BABA ARTS LIMITED

CIN: L72200MH1999PLC119177

B1 & B4, Baba House, 86, M.V. Road, Andheri (East), Mumbai 400093

Tel: 022 4979 4623 Website: www.babaartslimited.com

Email: babaartslimited@yahoo.com/investors@babaartslimited.com

12thj August, 2025

The Corporate Relationship Department
The BSE Limited
Dalal Street,
MUMBAI-400001

SCRIP CODE : 532380
SCRIP NAME: BABA

Dear Sir,

Sub.: Outcome of Board Meeting

Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015

Pursuant to the requirements of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we have to inform you that the Board of Directors of our Company in its meeting held on Tuesday the 12th August, 2025 which commenced at 3.30 p.m. and concluded at 4.25 p.m. interalia, have approved the following:

1. Un-Audited Financial Results of the Company for the Quarter ended 30th June, 2025.

As required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a copy of the Un-Audited Financial Results and Declaration with respect to the Limited Review Report with unmodified opinion to the Un-Audited Financial Results and certified copy of the Limited Review Report is attached herewith.

Kindly put up this letter on the notice board of your exchange for information of the members of the exchange.

Thanking you,

Yours truly,
For Baba Arts Limited

BABA ARTS LIMITED MUMBAI

Naishadh H. Mankad
Company Secretary & Compliance Officer

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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs.in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
	Continuing Operations				
1	**Income from operations**				
	a) Net Sales/ Income from Operations	360.24	289.74	92.34	558.88
	b) Other Income	7.28	30.34	29.72	129.65
	Total Operating Income (a+b)	**367.52**	**320.08**	**122.06**	**688.53**
2	**Expenses**				
	a) Cost of Production/Distribution/IPR(net of returns)	1.00	2.51	-	5.60
	b)Purchases of Stock -in -trade	-	140.61	4.00	324.00
	c)Changes in Inventories of finished goods, work in progress and stock in trade	196.39	(2.45)	4.11	(138.75)
	d) Employees benefit expenses	11.98	11.74	10.24	45.81
	e) Finance Cost	-	-	-	-
	f) Depreciation & Amortisation expense	1.52	1.50	1.30	6.00
	g) Other Expenditure	136.92	106.13	49.30	251.80
	h) Total Expenses (a tog)	**347.81**	**260.04**	**68.95**	**494.46**
3	**Profit/(Loss) from Operations before Exceptional Items (1-2)**	**19.71**	**60.04**	**53.11**	**194.07**
4	Exceptional Items	-	-	-	-
5	**Profit (+)/Loss(-) from Continuing Operations before Tax (3+4)**	**19.71**	**60.04**	**53.11**	**194.07**
6	Tax Expense - Current Year	5.10	15.73	13.61	49.79
	Tax Expense - Deferred Tax	(0.12)	0.67	0.03	0.72
	Tax Expense - Prior Year	-	(0.30)	-	(0.28)
7	**Net Profit (+)/ Loss (-) From Continuing Operations after Tax (5-6)**	**14.73**	**43.94**	**39.47**	**143.84**
8	Extra Ordinary Items (Net of Tax expense Rs ______Lacs)	-	-	-	-
9	**Net Profit (+)/ Loss (-) for the period (7+(-)8)**	**14.73**	**43.94**	**39.47**	**143.84**
10	Other Comprehensive Income (OCI)				
	(i) Items that will not be reclassified to Statement of Profit and Loss				
	(a) Remeasurements of the defined benefit liabilities/(assets)	(0.10)	(4.67)	(0.15)	(5.11)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.02	1.18	0.04	1.29
	Total Other Comprehensive Income/(Loss)	(0.08)	(3.49)	(0.11)	(3.82)
11	**Total Comprehensive Income for the year (9+10)**	**14.65**	**40.45**	**39.36**	**140.02**
12	Paid up Equity Share Capital (Face Value of Re 1/-each)	**525.00**	**525.00**	**525.00**	**525.00**
13	Other Equity excluding Revaluation Reserve	-	-		2,150.82
14	EPS (in Rs) before & after Extraordinary Items (not annualised) - Basic & Diluted	**0.028**	**0.084**	**0.075**	**0.274**
15	Debt Equity Ratio #				NA
16	Debt Service Coverage Ratio #				NA
17	Interest Service Coverage Ratio #				NA

 # The Company did not have any debt.

For Baba Arts Limited

BABA ARTS LIMITED MUMBAI

NikhilG. Tanwani
Chairman & Mg. Director
DIN:01995127

Place: Mumbai
Date: 12th August, 2025

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STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

	Particulars	Quarter Ended			Year Ended
		Unaudited 30.06.2025	Audited 31.03.2025	Unaudited 30.06.2024	Audited 31.03.2025
1	**Segment Revenue (Net Sales)**				
	a) Trading in IPR of Film Rights	202.51	154.51	0.01	184.54
	b) Production of Films & TV Serials	-	-	-	-
	c) Digital Media Content	157.73	135.23	92.33	374.34
	Total Net Income From Operations	**360.24**	**289.74**	**92.34**	**558.88**
2	**Segment Results - Profit Before Tax & Interest**				
	a) Trading in IPR of Film Rights	12.51	20.98	(0.10)	24.89
	b) Production of Films & TV Serials	-	-	-	-
	c) Digital Media Content	1.30	9.94	25.93	44.81
	Total	**13.81**	**30.92**	**25.83**	**69.70**
	Finance Cost	-	-	-	-
	Others (Unallocable Income - Unallocable Expenses)	5.90	29.12	27.28	124.37
	Total Profit Before Tax	**19.71**	**60.04**	**53.11**	**194.07**
3	**Segment Assets**				
	a) Trading in IPR of Film Rights	128.16	354.55	193.94	354.55
	b) Production of Films & TV Serials	309.46	126.19	222.29	126.19
	c) Digital Media Content	460.09	363.92	423.83	363.92
	d) Unallocated Assets	1936.61	2,092.45	1968.80	2092.45
	Total Segment Assets	**2834.32**	**2937.11**	**2808.86**	**2937.11**
4	**Segment Liabilities**				
	a) Trading in IPR of Film Rights	0.00	140.80	4.00	140.80
	b) Production of Films & TV Serials	0.00	-	0.06	0.00
	c) Digital Media Content	102.29	79.40	188.54	79.40
	d) Unallocated Liabilities	41.55	41.09	41.09	41.09
	Total Segment Liabilities	**143.84**	**261.29**	**233.69**	**261.29**

Notes:

1. The above unaudited financial results for the quarter ended 30th June, 2025 have been reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors of the Company at its meeting held on 12th August, 2025. The Statutory Auditor of the Company have expressed an unmodified opinion on these financial results.
2. The above unaudited financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended from time to time and other recognised accounting practises and polices to the extent applicable.
3. The figures for the quarter ended 31st March, 2025 are balancing figures between the audited figures for the full financial year ended on 31st March, 2025 and the published year to date unaudited figures up to the third quarter ended 31st December, 2024, which were subjected to limited review.
4. The previous period figures have been regrouped/ re-arranged, wherever necessary, to correspond with current period classification / presentation.

For Baba Arts Limited

Nanwani

Nikhil G. Tanwani
Chairman & Mg. Director
DIN:01995127

BABA ARTS LIMITED MUMBAI

Place: Mumbai
Date: 12th August, 2025

M M NISSIM & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office : Barodawala Mansion, B-Wing, 3rd Floor, 81, Dr. Annie Besant Road, Worli, Mumbai - 400 018.
Tel. : +91 22 6987 9900
: 3511 3710/23/25/28
LLPIN : AAT - 7548
Website : www.mmnissim.com

LIMITED REVIEW REPORT ON STANDALONE FINANCIAL RESULTS OF BABA ARTS LTD FOR THE QUARTER ENDED 30TH JUNE, 2025.

To
The Board of Directors,
BABA ARTS LTD.

1. We have reviewed the accompanying Statement of unaudited standalone financial results ("the Statement") of BABA ARTS Ltd ("the Company") for the quarter ended 30th June, 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.

2. 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 the Indian Accounting Standard 34"Interim Financial Reporting" ("Ind AS 34"), 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 the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the statement 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 requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review of interim financial information consists of making enquiries, 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 Standards on Auditing 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.

4. Attention is drawn to the fact that the results for the quarter ended 31st March 2025 are the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the previous financial year which were subject to limited review by us.

5. 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 applicable accounting standards, as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M M Nissim & Co LLP
Chartered Accountants
(Reg. No. 107122W/W100672)

M M NISSIM & CO LLP
FRN : 107122W / W100672
MUMBAI
CHARTERED ACCOUNTANTS

Hiren P Muni
Partner
Mem. No.142067
Mumbai,
UDIN:- 25142067BMNATM8788
Date : 12th August, 2025

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Details of Impact of Audit Qualification		
Whether results are audited or unaudited	Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Auditor's opinion		
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results	Yes	
Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
M M NISSIM & CO LLP	YES	31/03/2028

For Baba Arts Limited

Naishadh H. Mankad
Company Secretary & Compliance Officer