

## **SOPHIA EXPORTS LIMITED**

(CIN No :L52110DL1985PLC020059)

Regd. Off. : 4973/202, Phatak Badel Bage, Hauz Qazi, Delhi-110 006, Phone : 011-23211905, 43041400  
E-mail : info@sophiaexport.com Website : www.sophiaexport.com

**February 14, 2026**

To,  
The Secretary,  
**Metropolitan Stock Exchange of India Limited**  
Vibgyor Towers, 4th floor, Plot No C 62, G - Block,  
Opp. Trident Hotel, Bandra Kurla Complex, Bandra (E),  
Mumbai – 400 098  
**Symbol: SOPHIA**

**Subject: Submission of Integrated Filing (Financial) for the quarter and nine months ended December 31, 2025**

Dear Sir/ Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/ 185 dated December 31, 2024 please find enclosed Integrated Filing (Financial) for the quarter and nine months ended December 31, 2025.

This is for your information and record.

Thanking you,  
Yours Faithfully

**For Sophia Exports Limited**

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**(Lalit Agarwal)**  
**Director**  
**DIN: 00109920**

## General information about company

Scrip code*	000000
NSE Symbol*	NOTLISTED
MSEI Symbol*	SOPHIA
ISIN*	INE948E01014
Name of company	SOPHIA EXPORTS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	13-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	EXPORTS
Start date and time of board meeting	13-02-2026 14:00
End date and time of board meeting	13-02-2026 16:10
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No NOT APPLICABLE

## Financial Results – Ind-AS

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period	01-10-2025	01-04-2025	
Date of end of reporting period	31-12-2025	31-12-2025	
Whether results are audited or unaudited	Unaudited	Unaudited	
Nature of report standalone or consolidated	Standalone	Standalone	
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
Revenue from operations	32.37	32.37	

	Other income	29.13	90.64
	<b>Total income</b>	<b>61.5</b>	<b>123.01</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	31.5	31.5
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
(d)	Employee benefit expense	3.86	10.13
(e)	Finance costs	15.07	42.82
(f)	Depreciation, depletion and amortisation expense	0	0.01
(g)	<b>Other Expenses</b>		
1	Other Expenses	2.37	6.28
	<b>Total other expenses</b>	<b>2.37</b>	<b>6.28</b>
	<b>Total expenses</b>	<b>52.8</b>	<b>90.74</b>
3	<b>Total profit before exceptional items and tax</b>	<b>8.7</b>	<b>32.27</b>
4	Exceptional items	0	0
5	<b>Total profit before tax</b>	<b>8.7</b>	<b>32.27</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	-0.17	0.03
8	Deferred tax	0	0
9	<b>Total tax expenses</b>	<b>-0.17</b>	<b>0.03</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>8.87</b>	<b>32.24</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
16	<b>Total profit (loss) for period</b>	<b>8.87</b>	<b>32.24</b>
17	<a href="#">Other comprehensive income net of taxes</a>	0	0
18	<b>Total Comprehensive Income for the period</b>	<b>8.87</b>	<b>32.24</b>
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	385.35	385.35
	Face value of equity share capital	10	10
22	Reserves excluding revaluation reserve		
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.23	0.84

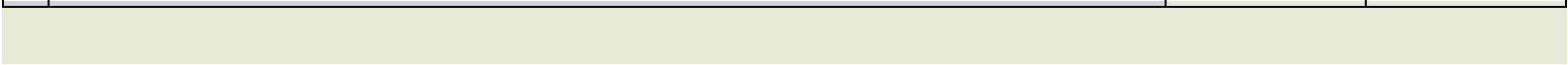
	Diluted earnings (loss) per share from continuing operations	0.23	0.84	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	0.23	0.84	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.23	0.84	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

### Text Block

Textual Information(4)	<p>Notes:</p> <ol style="list-style-type: none"> <li>The above Unaudited Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 13, 2026. These results have been subjected to Limited Review by the Statutory Auditors as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 and they have expressed an unmodified opinion on the aforesaid results.</li> <li>The above results has been prepared in accordance with the Indian Accounting Standards(Ind-AS) Rules, 2015 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.</li> <li>Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.</li> <li>The segment reporting is not applicable to the Company.</li> <li>The above results is an extract of the detailed format of Unaudited Financial Results, filed with the Stock Exchange. The full format of the results are available on the Stock Exchange Website i.e. <a href="http://www.msei.in">www.msei.in</a> and on the Company's website i.e. <a href="http://www.sophiaexport.com">www.sophiaexport.com</a>.</li> </ol>
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### Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		



**KUMAR CHOPRA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

**Independent Auditor's Limited Review Report on the Quarterly and year to date Unaudited Standalone Financial Results of Sophia Exports Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.**

**Review Report to**  
**The Board of Directors**  
**Sophia Exports Limited**

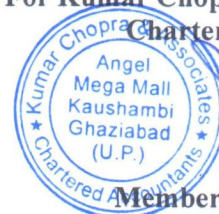
We have reviewed the accompanying statement of Unaudited Financial Results of Sophia Exports Limited ("the Company") for the quarter ended December 31, 2025 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement, which 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 Indian Accounting Standard (IND AS) 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015. Our responsibility is to express a conclusion on the statement based on our review.

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.

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

**For Kumar Chopra & Associates**  
**Chartered Accountants**



**CA Rajeev Jain**  
**Partner**

**Membership No. 084478**  
**Firm Registration No: 000131N**

**Place : Delhi**  
**Date : 13.02.2026**  
**UDIN: 26084478TXGTYW5812**

**Unaudited Financial Results for the Quarter and Nine Months ended on December 31, 2025**

(Figures in Lac except EPS)

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
<b>1 Income from Operations</b>						
(a) Net Sales/Income from Operations	32.37	-	-	32.37	-	50.25
(b) Other Income	29.13	12.70	4.62	90.64	66.90	64.00
<b>Total Income from Operations</b>	<b>61.50</b>	<b>12.70</b>	<b>4.62</b>	<b>123.01</b>	<b>66.90</b>	<b>114.25</b>
<b>2 Expenses</b>						
(a) Purchase of stock -in -trade	31.50	-	-	31.50	-	48.75
(b) Employees benefits expenses	3.86	3.18	2.26	10.13	7.88	11.76
(c) Depreciation and amortisation expenses	0.00	0.00	0.00	0.01	0.01	0.01
(d) Other expenses	2.37	2.07	1.31	6.28	5.40	8.32
<b>Total</b>	<b>37.73</b>	<b>5.26</b>	<b>3.57</b>	<b>47.92</b>	<b>13.29</b>	<b>68.84</b>
3 Profit/(Loss) from operations before other income, finance costs and exceptional items(1-2)	23.77	7.43	1.05	75.09	53.61	45.41
4 Other Income	-	-	-	-	-	-
5 Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)	23.77	7.43	1.05	75.09	53.61	45.41
6 Finance Cost	15.07	14.12	17.72	42.82	50.64	63.85
7 Profit/(Loss) from ordinary activities after finance costs and but before exceptional items (5-6)	8.70	(6.69)	(16.67)	32.27	2.97	(18.44)
8 Exceptional Items	-	-	-	-	-	-
9 Profit/(Loss) from Ordinary activities before tax(7-8)	8.70	(6.69)	(16.67)	32.27	2.97	(18.44)
10 Tax expenses	(0.18)	0.09	1.82	0.03	6.89	39.53
11 Net Profit/(Loss) from ordinary activities after tax (9-10)	8.87	(6.78)	(18.49)	32.24	(3.92)	(57.97)
12 Extraordinary Items (Net of Tax expenses Rs. )	-	-	-	-	-	(11.53)
<b>13 Net Profit/(Loss) for the period (11-12)</b>	<b>8.87</b>	<b>(6.78)</b>	<b>(18.49)</b>	<b>32.24</b>	<b>(3.92)</b>	<b>(46.44)</b>
14 Paid - up Equity Share Capital (Face value - Rs. 10/- per share)	385.35	385.35	385.35	385.35	385.35	385.35
15 Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	1,092.64
16.i Earnings Per Shares (before extraordinary items) (of Rs. 10 /- each)(not annualised)						
(a) Basic	0.23	(0.18)	(0.48)	0.84	(0.10)	(1.21)
(b) Diluted	0.23	(0.18)	(0.48)	0.84	(0.10)	(1.21)
16.ii Earnings Per Shares (after extraordinary items) (of Rs. 10/- each)(not annualised)						
(a) Basic	0.23	(0.18)	(0.48)	0.84	(0.10)	(1.21)
(b) Diluted	0.23	(0.18)	(0.48)	0.84	(0.10)	(1.21)

**Notes:**

- The above Unaudited Financial Results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their respective meetings held on February 13, 2026. These results have been subjected to Limited Review by the Statutory Auditors as required under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 and they have expressed an unmodified opinion on the aforesaid results.
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Place: Delhi  
Date: 13.02.2026



For and on behalf of the Board  
For Sophia Exports Limited

(Lalit Agarwal)  
Director  
DIN: 00109920