

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

DATE: 12th November 2025

**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 12th November, 2025.

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, November 12th 2025, inter alia, has approved:

1. The Unaudited Financial Results along with Limited Review Report for the Quarter Ended 30th September, 2025
2. The related party transactions for the half year ended 30th September, 2025

We further inform you that the Board Meeting commenced at 02:00 p.m. today and concluded at 02:40 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 and Half Year to date Financial Results for the Quarter and Half Year Ended 30th September 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 and Half Year to date 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 30th September, 2025 and for the period from 1st April, 2025 to 30th September, 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



VIJAY PANCHAPPA & CO.

CHARTERED ACCOUNTANTS



CA. M.R. Mudigoudar

+91 9686502875 carajumr@gmail.com

Website: www.cavijaypanchappaandco.com, E-Mail: vijaypanchappaco@gmail.com

BRANCHES: DHARWAD, GANGAVATHIL, BELAGAVI, KALABURGI, MYSURU, MUMBAI, SOLAPUR & LATUR.

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: 12-11-2025

Place: Belagavi

UDIN: 25224288BMJKD8628



For VIJAY PANCHAPPA AND CO
Chartered Accountants

FRN: 004693S

PRC No: 017252

CA M. R. MUDIGOUDAR

(PARTNER)

Membership No: 224288

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

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UR Sugar Industries Limited
(Formerly Known as HKG Limited)

CIN: L15100KA2010PLC180141

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

Financial results for the quarter and half-year ended September 30, 2025 (Unaudited)

(₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			For the Six Months Ended		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		Un Audited	Un Audited	Audited	Un Audited	Audited	Audited
	Income						
1	Revenue From Operations	-	-	-	-	-	-
2	Other Income	22.99	22.53	0.14	45.51	24.14	80.94
3	Total Income	22.99	22.53	0.14	45.51	24.14	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	2.61	2.61	2.61	5.22	5.22	11.31
e	Finance Cost	-	-	0.00	-	0.00	0.00
f	Depreciation & Amortization Expenses	0.10	0.10	0.01	0.20	0.03	0.09
g	Other Expenses	3.67	2.95	2.19	6.63	4.98	13.74
	Total Expenses	6.38	5.66	4.81	12.05	10.23	25.15
5	Profit before exceptional Item & Tax,	16.60	16.86	(4.67)	33.47	13.91	55.79
6	Exceptional Item	-	-	-	-	-	-
	Prior Period Expense	-	-	-	-	-	-
7	Profit from Operation before Tax	16.60	16.86	(4.67)	33.47	13.91	55.79
8	Tax Expenses						
a	Current	4.32	4.12	(1.17)	8.43	3.26	13.91
b	Earlier Year Tax	-	-	-	-	-	-
c	Deferred Tax	(0.01)	(0.00)	(3.44)	(0.01)	(0.00)	0.01
8	Total Tax	4.31	4.11	(4.61)	8.42	3.25	13.92
9	Profit from Continuing Operation (7-8)	12.29	12.75	(0.06)	25.04	10.66	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)	12.29	12.75	(0.06)	25.04	10.66	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	12.29	12.75	(0.06)	25.04	10.66	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	(0.00)	0.05	0.02	0.08
b)	Diluted (₹)	0.02	0.02	(0.00)	0.05	0.02	0.08

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

For UR Sugar Industries Ltd.

Lava Ramesh Natti

Authorized Signatory

UR Sugar Industries Limited
(Formerly Known as HKG Limited)
CIN: L15100KA2010PLC180141

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

Statement of Assets and Liabilities As at 30.09.2025 (Unaudited)

(₹ in Lakhs)

SLNo.	Particulars	As at 30 Sep 2025	As at March 31,2025
		Un Audited	Audited
I	ASSETS		
	Non-Current Assets		
a)	Property, Plant and Equipment	306.76	306.96
b)	Financial Assets		
	(i) Investments	-	-
c)	Deferred Tax Asset (Net)	0.01	-0.00
	Total Non Current Assets	306.77	306.96
	Current Assets		
a)	Inventories	-	-
b)	Financial Assets		
	(i) Trade Recievable	-	-
	(ii) Cash and Cash Equivalents	7.85	4.00
	(iii) Other Bank Balance	1,528.86	1,510.53
	(iv) Other Financial Assets	11.69	11.33
c)	Current Tax Assets (Net)	14.33	7.13
d)	Other Current Assets	6.72	4.48
	Total Current Assets	1,569.45	1,537.48
	Total Assets	1,876.22	1,844.44
II	EQUITIES AND LIABILITIES		
	Equity		
a)	(a) Equity Share Capital	1,050.00	1,050.00
b)	(b) Other Equity	790.38	765.33
	Total Equity	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	0.04	1.76
	(iii) Other Financial Liabilities	1.99	1.87
b)	Other Current Liabilities	9.54	9.66
c)	Current Tax Liabilites (Net)	24.26	15.82
	Total Current Liabilities	35.84	29.11
	Total Equity and Liabilities	1,876.22	1,844.44

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

For UR Sugar Industries Ltd.

Lava Ramesh Ketti
Authorized Signatory
Managing Director

UR Sugar Industries Limited
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Cash Flow Statement for the Half Year ended September 30, 2025 (Un audited)

(₹ in Lakhs)

Particulars	Half Year Ended	Year Ended
	30/09/2025	31/03/2025
Cash Flow from Operating Activities		
Net Profit Before Exceptional Items and Income Tax	33.47	55.79
Adjustments :		
Depreciation and Amortisation	0.20	0.09
Deferred Tax Asset	-	-
Interest Income	(45.51)	(80.93)
Profit on Sale of Fixed Asset	-	-
Capital gain on Liquid fund	-	-
IPO Expense Write/off	-	-
Operating Profit Before Working Capital Changes	(11.85)	(25.04)
Changes in Working Capital :		
(Increase) / Decrease in Inventories	-	-
Decrease in Trade Receivables	-	-
Decrease in Trade Payables	(1.72)	(36.83)
(Increase) / Decrease in Financial Asstes	(2.59)	(31.94)
Increase /(Decrease) in Current Liabilities	0.02	5.44
Increase / Decrease in Current Loans (Liabilities)	-	-
Cash Generated from Operations	(16.14)	(88.37)
Taxes	(7.20)	(15.49)
Net Cash Flow Generated from/ (Used In) Operating Activities	(23.34)	(103.86)
Cash Flow From Investing Activities		
Purchase of Fixed Assets	-	(131.67)
Sale of Fixed Assets	-	-
Sale /(Purchase) of Investment	-	-
Changes in Other Bank Balance	(18.34)	101.44
Interest Income	45.51	80.93
Net Cash Flow (Used In) / Generated From Investing Activities	27.18	50.69
Cash Flow from Financing Activities		
Increase in Share Capital	-	-
Expenditure of Capital Nature	-	-
Increase in Share Capital	-	-
Increase/(Decrease) in Borrowings	-	-
Interest Payments	-	-
Net Cash Generated From Financing Activities	-	-
Net Increase in Cash and Cash Equivalents	3.84	(53.16)
Cash and Cash Equivalents at the beginning of the year	4.00	57.17
Cash and Cash Equivalents at the end of the year	7.85	4.00

Note:

a) The above statement of cash flow has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard 7 (Ind AS-7) "Statement of Cash Flows".

b) Cash and Cash Equivalents comprises of:

Components of Cash and Cash Equivalents		
Cash and Bank Balances includes :		
Balances with Banks		
In Current Accounts	7.84	3.99
Cash on hand	0.01	0.01
Total Cash and Cash Equivalents	7.85	4.00

For UR Sugar Industries Ltd.

Authorised Signatory

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CIN: L15100KA2010PLC180141

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SEGMENT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30.09.2025 (UNAUDITED)

(₹ in Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			For the six months ended on		Year Ended
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
		Un Audited	Un Audited	Un Audited	Un Audited	Un 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	22.99	22.53	0.14	45.51	24.14	80.94
		22.99	22.53	0.14	45.51	24.14	80.94
	Less:						
	Employee Benefits Expense	2.61	2.61	2.61	5.22	5.22	11.31
	Finance Costs	-	-	0.00	-	0.00	0.00
	Depreciation	0.10	0.10	0.01	0.20	0.03	0.09
	Other Expenses	3.67	2.95	2.19	6.63	4.98	13.74
	Profit Before Exceptional Items and Tax	16.60	16.86	(4.67)	33.47	13.91	55.79
	Exceptional Items	-	-	-	-	-	-
	Profit Before Tax	16.60	16.86	(4.67)	33.47	13.91	55.79
	Less: Tax Expenses	4.31	4.11	(4.60)	8.42	3.25	13.92
	Net Profit for the Year	12.29	12.75	(0.06)	25.04	10.66	41.88
	Segment Assets						
	Digital Marketing Services	-	-	-	-	-	-
	Trading of Securities	-	-	-	-	-	-
	Unallocated	1,876.22	1,860.28	1,854.91	1,876.22	1,854.91	1,844.44
		1,876.22	1,860.28	1,854.91	1,876.22	1,854.91	1,844.44
	Segment Liabilities						
	Digital Marketing Services	-	-	-	-	-	-
	Trading of Securities	-	-	-	-	-	-
	Unallocated	1,876.22	1,860.28	1,854.91	1,876.22	1,854.91	1,844.44
		1,876.22	1,860.28	1,854.91	1,876.22	1,854.91	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 12th November 2025.

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 30th Sept 2025 are also available on the portal of BSE Ltd and on the company website.

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

For UR Sugar Industries Ltd.

Lava Ramesh Katti

Authorized Signatory

UR Sugar Industries Limited
(Formerly Known as HKG Limited)
CIN: L15100KA2010PLC180141

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

Related Party Disclosure as on Sept 2025

Notes forming part of the Financial Statements

A Related Party Disclosures

- i) List of related parties where control exists and related parties with whom transactions have taken place and relationships:

Sr. No.	Name of the Related Party	Relationship
1	Mr.Lava Ramesh Katti (Appointment w.e.f. 06 September 2022)	Key Managerial Personnel
2	Mr.Nikhil Umesh Katti (Appointment w.e.f.19 October,2022)	
3	Mr.Kush Ramesh Katti (Appointment w.e.f. 12 January,2023)	
4	Mrs.Pratibha Pramod Munnolli (Appointment w.e.f.19 October,2022)	
5	Mr.Basavaraj Veerappa Hagaragi (Appointment w.e.f.19 October,2022)	
6	Mr.Makabul Kaseemsab Ammanagi (Appointment w.e.f. 31 March,2023)	
7	Mrs.Amita Singh (Appointment w.e.f. 26 October 2023)	
8	Mr.Nitin D Karekar (Appointment w.e.f. 19 October 2022)	

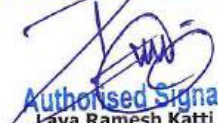
S No	Name of the firm	Nature
1	U R AGROFRESH PRIVATE LIMITED	Companies in which KMP or their relative have significant influence
2	UK VENTURES DEVELOPERS LLP	
3	UK27 HOSPITALITY SERVICES (INDIA) LIMITED	
4	VISHWARAJ ENCIVIL INDIA LIMITED	
5	VISHWARAJ INFRASTRUCTURE PRIVATE LIMITED	
6	VISHWARAJ SUGAR INDUSTRIES LIMITED	

- ii) Transactions during the year with related parties:

Sr. No.	Nature of Transactions	As at Sep 2024
1	Director Sitting Fees	
	Key Managerial Personnel	
a	Mrs.Pratibha Pramod Munnolli	-
b	Mr.Basavaraj Veerappa Hagaragi	-
c	Mr.Makabul Kaseemsab Ammanagi	-
d	Mr.Nikhil Umesh Katti	-
e	Mr.Kush Ramesh Katti	-
2	Director Remuneration	
	Key Managerial Personnel	
a	Mr.Lava Ramesh Katti	-
b	Mr.Nitin D Karekar	2.51
c	Mrs.Amita Singh	2.69
3	Advance given for Sales & Service	
	Subsidiary Company	-
4	Advance returned back for Sales & Service	-

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

For UR Sugar Industries Ltd.


Authorised Signatory
Lava Ramesh Katti
Managing Director
DIN : 02777164