

UNIVERSAL ARTS LIMITED

CIN: L22300MH1995PLC091082

GANPATI BHAVAN, 1ST FLOOR, M. G. ROAD, GOREGAON WEST MUMBAI - 400062

*Tel: 28748995/28749001 *Email - universalartslimited@hotmail.com *Web: www.universal-art.in

January 31, 2026

To,
The Manager
The BSE Limited
P. J. Tower, Dalal Street,
Fort, Mumbai 400 001

Ref: Scrip Code - 532378

Subject: Submission of Un-Audited Financial Results for the Quarter Ended December 31, 2025 of Universal Arts Limited

Dear Sir / Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Un-Audited Financial Results (Standalone and Consolidated) of the Company for the quarter ended December 31, 2025 along with the Limited Review Report issued by Statutory Auditors, as approved by the Board of Directors in their meeting held on January 30, 2026.

Please find enclosed the following documents:

1. Un-Audited Financial Results (Standalone and Consolidated) for the quarter ended December 31, 2025.
2. Limited Review Report (Standalone and Consolidated) issued by the Statutory Auditors.

We confirm that the financial results have been submitted in XBRL format separately, as required.

You are requested to take the above on record and oblige.

Thanking you.

Yours faithfully,

For UNIVERSAL ARTS LIMITED

Razia



Razia Bashir Mujawar
Company Secretary and Compliance Officer

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS ENDED UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Universal Arts Limited,
(Formerly Goldmines Media Ltd),
Mumbai.

- 1) We have reviewed the accompanying Statement of Unaudited Standalone Financial Result of **Universal Arts Limited** ("the Company") for the quarter and nine months ended 31st December, 2025 ("the Statement"), being submitted by Company to the Stock Exchange viz. BSE Limited ("BSE") and The National Stock Exchange of India Limited ("NSE") pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 2) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) 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 Entity" ("the Standard"), 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 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.

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



- 4) Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards ("Ind AS") prescribed under 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 the Regulation, read with the circular, including the manner in which it is to be disclosed or that it contains any material misstatement.

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th January, 2026

UDIN No: 26112489KNNBBT2062

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. In lakhs)

	Particulars	STANDALONE					
		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)
I	Revenue from operations	-	-	0.07	-	0.07	0.22
II	Other Income	9.50	7.90	10.31	34.03	35.13	50.39
III	Total income (I + II)	9.50	7.90	10.39	34.03	35.21	50.61
IV	Expenses						
a]	Cost of Material consumed	-	-	-	-	-	-
b]	Direct Production expenses	0.02	-	-	0.02	-	-
c]	Purchase of stock in trade	-	-	-	-	-	-
d]	Changes in Inventories	-	-	-	-	-	-
e]	Employee benefits expense	2.71	2.60	2.27	7.87	7.08	9.48
f]	Finance Costs	-	-	-	-	-	0.01
g]	Depreciation and amortisation expense	0.03	0.03	0.03	0.09	0.09	0.13
h]	Other expenses	2.65	3.00	2.52	8.00	7.60	10.40
	Total Expenses (IV)	5.41	5.63	4.81	15.99	14.77	20.02
V	Profit/(Loss) before Exceptional items and Tax (III - IV)	4.09	2.27	5.57	18.04	20.43	30.59
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	4.09	2.27	5.57	18.04	20.43	30.59
VIII	Tax expense						
a]	Current Tax	-	-	-	-	-	0.01
b]	Deferred Tax	-	-	-	-	-	14.90
IX	Profit/(Loss) from continuing operations (VII - VIII)	4.09	2.27	5.57	18.04	20.43	15.68
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	4.09	2.27	5.57	18.04	20.43	15.68
XII	Equity Share Capital (Face Value Rs.10 per Share)	996.99	996.99	996.99	996.99	996.99	996.99
XIII	Other Equity Excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(187.80)
XIV	Earnings per equity share (for continuing operation):						
	(a) Basic	0.04	0.02	0.06	0.18	0.20	0.16
	(b) Diluted	0.04	0.02	0.06	0.18	0.20	0.16



UDIN: 26112489KNNBBT2062

Place : Mumbai

Date: 30th January, 2026

For and on behalf of the Board

Manish
Girish Shah

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Manish Girish Shah
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Manish Shah

DIN: 00434171

Managing Director



NOTES :

- 1 The Audited Standalone Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.
- 2 Since the Company is operating only in one segment, the question of reporting segment-wise revenue as defined under IND Accounting Standard AS-108 does not arise.
- 3 Due to carry forward losses no provision for Current and Deferred tax has been made.
- 4 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.
- 5 The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on 21st, November 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security, 2020, which will impact the Group's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on 13th, November, 2020. Subsequently, on 21st, November, 2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified. The company is in the process of evaluating the impact of these Labour Codes changes. However due to few employees the company does not foresee any significant impact of the increased obligations in accordance with Ind AS 19- 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India ('ICAI') in its standalone financial results during the current quarter ended 31st December, 2025.




Place : Mumbai
Date: 30th January, 2026

For and on behalf of the Board

**Manish
Girish Shah** Digitally signed by
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DIN: 00434171
Managing Director



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND NINE MONTHS ENDED UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Review Report to
The Board of Directors,
Universal Arts Limited,
(Formerly Goldmines Media Ltd),
Mumbai.

- 1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **UNIVERSAL ARTS LIMITED** ('the Company'), comprising its subsidiary together, ('the Group') for the quarter and nine months ended 31st December, 2025 ('the Statement'), attached here with, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No CIR/CFD/CMD1/44/2019 dated 29th March, 2019 ("the Circular").
- 2) This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors in their meeting held on 30th January , 2026 has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34, "Interim Financial Reporting", (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant Rules issued thereunder and other accounting principles generally accepted in India, read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
- 3) 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 Entity" ("the Standard"), issued by the Institute of Chartered Accountants of India. 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 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.

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

- 4) The Statement includes the results of the following entities:
Bama Infotech Private Limited (100% Subsidiary Company).
- 5) The Statement includes the interim financial results and other financial information of one subsidiary company whose interim financial results/information reflects total comprehensive Loss of Rs. 0.35 lakhs for the quarter ended 31st December, 2025.

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W



CA Sushant Mehta

Partner

Membership Number: 112489

Place: Mumbai

Date: 30th January, 2026

UDIN No: 26112489KXBLY7275

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. In lakhs)

	Particulars	CONSOLIDATED					
		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)
I	Revenue from operations	-	-	0.16	0.09	0.16	0.56
II	Other Income	9.50	7.90	10.32	34.03	35.14	50.40
III	Total income (I + II)	9.50	7.90	10.47	34.11	35.29	50.96
IV	Expenses						
a)	Cost of Material consumed	-	-	-	-	-	-
b)	Direct Production expenses	0.02	-	-	0.02	-	-
c)	Purchase of stock in trade	-	-	-	-	-	-
d)	Changes in Inventories	-	-	-	-	-	-
e)	Employee benefits expense	2.71	2.60	2.27	7.87	7.08	9.48
f)	Finance Costs	-	-	-	-	-	0.01
g)	Depreciation and amortisation expense	0.03	0.03	0.03	0.09	0.09	0.13
h)	Other expenses	2.72	3.10	2.61	8.32	7.87	11.35
	Total Expenses (IV)	5.49	5.73	4.90	16.30	15.03	20.97
V	Profit/(Loss) before Exceptional items and Tax (III - IV)	4.01	2.17	5.58	17.81	20.26	29.99
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	4.01	2.17	5.58	17.81	20.26	29.99
VIII	Tax expense						
a)	Current Tax	-	-	-	-	-	0.01
b)	Deferred Tax	-	-	-	-	-	14.90
IX	Profit/(Loss) from continuing operations (VII - VIII)	4.01	2.17	5.58	17.81	20.26	15.08
X	Other Comprehensive Income	(0.28)	(0.00)	(0.30)	(0.01)	(0.08)	(0.46)
XI	Total Comprehensive Income for the period (IX + X)	3.74	2.17	5.28	17.80	20.18	14.63
XII	Equity Share Capital (Face Value Rs.10 per Share)	996.99	996.99	996.99	996.99	996.99	996.99
XIII	Other Equity Excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	(277.33)
XIV	Earnings per equity share (for continuing operation):						
	(a) Basic	0.04	0.02	0.05	0.18	0.20	0.15
	(b) Diluted	0.04	0.02	0.05	0.18	0.20	0.15



UDIN: 26112489KNBLIY7275

Place : Mumbai

Date: 30th January, 2026

For and on behalf of the Board

Manish
Girish Shah

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Manish Shah
DN: 00434171
Managing Director



NOTES :

- 1 The Audited Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles provided in Indian Accounting Standards (IndAS 34), the provisions of the Companies Act, 2013 (the Act), as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI) under SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, [SEBI (LODR) Regulations, 2015] as amended.
- 2 Since the Company is operating only in one segment, the question of reporting segment-wise revenue as defined under IND Accounting Standard AS-108 does not arise.
- 3 Due to carry forward losses no provision for Current and Deferred tax has been made.
- 4 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.
- 5 The Government has notified and brought into force substantial provisions of the Code on Social Security, 2020 ("Social Security Code"); the Occupational Safety, Health and Working Conditions Code, 2020; the Industrial Relations Code, 2020 and the Code on Wages, 2019 (collectively, the "Labour Codes") on 21st, November 2025, which consolidate, subsume, amend and replace numerous existing central labour legislations. The Government had approved the Code on Social Security, 2020, which will impact the Group's employee benefit obligations. The Ministry of Labour and Employment had earlier released draft rules for the Code on 13th, November, 2020. Subsequently, on 21st, November, 2025, the Government has notified and brought into force substantial provisions of the Labour Codes. However, certain specific rules and corresponding State-level notifications are yet to be notified. The company is in the process of evaluating the impact of these Labour Codes changes. However due to few employees the company does not foresee any significant impact of the increased obligations in accordance with Ind AS 19- 'Employee Benefits' and FAQs on key accounting implications arising from the New Labour Codes issued by the Institute of Chartered Accountants of India (ICAI) in its consolidated financial results during the current quarter ended 31st December, 2025.



Place : Mumbai
Date: 30th January, 2026

For and on behalf of the Board

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DIN: 00434171
Managing Director

