



**Dated: June 30, 2026**

To,

National Stock Exchange of India Limited  
Listing Compliance Department  
'Exchange Plaza', C-1, Block G,  
Bandra kurla Complex,  
Bandra (E) Mumbai 400051

SYMBOL: Sonamac

**Sub: Clarification for Financial results – SONAMAC**

Dear Sir/Madam

This is with reference to your email dated June 27, 2026, regarding Outcome of the Board meeting- Financial results submitted by the Company with the Stock exchange on May 29, 2026, in relation to following query :

**1. Financial results submitted is not as per format prescribed by SEBI-Disclosure of utilization of issue proceeds not signed by auditor.**

In this regard, we wish to submit that the Auditor's certification on disclosure of utilisation of issue proceeds was inadvertently omitted while merging the file with Financial results of the Company. The Omission has now been rectified, and the revised file is being uploaded at the path prescribed by you.

Hope this will clarify the query raised by you and request you to remove this discrepancy in respect of the Outcome of the Board meeting- Financial results submitted by the Company.

Thanking You

**For Sona Machinery Limited**

**Jyoti Sachdeva**  
**Company Secretary**

Encl: As above

**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



**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.

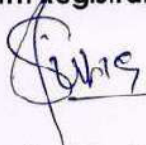
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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	As at
	March 31, 2026	March 31, 2025
	Audited	Audited
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
Share Capital	1,372.40	1,372.40
Reserves and Surplus	5,210.94	5,557.23
	<b>6,583.34</b>	<b>6,929.63</b>
<b>Non-Current Liabilities</b>		
Long Term Borrowings	57.04	112.98
Long Term Provisions	37.87	23.76
	<b>94.91</b>	<b>136.74</b>
<b>Current Liabilities</b>		
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
	<b>2,231.25</b>	<b>2,472.77</b>
<b>TOTAL</b>	<b>8,909.50</b>	<b>9,539.14</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
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
	<b>4,102.18</b>	<b>3,266.06</b>
<b>Current Assets</b>		
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
	<b>4,807.32</b>	<b>6,273.09</b>
<b>TOTAL</b>	<b>8,909.50</b>	<b>9,539.14</b>

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

Vasu Nargh  
(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

*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	<b>Total Income (I+II)</b>	<b>4,134.67</b>	<b>5,590.28</b>	<b>4,437.73</b>	<b>8,572.40</b>	<b>9,596.54</b>
IV	<b>Expenses</b>					
	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
	<b>Total Expenses (IV)</b>	<b>4,712.45</b>	<b>5,422.09</b>	<b>4,315.26</b>	<b>9,027.71</b>	<b>9,067.89</b>
V	<b>Profit Before Exceptional and Extraordinary Items &amp; Tax (III-IV)</b>	<b>(577.78)</b>	<b>168.19</b>	<b>122.48</b>	<b>(455.31)</b>	<b>528.66</b>
VI	<b>Exceptional Items</b>					
	Prior Period Items	-	-	-	-	-
VII	<b>Profit Before Extraordinary Items &amp; Tax (V-VI)</b>	<b>(577.78)</b>	<b>168.19</b>	<b>122.48</b>	<b>(455.31)</b>	<b>528.66</b>
VIII	<b>Extraordinary Items</b>	-	-	-	-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>(577.78)</b>	<b>168.19</b>	<b>122.48</b>	<b>(455.31)</b>	<b>528.66</b>
X	<b>Tax Expenses</b>					
	(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	<b>Profit/(Loss) For The Period From Continuing Operations (IX-X)</b>	<b>(436.58)</b>	<b>118.28</b>	<b>90.29</b>	<b>(346.29)</b>	<b>385.12</b>
XII	<b>Profit/(Loss) For The Period (XI)</b>	<b>(436.58)</b>	<b>118.28</b>	<b>90.29</b>	<b>(346.29)</b>	<b>385.12</b>
XIII	<b>Earning Per Equity Share (In Rs.)</b>					
	(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: L29256DL2019PLG345896**

**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 From 01-04-2025 To 31-03-2026	Figures for the current reporting period From 01-04-2024 To 31-03-2025
<b>Cash Flow from Operating Activities</b>		
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
<b>Operating Profit before Working Capital changes</b>	<b>(277.70)</b>	<b>643.87</b>
<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)
<b>Cash Generated from Operations</b>	<b>729.58</b>	<b>(1,639.94)</b>
Adjustments for income tax	2.95	(228.09)
<b>Net Cash inflow /(outflow) from Operating activities (A)</b>	<b>732.54</b>	<b>(1,868.02)</b>
<b>Cash Flow from Investing Activities</b>		
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
<b>Net Cash inflow /(outflow) from Investing activities (B)</b>	<b>(908.72)</b>	<b>(2,291.10)</b>
<b>Cash Flow from Financing Activities</b>		
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)
<b>Net Cash inflow /(outflow) from Financing activities (C)</b>	<b>484.60</b>	<b>131.74</b>
<b>Net increase /(decrease) in cash and cash equivalents (A+B+C)</b>	<b>308.41</b>	<b>(4,027.38)</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>558.11</b>	<b>4,585.49</b>
<b>Cash and Cash Equivalents at the end of the year</b>	<b>866.52</b>	<b>558.11</b>
<b>Notes to Cash &amp; Cash Equivalent:</b>		
Cash & Cash Equivalents comprises of:		
Cash in Hand	3.22	1.17
Balance with Banks in Current Account	502.33	499.09
Balance with Banks in Deposit Account	360.92	57.86
	<b>866.52</b>	<b>558.11</b>

**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



**UTILIZATION OF FUNDS CERTIFICATE**

To

**The Board of Directors**

**M/s. Sona Machinery Limited**

Office No 2 & 3, Third Floor, Tower B

Stellar IT Park, C-25, Sector 62

Noida, Uttar Pradesh (201309)

Sir/ Madam,

**Sub: Certificate for expenditure incurred in relation to the proceeds of the issue of Equity Shares through fund raise (IPO) for Sona Machinery Limited (the Company)**

We have been requested to certify expenditure incurred by the Company in relation to the proceeds of the issue of the Equity Shares through Fund raise (IPO).

For the purpose of certifying the below table, we have reviewed books of account and other relevant documents in this regard of the Company. Based on our review of the same, we hereby submit that up to 31 March 2026, the Company has incurred the following expenditure:

(Amount in Rs. Lacs)

Sr. No.	Object of the Issue	Amount disclosed in the offer	Amount utilization till 31 March 2026	Amount unutilized as on 31 March 2026
1	Setting up of a new manufacturing unit at Ghaziabad	2,891.25	2,338.96	552.29
2	LC Payment	200.80	200.80	-
3	General Purpose Fund	1,262.92	1,262.92	-

This certificate may not be used for any other purpose. We are not liable to the Company or any other concern for any claim, liability or expenses related to this assignment except to the extent of fees related to this assignment.

**For Sanjay V Gupta & Associates**  
**Chartered Accountants**

Firm registration number: 018701N

  
Sanjay Gupta  
Partner  
Membership No 500613



Date: 29 May 2026

Place: New Delhi

UDIN: 26500613NXVTTQ2268



**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 <sup>st</sup> 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**  
(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. 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 31<sup>st</sup> March, 2026 which have been approved by the Board of Directors in its meeting held today on 29<sup>th</sup> 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.)

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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



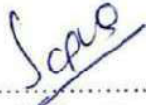
## CEO/CFO CERTIFICATION

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 31<sup>st</sup> 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

**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: 09ABBC55790C128  
CIN: L29256DL2019PLC345856

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

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