



Date: 26.05.2025

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 YEAR ENDED MACRH 31, 2025**

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 year ended March 31, 2025.

The above information is also available on the website of the company at [www.sonamquartz.com](http://www.sonamquartz.com).

Please take the same on your record.

Thanking you.  
Yours Faithfully,  
For SONAM LIMITED,  
(Formerly known as Sonam Clock Limited)



Jayeshbhai Chhabildas Shah  
Chairman & 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](mailto:info@sonamquartz.com), url : [www.sonamquartz.com](http://www.sonamquartz.com)



**Auditor's Report On Quarterly & Year to Date Financial Results of 'SONAM CLOCK LTD.' Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**TO THE BOARD OF DIRECTORS OF 'SONAM LIMITED'**

We have audited the accompanying statement of standalone quarterly financial results of **SONAM LIMITED**, for the quarter ended **31/03/2025** and the year to date results for the period **01/04/2024** to **31/03/2025**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

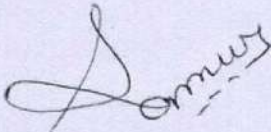
- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, in this regard; and
- b) gives a true and fair view of the total comprehensive income (comprising of net profit and other comprehensive income) and other financial information for the quarter ended March 31, 2025 and for the year ended on that date.

Further, the statement includes figures for the quarter ended March 31, 2025 (subject to limited review) and March 31, 2024 (not subject to limited review) represents the difference between the audited figures in respect of full financial year and the unaudited figures of nine months ended December 31, 2024 and December 31, 2023, respectively.

*For SVK & ASSOCIATES*

Chartered Accountants

Firm No. – 118564W



**Sameer S Chandarana**

Partner

M. No. – 609340

UDIN: 25609340BMOXQP1262

Place: Morbi

Date: 09<sup>th</sup> May, 2025

SONAM LIMITED  
CIN-L33302GJ2001PLC039689

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Amount in Rs.Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025 Refer Note 7	31.12.2024 Unaudited	31.03.2024 Audited	31.03.2025 Audited	31.03.2024 Audited
<b>1 Revenue from Operation :</b>					
a) Net sales / Income from Operation (Net of GST)	3,159.53	2,519.33	2,220.25	10,380.86	8,728.00
b) Other operating Income	11.30	9.27	7.53	33.04	35.87
<b>Total Income from Operations (net)</b>	<b>3,170.83</b>	<b>2,528.61</b>	<b>2,227.78</b>	<b>10,413.89</b>	<b>8,763.87</b>
<b>2 Expenses :</b>					
a) Cost of Materials Consumed	763.03	1,025.55	607.68	4,163.35	3,400.62
b) Purchase of Stock-in-trade	1,501.64	857.24	745.19	3,636.61	2,701.71
c) Change in inventories of finished goods, Work-in-progress & Stock-in-trade	128.35	(92.30)	180.73	(88.48)	222.99
d) Employees benefit expenses	251.87	154.59	187.67	691.33	614.98
e) Depreciation and amortisation Exp.	67.47	67.51	73.80	268.27	258.67
f) Other Expenses	245.62	186.52	190.14	801.44	610.63
<b>Total Expenses</b>	<b>2,957.98</b>	<b>2,199.10</b>	<b>1,985.21</b>	<b>9,474.51</b>	<b>7,809.60</b>
Profit/(Loss) from Operations before other income, finance costs and exceptional items	212.85	329.51	242.56	939.39	954.27
3 Other Income	46.49	27.47	24.29	136.30	72.94
Profit / (Loss) from ordinary activities before finance costs and exceptional items	259.34	356.99	266.85	1,075.69	1,027.21
6 Finance Costs	45.05	58.87	47.19	207.45	286.22
Profit / (Loss) from ordinary activities after finance costs but before exceptional items	214.28	298.12	219.66	868.24	740.99
8 Exceptional Items	-	-	-	-	-
9 Profit / (Loss) from ordinary activities before tax	214.28	298.12	219.66	868.24	740.99
10 Tax Expenses					
Current Tax - Pertaining to Current Year	52.00	79.00	55.00	222.00	182.00
Current Tax - Pertaining to Prior Year	-	5.61	-	5.61	(4.16)
Deferred Tax	(7.30)	1.52	(3.34)	7.35	11.57
<b>Total Tax Expenses</b>	<b>44.70</b>	<b>86.13</b>	<b>51.66</b>	<b>234.96</b>	<b>189.41</b>
11 Net Profit / (Loss) from ordinary activities after tax	169.58	211.99	167.99	633.28	551.58
12 Extra Ordinary items (Net off tax expenses)	-	-	-	-	-
13 Net Profit / (Loss) for the period	169.58	211.99	167.99	633.28	551.58
14 Other Comprehensive Income, net of income tax					
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	-	-	-	-	-
<b>Total Other Comprehensive Income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15 Total Comprehensive Income for the Period (13+14)	169.58	211.99	167.99	633.28	551.58
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
17 Reserves (Excluding Revaluation Reserves)	3,066.45	2,896.87	2,433.17	2,076.37	2,433.17
18 Earnings Per Share (EPS) not annualized					
i. EPS before Extraordinary & Exceptional items for the period / year from Continued & Discontinued Operations					
a) Basic	0.42	0.53	0.42	1.58	1.38
b) Diluted	0.42	0.53	0.42	1.58	1.38
ii. EPS after Extraordinary & Exceptional items for the period / year from Continued & Discontinued Operations					
a) Basic	0.42	0.53	0.42	1.58	1.38
b) Diluted	0.42	0.53	0.42	1.58	1.38
See accompanying notes to the Financial Results					

Notes :

- The Statement of Financial Results For the Quarter ended and Year ended Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 09th May, 2025.
- The above Financial Results are also available on our website [www.sonamquartz.com](http://www.sonamquartz.com) and stock exchange website [www.nseindia.com](http://www.nseindia.com)



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SONAM LIMITED  
CIN-L33302GJ2001PLC039689

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

3 The above Standalone Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standard Rules), 2015 (as amended) and in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

4 During the quarter, the equity shares of the Company were split / sub-divided such that one (1) equity share having face value of 10/- (Rupees Ten only) each, fully paid-up, was sub-divided into two (2) equity shares having face value of 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

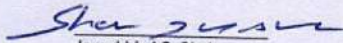
5 The status of investor complaints received by the Company is as follows:  
Pending at the start of the quarter As on January 1, 2025 : NIL  
Received during the quarter from January 1, 2025 to March 31, 2025 : NIL  
Disposed during the quarter from January 1, 2025 to March 31, 2025 : NIL  
Pending at the end of the quarter As on March 31, 2025 : NIL

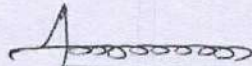
6 In accordance with Indian Accounting Standard-108 – "Segment Reporting" issued by the Institute of Chartered Accountants of India, the Company has identified its business segment as "Manufacturing & Sale of Horological items, Clocks, Clock Movements and related items". There are no other primary reportable 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.

7 The figures of the quarter ended March 31, 2025 and March 31, 2024 are balancing figures between audited figures in respect of the full financial year upto March 31, 2025 and March 31, 2024 and the unaudited published year-to-date figures upto December 31, 2024 and December 31, 2023 respectively, being the date of the end of the third quarter of the financial year which were subjected to limited review.

8 Previous periods / years' figures have been re-grouped / re-classified, where necessary to make it comparable with the current period.

For, SONAM LIMITED

  
Jayeshbhai C. Shah  
Chairman & MD  
DIN : 00500814

  
Amitbhai Vaghajiyani  
CFO

Place : Morbi  
Date : 09th May, 2025



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SONAM LIMITED CIN-L33302GJ2001PLC039689			
BALANCE SHEET AS AT 31ST MARCH 2025 (AUDITED)			
(Amount in Rs.Lakhs)			
PARTICULARS	Note No.	As At 31/03/2025 Rupees	As At 31-03-2024 Rupees
<b>I. ASSETS :</b>			
<b>1. NON-CURRENT ASSETS :</b>			
(a) Property, Plant & Equipment		4,964.98	5,060.08
<b>Sub Total</b>		<b>4,964.98</b>	<b>5,060.08</b>
<b>Other Non Current Assets</b>			
(a) Other Non Current Assets		24.33	49.03
<b>Sub Total</b>		<b>24.33</b>	<b>49.03</b>
<b>TOTAL NON-CURRENT ASSETS</b>		<b>4,989.31</b>	<b>5,109.10</b>
<b>2. CURRENT ASSETS :</b>			
<b>Inventories</b>			
		2,794.39	1,654.74
<b>Sub Total</b>		<b>2,794.39</b>	<b>1,654.74</b>
<b>Financial Assets</b>			
(a) Trade Receivables		1,004.74	904.69
(b) Investments		303.60	-
(b) Cash and Cash Equivalents		37.82	15.41
<b>Sub Total</b>		<b>1,346.16</b>	<b>920.10</b>
<b>Other Current Assets</b>			
(a) Short-term Loans and Advances		-	400.00
(b) Other Current Assets		642.36	531.37
<b>Sub Total</b>		<b>642.36</b>	<b>931.37</b>
<b>TOTAL CURRENT ASSETS</b>		<b>4,782.90</b>	<b>3,506.22</b>
<b>TOTAL ASSETS</b>		<b>9,772.21</b>	<b>8,615.32</b>



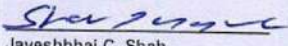
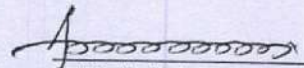

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SONAM LIMITED CIN-L33302GJ2001PLC039689			
BALANCE SHEET AS AT 31ST MARCH 2025 (AUDITED)			
(Amount in Rs.Lakhs)			
PARTICULARS	Note No.	As At 31/03/2025 Rupees	As At 31-03-2024 Rupees
<b>II. EQUITY AND LIABILITIES :</b>			
<b>EQUITY</b>			
Equity Share capital		2,001.60	2,001.60
Other Equity		4,297.92	3,664.64
Equity attributable to Owners		6,299.52	5,666.24
<b>TOTAL EQUITY</b>		6,299.52	5,666.24
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES :</b>			
<b>Financial Liabilities</b>			
- Borrowings		117.40	319.88
<b>Sub Total</b>		117.40	319.88
Deferred tax liabilities (Net)		397.66	390.31
Other Non Current Liabilities		13.69	15.57
<b>Sub Total</b>		411.35	405.88
<b>TOTAL NON-CURRENT LIABILITIES</b>		528.75	725.76
<b>CURRENT LIABILITIES :</b>			
<b>Financial Liabilities</b>			
(a) Short-Term Borrowings		1,721.70	1,895.76
(b) Trade Payables			
-Total outstanding dues of Small Enterprises and Micro enterprises		2.59	11.26
-Total outstanding dues of creditors other than small enterprises and micro enterprises		840.13	22.41
(c) Other Financial Liabilities		1.09	-
<b>Sub Total</b>		2,565.51	1,929.44
Provisions		3.15	3.15
Employee Benefit Obligations		98.61	51.73
Current Tax Liabilities		222.00	182.00
Other Current Liabilities		54.67	57.01
<b>Sub Total</b>		378.43	293.89
<b>TOTAL CURRENT LIABILITIES</b>		2,943.94	2,223.32
<b>TOTAL LIABILITIES</b>		3,472.69	2,949.08
<b>TOTAL EQUITY AND LIABILITIES</b>		9,772.21	8,615.32
For and on behalf of the Board			
For, SONAM LIMITED			
 Jayeshbhai C. Shah Chairman & MD DIN : 00500814	 Amitbhai J. Vaghjiyani Chief Financial Officer		
			
Place: Morbi			
Date : 09th May ,2025			


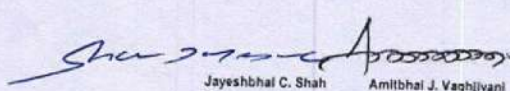
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SONAM LIMITED			
CIN - L33302GJ2001PLC039689			
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2025 (AUDITED)			
(Amount in Rs. Lakhs)			
		For the Year 31st March 2025 Rs.	For the Year 31st March 2024 Rs.
<b>A</b>	<b>Cash Flow from Operating Activity</b>		
	Profit before Tax	868.24	740.99
	<u>Add / (Less): Non Cash and Operating Expenses</u>		
	Depreciation & Amortization Expenses (Net)	258.27	258.67
	Interest Received / Other Non-Operative Receipts	(42.80)	(26.09)
	Finance Cost	207.45	286.22
	<u>Operating profit before working capital changes</u>	<u>1,301.15</u>	<u>1,259.79</u>
	Adjustment for:		
	(Increase) / Decrease in Inventory	(1,139.64)	319.41
	(Increase) / Decrease in Trade Receivables	(100.05)	(176.63)
	(Increase) / Decrease in Loans and Advances	922.76	79.04
	Increase / (Decrease) in Current Liabilities and Provisions	852.80	(90.04)
	(Increase) / Decrease in Other Current and Non Current Assets	(581.27)	(495.29)
	<u>Cash Generated from Operation</u>	<u>1,255.75</u>	<u>896.28</u>
	Taxes Paid	(215.38)	(181.81)
	<u>Net Cash Flow from Operating Activity before Extra-Ordinary Items</u>	<u>1,040.37</u>	<u>734.47</u>
<b>B</b>	<b>Cash Flow from Investing Activity</b>		
	(Increase) / Decrease in Fixed Assets (net)	(173.17)	(103.10)
	Interest Received / Other Non-Operative Receipts	42.80	26.09
	(Increase) / Decrease in Investment	(303.60)	-
	<u>Net Cash Flow from investing Activities</u>	<u>(433.97)</u>	<u>(77.01)</u>
<b>C</b>	<b>Cash Flow from Financing Activity</b>		
	Increase / (Decrease) in Long Term & Short Term Borrowings	(376.54)	(361.05)
	Interest Expenses	(207.45)	(286.22)
	<u>Net Cash Flow from Financing Activities</u>	<u>(583.99)</u>	<u>(647.27)</u>
	<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>22.41</b>	<b>10.19</b>
	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>15.41</b>	<b>5.22</b>
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>37.82</b>	<b>15.41</b>
	<b>Components of Cash and Cash Equivalents</b>	<b>Period Ended 31st March 2025 Rs.</b>	<b>Year Ended 31st March 2024 Rs.</b>
	<b>Cash on hand &amp; Equivalents</b>		
	- Cash on hand	22.13	9.99
	<b>Balances with Scheduled Banks</b>		
	- In Deposit Accounts	-	-
	- In Current Accounts	15.69	5.43
		<u>37.82</u>	<u>15.41</u>
<b>Notes:</b>			
1 The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Ind AS 7 "Statement of Cash Flows".			
		For and on behalf of the Board For, SONAM LIMITED	
		 Jayeshbhai C. Shah      Amitbhai J. Vaghjiyani Chairman & MD              Chief Financial Officer DIN : 00500814	
Place: Morbi Date : 09th May, 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 March 31, 2025.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) –: Applicable - Submitted in XBRL Mode

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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