**SOPHIA EXPORTS LIMITED**
(CIN No :L52110DL1985PLC020059)
Regd. Off. : 4973/202, Phatak Badel Bage, Hauz Qazi, Delhi-110 006, Phone : 011-23211905, 43041400
E-mail : info@sophiaexport.com Website : www.sophiaexport.com

**November 04, 2026**

To,
The Secretary,
**Metropolitan Stock Exchange of India Limited**
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),
Mumbai – 400 098
**Symbol: SOPHIA**

**Subject: Outcome of Board Meeting held on November 04, 2026**

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 and any other applicable provisions of the said Regulations, this is to inform that the Board of Directors of the Sophia Exports Limited ("Company") at its meeting held today on Wednesday, November 04, 2026 at 01:30 P.M. at the Corporate Office of the Company situated at 81, Functional Industrial Estate, Patparganj, Delhi-110092, have, interalia considered and approved the Unaudited Financial Results of the Company for the Quarter and Half year ended September 30, 2026 and other business matters.

A copy of the said results alongwith the Limited Review Report issued by M/s. Kumar Chopra & Associates, Chartered Accountants, Statutory Auditors of the Company are enclosed. The said information will also be available on the Company's website at www.sophiaexport.com.

The meeting of the Board of Directors commenced at 01:30 P.M. and concluded at 03:15 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

**For Sophia Exports Limited**

**(Lalit Agarwal)**
**Director**
**DIN: 00109920**

**Encl: As above**

SOPHIA EXPORTS LIMITED DELHI

**Independent Auditor's Limited Review Report on the Quarter and Half Year ended September 30, 2026 Unaudited Financial Results of Sophia Exports Limited in pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)**

**Review Report to**
**The Board of Directors**
**Sophia Exports Limited**

We have reviewed the accompanying statement of Unaudited Financial Results of **Sophia Exports Limited** ("Company") for the Quarter and half year ended September 30, 2026 ("Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 (IND AS) 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder 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. Our responsibility is to express a conclusion on the statement based on our review.

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 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 provides 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 Indian Accounting Standards ('Ind AS') 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 including the manner in which it is to be disclosed ,or that it contains any material misstatement.

**For Kumar Chopra & Associates**
**Chartered Accountants**

Kumar Chopra & Associates ★ Angel Mega Mall Kaushambi Ghaziabad (U.P.) ★ Chartered Accountants

**(Rajeev Jain)**
**Partner**
**Membership No. 084478**
**Firm Registration No: 000131N**

**Place : New Delhi**
**Date : 04.11.2026**
**UDIN: 26084478ZNGVNV7553**

**SOPHIA EXPORTS LIMITED**
**CIN : L52110DL1985PLC020059**
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Corp. Office : 81.Functional Industrial Estate.Patparganj. Delhi - 110092.India
Email : info@sophiaexport.com . Phone : 011-43041400 .Website : www.sophiaexport.com

**Unaudited Financial Results for the Quarter and Half year ended on September 30,2026**

(Rs. In Lacs)

| | Particulars | 3 Months ended on 30.09.2026 | Corresponding 3 Months ended on 30.09.2025 | Preceeding 3 Months ended on 30.06.2026 | Year to date figures for the current period ended on 30.09.2026 | Year to date figures for the previous period ended on 30.09.2025 | Year to Date Figures for the previuos year ended on 31.03.2026 |
|---|---|---|---|---|---|---|---|
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1 | **Income from Operations** | | | | | | |
| (a) | Net Sales/Income form Operations | - | - | - | - | - | 32.37 |
| (b) | Other Income | (1.26) | 12.70 | 34.82 | 33.56 | 61.51 | 85.51 |
| | Total Income from Operations | (1.26) | 12.70 | 34.82 | 33.56 | 61.51 | 117.88 |
| 2 | **Expenses** | | | | | | |
| (a) | Purchase of stock -in -trade | - | - | - | - | - | 31.50 |
| (b) | Employees benefits expenses | 3.09 | 3.18 | 3.20 | 6.29 | 6.27 | 13.31 |
| (c) | Depreciation and amortisation expenses | - | - | - | - | - | 0.01 |
| (d) | Other expenses | 1.53 | 2.07 | 2.24 | 3.77 | 3.91 | 9.92 |
| | Total | 4.62 | 5.26 | 5.44 | 10.07 | 10.20 | 54.74 |
| 3 | Profit/(Loss) from operations before other finance costs and exceptional items(1-2) | (5.89) | 7.43 | 29.38 | 23.49 | 51.32 | 63.14 |
| 4 | Other Income | - | - | - | - | - | - |
| 5 | Profit/(Loss) from ordinary activities before costs and exceptional items (3+4) | (5.89) | 7.43 | 29.38 | 23.49 | 51.32 | 63.14 |
| 6 | Finance Cost | - | 14.12 | 23.52 | 23.52 | 27.75 | 57.00 |
| 7 | Profit/(Loss) from ordinary activities after costs and but before exceptional items (5-6) | (5.89) | (6.69) | 5.86 | (0.03) | 23.57 | 6.15 |
| 8 | Exceptional Items | - | - | - | - | - | - |
| 9 | Profit/(Loss) from Ordinary activities before | (5.89) | (6.69) | 5.86 | (0.03) | 23.57 | 6.15 |
| 10 | Tax expenses | 0.51 | 0.09 | - | 0.51 | 0.21 | 4.65 |
| 11 | Net Profit/(Loss) from ordinary activities after tax (9-10) | (6.40) | (6.78) | 5.86 | (0.54) | 23.35 | 1.50 |
| 12 | Extraordinary Items (Net of Tax expenses Rs. ) | - | - | - | - | - | - |
| 13 | Net Profit/(Loss) for the period (11-12) | (6.40) | (6.78) | 5.86 | (0.54) | 23.35 | 1.50 |
| 14 | Paid - up Equity Share Capital (Face value - Rs. 10/- per share) | 385.35 | 385.35 | 385.35 | 385.35 | 385.35 | 385.35 |
| 15 | Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year) | - | - | - | - | - | 1,046.20 |
| 16.i | Earnings Per Shares (before extraordinary (of Rs. /- each)(not annualised) | | | | | | |
| (a) | Basic | (0.17) | (0.18) | 0.15 | (0.01) | 0.61 | 0.04 |
| (b) | Diluted | (0.17) | (0.18) | 0.15 | (0.01) | 0.61 | 0.04 |
| 16.ii | Earnings Per Shares (after extraordinary items) (of Rs. /- each)(not annualised) | | | | | | |
| (a) | Basic | (0.17) | (0.18) | 0.15 | (0.01) | 0.61 | 0.04 |
| (b) | Diluted | (0.17) | (0.18) | 0.15 | (0.01) | 0.61 | 0.04 |

**On Behalf of the Board of Directors**

SOPHIA EXPORTS LIMITED DELHI

**Lalit Agarwal**
**Director**
**DIN : 00109920**

**Date : 04.11.2026**
**Place : Delhi**

**SOPHIA EXPORTS LIMITED**
**CIN : L52110DL1985PLC020059**
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Corp. Office : 81.Functional Industrial Estate.Patparganj. Delhi - 110092.India
Email : info@sophiaexport.com . Phone:011-43041400. Website : www.sophiaexport.com

**Statement of Assets and Liabilities**

(Rs. In Lacs)

| | Particulars | Year to date figures for the current period ended on 30.09.2026 | Year to date figures for the previous period ended on 30.09.2025 |
|---|---|---|---|
| | | Unaudited | Unaudited |
| A | **EQUITY AND LIABILITIES** | | |
| 1 | Shareholder's funds | | |
| (a) | Share Capital | 385.35 | 385.35 |
| (b) | Reserve and surplus | 1,047.16 | 1,069.56 |
| (c) | Money received against share warants | - | - |
| | Sub-total - Shareholder's funds | 1,432.51 | 1,454.91 |
| 2 | Share application money pending allotement | - | - |
| 3 | Minority Interet | - | - |
| 4 | Non-current Liabilities | | |
| (a) | Long Term Borrowings | - | 758.95 |
| (b) | Deferred Tax Liabilities (Net) | - | - |
| (c) | Other Long Term Liabilities | - | - |
| (d) | Long -Term Provisions | - | - |
| | Sub-total - Non Current Liabilities | - | 758.95 |
| 5 | Current liabilities | | |
| (a) | Short term borrowings | - | - |
| (b) | Trade Payables | - | - |
| (c) | Other current liabilities | 0.71 | 0.64 |
| (d) | Short-term provisions | 2.80 | 2.80 |
| | Sub-total-Current liabilities | 3.51 | 3.44 |
| | **TOTAL EQUITYAND LIABILITIES** | **1,436.02** | **2,217.30** |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| (a) | Property.Plant & Equipments | 0.07 | 0.08 |
| (b) | Goodwill on consolidation | - | - |
| (c) | Non-current investments | 700.62 | 771.08 |
| (d) | Deferred tax assets(net) | 6.37 | 6.34 |
| (e) | Long Term Loan & Advances | 429.15 | 286.10 |
| (f) | Other Non-Current Assets | - | - |
| | Sub -total-Non-current assets | 1,136.21 | 1,063.60 |
| 2 | Current assets | | |
| (a) | Current investments | - | - |
| (b) | Inventories | - | - |
| (c) | Trade Receivables | - | - |
| (d) | Cash and cash equivalents | 11.29 | 0.26 |
| (e) | Short-term loans and advances | - | - |
| (f) | Current tax assets | 6.64 | 2.26 |
| (g) | Other current assets | 281.88 | 1,151.18 |
| | Sub-total-current assets | 299.81 | 1,153.70 |
| | **TOTAL ASSETS** | **1,436.02** | **2,217.30** |

**Notes :**

1. The above standalone unaudited financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 04. 2026. These results have been subjected to Limited Review by the Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation. 2015 and they have expressed an unmodified opinion on the aforesaid results.
2. The above financial results has been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act. 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
3. Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
4. The Segment Reporting is not applicable to the Company.
5. The above results are available on the Stock Exchange Website i.e. www.msei.in and on the Company's website i.e. www.sophiaexport.com

**On Behalf of the Board of Directors**

SOPHIA EXPORTS LIMITED DELHI

**(Lalit Agarwal)**
**Director**
**DIN: 00109920**

**Place: Delhi**
**Date: 04.11.2026**

**SOPHIA EXPORTS LIMITED**
**CIN : L52110DL1985PLC020059**
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**Statement of Cash Flow**

(Rs. in Lacs)

| Particulars | Amount As on 30.09.2026 | Amount As on 30.09.2025 |
|---|---|---|
| **A. CASH FLOW FROM OPERATING ACTIVITIES:** | | |
| Net Profit before tax | (0.03) | 23.57 |
| Adjustments for : | | |
| Depreciation | - | - |
| Interest received | (9.19) | (38.60) |
| Dividend received | - | - |
| **Operating Profit before Working Capital Change :** | **(9.22)** | **(15.03)** |
| Adjusment for : | | |
| (Increase)/Decrease -Current Assets, Loans & Advances, Deffered tax assets | 745.68 | 22.20 |
| Increase/(Decrease)- Current Liabilities & Provisions | (0.38) | (57.34) |
| Decrease/ (Increase) in nventories | - | - |
| **Cash generated from Operations** | **736.08** | **(50.17)** |
| Less: Adjustment for : - | | |
| Provision for Taxation & other | (0.51) | (0.21) |
| **Net cash from Operating Activities** | **735.57** | **(50.38)** |
| **B. CASH FLOW FROM INVESTING ACTIVITIES:** | | |
| Less: Adjustment for :- | | |
| Investment in mutual funds | 15.64 | (22.91) |
| Interest received | 9.19 | 38.60 |
| Dividend received | - | - |
| **Net cash from Investing Activities** | **24.83** | **15.69** |
| **C. Cash Flow From Financing Activities** | | |
| Overdraft From Bank | (766.57) | 33.44 |
| **Net Cash used in Financing Activities** | **-** | **-** |
| **Net Increase in cash & Cash equivalents (A+B+C)** | **(6.17)** | **(1.26)** |
| **Cash & Cash equivalents as at the beginning of the year** | **17.46** | **1.52** |
| **Cash & Cash equivalents as at the end of the period** | **11.29** | **0.26** |

**For and on behalf of the Board**

SOPHIA EXPORTS LIMITED DELHI

**(Lalit Agarwal)**
**Director**
**DIN :00109920**

**Place : Delhi**
**Date: 04.11.2026**

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**November 04, 2026**

To,
The Secretary,
**Metropolitan Stock Exchange of India Limited**
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),
Mumbai – 400 098
**Symbol: SOPHIA**

**Subject: Non-Applicability of Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Ma'am,

We hereby confirm that Sophia Exports Limited ("Company") is having paid up Equity Share Capital of Rs. 3.85 Crores and Net Worth of Rs. 14.33 Crores as on March 31, 2026.

In accordance with Regulation 15(2)(a) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 ("Listing Regulations"), *"Companies having paid up equity share capital not exceeding Rs.10 Crore and Net Worth not exceeding Rs.25 Crore as on the last day of the previous financial year" are not mandatorily required to comply the provisions of Regulation 27 of the Listing Regulations".*

Accordingly, it may be noted that the paid-up Equity Share Capital and Net Worth of the Company has not exceeded Rs.10 Crore and Rs.25 Crore respectively as on March 31, 2026 and therefore, the requirement for filing the Corporate Governance in terms of Regulation 27(2) of Listing Regulations is not applicable to the Company.

Therefore, the Company is exempted under Regulation 15(2) of the Listing Regulations and consequently the Company is also exempted from submitting the Related Party Transactions of the Company for the half year ended on September 30, 2026 to the Stock Exchange.

Kindly take the same on your records and oblige.

Thanking you,
Yours Faithfully

**For Sophia Exports Limited**

SOPHIA EXPORTS LIMITED DELHI

**Lalit Agarwal**
**Director**
**DIN: 00109920**

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**November 04, 2026**

To,
The Secretary,
**Metropolitan Stock Exchange of India Limited**
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),
Mumbai – 400 098
**Symbol: SOPHIA**

**Subject: Non-Applicability of Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Ma'am,

Pursuant to Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Sophia Exports Limited ("Company") hereby confirms that the Company has not raised any amount from the "public issue or rights issue or preferential issue or qualified institutions placement" during the quarter ended September 30, 2026, therefore the Company is not required to submit the Statement of Deviation / Variation under the prescribed Regulation.

Request to take the same on your records and update.

Thanking you
Yours Faithfully

**For Sophia Exports Limited**

**(Lalit Agarwal)**
**Director**
**DIN: 00109920**

SOPHIA EXPORTS LIMITED DELHI

**Corporate Office :** 81, Functional Industrial Estate, Patparganj, Delhi-110092
**Ph.:** +91-11-43041400, **Fax :** +91-11-22145978