

Date:10/02/2025

To, The Manager, Listing department, National Stock Exchange of India Ltd, 'Exchange Plaza', C- 1 Block G, Bandrakurla complex, Bandra (East) Mumbai – 400051

SYMBOL: SONAMLTD

SUB: INTEGRATED FILING (FINANCIAL) FOR THE QUARTER AND NINE-MONTH PERIOD ENDED DECEMBER 31, 2024

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

The above information is also available on the website of the company at <u>www.sonamquartz.com</u>.

Please take the same on your record.

Thanking you. Yours Faithfully, For Sonam Limited, (formerly known as Sonam Clock Limited)



Jayesh Chhabildas Shah Chairman cum Managing Director DIN: 00500814

Sonam Limited

Formerly known as Sonam Clock Limited CIN : L33302GJ2001PLC039689 **Registered Office** : Survey No.337/P Morbi Rajkot Highway, At Lajai, Tal. Tankara, Dist. Morbi, Gujarat - 363641. Phone : + 91 2822 285017, 9978052717 Fax : + 91 2822 285987. email : info@sonamquartz.com, url : www.sonamquartz.com



Chartered Accountants

LIMITED REVIEW REPORT

To, The Board of Directors, SONAM LIMITED. Morbi.

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **SONAM LIMITED** ("the Company") for the quarter and Nine Months ended **December 31, 2024** attached herewith ("The Statement"). This statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, SVK & ASSOCIATES Chartered Accountants

Sameer S Chandarana Partner M. No. 609340 Firm No. 118564W

Place : Morbi Date : 30th January, 2025 UDIN : 25609340BMOXQM4868

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SONAM LIMITED CIN-L33302GJ2001PLC039689

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2024 (Unaudited)

(Amount in Rs.Lakhs)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operation :						<u>s</u>
	a) Net sales / Income from Operation (Net of GST)	2,519.33	2,442.26	2,332.35	7,221.32	6,507.75	8,728.0
	b) Other operating Income	9.27	5.10	5.25	21.74	28.34	35.8
	Total Income from Opearations (net)	2,528.61	2,447.36	2,337.60	7,243.07	6,536.09	8,763.8
2	Expenses :						
	a) Cost of Materials Consumed	1,025.55	1,125.57	736.08	3,400.32	2,792.94	3,400.6
	b) Purchase of Stock-in-trade	857.24	657.66	845.16	2,136.97	1,956.51	2,701.7
	c) Change in inventories of finished goods, Work-in-progress						
	& Stock-in-trade	(92.30)	36.21	104.30	(216.83)	42.26	222.9
	d) Employees benefit expenses	154.59	153.58	158.03	439.46	427.30	614.9
	e) Depreciation and amortisation Exp.	67.51	67.18	42.81	200.79	184.87	258.6
	f) Other Expenses	186.52	202.61	135.94	555.82	420.49	610.6
	Total Expenses	2,199.10	2,242.82	2,022.32	6,516.53	5,824.39	7,809.6
	Profit/(Loss) from Operations before other income, finance costs				5,5 . 5.5 5	0,02.000	7,00010
3	and exceptional items	329.51	204.54	315.28	726.54	711.71	954.2
4		27.47	25.98	18.42	89.81	48.65	72.9
	Profit / (Loss) from ordinary activities before finance costs and	L1.41	20.00	10.42	00.01	+0.00	12.3
5	exceptional items	356.99	230.52	333.69	816.35	760.36	1,027.2
	Finance Costs	58.87	50.93	86.52	162.38	239.02	286.3
0	Profit / (Loss) from ordinary activities after finance costs but	50.07	00.90	00.02	102.30	239.02	200.
7	before exceptional items	298.12	179.58	247.17	653.96	521.33	740.9
8		290.12	179.50	247.17		521.55	
9	Profit / (Loss) from ordinary activities before tax	-	470.50	-	-	501.00	-
_		298.12	179.58	247.17	653.96	521.33	740.9
10	Tax Expenses	70.00	15.00	50.00	100.00		
	Current Tax - Pertaining to Current Year	79.00	45.00	53.80	170.00	127.00	182.0
	Current Tax - Pertaining to Prior Year	5.61	-	(4.16)	5.61	(4.16)	(4.1
	Deferred Tax	1.52	0.23	8.73	14.65	14.91	11.5
	Total Tax Expenses	86.13	45.23	58.37	190.27	137.75	189.4
11	Net Profit / (Loss) from ordinary activities after tax	211.99	134.35	188.80	463.70	383.59	551.
12							
13	Net Profit / (Loss) for the period	211.99	134.35	188.80	463.70	383.59	551.
14							
	a) i) items that will not be reclassified to profit and loss	-	-	-	-		-
	ii) income tax relating to items that will not be reclassified to P&L	-	-	-	-		-
	b) i) items that will be reclassified to profit and loss	-	-	-	-		-
	ii) income tax relating to items that will be reclassified to P&L	-	-	-	-		-
	Total Other Comprehensive Income, net of income tax	-	-	-	-		-
	Total Comprehensive Income for the Period (13+14)	211.99	134.35	188.80	463.70	383.59	551.
16	Details of Equity Share Capital						
	Paid-up equity share capital (Face Value of Rs.5 each)	20,01,60,000	20,01,60,000	20,01,60,000	20,01,60,000	20,01,60,000	20,01,60,00
17	Reserves (Excluding Revaluation Reserves)	2,896.87	2,684.88	2,265.18	2,896.87	2,265.18	2,433.
18	Earnings Per Share (EPS) not annulized						
	i. EPS before Extraordinary & Exceptional items for the period /						
	year from Continued & Discontinued Operations						
	a) Basic	0.53	0.34	0.47	1.16	0.96	1.3
	b) Diluted	0.53	0.34	0.47	1.16	0.96	1.3
-	ii. EPS after Extraordinary & Exceptional items for the period /	0.00	0.04	0.17	1.10	0.00	1.0
	vear						
	from Continued & Discontinued Operations						
	a) Basic	0.53	0.34	0.47	1.16	0.96	
	b) Diluted	0.53	0.34				1.3
	b) Diluted	0.53	0.34	0.47	1.16	0.96	1.3
- 1							
	See accomplying notes to the Financial Results						

Notes :

The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30th January, 2025. 1 The statutory auditors of the company have carried out limited review of the financial results for the quarter ended & Nine Months ended 31st December, 2024.

2 The above Financial Results are also available on our website www.sonamquartz.com and stock exchange website www.nseindia.com



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SONAM LIMITED CIN-L33302GJ2001PLC039689

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER,2024 (Unaudited)

During the quarter, the equity shares of the Company were split / sub-divided such that one (1) equity share having face value off 10/- (Rupees Ten only) each, fully paid-3 up, was sub-divided into two (2) equity shares having face value off 5/- (Rupees Five only) each, full paid-up, with effect from 10th May, 2024 (Record Date). The Earnings Per Share (EPS) numbers of the current quarter and all comparative periods presented above have been restated to give effect of the share split

4 The status of investor complaints received by the Company is as follows: Pending at the start of the quarter As on October 1, 2024 : NIL Received during the quarter from October 1, 2024 to December 31, 2024 : NIL Disposed during the quarter from October 1, 2024 to December 31, 2024 : NIL Pending at the end of the quarter As on December 31, 2024 : NIL

- 5 In accordance with Accounting Standard-17 "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company has identified its business segment as "Manufacturing & Sale of Horological items, Clocks, Clock Movements and related items". There are no other primary reportable segments for the half year ended. The major and material activities of the company are restricted to only one geographical segment i.e. India, hence the secondary segment disclosures are also not applicable.
- 6 The Company has not any subsidiary/ associates / Joint ventures Company as on December 31,2024. Hence, Consolidation of financial statements not applicable to the Company.
- 7 Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.

For, SONAM LIMITED

LIM porteran Jayeshbhai C. Shah Amitbhai Vaghajiyani V Chairman & MD CFO DIN: 00500814 C Place : Morbi ef Date: 30th January, 2025

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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – Not Applicable.
- c. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: There is no default on loans and debt securities during the Quarter ended December 31,2024
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for halfyearly filings i.e., 2nd and 4th quarter) – Not Applicable.
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.



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