing and emerging ethanol projects segments during FY26, while laying the foundation for long-term growth through business diversification, product expansion and execution strengthening initiatives. During the year, we focused on establishing presence in the ethanol projects segment, expanding market reach and enhancing operational capabilities across key business verticals.

Our performance this year was impacted on account of a combination of external and operational factors- a subdued industrial environment, excess capacity in the ethanol industry and the impact of the Middle East conflict on the rice industry during the final quarter of the year. As a new entrant in ethanol projects, we also consciously & strategically undertook select orders at relatively lower margins to establish ourselves in this emerging segment, while also navigating through initial challenges such as cost overruns, longer execution cycles and project delays that are typically associated with any new business vertical. I am happy to share that we added reputed customers like Radico Khaitan Ltd and Rana Sugar Ltd in Ethanol Projects and KRBL Ltd and GRN Overseas Ltd. In Rice Processing, providing a strong foundation for repeat business in the coming years.

In addition, rice industry customers deferred orders worth approximately ₹20 crore that were originally scheduled for delivery in March 2026, which resulted in an operating loss during the year. In response, we have already initiated several corrective and strategic measures, including optimisation of operating expenses, strengthening of internal execution and delivery systems, expansion across domestic and international markets, and sharper focus on the Rice Mill and Ethanol Projects businesses.

We do believe that the most difficult phase is now behind us and remain optimistic about future growth prospects. Infact we focused on building a stronger business model this year. We have further augmented our product portfolio with new offerings such as Parboiling Machines and Electrical Automation Products to strengthen market positioning and improve business scalability & profitability. This year, we also strengthened our organisation and the leadership team while creating specialised vertical teams to sharpen execution and drive focused growth across our business verticals.

Looking ahead, we remain optimistic about FY27 and are targeting a turnover of ₹110–120 crore, while aiming to achieve an EBITDA margin in the early double digits. To further strengthen our market presence, we are expanding our rice mill product range from 10 TPH to 16 TPH mills, and diversifying into multi-grain and commodity processing across categories such as coffee, barley, cumin seeds, fenugreek seeds, coriander and other agricultural commodities — initiatives that we believe will meaningfully broaden our addressable market. Continued Government focus on higher ethanol blending targets is expected to provide favourable long-term opportunities for the industry.

We remain committed towards stabilising operations, regaining growth momentum, improving profitability and creating sustainable long-term value for all stakeholders.”

Key Achievements — FY26

1 DIVERSIFICATION



Electrical Automation Solutions

Entered the electrical automation segment — now ~20% of ethanol project order value. Backward integration to reduce costs and improve execution efficiencies



Parboiling & Drying Machines

Introduced parboiling and drying machines to offer comprehensive end-to-end solutions for the rice processing industry

2 UPCOMING INITIATIVES



Expand Rice Mill Product Range

Expanding from current capacity of 10 TPH to complete solutions for 16 TPH rice mills



Multi-Grain & Commodity Processing

Diversifying into coffee, barley, cumin seeds, fenugreek seeds, coriander and other agri-commodities

3 STRENGTHENING TEAMS

Restructured the organisation into specialised vertical teams for different business functions.



Driving business growth



Enhancing market penetration



Strengthening operational controls



Strategic planning & execution



Robust corporate governance



Strengthening investor relations

H2 FY26 Profit & Loss Statement

Particulars (Rs. Crs)	H2 FY26	H2 FY25	H1 FY26
Revenue from Operations	41.11	55.09	43.41
Cost of Materials Consumed	23.04	32.02	23.12
Purchase of Stock-in-Trade	1.60	4.69	2.86
Changes in Inventories	0.40	(2.98)	(0.86)
Gross Profit	16.07	21.36	18.29
Gross Profit %	39.11%	38.78%	42.14%
Employee Benefits Expenses	8.97	7.59	7.77
Other Expenses	11.86	11.76	9.23
EBITDA	(4.75)	2.01	1.29
EBITDA %	(11.56%)	3.65%	2.97%
Depreciation and Amortization Expenses	1.04	1.06	0.98
EBIT	(5.80)	0.95	0.31
EBIT %	(14.10%)	1.73%	0.73%
Finance Cost	0.22	0.08	0.06
Other Income	0.24	0.81	0.97
Exceptional items	0.00	0.00	0.00
PBT	(5.78)	1.68	1.22
Total Tax Expense	(1.41)	0.50	0.32
PAT	(4.37)	1.18	0.90
PAT %	(10.62%)	2.15%	2.08%
Basic EPS	(3.18)	0.86	0.66

- Revenue is impacted by weak industrial environment, excess capacity in ethanol industry and deferral of rice industry orders to next fiscal
- EBITDA margin declined - reflecting negative operating leverage from lower volumes and lower-margin ethanol project orders taken on to establish presence in the segment

FY26 Profit & Loss Statement

Particulars (Rs. Crs)	FY26	FY25
Revenue from Operations	84.51	94.92
Cost of Materials Consumed	46.16	53.91
Purchase of Stock-in-Trade	4.45	8.39
Changes in Inventories	(0.46)	(6.37)
Gross Profit	34.37	38.99
Gross Profit %	40.66%	41.07%
Employee Benefits Expenses	16.74	14.57
Other Expenses	21.09	18.15
EBITDA	(3.46)	6.27
EBITDA %	(4.10%)	6.60%
Depreciation and Amortization Expenses	2.02	1.82
EBIT	(5.48)	4.45
EBIT %	(6.49%)	4.68%
Finance Cost	0.28	0.21
Other Income	1.21	1.05
Exceptional items	0.00	0.00
PBT	(4.55)	5.29
PBT %	(5.39%)	5.57%
Total Tax Expense	(1.09)	1.44
PAT	(3.46)	3.85
PAT %	(4.10%)	4.06%
Basic EPS	(2.52)	2.81

- Decline of 10.96% YoY in Revenue from Operations, led by deferral of rice industry orders worth approximately ₹20 crore originally scheduled for March 2026 and subdued industrial environment. This deferral in orders was mainly due to the Middle East conflict
- Loss in EBITDA mainly due to lower-margin ethanol project orders, cost overruns and longer execution cycles in new vertical, and operating loss from deferred rice orders

Balance Sheet as on 31st March 2026

Total Equity & Liabilities (Rs. Crs)	As on 31 st Mar'26	As on 31 st Mar'25	Total Assets (Rs. Crs)	As on 31 st Mar'26	As on 31 st Mar'25
Shareholders Funds	65.83	69.30	Non Current Assets	41.02	32.66
Share Capital	13.72	13.72	Property, plant & Equipment	29.13	29.04
Reserves and Surplus	52.11	55.57	Capital work-in-progress	9.98	2.18
Non Current Liabilities	0.95	1.37	Intangible Assets	0.11	0.21
Long Term Borrowings	0.57	1.13	Non Current Investments	0.00	0.00
Deferred Tax Liability	0.00	0.00	Deferred Tax assets (Net)	1.71	0.65
Long Term Provisions	0.38	0.24	Other Non-Current Assets	0.09	0.58
Current Liabilities	22.31	24.73	Current Assets	48.07	62.73
Short term Borrowings	6.97	1.29	Inventories	23.25	22.69
Trade Payables			Trade Receivables	9.31	13.84
i) Outstanding toward Micro and Small Enterprise	1.42	1.01	Cash & Bank Balance	8.67	5.58
ii) Outstanding to Others	5.91	10.54	Short-term Loans and Advances	3.72	5.87
Other Current Liabilities	7.92	11.85	Other Current Assets	3.12	14.75
Short term Provisions	0.10	0.03	Total Assets	89.10	95.39
Total Equity & Liabilities	89.10	95.39			



**WAY
AHEAD**

Way Ahead



“Transitioning from
**MACHINERY MANUFACTURER TO
TECHNOLOGY-DRIVEN, INTEGRATED AGRI-
PROCESSING SOLUTIONS PROVIDER**
with scalable global opportunities.”



Business Expansion

- Scale up turnkey & EPC project execution
- Driving higher value realization and margin expansion through integrated project execution
- Focus on high-value, large-scale projects



Ethanol Opportunity

- Strengthen presence in grain-based distillery segment
- Target opportunities arising from ethanol blending initiatives
- Expand capabilities across grain handling & processing systems



Global Growth

- Deepen footprint in Africa, Southeast Asia & Middle East
- Strengthen distribution & partner network
- Drive repeat business from existing global clients



Technology & Automation

- Invest in AI-enabled sorting & automation solutions
- Enhance product efficiency and precision
- Focus on value-added, differentiated offerings



Recurring Revenue Streams

- Build after-sales service ecosystem
- Scale up:
 - Spare parts
 - Maintenance contracts
 - Plant upgrades

ESG Initiatives



ENVIRONMENT

- Committed towards cleaner, greener and healthier environment
- Waste generated is regularly recycled and used
- Have Waste Management Company on board - in case of any leftovers for proper disposal of waste
- Green Category operations duly followed and complied with.
- ETP / STP installed to recycle water
- Increasing green cover around all plants



SOCIAL

- Contribute towards education of underprivileged children
- Facilitating treatment of needy people suffering from chronic diseases
- Contribution to Charitable society for religious / cultural development
- Contribute towards skill development among local population
- Recruitment of rural youth for manufacturing operations



GOVERNANCE

- ~25–30 years of industry experience in grain & rice processing machinery.
- SME-level governance maturity, rising receivables and limited ESG disclosures vs peers.

THANK YOU



www.sonamachinery.com



inquiry@sonamachinery.com



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Tronica City, Industrial Area, Loni,
Ghaziabad, Uttar Pradesh – 201102

Investor Relations Advisors
Adfactors PR PVT LTD

Mrs. Disha Mody

disha.shah@adfactorspr.com

Mr. Vivek Sahu

vivek.sahu@adfactorspr.com

Ms. Mousami Chavan

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MEDIA RELEASE**FY26 Revenue from Operations at ₹84.51 Cr****Strategic focus on diversification, expanding product portfolio, adding new customers across business verticals & strengthening leadership team**

29th May 2026, Delhi NCR, India: **Sona Machinery Limited (NSE SME: SONAMAC)**, is an ISO 9001:2015 certified Original Equipment Manufacturer (OEM) for the post-harvest industry manufacturing equipments for processing of rice, pulses, wheat, spices, barnyard millet, etc. The Company has announced its audited financial results for the second half and year ended 31st March 2026, approved by the Board of Directors at its meeting held on 29th May 2026.

MANAGEMENT COMMENTARY

Commenting on the results, **Mr. Vasu Naren, Chairman & Managing Director, Sona Machinery Limited**, said:

“Sona Machinery Limited continued to strengthen its capabilities across the rice, grain processing and emerging ethanol projects segments during FY26, while laying the foundation for long-term growth through business diversification, product expansion and execution strengthening initiatives. During the year, we focused on establishing presence in the ethanol projects segment, expanding market reach and enhancing operational capabilities across key business verticals.

Our performance this year was impacted on account of a combination of external and operational factors- a subdued industrial environment, excess capacity in the ethanol industry and the impact of the Middle East conflict on the rice industry during the final quarter of the year. As a new entrant in ethanol projects, we also consciously & strategically undertook select orders at relatively lower margins to establish ourselves in this emerging segment, while also navigating through initial challenges such as cost overruns, longer execution cycles and project delays that are typically associated with any new business vertical. I am happy to share that we added reputed customers like Radico Khaitan Ltd and Rana Sugar Ltd in Ethanol Projects and KRBL Ltd and GRM Overseas Ltd. In Rice Processing, providing a strong foundation for repeat business in the coming years.

In addition, rice industry customers deferred orders worth approximately ₹20 crore that were originally scheduled for delivery in March 2026, which resulted in an operating loss during the year. In response, we have already initiated several corrective and strategic measures, including optimisation of operating expenses, strengthening of internal execution and delivery systems, expansion across domestic and international markets, and sharper focus on the Rice Mill and Ethanol Projects businesses.

We do believe that the most difficult phase is now behind us and remain optimistic about future growth prospects. Infact we focused on building a stronger business model this year. We have further augmented our product portfolio with new offerings such as Parboiling Machines and Electrical Automation Products to strengthen market positioning and improve business scalability & profitability. This year, we also strengthened our organisation and

the leadership team while creating specialised vertical teams to sharpen execution and drive focused growth across our business verticals.

Looking ahead, we remain optimistic about FY27 and are targeting a turnover of ₹110–120 crore, while aiming to achieve an EBITDA margin in the early double digits. To further strengthen our market presence, we are expanding our rice mill product range from 10 TPH to 16 TPH mills, and diversifying into multi-grain and commodity processing across categories such as coffee, barley, cumin seeds, fenugreek seeds, coriander and other agricultural commodities — initiatives that we believe will meaningfully broaden our addressable market. Continued Government focus on higher ethanol blending targets is expected to provide favourable long-term opportunities for the industry.

We remain committed towards stabilising operations, regaining growth momentum, improving profitability and creating sustainable long-term value for all stakeholders.”

Key Developments In FY26

- **Marquee customer additions:** Established relationships with key customers across both verticals including Radico Khaitan Ltd., Rana Sugar Ltd., Oasis Group and Bajrang Chemicals in Ethanol Projects, and KRBL Ltd., Chaman Lal Setia Group, GRM Overseas Ltd. and BD Overseas Pvt. Ltd. in Rice Processing providing a strong foundation for repeat business in the coming years
- **Backward integration in Electrical Automation:** Entered the electrical automation solutions segment, which now constitutes approximately 20% of ethanol project order value. Previously sourced externally, this backward integration is expected to reduce procurement costs, improve execution efficiencies and open incremental market opportunities
- **Portfolio expansion:** Introduced Parboiling and Drying Machines to enable comprehensive end-to-end solutions for the rice processing industry.
- **Strengthening Leadership Team:** Restructured the organisation into specialised vertical teams across business development, operations, strategic planning and investor relations, aimed at improving execution efficiency and supporting the Company's long-term growth strategy

Key Consolidated Financials: (In Rs Crore)

Particulars	H2 FY26	H2 FY25	H1 FY26	FY26	FY25
Income from operations	41.11	55.09	43.41	84.51	94.92
EBITDA*	(4.75)	2.01	1.29	(3.46)	6.27
EBITDA Margin %	(11.56%)	3.65%	2.97%	(4.10%)	6.60%
Profit After Tax	(4.37)	1.18	0.90	(3.46)	3.85
PAT Margin	(10.62%)	2.15%	2.08%	(4.10%)	4.06%
Basic EPS	(3.18)	0.86	0.66	(2.52)	2.81

* EBITDA excluding Other Income

ABOUT SONA MACHINERY LIMITED

Sona Machinery Limited, incorporated in 2019 with its origins dating back to 2003 as M/s Sona Foods India, is an ISO 9001:2015 certified Original Equipment Manufacturer (OEM) for the post-harvest agri-processing industry. Over the years, the Company has evolved from a regional manufacturer of agro-processing equipment into one of India’s few integrated, technology-driven agri-processing solutions providers, serving customers across the rice, pulses, wheat, spices, millet and ethanol value chains.

The Company offers a comprehensive product portfolio comprising paddy and pre-cleaners, husking machines, paddy & rice separators, rice whiteners, silky polishers, length graders, colour sortex machines, hammer mills, flour shifters and a complete range of material handling equipment including bucket elevators, belt, chain and screw conveyors. In addition, Sona Machinery delivers turnkey end-to-end Rice Mill projects in the 3 TPH to 10 TPH range and complete project set-ups in unloading and milling sections for grain-based ethanol distilleries (60–500 KLPD).

The Company operates two ISO-certified manufacturing facilities in Ghaziabad, Uttar Pradesh – a 52,000+ sq. ft. unit and a newly commissioned 90,000+ sq. ft. integrated facility – supported by 350+ skilled professionals and a strong in-house engineering team. Sona Machinery’s solutions are deployed across India through a Pan-India sales, service and support network, and exported to countries including Nigeria, Bangladesh, Kenya and Nepal.

Sona Machinery has been recognised among the “Top 10 Industrial Service Providers” of 2022 by Industry Outlook and was awarded “Prestigious Brands Asia 2023” in the Agri-Machinery Manufacturing category by BARC Asia & Global Business Symposium. The Company was listed on the NSE SME platform on 13 March 2024 and is the only listed pure-play participant in its segment.

For more details, please visit: www.sonamachinery.com

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