BABA ARTS LIMITED

CIN: L72200MH1999PLC119177
B1 & B4, Baba House, 86, M.V. Road, Andheri (East), Mumbai 400093
Tel: 022 - 49794623 Website: www.babaartslimited.com
Email: babaartslimited@yahoo.com/investors@babaartslimited.com

28th July, 2026

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

SCRIP CODE : 532380
SCRIP NAME : BABA

Dear Sir,

Sub.: Integrated Filing (Financials) for quarter ended 31st March 2026

In accordance with amendments to the SEBI (Listing Obligations & Disclosure Requirements) (Third Amendment) Regulations, 2024, as amended (amended "SEBI Listing Regulations") read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular, the Integrated Filing (Financial) of our Company for the quarter ended 30th June, 2026 is enclosed.

We request you to take the above on record and treat the same as compliance under the applicable provisions of the securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.

Other Annexures to integrated Filing (Financials):

1. Statement on Deviation of Variation of proceeds of Public Issue, right issue, preferential issue, qualified institutions placement etc.- **NOT APPLICABLE**
2. Outstanding Default on Loans and Debt Securities- **NOT APPLICABLE**, since there is no such default by the Company.
3. Disclosure of Related Party Transactions (applicable only for half yearly filings)- **NOT APPLICABLE**
4. Statement on Impact of Audit Qualification (for Audit report with modified opinion) submitted along with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e. 4th quarter)- **NOT APPLICABLE**, the statement of unmodified opinion is attached.

This is for your intimation please.

Thanking you,

Yours truly,
For Baba Arts Limited

Naishadh H. Mankad
Company Secretary & Compliance Officer

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 FINANCIAL RESULTS OF BABA ARTS LTD FOR THE QUARTER ENDED 30th JUNE, 2026.

To
The Board of Directors,
BABA ARTS LTD.

1. We have reviewed the accompanying Statement of unaudited financial results ("the Statement") of **BABA ARTS Ltd** ("the Company") for the quarter ended 30th June, 2026, 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 2026 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:- 26142067IZOGFJ4152
Date : 28th July, 2026

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STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2026

(Rs.in Lakh except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Audited	Unaudited	Audited
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
	Continuing Operations				
1	**Income from operations**				
	a) Net Sales / Income from Operations	-	515.82	360.24	1,494.75
	b) Other Income	38.88	55.73	7.28	99.77
	Total Operating Income (a+b)	38.88	571.55	367.52	1,594.52
2	Expenses				
	a) Cost of Production/Distribution/IPR(net of returns)	-	-	1.00	6.00
	b)Purchases of Stock -in -trade	-	262.53	-	835.29
	c)Changes in Inventories of finished goods, work in progress and stock in trade	-	267.80	196.39	523.97
	d) Employees benefit expenses	11.66	12.12	11.98	51.29
	e) Finance Cost	0.29	0.28	-	0.56
	f) Depreciation & Amortisation expense	1.73	1.73	1.52	6.39
	g) Other Expenditure	11.06	16.25	136.92	87.37
	h) Total Expenses (a to g)	24.74	560.71	347.81	1,510.87
3	**Profit/(Loss) from Operations before Exceptional Items (1-2)**	14.14	10.84	19.71	83.65
4	Exceptional Items	-	-	-	-
5	**Profit (+)/Loss (-) from Continuing Operations before Tax (3+4)**	14.14	10.84	19.71	83.65
6	Tax Expense - Current Year	2.08	1.39	5.10	19.66
	Tax Expense - Deferred Tax	0.10	0.31	(0.12)	(0.02)
	Tax Expense - Prior Year	-	(1.29)	-	(1.29)
7	**Net Profit (+) / Loss (-) From Continuing Operations after Tax (5-6)**	11.96	10.43	14.73	65.30
8	Extra Ordinary Items (Net of Tax expense Rs Lacs)	-	-	-	-
9	**Net Profit (+) / Loss (-) for the period (7+(-)8)**	11.96	10.43	14.73	65.30
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)	-	(0.99)	(0.10)	(1.28)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	0.25	0.02	0.32
	Total Other Comprehensive Income/(Loss)	-	(0.74)	(0.08)	(0.96)
11	**Total Comprehensive Income for the year (9+10)**	11.96	9.69	14.65	64.34
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	-	-		2,215.17
14	EPS (in Rs) before & after Extraordinary Items (not annualised) - Basic & Diluted	0.023	0.020	0.028	0.124
15	Debt Equity Ratio #				
16	Debt Service Coverage Ratio #				
17	Interest Service Coverage Ratio #				

 # The Company did not have any debt.

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Notes:

1 The above unaudited financials results for the quarter ended 30th June 2026 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 28th July 2026. The Statutory Auditors of the Company have expressed an unmodified opinion on the financial results.

2 The above unaudited financial results have been prepared in accordance with the Companies (Indian Accounting Stanards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended from time to time and other recognised accounting practices and policies to the extent applicable.

3 The figures for the quarter ended 31st March, 2026 are balancing figures between the audited figures for the full financial year ended on 31st March, 2026 and the published year to date unaudited figures up to the third quarter year ended 31st December, 2025 which were subjected to limited review.

4 The Company did not undertake any business activity during the quarter ended 30 June 2026 in any of its erstwhile business segments, viz. Digital Media, Film, TV Serial Production and Trading in IPR. The Income for the quarter comprises only (a) interest income on deposits and surplus funds, and (b) rental income from premises owned by the Company and given on Lease and License, classified as Investment Property under IND AS 40.

5 Upto the year ended 31st March 2026, the Company reported segment Information under IND AS 108 'Operating Segments' viz.Digital Media, Film and TV Serial Production and Trading in IPR. As stated in Note 4, no business activity was carried on in any of these segments during the quarter ended 30 June 2026, and the Chief Operating Decision Maker has, during the quarter, reviewed the operations and financial results of the Company as a single unit. The income earned during the quarter, being interest and rental income, is incidental to the holding of the Company's assets and does not arise from any business segment. Accordingly, the Company does not have any reportable segment within the meaning of Ind AS 108 for the quarter ended 30 June 2026, and segment disclosures are not applicable for the current period. The figures for the comparative periods have, consequently, been presented on the same basis. For ease of reference of the shareholders, the segment information as previously published for the comparative periods was as under:

	Quarter ended 30.06.2025 (Unaudited)	Year ended 31.03.2026 (Audited)
		(Rs in lakhs)
Segment Revenue		
Digital Media	157.73	1,292.22
Film and TV Serial Production	-	-
Trading in IPR	202.51	202.53
Total Segment Revenue	**360.24**	**1,494.75**
Segment Results		
Digital Media	1.30	120.10
Film and TV Serial Production	-	(33.95)
Trading in IPR	12.51	(88.98)
Total	**13.81**	**(2.83)**
Finance Cost	-	(0.56)
Other (Unallocable Income - Unallocable Expenses)	5.90	87.03
Total Profit Before Tax	**19.71**	**83.64**
Total Profit Before Tax		
Segment Assets/Segment Liabilities		
Segment Assets		
Digital Media Content	460.09	378.78
Film and TV Serial Production	309.46	280.51
Trading in IPR	128.16	0.67
Unallocated Assets	1,936.61	2,366.85
Total	**2,834.32**	**3,026.81**
Segment Liabilities		
Digital Media Content	102.29	42.57
Film and TV Serial Production	-	-
Trading in IPR	-	-
Unallocated Liabilities	41.55	63.50
Total	**143.84**	**106.07**

6 Notwithstanding that no business activity was carried on during the quarter, the financial results have been prepared on a going concern basis. The Company continues to hold income-yeilding assets, has a positive networth, has no external borrowings, and is able to meet its liabilities as they fall due.

7 Figures for the corresponding quarter ended 30 June 2025 and the year ended 31st March 2026 have been regrouped/re-classified,wherever necessary to conform to the presentation adopted for the current period. The figures for the quarter ended 30 June 2025 were subjected to the Limited review, and the figures for the year ended 31 March 2026 are the audited figures, published by the Company on 21st May,2026.

For Baba Arts Limited

Tanwani

Nikhil G. Tanwani
Chairman & Managing Director
DIN: 01995127
Place: Mumbai
Date: 28th July, 2026

BABA ARTS LIMITED

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28th July, 2026

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

SCRIP CODE : 532380
SCRIP NAME : BABA

Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

I, Nikhil G. Tanwani, Managing Director of Baba Arts Limited (CIN L72200MH1999PLC119177) having its Registered Office at B1 & B4, Baba House, M.V.Road, Andheri (East), Mumbai-400093, hereby declare that the Statutory Auditors of the Company, M/s. M M Nissim & Co LLP (Firm Registration Number: 107122W/W100672) have issued an Audit Report with unmodified opinion on Unaudited Financial Results of the Company for the Quarter ended on 30th June, 2026.

This declaration is given in compliance with Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

Kindly take this declaration on your records.

For Baba Arts Limited

Nikhil G. Tanwani
Chairman & Managing Director
DIN:01995127