



SONAL

MERCANTILE LIMITED

Registered Office: 365, Vardhman Plaza, III
Floor, Sector-3, Rohini, New Delhi-110085
CIN: L51221DL1985PLC022433
E-mail Id: sonalmercantile@yahoo.in
Website: www.sonalmercantile.in
Contact No.: 011-49091417

Date: 12th August, 2026

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

BSE Scrip Code: 538943

Subject - : Outcome of Board Meeting held on 12th August, 2026

Dear Sir / Madam,

This is to inform you that the meeting of the board of directors held **today i.e. 12th August, 2026** 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 ended June 30, 2026 of the Company along with Limited Review Report (LRR) thereon as recommended by Audit Committee.
2. Discussed and noted the secretarial audit report for the year ended 31st March, 2026 issued by PCS Nitin Gupta, Secretarial Auditor of the Company.
3. The Board transacted other business items with the permission of the Chair.

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 08:55 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





INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULTS OF SONAL MERCANTILE LIMITED PURSUANT TO REGULATION 33 AND REGULATION 52 READ OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS) REGULATION, 2015 AS AMENDED

To Board of Directors

SONAL MERCANTILE LIMITED

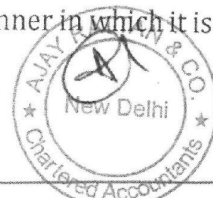
3rd Floor, Vardhman Grand Plaza,

365, Sector 3, Rohini,

New Delhi, Delhi 110085

CIN NO: -L51221DL1985PLC022433

1. We have reviewed the accompanying statement of unaudited financial results of M/s Sonal Mercantile Limited (the "Company") for the quarter ended on 30th June 2026 and year to date results for the period from 1st April, 2026 to 30th June 2026 (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, and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 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.
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 Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



H.O.: E-115, 11th Floor, Himalaya House, 23, Kasturba Gandhi Marg, New Delhi-110001 (P) : 011-41511852-53 (E) : ajay@ajayrattanco.com

B.O.: 1113, 11th Floor, Arunachal Building, 19, Barakhamba Road, New Delhi-110001

B.O.: House No. 14266, Street No. 2A, Ganesha Basti, Bathinda-151001, Punjab

(P) : 9023637000

(E) : varun@ajayrattanco.com

Other Branches at : Gurugram, Noida & Chandigarh



AJAY RATTAN & CO.
CHARTERED ACCOUNTANTS

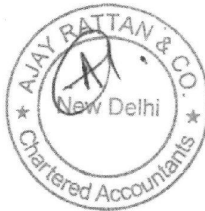
Other Matters

The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year up to 31 March 2026 and the unaudited published year to-date figures up to 31 December 2025 being the date of the end of the third quarter of the financial year which were reviewed by us and not subjected to audit.

Our report is not modified on the above matter.

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

CA. Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 26090975QNHJCK9665



Date: 12-08-2026
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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026
(₹ in Lakhs)

Particulars	Three Months Period Ended			Year Ended
	30.06.2026 Unaudited	31.03.2026 (Audited)	30.06.2025 Unaudited	31.03.2026 (Audited)
I Income				
(a) Revenue From Operations:				
Interest Income	519.88	1,336.68	934.46	4,075.75
Total Revenue from Operations	519.88	1,336.68	934.46	4,075.75
(b) Other Income				
Impairment of Financial Instrument Reversal	38.80	-	-	-
Other Income	-	(0.01)	-	(0.01)
Total Income	558.68	1,336.67	934.46	4,075.74
II EXPENSES				
Impairment of Financial Instrument	-	3.48	6.83	11.56
Finance costs	400.18	573.61	604.57	2,395.77
Employee benefits expenses	12.82	12.86	13.02	51.72
Depreciation and amortisation expenses	0.48	0.68	0.67	2.70
Other expenses	22.98	4.71	3.04	64.37
Total expenses	436.46	595.36	628.13	2,526.13
III Profit/(loss) before tax	122.22	741.31	306.34	1,549.61
Less :- Tax expense:				
(1) Current tax	30.78	186.81	77.23	402.74
(2) Deferred tax	0.02	(0.02)	(0.01)	(0.03)
(3) Previous year taxes	-	0.09	-	0.09
Total tax expense	30.80	186.88	77.22	402.80
VI Profit (Loss) after tax	91.42	554.43	229.11	1,146.82
Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	156.75	(652.37)	(11.40)	(692.56)
(ii) Income tax relating to items that will not be re- classified to profit or loss	(22.42)	97.56	1.63	103.31
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	134.33	(554.81)	(9.77)	(589.25)
VIII Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	225.75	(0.38)	219.34	557.56
IX Paid up equity share capital (Face value Rs. 10/- per share)	1,473.85	1,473.85	1,473.85	1,473.85
X Reserves excluding revaluation reserves as per balance sheet of previous accounting year				5,646.36
Earnings per equity share (for continuing operation):				
(1) Basic	0.62	3.76	1.49	7.78
(2) Diluted	0.62	3.76	1.49	7.78
Analytical ratios				
(1) Debt equity ratio	2.41	4.14	5.28	4.14
(2) Total debt to total asset	0.69	0.77	0.82	0.77
(3) Debt service coverage ratio*	NA	NA	NA	NA
(4) Interest service coverage ratio*	NA	NA	NA	NA
(5) Net profit margin	0.18	0.28	0.25	0.28
See accompanying notes to the financial results				



Notes :

- (1) The standalone unaudited financial results are prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendments Rules, 2016, other Recognized Accounting Practices and Policies to the extent applicable and also in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (2) The above unaudited financial results for the quarter ended on June 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on August 12, 2026.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended June 30, 2026. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) The figures for the preceding 3 months ended 31.03.2026 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2026 and the year to date figures upto the third Quarter of that financial year, which were subjected to limited review.
- (5)* The company is registered under RBI Act 1934 as NBFC hence these ratios are not applicable as per the proviso to Regulation 52(4) of SEBI(LODR) Regulation 2015.
- (6) The figures of the previous period/year have been regrouped/rearranged/reclassified, wherever considered necessary to correspond with the current period classification/disclosure.
- (7) These Results are also updated on the company's website URL: www.sonalmercantile.in.

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



Vikram Goyal
Whole Time Director
DIN:00381115

Date: 12-08-2026
Place: New Delhi

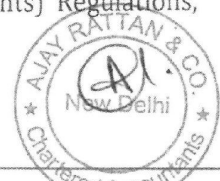


INDEPENDENT AUDITOR'S REVIEW REPORT ON THE CONSOLIDATED UNAUDITED QUARTERLY AND YEAR TO DATE FINANCIAL RESULT OF SONAL MERCANTILE LTD UNDER REGULATION 33 AND REGULATION 52 OF SEBI (LISTING OBLIGATION AND DISCLOSURES REQUIREMENTS) REGULATION, 2015 AS AMENDED.

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 30 June, 2026 and year to date results for the period from 01st April, 2026 to 30 June, 2026 (the 'Statement') being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 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 and Regulation 52 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.





AJAY RATTAN & CO.
CHARTERED ACCOUNTANTS

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 and Regulation 52 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. 172.63 lacs and total other comprehensive income (loss) Rs. 138.71 lacs for the period from 1 April 2026 to 30 June 2026, 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.
7. The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year up to 31 March 2026 and the unaudited published year to-date figures up to 31 December 2025 being the date of the end of the third quarter of the financial year which were reviewed by us and not subjected to audit.

Our report is not modified on the above matter.

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

CA. Ajay Aggarwal
Partner
Membership No. 090975
UDIN: 26090975FNBQLX9135



Place: New Delhi
Date: 12th August 2026

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER 30.06.2026

(₹ in Lakhs)

Particulars	Three Months Period Ended			Year Ended
	30.06.2026	31.03.2026	30.06.2025	31.03.2026
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I Income				
Revenue From Operations:				
Interest income	519.88	1,336.68	934.46	4,075.75
Other Income	(16.03)	(0.01)	-	(0.01)
Total Income	503.85	1,336.67	934.46	4,075.74
II EXPENSES				
Impairment of Financial Instrument	(38.80)	3.48	6.83	11.56
Finance cost	400.18	573.62	604.57	2,395.77
Employee benefits expenses	12.82	12.86	13.02	51.72
Depreciation and amortisation expenses	0.48	0.69	0.67	2.71
Other expenses	6.95	4.71	3.04	64.37
Total expenses	381.63	595.36	628.13	2,526.14
III Profit/(loss) before tax	122.22	741.31	306.34	1,549.60
IV Tax expense:				
(1) Current tax	30.78	186.81	77.23	402.74
(2) Deferred tax	0.02	(0.02)	(0.01)	(0.03)
(3) Previous year taxes	-	0.09	-	0.09
Total tax expense	30.80	186.88	77.22	402.80
V Profit/(loss)	91.42	554.43	229.11	1,146.81
Share of Profit of Associate	172.64	148.39	614.66	1,420.35
VI Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss	(5.11)	(351.93)	536.23	239.07
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.73	32.37	(76.68)	(52.14)
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 of associate (Net)	-	-	-	-
Total other comprehensive income	(4.38)	(319.56)	459.55	186.93
VII Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	259.68	383.26	1,303.33	2,754.09
VIII Paid up equity share capital (Face value Rs. 10/- per share)	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	-	37,068.96	-	37,068.96
X Earnings per equity share (for continuing operation):	-	-	-	-
(1) Basic	1.97	5.33	6.40	19.46
(2) Diluted	1.97	5.33	6.40	19.46
XI Analytical ratios				
(1) Debt equity ratio	0.42	(0.03)	0.97	0.76
(2) Total debt to total asset	0.29	(0.02)	0.48	0.42
(3) Debt service coverage ratio*	NA	NA	NA	NA
(4) Interest service coverage ratio*	NA	NA	NA	NA
(5) Net profit margin	0.52	(0.24)	0.90	0.63
See accompanying notes to the financial results				

Notes :

- The consolidated unaudited financial results are prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendments Rules, 2016, other Recognized Accounting Practices and Policies to the extent applicable and also in terms of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The above unaudited financial results for the quarter ended on June 30, 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on August 12, 2026.



- (3) The statutory auditors have carried out limited review of the above results for the quarter ended June 30, 2026. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) The figures for the preceding 3 months ended 31.03.2026 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2026 and the year to date figures upto the third Quarter of that financial year, which were subjected to limited review.
- *(5) The company is registered under RBI Act 1934 as NBFC hence these ratios are not applicable as per the proviso to Regulation 52(4) of SEBI(LODR) Regulation 2015.
- (6) The figures of the previous period/year have been regrouped/rearranged/reclassified, wherever considered necessary to correspond with the current period classification/disclosure.
- (7) These Results are also updated on the company's website URL: www.sonalmercantile.in.

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

Vikram Goyal
Whole Time Director
DIN:00381115

Date: 12-08-2026
Place: New Delhi