UNIVERSAL ARTS LIMITED

CIN: L22300MH1995PLC091082
GANPATI BHAVAN, 1ST FLR, M G ROAD, GOREGAON WEST MUMBAI - 400062
*Tel: 28748995/28749001 *Email - universalartslimited@hotmail.com *Web: www.universal-art.in

12th August, 2026

The General Manager,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

Ref: Scrip Code: 532378

Sub: Outcome of Board Meeting of UNIVERSAL ARTS LIMITED held on 12th August, 2026.

Dear Sir,

Pursuant to provision of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are pleased to inform you that at the Board of Directors Meeting held today, the following business were transacted:

a) Taken note of resignation of Mrs. Razia Bashir Mujawar as the Company Secretary and Compliance Officer of the Company w.e.f. August 10, 2026.

b) Approved appointment of Mr. Jay Soley (A80732) as the Company Secretary and Compliance Officer of the Company.

c) The Un-audited Financial Results of the Company for the Quarter ended 30th June, 2026, was reviewed by the Audit Committee and approved by the Board of Directors and also taken note of the Limited Review Report issued by the Statutory Auditor at its meeting held today i.e. 12th August, 2026. The copy of which is enclosed along with Limited Review Report thereon of Statutory Auditors of the Company for your information and records.

d) Approved appointment of M/s. GIRISH MURARKA & CO as Secretarial Auditor of the Company for conducting the secretarial audit for financial year 2026-27 as per the provisions of the Companies Act, 2013.

e) The Board of Directors considered and decided to convene **31st Annual General Meeting** of the members on **Wednesday, 30th September, 2026**.

f) Pursuant to Regulation 44 and other applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has provided e-voting facility to the members for the resolutions sets out in the Notice convening 31st Annual General Meeting. The members, who are holding shares in physical or electronic form on the cutoff date Wednesday, September 23, 2026 will be eligible for e-voting. The remote e-voting period commences on Sunday, September 27, 2026 (9:00 AM IST) and will end on Tuesday, September 29, 2026 (5:00 PM IST).

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g) Mr. Girish Murarka, practicing Company Secretary under COP – 4567, Proprietor of GIRISH MURARKA & CO. is appointed as Scrutinizer for physical and remote e-voting.

h) Internal team has been constituted as Internal Auditor of the Company for conducting the audit for the financial year 2026-27.

The meeting of the Board of Directors of the Company commenced at 4.50 P.M. and concluded at 6.15 P.M.

You are requested to take the same on record.

Thanking you.

Yours faithfully,

For Universal Arts Limited

Manish Girish Shah
Digitally signed by Manish Girish Shah
Date: 2026.08.12 18:16:07 +05'30'

UNIVERSAL ARTS LIMITED
MUMBAI

Manish Shah
Managing Director
DIN: 00434171

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 ended 30th June, 2026 ("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.

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

Sushant

B. L. DASHARDA & ASSOCIATES MUMBAI Firm Reg. No. 112615W CAS

CA Sushant Mehta
Partner
Membership Number: 112489
Place: Mumbai
Date: 12th August, 2026
UDIN No: 26112489DUNKEG5468

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026 UNDER IND AS

	Particulars	STANDALONE (Rs. In lakhs)			
		Quarter ended			Year Ended
		30th June'26	31st Mar'26	30th June'25	31st Mar'26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	-	-	-	-
II	Other Income	17.17	2.87	16.62	36.90
III	**Total income (I + II)**	**17.17**	**2.87**	**16.62**	**36.90**
IV	**Expenses**				
a]	Cost of Material consumed	-	-	-	-
b]	Direct/Production expenses	-	-	-	-
c]	Purchase of stock in trade	-	-	-	-
d]	Changes in Inventories	-	-	-	-
e]	Employee benefits expense	2.82	2.66	2.56	10.53
f]	Finance Costs	-	-	-	0.04
g]	Depreciation and amortisation expense	0.03	0.03	0.03	0.13
h]	Other expenses	2.37	2.61	2.35	10.60
	Total Expenses (IV)	**5.23**	**5.30**	**4.94**	**21.29**
V	**Profit/(Loss) before Exceptional items and Tax (III - IV)**	**11.94**	**(2.43)**	**11.68**	**15.60**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss) before tax (V - VI)**	**11.94**	**(2.43)**	**11.68**	**15.60**
VIII	Tax expense				
a]	Current Tax	-	0.37	-	0.37
b]	Deferred Tax	-	4.79	-	4.79
IX	**Profit/(Loss) from continuing operations (VII - VIII)**	**11.94**	**(7.59)**	**11.68**	**10.44**
X	Other Comprehensive Income	-	-	-	-
XI	**Total Comprehensive Income for the period (IX + X)**	**11.94**	**(7.59)**	**11.68**	**10.44**
XII	**Equity Share Capital (Face Value Rs.10 per Share)**	**996.99**	**996.99**	**996.99**	**996.99**
XIII	**Other Equity Excluding Revaluation Reserves as per balance sheet of previous accounting year**	-	-	-	**(177.36)**
XII	**Earnings per equity share (for continuing operation):**				
	(a) Basic	0.12	(0.08)	0.12	0.10
	(b) Diluted	0.12	(0.08)	0.12	0.10

For and on behalf of the Board

Manish Girish Shah Digitally signed by Manish Girish Shah Date: 2026.08.12 18:16:33 +05'30'

UNIVERSAL ARTS LIMITED MUMBAI

UDIN: 26112489DUNKEG5468

Place : Mumbai

Date: 12th August, 2026

Manish Shah

DIN: 00434171

Managing Director

NOTES :

1 The Unaudited 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

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 figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to third quarter of the respective financial year.

6 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of the Board

Manish Girish Shah
Digitally signed by Manish Girish Shah
Date: 2026.08.12 18:16:52 +05'30'

DIN: 00434171
Managing Director

Place : Mumbai
Date: 12th August, 2026

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY 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 ended 30th June, 2026 ('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 12th August, 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.

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 Profit of Rs. 0.84 lakhs for the quarter ended 30th June, 2026.

For and on behalf of

B. L. Dasharda & Associates

Chartered Accountants

F.R. No.: 112615W

Sushant

B. L. DASHARDA & ASSOCIATES MUMBAI Firm Reg. No. 112615W CAS

CA Sushant Mehta
Partner
Membership Number: 112489
Place: Mumbai
Date: 12th August, 2026
UDIN No: 26112489ZLWLOY7408

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2026 UNDER IND AS

	Particulars	CONSOLIDATED (Rs. In lakhs)			
		Quarter ended			Year Ended
		30th June'26	31st Mar'26	30th June'25	31st Mar'26
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from operations	-	0.17	0.09	0.26
II	Other Income	17.17	2.87	16.62	36.90
III	**Total income (I + II)**	**17.17**	**3.04**	**16.71**	**37.16**
IV	**Expenses**				
a]	Cost of Material consumed	-	-	-	-
b]	Direct/Production expenses	-	-	-	-
c]	Purchase of stock in trade	-	-	-	-
d]	Changes in Inventories	-	-	-	-
e]	Employee benefits expense	2.82	2.66	2.56	10.53
f]	Finance Costs	-	-	-	0.04
g]	Depreciation and amortisation expense	0.03	0.03	0.03	0.13
h]	Other expenses	2.46	2.72	2.49	11.03
	Total Expenses (IV)	**5.31**	**5.41**	**5.09**	**21.72**
V	**Profit/(Loss) before Exceptional items and Tax (III - IV)**	**11.86**	**(2.36)**	**11.62**	**15.43**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss) before tax (V - VI)**	**11.86**	**(2.36)**	**11.62**	**15.43**
VIII	Tax expense				
a]	Current Tax	-	0.37	-	0.37
b]	Deferred Tax	-	4.79	-	4.79
IX	**Profit/(Loss) from continuing operations (VII - VIII)**	**11.86**	**(7.52)**	**11.62**	**10.27**
X	Other Comprehensive Income	0.93	(0.16)	0.27	(0.17)
XI	**Total Comprehensive Income for the period (IX + X)**	**12.79**	**(7.68)**	**11.89**	**10.10**
XII	**Equity Share Capital (Face Value Rs.10 per Share)**	**996.99**	**996.99**	**996.99**	**996.99**
XIII	**Other Equity Excluding Revaluation Reserves as per balance sheet of previous accounting year**	-	-	-	**(267.22)**
XII	**Earnings per equity share (for continuing operation):**				
	(a) Basic	0.13	(0.08)	0.12	0.10
	(b) Diluted	0.13	(0.08)	0.12	0.10

For and on behalf of the Board

Manish Girish Shah
Digitally signed by Manish Girish Shah
Date: 2026.08.12 18:17:14 +05'30'

UNIVERSAL ARTS LIMITED
MUMBAI

UDIN: 26112489ZLWLOY7408

Place : Mumbai

Date: 12th August, 2026

Manish Shah

DIN: 00434171

Managing Director

NOTES :

1 The Unaudited 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 figures for the quarter ended 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year and the reviewed year-to-date figures up to third quarter of the respective financial year.

6 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 12th August, 2026. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and on behalf of the Board

Manish Girish Shah Digitally signed by Manish Girish Shah Date: 2026.08.12 18:17:51 +05'30'

DIN: 00434171

Managing Director

UNIVERSAL ARTS LIMITED MUMBAI

Place : Mumbai

Date: 12th August, 2026