



## SONA KOYO STEERING SYSTEMS LTD.

Regd. Office : UGF-6, Indraprakash, 21, Barakhamba Road, New Delhi 110 001.

### UNAUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE SECOND QUARTER ENDED 30<sup>TH</sup> SEPTEMBER, 2005

(RS. IN LACS)

PARTICULARS	SECOND QUARTER ENDED		HALF YEAR ENDED		YEAR ENDED (AUDITED)
	30.09.2005	30.09.2004	30.09.2005	30.09.2004	31.03.2005
<b>1. Net Sales / Income from Operations (Incl. of Excise Duty &amp; Other taxes paid)</b>	<b>10079</b>	<b>8753</b>	<b>19419</b>	<b>16169</b>	<b>36294</b>
2. Other Income	74	39	171	63	300
3. Total Expenditure	9211	7930	17870	14703	32883
(a) (Increase) / decrease in stock in trade	56	(108)	(52)	(191)	(121)
(b) Consumption of Raw Material	5669	5026	11060	9273	20485
(c) Staff Cost	651	547	1309	1129	2350
(d) Excise Duty & other taxes	1717	1590	3366	2920	6545
(e) Other Expenditure	1118	875	2187	1572	3624
4. Interest	133	53	234	100	249
5. Depreciation	260	231	509	438	929
<b>6. Profit (+) / Loss (-) before tax (1+2-3-4-5)</b>	<b>549</b>	<b>578</b>	<b>977</b>	<b>991</b>	<b>2533</b>
7. Provision for taxation	172	189	321	363	866
<b>8. Net Profit (+) / Loss (-) (6-7)</b>	<b>377</b>	<b>389</b>	<b>656</b>	<b>628</b>	<b>1667</b>
9. Paid-up equity share capital (Face Value of Rs. 2/- each).	879	879	879	879	879
10. Reserves excluding revaluation reserves	--	--	--	--	6410
11. Basic and diluted EPS for the period for the year to date and for the previous year (not annualized) (Face Value of Rs. 2/- each)	Rs. 0.86	Rs. 0.88	Rs. 1.49	Rs. 1.43	Rs. 3.79
12. Aggregate of Non-Promoter Shareholding					
• Number of Shares (Face Value of Rs. 2/- each)	2,33,91,632	2,29,37,395	2,33,91,632	2,29,37,395	2,33,39,778
• Percentage of shareholding	53.20%	52.17%	53.20%	52.17%	53.08%

**Notes:**

- 1) The above figures were taken on record by the Board in its meeting held on 28<sup>th</sup> October, 2005.
- 2) The provision for taxation is:

	<u>Half Year Ended</u>		<u>Year Ended</u>
	<u>30.09.2005</u>	<u>30.09.2004</u>	<u>31.03.2005</u>
o Provision - Current Year	319	230	624
o Provision - Prior Year	0	0	74
o Provision for Deferred tax liability	(21)	133	168
o Provision for Fringe Benefit Tax	23	--	--
- 3) Export sales for the current half year is Rs. 2279 lacs, compared to Rs. 705 lacs of the corresponding previous half year.
- 4) EPS has been computed in accordance with the Accounting Standard (AS) – 20.
- 5) At the beginning of the quarter one investor complaint was pending. During the quarter ten investor complaints were received by the Company. All the eleven complaints have been duly resolved and there is no investor complaint unresolved at the end of the quarter.
- 6) In compliance with the provision of Clause 41 of the Listing Agreement with Stock Exchanges, the figures for the quarter ended 30<sup>th</sup> September, 2004 have been recast, wherever necessary, in line with the Accounting Policies followed in the current period.
- 7) Segment Reporting : The Company is primarily engaged in the business of Auto Components for Four Wheelers, which are governed by the same set of risk and returns and hence there is only one segment. The said treatment is in accordance with the guiding principle enunciated in the Accounting Standard on Segment Reporting (AS-17).
- 8) The results for the quarter ended 30<sup>th</sup> September, 2005 have been subjected to “Limited Review” by the auditors.

For & on behalf of the Board

Dated : 28<sup>th</sup> October, 2005  
Place : New Delhi

**DR. SURINDER KAPUR**  
**CHAIRMAN & MANAGING DIRECTOR**