SONASELECTION INDIA LIMITED

CIN: U17299RJ2022PLC079631 GSTIN: 08ABHCS8575K1ZI

Ref: SIL/SEC/2026-27
Date: 14th November, 2026

The Manager Department of Corporate Services **The National Stock Exchange of India Ltd.** Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (E) Mumbai - 400 001 **Scrip Code: SONA**	The Manager, Department of Corporate Services, **Bombay Stock Exchange Ltd.** Phiroze Jeejeebhoy Towers 25th Floor, Dalal Street, Mumbai - 400 001 **Scrip Code: 544938**

Subject: Outcome of Board Meeting held on Saturday, November 14, 2026

Submission of un-audited financial results for the quarter and Half year ended 30th September, 2026 in pursuant to Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company, at its Meeting held today, i.e., Saturday, November 14, 2026, inter alia, has approved and taken on record the following:

1. **The Un-Audited Financial Results of the Company for the quarter and Half year ended 30th September, 2026 along with the Limited Review Report issued by the Statutory Auditors' thereon.**

   A Copy of the above referred Financial Results along with the Limited Review Report is enclosed herewith as Annexure-A.

The meeting of the Board of Directors commenced at 3.30 P.M. and concluded at 04:55 P.M.

Kindly take the same on records.

Thanking you.

Yours faithfully
For Sonaselection India Limited

HARISH SHARMA
Digitally signed by HARISH SHARMA
Date: 2026.11.14 19:12:32 +05'30'

(Harish Sharma)
Company Secretary & Compliance Officer
M. No. A69173

Encl.: a/a

POKHARNA SOMANI & ASSOCIATES
CHARTERED ACCOUNTANTS

Phone. : 91-1482-311601
Email :pokharnasomani@gmail.com

12, PS HOUSE, SANCHETI COLONY, Mirchi Mandi Road, Near S.K. Plaza, Pur Road, Bhilwara-311001

R.S. POKHARNA, F.C.A.	***RAKESH KUMAR SOMANI, F.C.A.***	***SUMIT BUMB, B.COM, F.C.A.***
Mob. No.94140 19413	Mob. No. 94140 19412	Mob. No. 70148 68564

Ref.No.

Date.....

Independent Auditor's Review Report on Quarterly unaudited Standalone Financial Results of the Company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Sonaselection India Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of Sonaselection India Limited. ("the Company") for the quarter ended 30th September 2026 (the "statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('the Listing regulation') as amended.

2. This statement, which is the responsibility of the company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the

Pokharna Somani & Associates
BHILWARA
F.R.N.
011[illegible]C
Chartered Accountants

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Mob. No.94140 19413	Mob. No. 94140 19412	Mob. No. 70148 68564

Ref.No. Date.....

information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For: POKHARNA SOMANI & ASSOCIATES
(Chartered Accountants)
Firm Registration Number 011535C

Pokharna Somani & Associates ® BHILWARA F.R.N. 011535C ® Chartered Accountants

SUMIT BUMB
(Partner)
M.NO 429413

Place: Bhilwara
Date : 14th November, 2026
UDIN : 264294413ODKLHF8573

SONASELECTION INDIA LIMITED

Regd.Off. : 18th KM Stone, Chittorgarh Road, Hamirgarh, Bhilwara-311025, Rajasthan, India
Phone: +01482-286043
CIN: U17299RJ2022PLC079631
Web: www.sonaselection.com, Email: cs@sonaselection.com

Unaudited Standalone Financial Results For The Quarter And Half Year Ended On 30th September, 2026

(₹ in Crores, except per equity share data)

Sr. No.	Particulars	Quarter Ended			Half Year ended		Financial Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited					Audited
I	**Income**						
	a. Revenue from Operations	155.21	145.75	133.06	300.96	237.30	512.70
	b. Other income	0.11	0.22	0.10	0.33	0.25	0.65
	Total Income	**155.32**	**145.97**	**133.16**	**301.29**	**237.55**	**513.35**
II	**Expenses**						
	a. Cost of materials consumed	108.71	113.65	76.79	222.36	141.68	305.28
	b. Purchases of stock in trade	4.58	0.03	0.21	4.61	6.16	7.90
	c. Change in inventories of Finished Goods, WIP and Stock-in-Trade	(23.95)	(26.42)	5.82	(50.37)	(3.80)	(7.71)
	d. Employees benefits expense	14.39	13.68	12.18	28.07	22.87	47.26
	e. Finance costs	6.91	4.29	4.84	11.20	9.24	17.51
	f. Depreciation and amortisation expense	3.48	3.44	4.35	6.92	9.54	19.03
	g. Job charges Expenses	14.85	15.57	9.63	30.42	17.00	36.95
	h. Other Expenses	13.75	7.66	5.91	21.41	14.68	39.13
	Total Expenses	**142.72**	**131.90**	**119.73**	**274.62**	**217.37**	**465.35**
III	**Profit/(Loss) before Exceptional Items & Tax (I-II)**	**12.60**	**14.07**	**13.43**	**26.67**	**20.18**	**48.00**
IV	Exceptional Items (Refer Note no. 3)	-	-	-	-	-	-
V	**Profit/(Loss) before Tax (III-IV)**	**12.60**	**14.07**	**13.43**	**26.67**	**20.18**	**48.00**
VI	**Tax expense:**						
	Current tax	2.12	3.72	2.21	5.84	3.39	9.12
	Less : MAT Credit (Entitlement) / Utilised	-	-	0.67	-	1.46	2.63
	Deferred tax	(2.24)	0.70	1.05	(1.54)	1.03	2.26
VI	**Profit/(Loss) after tax (V-VI)**	**12.72**	**9.65**	**9.50**	**22.37**	**14.30**	**33.99**
VIII	**Other Comprehensive Income/(Loss)**						
A.(i)	Items that will not be reclassified to profit or loss	0.27	0.08	0.03	0.35	0.07	0.01
(ii)	Income Tax on Items that will not be reclassified to profit or loss	(0.07)	(0.02)	(0.01)	(0.09)	(0.02)	(0.03)
B.(i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii)	Income Tax on Items that will be reclassified to profit or loss	-	-	-	-	-	-
VII	**Total Other Comprehensive Income/(Loss) (Net of Tax)**	**0.20**	**0.06**	**0.02**	**0.26**	**0.05**	**(0.02)**
IX	**Total Comprehensive Income for the period (VII+VIII)**	**12.92**	**9.71**	**9.52**	**22.63**	**14.35**	**33.97**
X	Paid-up Equity Share Capital (Face Value of ₹ 10 per Share)	56.83	42.53	16.35	56.83	16.35	42.53
XI	Other Equity	-	-	-	-	-	61.63
XII	Earning per Equity Share (Refer Note no. 4):						
	(1) Basic EPS for continuing operation	2.96	2.28	5.82	5.24	8.77	8.07
	(2) Basic EPS discontinued operation	-	-	-	-	-	-
	(3) Diluted EPS for continuing operation	2.96	2.28	5.82	5.24	8.77	8.07
	(4) Diluted EPS discontinued operation	-	-	-	-	-	-

Notes:-

1 The above unaudited Standalone financial results for the quarter & Half year ended 30th September 2026 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and thereafter were approved and taken on record by the Board of Directors in their meeting held on 14th November, 2026.

2 The company operates in single segment only i.e. "Textile Business" and therefore disclosure requirement of Indian Accounting Standard (IND AS 108) "Segmant Reporting" is not applicable.

3 The EPS for the half year ended 30th september, 2026 & 30th september 2025 and for the quarter ended 30th September, 2026, 30th June, 2026, & 30th September, 2025 are not annualised.

4 The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary.

Pokharna Somani & Associates Chartered Accountants BHILWARA F.R.N. 011535C

Sonaselection India Limited Bhilwara

For Sonaselection India Limited

Harshil Nuwal
Managing Director
DIN : 01474313

Date : 14.11.2026
Place : Bhilwara

SONASELECTION INDIA LIMITED

Regd.Off. : 18th KM Stone, Chittorgarh Road, Hamirgarh, Bhilwara-311025, Rajasthan, India
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Unaudited Standalone Statement of Assets and Liabilities as on 30th September, 2026

(₹ in crores)

Sr. No.	Particulars	30.09.2026	31.03.2026
		Unaudited	Audited
I.	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	180.78	183.20
	(b) Capital work-in-progress	8.00	-
	(c) Other Intangible Assets	0.79	0.87
	(d) Intangible Assets under development	-	-
	(e) Financial Assets		
	(i) Invesment	2.26	2.26
	(ii) Others financial Assets	4.20	2.07
	Total Non Current Assets (A)	**196.03**	**188.40**
II.	**Current Assets**		
	(a) Inventories	208.89	149.20
	(b) Financial Assets		
	(i) Trade receivables	133.91	99.59
	(ii) Cash and Cash equivalents	0.07	0.03
	(iii) Bank balance other than (ii) above	33.58	2.62
	(c) Other current assets	30.28	26.11
	(d) Income Tax Assets (Net)	-	-
	Total Current Assets (B)	**406.73**	**277.55**
	TOTAL ASSETS (A+B)	**602.76**	**465.95**
I.	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Share capital		
	(b) Other Equity	56.83	42.53
	Total Equity (A)	202.29	61.59
		259.12	**104.12**
II.	**LIABILITIES**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	134.69	126.29
	(b) Provisions	2.39	2.23
	(c) Deferred tax liabilities (net)	13.57	15.02
	Total Non-Current Liabilities (B)	**150.65**	**143.54**
III.	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	62.62	125.04
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	0.75	0.73
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	117.80	78.70
	(iii) Other Financial Liabilities	6.80	10.89
	(b) Other Current Liabilities	1.12	0.67
	(c) Provisions	0.21	0.19
	(d) Current Tax Liabilities (Net)	3.69	2.07
	Total Current Liabilities (C)	**192.99**	**218.29**
	Total Liabilities (B+C)	**343.64**	**361.83**
	TOTAL EQUITY & LIABILITIES (A+B+C)	**602.76**	**465.95**

For Sonaselection India Limited

Date : 14.11.2026
Place : Bhilwara

Pukharna Somani & Associates Chartered Accountants BHILWARA F.R.N. 015835C

Sonaselection India Limited Bhilwara

Harshil Nuwal
Managing Director
DIN : 01474313

SONASELECTION INDIA LIMITED

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Unaudited Standalone Statement of Cash Flow for the Year Ended on 30th September, 2026

(₹ in crores)

Sr. No.	Particulars	30.09.2026	31.03.2026
		Unaudited	Audited
A.	**Cash flow from operating activities**		
	Net Profit before Taxation and Extra-ordinary items	26.67	48.00
	Adjustments for:		
	Depreciation and Amortisation	6.92	19.03
	Loss on sale of Property, Plant and Equipment	-	-
	Employee Retirement Benefits	0.55	1.03
	Finance Cost	11.20	17.51
	Interest income	(0.24)	(0.24)
	Operating profit / (loss) before working capital changes	**45.10**	**85.33**
	Changes in working capital:		
	(Increase)/Decrease in Others financial Assets	(2.13)	(1.31)
	(Increase)/Decrease in Inventories	(59.69)	(52.13)
	(Increase)/Decrease in Trade receivables	(34.32)	(29.90)
	(Increase)/Decrease in Other Current Assets	(4.18)	(7.65)
	Increase/(Decrease) in Trade payables	39.13	5.19
	Increase/(Decrease) in Other Financial Liabilities	(4.09)	2.85
	Increase/(Decrease) in Other Current Liabilities	0.45	(0.12)
	Employee Retirement Benefits (Gratuity) Paid	(0.03)	(0.02)
	Cash generated from operations	**(19.76)**	**2.24**
	Net income tax (paid) / refund	(4.22)	(6.63)
	Net cash flow from / (used in) operating activities (A)	**(23.98)**	**(4.39)**
B.	**Cash flow from investing activities**		
	Capital expenditure on Tangible fixed assets including capital work in	(12.41)	(22.52)
	Capital expenditure on Intangible fixed assets including intangible	-	(0.40)
	Invesment in Subsidiary	-	(2.26)
	Sale / Transfer of fixed assets	-	-
	Redemption/(Investment) in Fixed Deposits	(30.96)	2.73
	Interest received	0.24	0.24
	Net cash flow from / (used in) investing activities (B)	**(43.13)**	**(22.21)**
C.	**Cash flow from financing activities**		
	Proceeds/(Repayment) from Short-term borrowings	(62.42)	41.70
	Proceeds/(Repayment) from Long-term borrowings (including current maturities)	8.40	2.23
	Proceeds/(Repayment) from Compulsorily Convertible Debentures	-	-
	Equity Shares issued (including Security Premium) net off share Issue Expenses	132.37	-
	Finance cost	(11.20)	(17.51)
	Net cash flow from / (used in) financing activities (C)	**67.15**	**26.42**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	**0.04**	**(0.18)**
	Cash and cash equivalents at the beginning of the year	0.03	0.21
	Cash and cash equivalents at the end of the year	0.07	0.03

Pokharna Somani & Associates Chartered Accountants BHILWARA F.R.N. 011505C

Sonaselection India Limited Bhilwara

For Sonaselection India Limited

Harshil Nuwal
Managing Director
DIN : 01474313

Date : 14.11.2026
Place : Bhilwara

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SUMIT BUMB, B.COM, F.C.A. Mob. No. 70148 68564

Ref.No. Date.....

Independent Auditor's Review Report on Quarterly unaudited Consolidated Financial Results of the Company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Sonaselection India Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Sonaselection India Limited ("the Company" or "the Holding Company") and its subsidiary (together referred to as "the group") for the quarter ended 30th September, 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We also performed procedures in accordance with the master Circular No. CIR/CFD/CMD1 /44/2019 dated March 29, 2019, issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
5. The Statement includes the results of the following subsidiary:

   Sionnah Enterprises Private Limited (a wholly owned subsidiary company)

The consolidated financial results include the interim financial results of the above-mentioned subsidiary, whose interim financial results reflect total revenues of **₹ 15.99 Crores**, total net profit after tax of **₹ 0.36 Crores**, and total comprehensive income of **₹ 0.36 Crores** for the half year ended 30th September, 2026, as considered in the consolidated limited review report.

Pokharna Somani & Associates BHILWARA F.R.N. 011535C Chartered Accountants

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Mob. No.94140 19413	Mob. No. 94140 19412	Mob. No. 70148 68564

Ref.No. Date.....

6. 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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For: POKHARNA SOMANI & ASSOCIATES
(Chartered Accountants)
Firm Registration Number 011535C

Pokharna Somani & Associates Chartered Accountants BHILWARA F.R.N. 011535C

SUMIT BUMB
(Partner)
M.NO 429413

Place: Bhilwara
Date : 14th November, 2026
UDIN : 26429413OLEGTZ1701

SONASELECTION INDIA LIMITED

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Unaudited Consolidated Financial Results For The Quarter And Half Year Ended On 30th September, 2026

(₹ in Crores, except per equity share data)

Sr. No.	Particulars	Quarter Ended		Half Year ended	Financial Year Ended
		30.09.2026	30.06.2026	30.09.2026	31.03.2026
		Unaudited	Unaudited	Unaudited	Audited
I	**Income**				
	a. Revenue from Operations	165.78	148.12	313.90	516.95
	b. Other income	0.12	0.22	0.34	0.65
	Total Income	**165.90**	**148.34**	**314.24**	**517.60**
II	**Expenses**				
	a. Cost of materials consumed	122.37	115.53	237.90	306.10
	b. Purchases of stock in trade	4.59	0.02	4.61	7.90
	c. Change in inventories of Finished Goods, WIP and Stock-in-Trade	(32.18)	(28.50)	(60.68)	(8.19)
	d. Employees benefits expense	15.35	14.61	29.96	48.37
	e. Finance costs	7.05	4.46	11.51	17.69
	f. Depreciation and amortisation expense	3.47	3.45	6.92	19.03
	g. Job charges Expenses	17.88	16.55	34.43	39.13
	h. Other Expenses	14.47	7.98	22.45	39.53
	Total Expenses	**153.00**	**134.10**	**287.10**	**469.56**
III	**Profit/(Loss) before Exceptional Items & Tax (I-II)**	**12.90**	**14.24**	**27.14**	**48.04**
IV	Exceptional Items (Refer Note no. 3)	-	-	-	-
V	**Profit/(Loss) before Tax (III-IV)**	**12.90**	**14.24**	**27.14**	**48.04**
V	**Tax expense:**				
	Current tax	2.17	3.78	5.95	9.14
	Less : MAT Credit (Entitlement) / Utilised	-	-	-	2.63
	Deferred tax	(2.25)	0.71	(1.54)	2.26
V	**Profit/(Loss) after tax (V-VI)**	**12.98**	**9.75**	**22.73**	**34.01**
VIII	**Other Comprehensive Income/(Loss)**				
A.(i)	Items that will not be reclassified to profit or loss	0.27	0.08	0.35	0.10
(ii)	Income Tax on Items that will not be reclassified to profit or loss	(0.07)	(0.02)	(0.09)	(0.03)
B.(i)	Items that will be reclassified to profit or loss	-	-	-	-
(ii)	Income Tax on Items that will be reclassified to profit or loss	-	-	-	-
V III	**Total Other Comprehensive Income/(Loss) (Net of Tax)**	**0.20**	**0.06**	**0.26**	**0.07**
IX	**Total Comprehensive Income for the period (VII+VIII)**	**13.18**	**9.81**	**22.99**	**34.08**
X	Paid-up Equity Share Capital (Face Value of ₹ 10 per Share)	56.83	42.53	56.83	42.53
XI	Other Equity	-	-	-	61.59
XI I	Earning per Equity Share (Refer Note no. 4):				
	(1) Basic EPS for continuing operation	2.98	2.30	5.28	8.09
	(2) Basic EPS discontinued & continuing operation	-	-	-	-
	(3) Diluted EPS for continuing operation	2.98	2.30	5.28	8.09
	(4) Diluted EPS discontinued & continuing operation	-	-	-	-

Notes:-

1 The above unaudited Standalone financial results for the quarter & Half year ended 30th September 2026 have been prepared by the Company in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 (as amended) and were reviewed by the Audit Committee and thereafter were approved and taken on record by the Board of Directors in their meeting held on 14th November, 2026.

2 The wholly owned subsidiary of the company M/s. Sionnah Enterprises Private Limited was incorporated on 1st July, 2025 and Commercial operation commenced from November 2025 hence the consolidated financial data for the corresponding quarter of previous year ended on 30th September, 2025 could not be prepared.

3 The company operates in single segment only i.e. "Textile Business" and therefore disclosure requirement of Indian Accounting Standard (IND AS 108) "Segmant Reporting" is not applicable.

4 The EPS for the quarter ended 30th June, 2026, 31st March, 2026 & 30th June, 2025 are not annualised.

5 The figures of the previous period have been re-grouped / rearranged and / or recast wherever considered necessary.

Pokharna Somani & Associates Chartered Accountants BHILWARA F.R.N. 01[illegible]C

Sonaselection India Limited Bhilwara

For Sonaselection India Limited

Harshil Nuwal
Managing Director
DIN : 01474313

Date : 14.11.2026
Place : Bhilwara

SONASELECTION INDIA LIMITED

Regd.Off. : 18th KM Stone, Chittorgarh Road, Hamirgarh, Bhilwara-311025, Rajasthan, India
Phone: +01482-286043
CIN: U17299RJ2022PLC079631
Web: www.sonaselection.com, Email: cs@sonaselection.com

Unaudited Consolidated Statement of Assets and Liabilities as on 30th September, 2026

(₹ in crores)

Sr. No.	Particulars	30.09.2026	31.03.2026
		Unaudited	Audited
I.	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	180.82	183.23
	(b) Capital work-in-progress	8.00	-
	(c) Other Intangible Assets	0.79	0.87
	(d) Intangible Assets under development	-	-
	(e) Financial Assets		
	(i) Others financial Assets	0.93	0.90
	Total Non Current Assets (A)	**190.54**	**185.00**
II.	**Current Assets**		
	(a) Inventories	226.21	153.85
	(b) Financial Assets		
	(i) Trade receivables	139.60	103.70
	(ii) Cash and Cash equivalents	0.10	2.38
	(iii) Bank balance other than (ii) above	33.58	2.62
	(c) Other current assets	32.21	27.44
	(d) Income Tax Assets (Net)	-	-
	Total Current Assets (B)	**431.70**	**289.99**
	TOTAL ASSETS (A+B)	**622.24**	**474.99**
I.	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Share capital		
	(b) Other Equity	56.83	42.53
	Total Equity (A)	202.69	61.63
		259.52	**104.16**
II.	**LIABILITIES**		
	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	137.11	126.34
	(b) Provisions	2.39	2.23
	(c) Deferred tax liabilities (net)	13.57	15.02
	Total Non-Current Liabilities (B)	**153.07**	**143.59**
III.	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	68.50	131.90
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises	0.76	0.73
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	128.47	80.51
	(iii) Other Financial Liabilities	6.80	11.15
	(b) Other Current Liabilities	1.11	0.67
	(c) Provisions	0.21	0.19
	(d) Current Tax Liabilities (Net)	3.80	2.09
	Total Current Liabilities (C)	**209.65**	**227.24**
	Total Liabilities (B+C)	**362.72**	**370.83**
	TOTAL EQUITY & LIABILITIES (A+B+C)	**622.24**	**474.99**

For Sonaselection India Limited

Date : 14.11.2026
Place : Bhilwara

Pokharna Somani & Associates Chartered Accountants BHILWARA F.R.N. 011535C

Sonaselection India Limited Bhilwara

Harshil Nuwal
Managing Director
DIN : 01474313

SONASELECTION INDIA LIMITED

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Unaudited Consolidated Statement of Cash Flow for the Year Ended on 30th September, 2026

Sr. No.	Particulars	30.09.2026	(₹ in crores) 31.03.2026
		Unaudited	Audited
A.	**Cash flow from operating activities**		
	Net Profit before Taxation and Extra-ordinary items	27.14	48.05
	Adjustments for:		
	Depreciation and Amortisation	6.92	19.03
	Loss on sale of Property, Plant and Equipment	-	-
	Employee Retirement Benefits	0.55	1.03
	Finance Cost	11.51	17.69
	Interest income	(0.25)	(0.23)
	Operating profit / (loss) before working capital changes	**45.87**	**85.57**
	Changes in working capital:		
	(Increase)/Decrease in Others financial Assets	(0.04)	(0.14)
	(Increase)/Decrease in Inventories	(72.36)	(56.78)
	(Increase)/Decrease in Trade receivables	(35.90)	(34.01)
	(Increase)/Decrease in Other Current Assets	(4.78)	(8.98)
	Increase/(Decrease) in Trade payables	47.98	7.00
	Increase/(Decrease) in Other Financial Liabilities	(4.35)	3.11
	Increase/(Decrease) in Other Current Liabilities	0.48	(0.11)
	Employee Retirement Benefits (Gratuity) Paid	(0.03)	(0.02)
	Cash generated from operations	**(23.13)**	**(4.36)**
	Net income tax (paid) / refund	(4.23)	(6.63)
	Net cash flow from / (used in) operating activities (A)	**(27.36)**	**(10.99)**
B.	**Cash flow from investing activities**		
	Capital expenditure on Tangible fixed assets including capital work in	(12.43)	(22.57)
	Capital expenditure on Intangible fixed assets including intangible	-	(0.40)
	Invesment in Subsidiary	-	-
	Sale / Transfer of fixed assets	-	-
	Redemption/(Investment) in Fixed Deposits	(30.96)	2.73
	Interest received	0.24	0.24
	Net cash flow from / (used in) investing activities (B)	**(43.15)**	**(20.00)**
C.	**Cash flow from financing activities**		
	Proceeds/(Repayment) from Short-term borrowings	(63.40)	48.56
	Proceeds/(Repayment) from Long-term borrowings (including current maturities)	10.77	2.28
	Proceeds/(Repayment) from Compulsorily Convertible Debentures	-	-
	Equity Shares issued (including Security Premium) net off share Issue Expenses	132.37	-
	Finance cost	(11.51)	(17.68)
	Net cash flow from / (used in) financing activities (C)	**68.23**	**33.16**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(2.28)**	**2.17**
	Cash and cash equivalents at the beginning of the year	2.38	0.21
	Cash and cash equivalents at the end of the year	0.10	2.38

Pokharna Somani & Associates Chartered Accountants BHILWARA F.R.N. 011535C

Sonaselection India Limited Bhilwara

For Sonaselection India Limited

Harshil Nuwal
Managing Director
DIN : 01474313

Date : 14.11.2026
Place : Bhilwara