KUBER UDYOG LIMITED

Office Number 156 1st Floor Raghuleela Mega Mall Kandivali West Mumbai - 400067.
Telephone: 7506324443
Website: www.kuberudyog.com Email Id: kuberudyoglimited@gmail.com
CIN: L51909MH1982PLC371203

February 05, 2026

To,
BSE Limited
Corporate Services Department,
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400 001

Subject: Outcome of Board Meeting held on Thursday, February 05, 2026.
BSE Scrip Code: 539408

Dear Sir/Madam,

With reference to the captioned subject, we hereby inform you that the Board of Directors of the company at their meeting held on Thursday, February 05, 2026, inter alia other matters, have considered and approved the Unaudited Standalone Financial Statement for quarter and nine months ended on December 31, 2025 along with the Limited Review Report issued by Bilimoria Mehta & Co., Chartered Accountants, Statutory Auditors of the Company in accordance with the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and the same is attached herewith.

The meeting commenced at 12:45 P.M. and concluded at 02:20 P.M.

Kindly take the same on your record and acknowledge.

Thanking you.

Yours faithfully,

For Kuber Udyog Limited

Chetan Dhondu Shinde

Digitally signed by Chetan Dhondu Shinde
Date: 2026.02.05 14:41:43 +05'30'

Chetan Shinde
Managing Director
DIN: 06996605

KUBER UDYOG LIMITED

Statement of Standalone Unaudited Financial Results for the Quarter & Nine months Ended 31st December, 2025

(Rs. In Lakhs)

	Particulars	Quarter Ended			Nine Months Year Ended		Year ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Revenue From Operations**	17.41	14.81	10.58	57.48	31.69	42.01
2	**Other Income**	0.94	-	0.09	1.59	0.14	0.09
3	**Net Gain on fair value Changes**	0.52	-	1.15	-	5.50	1.37
4	**Total Revenue (1 + 2 +3)**	**18.87**	**14.81**	**11.82**	**59.06**	**37.33**	**43.47**
5	**Expenses**						
	Purchase	-	1.33	-	1.33	-	-
	Finance Cost	3.85	4.60	5.78	14.17	17.29	22.95
	Net Loss on fair value Changes	-	(0.42)	-	5.01	-	-
	Employee Benefits Expense	0.78	0.78	0.78	2.30	2.30	3.08
	Depreciation	0.00	-	-	0.00	-	-
	Other Expenses	4.17	3.81	4.36	12.55	10.49	13.53
	Total Expenses	**8.80**	**10.10**	**10.92**	**35.37**	**30.08**	**39.56**
	Profit/(Loss) Before Exceptional Item And Tax (4-5)	**10.08**	**4.72**	**0.90**	**23.69**	**7.24**	**3.91**
	Exceptional Items	-	-	-			
6	**Profit/(Loss) Before Tax**	**10.08**	**4.72**	**0.90**	**23.69**	**7.24**	**3.91**
7	**Tax Expense**						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	(3) Earlier Year Tax	-	-	0.62	-	0.62	0.62
8	**Profit / (Loss) From Continuing Operations**	**10.08**	**4.72**	**0.28**	**23.69**	**6.62**	**3.29**
9	Profit / (Loss) From Discontinuing Operations	-	-	-	-	-	-
10	Tax Expense Of Discontinuing Operations	-	-	-	-	-	-
11	**Profit/(Loss) From Discontinuing Operations (After Tax)**	-	-	-	-	-	-
12	**Profit (Loss) For The Period (8+11)**	**10.08**	**4.72**	**0.28**	**23.69**	**6.62**	**3.29**
13	**Other Comprehensive Income;**						
	A (I) Items That Will Not Be Reclassified To Profit Or Loss	-	-	-	-	-	-
	(Ii) Income Tax Relating To Items That Will Not Be Reclassified To Profit Or Loss	-	-	-	-	-	-
	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	-	-	-	-	-	-
14	**Total Comprehensive Income For The Period (12 and 13) (Comprising Profit/ (Loss) And Other Comprehensive Income For The Period**	**10.08**	**4.72**	**0.28**	**23.69**	**6.62**	**3.29**
15	**Paid-up Equity Share Capital (Face value of equity share Is Rs.10/- each)**	**343.30**	**343.30**	**343.30**	**343.30**	**343.30**	**343.30**
	Other Equity						**31.82**

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16	Earnings Per Equity Share (For Discontinued & Continuing Operations) Of Face Value Of Rs. 10 Each						
17	(A) Basic	0.29	0.14	0.01	0.69	0.19	0.10
18	(B) Diluted	0.29	0.14	0.01	0.69	0.19	0.10

Notes:-

1. The above result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 5th February, 2026.
2. The results for the quarter ended December 31, 2025, are the balancing figures between in respect of the nine month period ended results as on December 31, 2025, and the figures in respect of the six month period ended results as on September 30, 2025. Similarly, the results for the quarter ended December 31, 2024, are the balancing figures in respect of the nine month period ended results as on December 31, 2024, and the figures for the six month period ended results as on September 30, 2024.
3. The audited report does not contain any qualification. The above Financial audited review report will be filed with the stock Exchange and will also be available on Company's website www.kuberudyog.com
4. The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
5. The main business of the Company is investment and consultancy activity and as such, there are no separate reportable segment as per Ind-AS 108 on Operating Segment.
6. The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
7. The figures for the quarter ended 31st December, 2025 and corresponding quarter ended 31st December, 2024 have been subjected to limited review only.
8. Other Income of Quarter Ended 31st December, 2025 includes Reversal of Expected Credit Loss of Rs 0.94 and Other Income for 9 months ended 31st December, 2025 includes Reversal of Expected Credit Loss of Rs. 1.35 and Balance written off of Rs 0.23
9. Previous period figures have been regrouped/reclassified as considered necessary to facilitate comparison.

For and on behalf of the Board
KUBER UDYOG LIMITED

Chetan Shinde
Managing Director
DIN : 06996605

KUBER UDYOG LIMITED

Place: Mumbai
Date 05.02.2026

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Kuber Udyog Limited

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **Kuber Udyog Limited** ('the Company') for the quarter ended 31st December 2025, and year to date results for the period from 1st April, 2025 to 31st December, 2025 attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("SEBI Regulations"), including relevant circulars issued by the SEBI from time to time.

2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement 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 statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

BILIMORIA MEHTA & CO. FRN: 101856W

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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of 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 misstatement.

For Bilimoria Mehta & Co
Chartered Accountants
FRN: 101490W



Jalpesh Vora
Partner
Membership no. 106636
UDIN: 26106636KZVFYQ9716

Place of Signature: Mumbai
Date: February 05, 2026