

Date: 14th November, 2025

**To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001**

BSE Scrip Code: 538943

Subject - : Outcome of Board Meeting held on 14th November, 2025

Dear Sir / Madam,

This is to inform you that at the meeting of the board of directors held **today i.e. 14th November, 2025** at the registered office of the company, the following businesses were conducted and approved:

1. Pursuant to the Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2025, of the Company along with Limited Review Reports, as recommended by Audit Committee.

The aforesaid information is being made available on the Company's website at www.sonalmercantile.in

The meeting commenced at 05:00 p.m. and concluded at 09:15 p.m.

Kindly take the same on your records.

Thanking you,

**For and on behalf of
Sonal Mercantile Limited**


**Akshay Khare
Company Secretary
Place: New Delhi**





AJAY RATTAN & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF SONAL MERCANTILE LTD UNDER REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS) REGULATION, 2015 AS AMENDED.

**To Board of Directors
Sonal Mercantile Limited
3rd Floor, Vardhman Grand Plaza,
365, Sector 3, Rohini,
New Delhi, Delhi-110085
CIN: L51221DL1985PLC022433**

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s Sonal Mercantile Limited (the "Company") for the half year ended on 30TH September 2025 and year to date results for the period from 01st April 2025 to 30th September 2025 (the 'Statement').
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, the circulars, guidelines and directions issued by Reserve Bank of India (RBI) from time to time (RBI Guidelines) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended from time to time (the 'Listing Regulations'). Our responsibility is to express conclusion on the statements 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 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.





AJAY RATTAN & CO.
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ajay Rattan & Co.,
Chartered Accountants,
Firm Registration No. 012063N

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CA. Varun Garg
Partner

Membership No. 523588

UDIN: 25523588 BMJMSE6035

Place: New Delhi
Date: 14/11/2025

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER, 2025

(₹ in Lakhs)

Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Income						
(a) Revenue From Operations						
Interest Income	978.73	934.46	907.07	1,913.19	1,850.24	3,529.37
(b) Other Income	-	-	-	-	-	10.77
Total Income	978.73	934.46	907.07	1,913.19	1,850.24	3,540.15
II EXPENSES						
Impairment of Financial Instrument	1.12	6.83	(7.96)	7.95	(20.00)	-
Finance costs	631.78	604.57	547.94	1,236.35	1,124.31	2,076.59
Employee benefits expenses	12.70	13.02	6.83	25.72	13.75	36.79
Depreciation and amortisation expenses	0.68	0.67	0.99	1.35	1.97	3.94
Other expenses	18.80	3.04	3.98	21.84	16.56	26.81
Total expenses	665.08	628.13	551.77	1,293.21	1,136.59	2,144.13
III Profit/(loss) before tax	313.65	306.34	355.30	619.98	713.65	1,396.01
IV Tax expense:						
(1) Current tax	(82.95)	77.23	(90.05)	(160.18)	(179.73)	354.91
(2) Deferred tax	0.02	(0.01)	0.05	0.01	0.11	(0.23)
(3) Previous year taxes	-	-	-	-	-	0.65
Total tax expense	(82.93)	77.22	(89.99)	(160.17)	(179.62)	355.33
V Profit (Loss) after tax	230.72	229.11	265.31	459.81	534.03	1,040.68
VI Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	(104.56)	(11.40)	-	(115.96)	-	39.36
(ii) Income tax relating to items that will not be reclassified to profit or loss	14.95	1.63	-	16.58	-	(9.91)
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income	(89.61)	(9.77)	-	(99.38)	-	29.45
VII Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	141.09	219.34	265.31	360.43	534.05	1,070.13
VIII Paid up equity share capital (Face value Rs. 10/- per share)	1,473.85	1,473.85	1,473.85	1,473.85	1,473.85	1,473.85
IX Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	5,093.48
X Earnings per equity share (for continuing operation):						
(1) Basic	0.96	1.49	1.80	2.45	3.62	7.06
(2) Diluted	0.96	1.49	1.80	2.45	3.62	7.06
XI Analytical ratios						
(1) Debt equity ratio	4.24	5.28	4.16	4.24	4.16	3.92
(2) Total debt to total asset	0.78	0.82	0.77	0.78	0.77	0.76
(3) Debt service coverage ratio*	NA	NA	NA	NA	NA	NA
(4) Interest service coverage ratio*	NA	NA	NA	NA	NA	NA
(5) Net profit margin	0.24	0.25	0.29	0.24	0.29	0.29
See accompanying notes to the financial results						



Notes :

- (1) These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable.
- (2) The above unaudited financial results for the quarter ended on 30th September, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th November, 2025.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended September 30th, 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (5*) The company is registered under the RBI Act , 1934 as NBFC hence these ratios are not applicable as per proviso 2 regulation 52(4) of SEBI (LODR) regulation 2015.

**For and on behalf of board of directors of
SONAL MERCANTILE LIMITED**


Vikram Goyal
WHOLE TIME DIRECTOR
DIN:00381115

Date: 14/11/2025
Place: New Delhi

SONAL MERCANTILE LIMITED
CIN : L51221DL1985PLC022433
Registered Office : 365, Vardhman Plaza, III Floor, Sector-3, Rohini, Delhi 110085,
Tel. 011-49091417, 8287003745
Website : www.sonalmercantile.in, E.mail id : sonalmercantile@yahoo.in

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2025

(₹ in Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2025	As at (Previous Year End) 31/03/2025
ASSETS		
Financial Assets		
Cash & Cash Equivalents	28.43	91.60
Trade Receivables	-	-
Loans	36,526.31	32,949.14
Investments	303.10	118.37
Other Financial Assets	0.45	1.19
Non-Financial Assets		
Current Tax Assets (Net)	-	2.97
Deferred Tax Assets (Net)	8.78	-
Investment property	631.01	631.01
Property, plant & equipment	7.19	8.54
Other Non-Financial Assets	140.87	135.46
Total Assets	37,646.14	33,938.28
EQUITY AND LIABILITIES		
Financial Liabilities		
Trade payables	5.96	-
Borrowings	29,382.07	25,732.48
Other Financial Liabilities	52.23	52.00
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
Total Non-Current Liabilities		
Current Tax Liability (Net)	-	-
Deferred Tax Liabilities (Net)	-	7.82
Non-Financial Liabilities		
Current Tax Liabilities (Net)	68.12	-
Other Non Financial Liabilities	1,210.00	1,578.65
Equity		
Equity Share Capital	1,473.85	1,473.85
Other Equity	5,453.91	5,093.48
Total Equity	6,927.76	6,567.33
Total Equity and Liabilities	37,646.14	33,938.28

For and on behalf of board of directors of
SONAL MERCANTILE LIMITED


Vikram Goyal
WHOLE TIME DIRECTOR
DIN:00381115

Date: 14/11/2025
Place: New Delhi

UNAUDITED STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2025

PARTICULARS	(₹ in Lakhs)	
	For the half year ended 30th September 2025	For the year ended 30th September 2024
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional items	619.98	713.66
Adjustments for non- cash/ other items: -		
Derecognition of Financial Assets	-	-
Liability Written Back	-	-
Exchange Gain Difference	-	-
(Gain)/ Loss on sale of Investments	-	-
Depreciation on property, plant & equipment	1.35	1.97
Operating Profit before working capital changes	621.33	715.63
Working capital adjustments: -		
(Increase)/ decrease in other non financial assets	(5.41)	(2.56)
(Increase)/ decrease in loans	(3,577.17)	3,671.39
(Increase)/ decrease in current tax asset	2.97	3.61
(Increase)/ decrease in current tax liability	68.12	108.56
(Increase)/ decrease in trade receivables	-	-
Increase/ (decrease) in trade payables	5.96	0.33
Increase/ (decrease) in other financial liabilities	0.23	2.13
Increase/ (decrease) in other non financial liabilities	(368.65)	(354.56)
Cash generated from operations	(3,252.62)	4,144.53
Direct taxes paid	(160.18)	(179.73)
Net cash flow from operating activities (A)	(3,412.80)	3,964.80
CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of property, plant & equipment	-	(0.13)
Sale/ (Purchase) of investment	(299.96)	-
Net cash flow from investing activities (B)	(299.96)	(0.13)
CASH FLOW FROM FINANCING ACTIVITIES		
Net proceeds from borrowings	3,649.59	(3,961.15)
Net cash flow from financing activities (C)	3,649.59	(3,961.15)
Net cash flow during the year (A + B + C)	(63.17)	3.53
Add: Opening cash and cash equivalents	91.60	13.29
Closing cash and cash equivalents	28.43	16.82
Components of cash and cash equivalents		
Cash in hand	1.17	4.20
Balances with banks		
in current accounts	27.26	12.63
Total cash and cash equivalents	28.43	16.82

For and on behalf of board of directors of
SONAL MERCANTILE LIMITED


Vikram Goyal
WHOLE TIME DIRECTOR
DIN:00381115

Date: 14/11/2025
Place: New Delhi



AJAY RATTAN & CO.

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULT OF SONAL MERCANTILE LTD UNDER REGULATION 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS) REGULATION, 2015 AS AMENDED.

To Board of Directors

Sonal Mercantile Limited

365, Vardhman Plaza, III Floor

Sector-3, Rohini, New Delhi-110085

CIN: L51221DL1985PLC022433

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of M/s Sonal Mercantile Limited (the "Company") and its Associate Company for the quarter ended on 30th September, 2025 and year to date results for the period from 01st April, 2025 to 30th September, 2025 (the 'Statement') being submitted by the Company pursuant to the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting", prescribed under section 133 of the Companies Act, 2013, the circulars, guidelines and directions issued by Reserve Bank of India (RBI) from time to time (RBI Guidelines) and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended from time to time (the 'Listing Regulations'). Our responsibility is to express a conclusion on the statements 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the result of the Associate Company:

i.e., M/s Rudraveerya Developers Limited





5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

6. The consolidated unaudited financial results also include the Company's share of net profit after tax Rs. 459.81 lacs and total other comprehensive income Rs. 1,146.82 lacs for the period from 1 April 2025 to 30 September 2025, in respect of associate. The unaudited financial results and other unaudited financial information of the associate have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of the associate, is based solely on the unaudited information provided to us.

Our report is not modified in respect of above matter.

For Ajay Rattan & Co.,
Chartered Accountants,
Firm Registration No. 012063N

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CA. Varun Garg
Partner

Membership No. 523588
UDIN: 25523588 BMJMSF4358

Place: New Delhi
Date: 14th November 2025

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2025

SONAL MERCANTILE LIMITED
CIN : L51221DL1985PLC022433
Registered Office : 365, Vardhman Plaza, III Floor, Sector-3, Rohini, Delhi 110085,
Tel. 011-49091417, 8287003745
Website : www.sonalmercantile.in, E.mail id : sonalmercantile@yahoo.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER, 2025

		Three Months Period Ended			Six Months Period Ended		Year Ended
Particulars		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
(a)	Revenue From Operations:						
	Sale of Diamonds						
	Interest Income	978.73	934.46	907.07	1,913.19	1,850.24	3,529.37
(b)	Other Income	-	-	-	-	-	10.77
	Total Income	978.73	934.46	907.07	1,913.19	1,850.24	3,540.14
II	EXPENSES						
	Impairment of Financial Instrument	1.12	6.83	(7.96)	7.95	(20.00)	-
	Finance costs	631.78	604.57	547.94	1,236.35	1,124.31	2,076.59
	Employee benefits expenses	12.70	13.02	6.83	25.72	13.75	36.79
	Depreciation and amortisation expenses	0.68	0.67	0.99	1.35	1.97	3.94
	Other expenses	18.80	3.04	3.98	21.84	16.56	26.81
	Total expenses	665.08	628.13	551.77	1,293.21	1,136.58	2,144.13
III	Profit/(loss) before tax	313.65	306.34	355.30	619.98	713.66	1,396.01
IV	Tax expense:						
	(1) Current tax	(82.95)	77.23	90.05	(160.18)	179.73	354.91
	(2) Deferred tax	0.02	(0.01)	(0.05)	0.01	(0.11)	(0.23)
	(3) Previous year taxes	-	-	-	-	-	0.65
	Total tax expense	(82.93)	77.22	89.99	(160.17)	179.61	355.33
V	Profit (Loss) after tax	230.72	229.11	265.31	459.81	534.05	1,040.68
	Share in Profit of Associate	532.16	614.66	512.88	1,146.82	1,017.44	2,191.56
VI	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(103.27)	536.23	-	432.96	-	1,492.01
	(ii) Income tax relating to items that will not be reclassified to profit or loss	14.77	(76.68)	-	(61.91)	-	(317.12)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income	(88.51)	459.55	-	371.04	-	1,174.90
VII	Total Comprehensive Income for the period (V+VI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)	674.37	1,303.33	778.18	1,977.67	1,551.49	4,407.14
VIII	Paid up equity share capital (Face value Rs. 10/- per share)	1,473.85	1,473.85	1,473.85	1,473.85	1,473.85	1,473.85
IX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	34,319.56
X	Earnings per equity share (for continuing operation):						
	(1) Basic	5.78	6.40	3.90	12.18	11.80	24.50
	(2) Diluted	5.78	6.40	3.90	12.18	11.80	24.50
	Analytical Ratio						
	(1) Debt Equity Ratio	0.78	0.97	0.72	0.78	0.76	0.72
	(2) Total debt to Total Asset	0.43	0.48	0.41	0.43	0.42	0.41
	(3) Debt service coverage ratio*	NA	NA	NA	NA	NA	NA
	(4) Interest service coverage ratio*	NA	NA	NA	NA	NA	NA
	(5) Net profit margin	0.78	0.90	1.78	0.84	0.84	0.91

See accompanying notes to the financial results

Notes :

- (1) These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 and other recognised accounting practices and policies to the extent applicable.
- (2) The above unaudited financial results for the quarter and half year ended on 30th September, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th November, 2025.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended 30th September, 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of Directors of
SONAL MERCANTILE LIMITED

Vikram Goyal

WHOLE TIME DIRECTOR

DIN:00391115

Date: 14/11/2025

Place: New Delhi

SONAL MERCANTILE LIMITED
CIN : L51221DL1985PLC022433
Registered Office : 365, Vardhman Plaza, III Floor, Sector-3, Rohini, Delhi 110085,
Tel. 011-49091417, 8287003745
Website : www.sonalmercantile.in, E.mail id : sonalmercantile@yahoo.in

CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2025

PARTICULARS	(₹ in Lakhs)	
	Half year ended 30th September 2025	Half year ended 30th September 2024
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit/ (loss) before tax and after exceptional items	1,766.80	1,731.10
<u>Adjustments for non- cash/ other items: -</u>		
Depreciation on property, plant & equipment	1.35	1.97
Operating Profit before working capital changes	1,768.15	1,733.07
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in other non financial assets	(5.41)	(2.56)
(Increase)/ decrease in loans	(3,577.17)	3,671.39
(Increase)/ decrease in current tax asset	2.97	3.61
(Increase)/ decrease in current tax liability	68.12	108.56
(Increase)/ decrease in trade receivables	-	-
Increase/ (decrease) in trade payables	5.96	0.33
Increase/ (decrease) in other financial liabilities	0.23	2.13
Increase/ (decrease) in other non financial liabilities	(368.65)	(354.56)
Cash generated from operations	(2,105.80)	5,161.97
Direct taxes paid	(160.18)	(179.73)
<u>Net cash flow from operating activities (A)</u>	<u>(2,265.98)</u>	<u>4,982.24</u>
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Sale/ (Purchase) of property, plant & equipment	-	(0.13)
Sale/ (Purchase) of investments	(1,446.78)	(1,017.44)
<u>Net cash flow from investing activities (B)</u>	<u>(1,446.78)</u>	<u>(1,017.57)</u>
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Net proceeds from borrowings	3,649.59	(3,961.15)
<u>Net cash flow from financing activities (C)</u>	<u>3,649.59</u>	<u>(3,961.15)</u>
Net cash flow during the year (A + B + C)	(63.17)	3.53
Add: Opening cash and cash equivalents	91.60	13.29
Closing cash and cash equivalents	<u>28.43</u>	<u>16.82</u>
Components of cash and cash equivalents		
Cash in hand	1.17	4.20
Balances with banks		
in current accounts	27.26	12.63
Total cash and cash equivalents	<u>28.43</u>	<u>16.82</u>

For and on behalf of board of directors of
SONAL MERCANTILE LIMITED


Vikram Goyal
WHOLE TIME DIRECTOR
DIN:00381115

Date:14/11/2025
Place: New Delhi

UNAUDITED STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2025

(₹ in Lakhs)

PARTICULARS	As at (Current Half Year End) 30/09/2025	As at (Previous Year End) 31/03/2025
ASSETS		
Financial Assets		
Cash & Cash Equivalents	28.43	91.60
Trade Receivables	-	-
Loans	36,526.31	32,949.14
Investments	31,146.41	29,344.45
Other Financial Assets	0.45	1.19
Non-Financial Assets		
Current Tax Assets (Net)	-	2.97
Deferred Tax Assets (Net)	8.78	-
Investment Property	631.01	631.01
Property, plant & equipment	7.19	8.54
Other Non-Financial Assets	140.87	135.46
Total Assets	68,489.46	63,164.36
EQUITY AND LIABILITIES		
Financial Liabilities		
Trade Payables	5.96	-
Borrowings	29,382.07	25,732.48
Other Financial Liabilities	52.23	52.00
Financial Liabilities		
Borrowings	-	-
Other Financial Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
Total Non-Current Liabilities		
Current Tax Liability (Net)	-	-
Deferred Tax Liabilities (Net)	-	7.82
Non-Financial Liabilities		
Current Tax Liabilities (Net)	68.12	-
Other Non financial Liabilities	1,210.00	1,578.65
Equity		
Equity share capital	1,473.85	1,473.85
Other Equity	36,297.22	34,319.56
Total Equity	37,771.08	35,793.41
Total Equity and Liabilities	68,489.45	63,164.36

For and on behalf of board of directors of
Sonal Mercantile Limited


Vikram Goyal
WHOLE TIME DIRECTOR
DIN:00381115

Date: 14/11/2025
Place: New Delhi