



**Usha Martin Education & Solutions Limited**

Godrej Waterside, 12<sup>th</sup> Floor, Tower-II

Unit No: 1206, Block – DP, Sector – V

Salt Lake City, Kolkata – 700 091

Tel: +91 33 6810 3700

Website: [www.umesl.co.in](http://www.umesl.co.in)

CIN-L31300WB1997PLC085210

**12<sup>th</sup> February, 2026**

To,  
The Secretary  
National Stock Exchange of India Ltd  
Exchange Plaza,  
Plot No. C/1, G Block,  
Bandra Kurla Complex,  
Bandra ( East)  
Mumbai – 400 051  
Symbol: UMESLTD

The Secretary  
Bombay Stock Exchange Limited  
Floor 25, Phiroze Jeejeebhoy Towers,  
Dalal Street  
Mumbai – 400 001  
Scrip Code: 532398

Dear Sir,

**Sub: Outcome of Board Meeting**

We wish to inform you that the Board of Directors of the Company at its meeting held today, i.e, 12<sup>th</sup> February, 2026 has inter-alia,

1. Considered and approved Un-audited Financial Results (Standalone and Consolidated) of the Company for the third quarter ended 31<sup>st</sup> December, 2025. In this regard, we are enclosing herewith a copy of the following as prescribed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations):
  - a. The Un-Audited Financial Results (Standalone and Consolidated) in the detailed format as per the Listing Regulations, along with the Limited Review Report.
  - b. Declaration regarding unmodified opinion in terms of Regulation 33 of the Listing Regulations.

Further, the said meeting commenced at 01.00 P.M. and concluded at 02.30 P.M.

Thanking you,  
**For Usha Martin Education & Solutions Limited**

**SUMEET KUMAR**  
**CS & Compliance Officer**

TELEPHONE : 2212-6253, 2212-8016  
FAX : 00-91-33-2212 7476  
WEBSITE : www.gbasuandcompany.org  
E-MAIL : s.lahiri@gbasu.com  
anusree.lahiri@gmail.com

**G. BASU & CO.**  
CHARTERED ACCOUNTANTS

**BASU HOUSE**  
1ST FLOOR  
3, CHOWRINGHEE APPROACH  
KOLKATA-700 072

The Board of Directors,  
**Usha Martin Education & Solutions Limited,**  
Godrej Waterside, Tower II, Unit No.-1206,  
12<sup>th</sup> Floor, Plot-DP, Sector-V,  
Salt Lake City,  
Kolkata – 700091.

We have reviewed the unaudited financial results of **USHA MARTIN EDUCATION & SOLUTIONS LIMITED** (the "Company") for the quarter and nine months ended **December 31, 2025** which are included in the accompanying Statement of Standalone unaudited financial results for the quarter and nine months ended **December 31, 2025** (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors on 12<sup>th</sup> February, 2026. Our responsibility is to issue a report on the Statement based on our review.

1. We conducted our review in accordance with the Standard on Review Engagement (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 required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
2. 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.
3. Based on our review conducted as above, subject to absence of actuarial valuation of retirees, nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contain any material misstatement.

UDIN : 26052498XJDFNB2275  
Place : Kolkata  
Date : 12<sup>th</sup> February, 2026

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Date:  
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**USHA MARTIN EDUCATION & SOLUTIONS LIMITED**

CIN- L31300WB1997PLC085210

Registered Office: Godrej Waterside, Unit No. 1206, 12th Floor, Block DP-5, Sector-V, Salt Lake City, Kolkata - 700 091.  
Tel: +91 33 68103700

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025**

Sl. 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
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	20.25	22.25	11.60	55.76	40.80	52.40
2	Other Income	0.01	0.03	19.29	1.74	24.49	29.02
3	<b>Total Income (1+2)</b>	<b>20.26</b>	<b>22.28</b>	<b>30.89</b>	<b>57.49</b>	<b>65.29</b>	<b>81.42</b>
4	<b>Expenses</b>						
	(a) Purchase of Traded Goods	-	-	-	-	-	-
	(b) Employee Benefits Expense	5.87	5.87	5.74	17.81	17.22	23.01
	(c) Finance Costs	1.00	1.33	2.58	3.96	10.22	12.08
	(d) Depreciation and Amortisation Expense	0.07	0.09	0.09	0.25	0.20	0.29
	(e) Other Expenses	5.18	6.12	7.83	16.67	20.58	28.74
	(f) Exceptional Items	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>12.12</b>	<b>13.41</b>	<b>16.24</b>	<b>38.49</b>	<b>48.22</b>	<b>64.13</b>
5	<b>Profit before tax (3-4)</b>	<b>8.14</b>	<b>8.87</b>	<b>14.65</b>	<b>19.00</b>	<b>17.07</b>	<b>17.29</b>
6	<b>Tax Expense</b>						
	(a) Current Tax	-	-	-	-	-	-
	(b) Short/(Excess) provision of taxation for previous periods	-	-	0.12	-	0.12	0.12
	(c) Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expense</b>	<b>-</b>	<b>-</b>	<b>0.12</b>	<b>-</b>	<b>0.12</b>	<b>0.12</b>
7	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>8.14</b>	<b>8.87</b>	<b>14.53</b>	<b>19.00</b>	<b>16.95</b>	<b>17.17</b>
8	<b>Other Comprehensive income, net of income tax</b>						
	(a) (i) items that will not be classified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will not be classified 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	-	-	-	-	-	-
	<b>Total other comprehensive income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive income for the period (7+8)</b>	<b>8.14</b>	<b>8.87</b>	<b>14.53</b>	<b>19.00</b>	<b>16.95</b>	<b>17.17</b>
10	Paid-up Equity Share Capital: (Face value Re. 1 each)	264.16	264.16	264.16	264.16	264.16	264.16
11	<b>Earnings per share (of Re. 1 each) (not annualised)</b>						
	(a) Basic (in Rs.)	0.03	0.03	0.06	0.07	0.06	0.06
	(b) Diluted (In Rs.)	0.03	0.03	0.06	0.07	0.06	0.06

**Notes:**

- The above Financial Results, after review by the Audit Committee, have been approved and taken on record by the Board of Directors at their meeting held on 12th February, 2026.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and amendments thereon and other recognised accounting practices and policies to the extent applicable.
- The Company has only one reportable segment. Hence no segment reporting is required in accordance with IND AS 108 "Operating Segments"
- The Company has Unabsorbed Depreciation and Business Loss available for set off under the Income Tax Act, 1961. However, in view of inability to assess future taxable income in absence of any convincing evidence available to the management, the extent of net deferred tax assets which may be adjusted in the subsequent year is not ascertainable at this stage and accordingly the same has not been recognised in the accounts on consideration of prudence.
- Statutory Auditors have provided an unmodified opinion on the Financial results.

For Usha Martin Education & Solutions Limited

*N. M. Gupta*

Vinay Kumar Gupta  
Whole-time Director  
DIN: 00674685

Place : Kolkata  
Dated : 12th February 2026

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TELEPHONE : 2212-6253, 2212-8016  
FAX : 00-91-33-2212 7476  
WEBSITE : www.gbasuandcompany.org  
E-MAIL : s.lahiri@gbasu.com  
anusree.lahiri@gmail.com

**G. BASU & CO.**  
CHARTERED ACCOUNTANTS

**BASU HOUSE**  
1ST FLOOR  
3. CHOWRINGHEE APPROACH  
KOLKATA-700 072

The Board of Directors,  
**Usha Martin Education & Solutions Limited,**  
Godrej Waterside, Tower II, Unit No.-1206,  
12<sup>th</sup> Floor, Plot-DP, Sector-V,  
Salt Lake City,  
Kolkata – 700091.

We have reviewed the unaudited financial results of **USHA MARTIN EDUCATION & SOLUTIONS LIMITED** (the "Company") Consolidated with **USHA MARTIN EDUCATION PRIVATE LIMITED** for quarter and nine months ended **December 31, 2025** which are included in the accompanying Statement of Consolidated unaudited financial results for the quarter and nine months ended **December 31, 2025** (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes. The Statement is the responsibility of the Company's management and has been approved by the Board of Directors on 12<sup>th</sup> February, 2026. Our responsibility is to issue a report on the Statement based on our review.

1. We conducted our review in accordance with the Standard on Review Engagement (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 required that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.
2. 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.
3. The consolidated unaudited financial results include the unaudited financial results of a subsidiary, named Usha Martin Education Private Limited, whose unaudited financial statement, before consolidation adjustments, reflect total assets of Rs. 130.15 lacs, total income of Rs 1.95 lacs , net profit after tax of Rs 0.87 lacs, as considered in the consolidated unaudited financial results for the quarter and nine months ending **December 31, 2025**, which have been audited by another auditor whose report has been furnished to us by the management of the Holding company.

Our opinion on the unaudited consolidated quarterly financial results, in so far as it relates to the amounts and disclosures in respect of the subsidiary, is solely reliant on the report of the auditor of the subsidiary and is not modified in this respect.

4. Based on our review conducted as above, in enclosed unaudited result in absence of actuarial valuation of retirals, nothing has come to our attention that causes us to believe that the statement has not been prepared in all material respects in accordance with the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contain any material misstatement.

UDIN : 26052498CRXCPT6367  
Place : Kolkata  
Date : 12<sup>th</sup> February, 2026

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**USHA MARTIN EDUCATION & SOLUTIONS LIMITED**

CIN- L31300WB1997PLC085210

Registered Office: Godrej Waterside, Unit No. 1206, 12th Floor, Block DP- 6, Sector- V, Salt Lake City, Kolkata - 700 091  
Tel: +91 33 68103700

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS  
FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025**

		(Rs. in Lakh)					
Sl. No.	Particulars	Quarter ended			Nine months ended		Year Ended
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
1	Revenue from Operations	20.25	22.25	11.60	55.75	40.90	52.40
2	Other Income	0.01	0.03	19.50	2.19	26.53	46.05
3	<b>Total Income (1+2)</b>	<b>20.26</b>	<b>22.28</b>	<b>31.10</b>	<b>57.94</b>	<b>67.33</b>	<b>98.45</b>
4	<b>Expenses</b>						
	(a) Purchase of Traded Goods	-	-	-	-	-	-
	(b) Employee Benefits Expense	5.87	5.87	5.74	17.81	17.22	23.01
	(c) Finance Costs	1.00	1.33	2.59	3.97	10.24	12.12
	(d) Depreciation and Amortisation Expense	0.07	0.09	0.09	0.25	0.20	0.29
	(e) Other Expenses	4.92	5.79	7.11	15.92	20.59	28.85
	(f) Exceptional Items	-	-	-	-	-	-
	<b>Total Expenses</b>	<b>11.86</b>	<b>13.08</b>	<b>15.53</b>	<b>37.75</b>	<b>48.26</b>	<b>64.27</b>
5	<b>Profit before tax (3-4)</b>	<b>8.40</b>	<b>9.20</b>	<b>15.57</b>	<b>20.19</b>	<b>19.08</b>	<b>34.18</b>
6	<b>Tax Expense</b>						
	(a) Current Tax	0.06	0.09	0.24	0.30	0.51	2.63
	(b) Short/(Excess) provision of taxation for previous periods	0.01	-	0.12	0.01	0.21	0.21
	(c) Deferred Tax	-	-	-	-	-	-
	<b>Total Tax Expense</b>	<b>0.07</b>	<b>0.09</b>	<b>0.36</b>	<b>0.31</b>	<b>0.72</b>	<b>2.84</b>
7	<b>Net Profit/(Loss) for the period (5-6)</b>	<b>8.33</b>	<b>9.11</b>	<b>15.21</b>	<b>19.88</b>	<b>18.36</b>	<b>31.34</b>
8	<b>Other Comprehensive Income, net of income tax</b>						
	(a) (i) Items that will not be classified to profit or loss	-	-	-	-	-	-
	(ii) income tax relating to items that will not be classified 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	-	-	-	-	-	-
	<b>Total other comprehensive Income, net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Total comprehensive Income for the period (7+8)</b>	<b>8.33</b>	<b>9.11</b>	<b>15.21</b>	<b>19.88</b>	<b>18.36</b>	<b>31.34</b>
10	<b>Paid-up Equity Share Capital: (Face value Re. 1 each)</b>	<b>264.16</b>	<b>264.16</b>	<b>264.16</b>	<b>264.16</b>	<b>264.16</b>	<b>264.16</b>
11	<b>Earnings per share (of Re. 1 each) (not annualised)</b>						
	(a) Basic (in Rs.)	0.03	0.03	0.08	0.08	0.07	0.12
	(b) Diluted (in Rs.)	0.03	0.03	0.06	0.08	0.07	0.12

**Notes :**

- The above Financial Results, after review by the Audit Committee, have been approved and taken on record by the Board of Directors at their meeting held on 12th February, 2026.
- The above consolidated financial results have been compiled by following the principles set out in the Accounting Standard 21 "Consolidated Financial Statements".
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and amendments thereon and other recognised accounting practices and policies to the extent applicable.
- The Company has only one reportable segment. Hence no segment reporting is required in accordance with IND AS 108 "Operating Segments".
- The Company has Unabsorbed Depreciation and Business Loss available for set off under the Income Tax Act, 1961. However, in view of inability to assess future taxable income in absence of any convincing evidence available to the management, the extent of net deferred tax assets which may be adjusted in the subsequent year is not ascertainable at this stage and accordingly the same has not been recognised in the accounts on consideration of prudence.
- Statutory Auditors have provided an unmodified opinion on the Financial results.

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For Usha Martin Education & Solutions Limited

*Vinay Kumar Gupta*

Vinay Kumar Gupta  
Whole-time Director  
DIN: 00574685

Place : Kolkata  
Dated : 12th February 2026