



UR Sugar
Industries Limited
(Formerly known as HKG Limited)
CIN No.: L15100KA2010PLC180141

DATE: 11th February 2026

**To,
The Listing Compliance
BSE LIMITED
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001**

BSE SCRIP CODE: 539097

SUBJECT: Outcome of the meeting of Board of Directors held on 11th February, 2026.

Dear Sir/Madam,

Pursuant to 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with schedule III of the said regulations, we inform you that the Board of Directors of the company at its meeting held today, i.e. Wednesday, February 11th 2026, inter alia, has approved:

1. The Unaudited Financial Results along with Limited Review Report for the Quarter Ended 31st December, 2025

We further inform you that the Board Meeting commenced at 02:00 p.m. today and concluded at 02:30 p.m.

Kindly take same on your records.

Thanking You.

Yours Faithfully
UR SUGAR INDUSTRIES LIMITED
(Formerly Known as HKG LIMITED)

Amita Singh
Company Secretary and Chief Compliance Officer
M.No. A48613

Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly Financial Results for the Quarter Ended 31st December 2025 of "UR SUGAR INDUSTRIES LTD (Formerly HKG LIMITED)" Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO

THE BOARD OF DIRECTORS OF

UR SUGAR INDUSTRIES LTD (Formerly HKG LIMITED)

BELLAD BAGEWADI

DIST: BELAGAVI

Report on Standalone Unaudited Quarterly Financial Results

We have reviewed the accompanying statement of Standalone unaudited financial results of UR SUGAR INDUSTRIES LTD FORMERLY HKG LIMITED for the Quarter ended 31st December, 2025 and for the period from 1st April, 2025 to 31st December, 2025. The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("Listing Regulations").

Management Responsibility for the Unaudited Financial Results

This Statement 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") notified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial Statements based on our review.

Auditor's Responsibility

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.



Head Office: 'ARIVU', S V Paradise, Flat no. 103 1st Floor, Dr. Shrinivasaiah Road, Gattegere Extn, BEML Layout, 3rd Stage, Rajrajeshwari Nagar Bengaluru :560098

Br. Off.-III: M Square, 1st Floor, Plot No.165, CTS-4857/64, Last Bus Stop Circle, Sadashiv Nagar, Belagavi-590010

Conclusion

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 and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended) including the manner in which it is to be disclosed, or that it contains any material misstatements.

Date: 11-02-2026

Place: Belagavi

UDIN: 26224288LSDLYB4999



For VIJAY PANCHAPPA AND CO
Chartered Accountants

FRN: 0046935

PRC No: 017252

A handwritten signature in black ink, appearing to be "M. R. Mudigoudar", written over a circular stamp.

CA M. R. MUDIGOUDAR

(PARTNER)

Membership No: 224288

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UR Sugar Industries Limited
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CIN: L15100KA2010PLC180141

Reg. Office: UR Building, Basaweshwar Circle, Bellad Bagewadi, Hukeri, Belagavi, Karnataka – 591 305

Financial results for the quarter and Nine Month ended December, 2025 (Unaudited)

₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Un-Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
	Income						
1	Revenue From Operations	-	-	-	-	-	-
2	Other Income	25.15	22.99	20.14	70.66	44.28	80.94
3	Total Income	25.15	22.99	20.14	70.66	44.28	80.94
	Expenses						
4	Expenses						
a	Cost of Material Consumed	-	-	-	-	-	-
b	Purchase of stock in trade	-	-	-	-	-	-
c	Changes in Inventories Of Finished Goods	-	-	-	-	-	-
d	Employee Benefits Expenses	3.48	2.61	3.48	8.70	8.70	11.31
e	Finance Cost	-	-	0.00	-	0.00	0.00
f	Depreciation & Amortization Expenses	0.10	0.10	0.01	0.30	0.04	0.09
g	Other Expenses	10.53	3.67	4.13	17.15	9.11	13.74
	Total Expenses	14.11	6.38	7.62	26.16	17.85	25.15
		11.04	16.60	12.52	44.50	26.43	55.79
5	Profit before exceptional item & Tax,						
6	Exceptional Item	-	-	-	-	-	-
	Prior Period Expense	-	-	-	-	-	-
7	Profit from Operation before Tax	11.04	16.60	12.52	44.50	26.43	55.79
8	Tax Expenses						
a	Current	2.79	4.32	3.40	11.23	6.66	13.91
b	Earlier Year Tax	-	-	-	-	-	-
c	Deferred Tax	(0.03)	(0.01)	(0.00)	(0.04)	(0.01)	0.01
8	Total Tax	2.76	4.31	3.40	11.19	6.65	13.92
9	Profit from Continuing Operation (7-8)	8.27	12.29	9.12	33.32	19.77	41.88
10	Non Controlling Interest	-	-	-	-	-	-
11	Profit / (Loss) from discontinuing Operation	-	-	-	-	-	-
12	Tax Expenses discontinuing Operation	-	-	-	-	-	-
13	Profit / (Loss) from discontinuing Operation after tax	-	-	-	-	-	-
14	Profit from the period (9+13)	8.27	12.29	9.12	33.32	19.77	41.88
15	Other Comprehensive Income:						
i	Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
ii	Income tax related to items that will not be reclassified to Profit / Loss	-	-	-	-	-	-
16	Total Comprehensive Income for the Period	-	-	-	-	-	-
	Comprehensive Profit and other Comprehensive income for the period	8.27	12.29	9.12	33.32	19.77	41.88
17	Paid-up equity share capital (Face value of ₹ 2 each)	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00	1,050.00
18	Other Equity						765.33
19	Earnings Per share (Face value Rs 2)						
a)	Basic (₹)	0.02	0.02	0.02	0.06	0.04	0.08
b)	Diluted (₹)	0.02	0.02	0.02	0.06	0.04	0.08

For UR Sugar Industries Limited (Formerly Known as HKG Limited)

For UR Sugar Industries Ltd.

Lava Ramesh Katti

Managing Director

Authorised Signatory

DIN: 02777164

Place: Belagavi

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(Formerly Known as HKG Limited)

CIN: L15100KA2010PLC180141

Reg. Office: UR Building, Basaweshwar Circle, Bellad Bagewadi, Hukeri, Belagavi, Karnataka – 591 305

Segment Information for the quarter and Nine Month ended December, 2025 (Unaudited)

(₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
		Un-Audited	Un-Audited	Audited	Un-Audited	Audited	Audited
1	Segment Revenue	-	-	-	-	-	-
	Sugar	-	-	-	-	-	-
	Digital Marketing Services	-	-	-	-	-	-
	Trading of Securities	-	-	-	-	-	-
	Unallocated other operating revenue	-	-	-	-	-	-
	Revenue from Operations	-	-	-	-	-	-
2	Segment Results	-	-	-	-	-	-
	Sugar	-	-	-	-	-	-
	Digital Marketing Services	-	-	-	-	-	-
	Trading of Securities	-	-	-	-	-	-
	Unallocated	25.15	22.99	20.14	70.66	44.28	80.94
		25.15	22.99	20.14	70.66	44.28	80.94
	Less:						
	Employee Benefits Expense	3.48	2.61	3.48	8.70	8.70	11.31
	Finance Costs	-	-	0.00	-	0.00	0.00
	Depreciation	0.10	0.10	0.01	0.30	0.04	0.09
	Other Expenses	10.53	3.67	4.13	17.15	9.11	13.74
	Profit Before Exceptional Items and Tax	11.04	16.60	12.52	44.50	26.43	55.79
	Exceptional Items	-	-	-	-	-	-
	Profit Before Tax	11.04	16.60	12.52	44.50	26.43	55.79
	Less: Tax Expenses	2.76	4.31	3.40	11.19	6.65	13.92
	Net Profit for the Year	8.27	12.29	9.12	33.32	19.77	41.88
	Segment Assets						
	Digital Marketing Services	-	-	-	-	-	-
	Trading of Securities	-	-	-	-	-	-
	Unallocated	1,868.80	1,876.22	1,846.58	1,868.80	1,846.58	1,844.44
		1,868.80	1,876.22	1,846.58	1,868.80	1,846.58	1,844.44
	Segment Liabilities						
	Digital Marketing Services	-	-	-	-	-	-
	Trading of Securities	-	-	-	-	-	-
	Unallocated	1,868.80	1,876.22	1,846.58	1,868.80	1,846.58	1,844.44
		1,868.80	1,876.22	1,846.58	1,868.80	1,846.58	1,844.44

Notes :

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 11th February 2026.

2. The financial results have been prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (Ind-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) (Amendment) Rules, 2016.

3. The Company has amended its Memorandum of Association through Postal Ballot date 20th November 2022 and has amended its main object clause which is related to Sugar Industry. The chief operational decision maker ("CODM") identified only one reportable segment for the quarter ended 30th June 2023 i.e. Sugar. However the Company reported segment information as per Ind AS 108 "Operating Segment" for previous periods for Digital Marketing Services and Trading of Securities, hence Segment information has been provided.

4. As some of the assets and liabilities are deployed interchangeably across segments, it is not practically possible to allocate those assets and liabilities to each segment. Hence, the details of assets and liabilities have not been disclosed in the above table.

5. The previous figures have been reclassified / regrouped whenever required to confirm with current periods.

6. The results of the Quarter ended 31.12.2025 are also available on the portal of BSE Ltd and on the

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Statement of Assets and Liabilities As at 31 December 2025 (Unaudited)

(Rs. In Lakhs)

SLNo.	Particulars	As at	As at	As at March
		31 Dec 2025	30 Sep 2025	31,2025
		Un-Audited	Un-Audited	Audited
I	ASSETS			
	Non-Current Assets			
a)	Property, Plant and Equipment	306.66	306.76	306.96
b)	Financial Assets	-	-	-
	(i) Investments	0.04	0.01	-0.00
c)	Deferred Tax Asset (Net)			
	Total Non Current Assets	306.70	306.77	306.96
	Current Assets			
a)	Inventories	-	-	-
b)	Financial Assets			
	(i) Trade Recievable	2.52	7.85	4.00
	(ii) Cash and Cash Equivalents	1,528.86	1,528.86	1,510.53
	(iii) Other Bank Balance	16.12	11.69	11.33
	(iv) Other Financial Assets	9.00	14.33	7.13
c)	Current Tax Assets (Net)	5.60	6.72	4.48
d)	Other Current Assets			
	Total Current Assets	1,562.11	1,569.45	1,537.48
	Total Assets	1,868.80	1,876.22	1,844.44
II	EQUITIES AND LIABILITIES			
	Equity			
a)	(a) Equity Share Capital	1,050.00	1,050.00	1,050.00
b)	(b) Other Equity	798.76	790.38	765.33
	Total Equity	1,848.76	1,840.38	1,815.33
	LIABILITIES			
	Non-Current Liabilities			
a)	Financial Liabilities			
	(i) Borrowings	-	-	-
	Total Non-Current Liabilities	-	-	-
	Current Liabilities			
a)	Financial Liabilities			
	(i) Borrowings	-	-	-
	(ii) Trade Payable			
	- total outstanding dues of micro enterprises and small enterprises	-	-	-
	- total outstanding dues of creditors other than micro enterprises and small enterprises	6.72	0.04	1.76
	(iii) Other Financial Liabilities	1.87	1.99	1.87
b)	Other Current Liabilities	0.23	9.54	9.66
c)	Current Tax Liabilites (Net)	11.23	24.26	15.82
	Total Current Liabilities	20.04	35.84	29.11
	Total Equity and Liabilities	1,868.80	1,876.22	1,844.44

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