

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

October 13, 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 and half year ended September 30, 2026 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 and half year ended September 30, 2026 along with the Limited Review Report issued by Statutory Auditors, as approved by the Board of Directors in their meeting held on October 12, 2026.

Please find enclosed the following documents:

1. Un-Audited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026.
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

Manish
Girish
Shah

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Manish Girish Shah
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Manish Shah
Managing director
DIN: 00434171

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY 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 September, 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.

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: 12th October, 2026

UDIN No: 26112489SPPJXZ4601

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2026

(Rs. In lakhs)

	Particulars	Quarter ended			Half Year Ended		Year Ended
		30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
I	Revenue from operations	0.15	-	-	0.15	-	-
II	Other Income	2.43	17.17	7.90	19.60	24.52	36.90
III	Total income (I + II)	2.57	17.17	7.90	19.74	24.52	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	3.63	2.82	2.60	6.45	5.16	10.53
f]	Finance Costs	-	-	-	-	-	0.61
g]	Depreciation and amortisation expense	0.03	0.03	0.03	0.06	0.06	0.13
h]	Other expenses	2.68	2.57	3.00	5.05	5.26	10.60
	Total Expenses (IV)	6.34	5.23	5.63	11.56	10.58	21.29
V	Profit/(Loss) before Exceptional items and Tax (III - IV)	(3.77)	11.94	2.27	8.18	13.95	15.60
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	(3.77)	11.94	2.27	8.18	13.95	15.60
VIII	Tax expense						
a]	Current Tax	-	-	-	-	-	0.37
b]	Deferred Tax	-	-	-	-	-	4.29
IX	Profit/(Loss) from continuing operations (VII - VIII)	(3.77)	11.94	2.27	8.18	13.95	10.44
X	Other Comprehensive Income	-	-	-	-	-	-
XI	Total Comprehensive Income for the period (IX + X)	(3.77)	11.94	2.27	8.18	13.95	10.44
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	-	-	-	(169.18)	(173.85)	(177.36)
XIV	Earnings per equity share (for continuing operation):						
(a)	Basic	(0.04)	0.12	0.02	0.08	0.14	0.10
(b)	Diluted	(0.04)	0.12	0.02	0.08	0.14	0.10

Shah
UDIN: 26112489SPPJXZ4601
Place : Mumbai
Date: 12th October, 2026

For and on behalf of the Board

Manish
Girish Shah
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Manish Girish Shah
Date: 2026.10.12
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Manish Shah
DIN: 004341171
Managing Director



INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND HALF YEARLY 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 September, 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 October, 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.

B. L. DASHARDA & ASSOCIATES
CHARTERED ACCOUNTANTS



- 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. 0.76 lakhs for the quarter ended 30th September, 2026.

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: 12th October, 2026

UDIN No: 26112489CMTKEW1687

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.09.2026

(Rs. In lakhs)

	Particulars	Quarter ended			Half Year Ended		Year Ended
		30 September 2026 (Unaudited)	30 June 2026 (Unaudited)	30 September 2025 (Unaudited)	30 September 2026 (Unaudited)	30 September 2025 (Unaudited)	31 March 2026 (Audited)
I	Revenue from operations	0.15	-	-	0.15	0.09	0.26
II	Other Income	2.43	17.17	7.90	19.60	24.52	26.90
III	Total Income (I + II)	2.57	17.17	7.90	19.74	24.61	27.16
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	3.63	2.82	2.60	6.45	5.16	10.53
f]	Finance Costs	-	-	-	-	-	0.04
g]	Depreciation and amortisation expense	0.03	0.03	0.03	0.06	0.06	0.13
h]	Other expenses	2.87	2.46	3.10	5.33	5.59	11.03
	Total Expenses (IV)	6.53	5.31	5.73	11.84	10.81	21.72
V	Profit/(Loss) before Exceptional Items and Tax (III - IV)	(3.96)	11.86	2.17	7.90	13.80	15.43
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	(3.96)	11.86	2.17	7.90	13.80	15.43
VIII	Tax expense						
a]	Current Tax	-	-	-	-	-	0.37
b]	Deferred Tax	-	-	-	-	-	4.79
IX	Profit/(Loss) from continuing operations (VII - VIII)	(3.96)	11.86	2.17	7.90	13.80	10.27
X	Other Comprehensive Income	0.11	0.93	(0.00)	1.34	0.27	(9.17)
XI	Total Comprehensive Income for the period (IX + X)	(3.85)	12.79	2.17	8.94	14.06	10.10
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	-	-	-	(258.29)	(263.26)	(267.22)
XIV	Earnings per equity share (for continuing operation):						
(a)	Basic	(0.04)	0.13	0.02	0.09	0.14	0.10
(b)	Diluted	(0.04)	0.13	0.02	0.09	0.14	0.10




UDIN: 26112489CMTKEW1687
 Place : Mumbai
 Date: 12th October, 2026

For and on behalf of the Board
Manish
Girish Shah
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 Manish Shah
 DIN: 00434171
 Managing Director



01. **Statement of Assets & Liabilities**

Particulars	Standalone		(Rs. In lakhs)	
	As at		As at	
	30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2026 (Unaudited)	31.03.2026 (Audited)
<u>A. ASSETS</u>				
1. NON-CURRENT ASSETS				
a. Property, Plant and Equipment	4.46	4.52	4.46	4.52
b. Financial Assets	-	-	-	-
i. Investments	91.00	91.00	4.06	3.02
ii. Loans and advances	-	-	-	-
iii. Other Financial Asset	-	-	0.10	0.10
c. Other Non-Current Assets	2.48	15.83	2.80	16.14
2. CURRENT ASSETS				
a. Inventories	8.00	8.00	8.35	8.35
b. Financial Assets				
i. Investments	704.18	686.62	704.18	686.62
ii. Trade receivables	-	-	-	-
iii. Cash and cash equivalents	2.54	1.83	3.11	2.47
iv. Loans and advances	30.35	30.10	27.10	27.10
v. Other Financial Assets	-	-	-	-
c. Other Current Assets	4.73	2.13	4.75	2.14
TOTAL ASSETS	847.74	840.02	758.90	750.46
<u>B. EQUITY AND LIABILITIES</u>				
EQUITY				
a. Equity Share Capital	996.99	996.99	996.99	996.99
b. Other Equity	(169.18)	(177.36)	(258.29)	(267.22)
1. NON CURRENT LIABILITIES				
a. Deferred Tax Liability	19.70	19.70	19.90	19.90
2. CURRENT LIABILITIES				
FINANCIAL LIABILITIES				
a. Trade payables				
(i) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.23	0.68	0.29	0.78
b. Other Current Liabilities	0.01	0.01	0.01	0.01
TOTAL EQUITY AND LIABILITIES	847.74	840.02	758.90	750.46

Place : Mumbai
Date: 12th October, 2026

For and on behalf of the Board

Manish
Girish
Shah

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Shah
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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 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 above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meeting held on 12th October, 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.

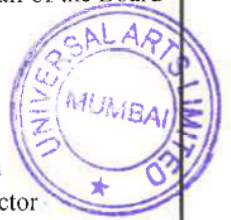
Place : Mumbai
Date: 12th October, 2026

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 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.
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- 4 Figures for the previous Period/ Year have been re-grouped/ reworked/ re-arranged wherever necessary, to make them comparable.
- 5 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 October, 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.

Place : Mumbai
Date: 12th October, 2026

For and on behalf of the Board

Manish
Girish
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Manish Shah
DIN: 00434171
Managing Director



UNAUDITED CASH FLOW STATEMENT AS ON 30TH SEPTEMBER 2026
(Rs. In lakhs)

Particulars	Standalone As at 30.09.2026	Standalone As at 31.03.2026	Consolidated As at 30.09.2026	Consolidated As at 31.03.2026
A CASH FLOW FROM OPERATING ACTIVITIES				
Net profit before Tax	8.18	15.60	7.90	15.43
Adjustment for				
Gain on Sale of Investments	(0.04)	(0.19)	(0.04)	(0.19)
Depreciation	0.06	0.13	0.06	0.13
Fair Value Gain on Financial Assets at FVTPL	(19.02)	(36.68)	(19.02)	(36.68)
Operating profit before working capital charges	(10.82)	(21.14)	(11.10)	(21.31)
Ajustment for				
(Increase)/Decrease in current Assets				
Loans & Advances	(0.25)	-	-	-
Trade and other receivable	-	-	-	-
Inventories	-	-	-	-
Other Current Assets	(2.61)	(1.14)	(2.59)	(1.12)
Other Non-Current Assets	13.35	-	13.35	-
Increase/(Decrease) in current liabilities				
Trade Payables	(0.45)	(0.76)	(0.49)	(0.88)
Other Current Liabilities	(0.01)	(0.04)	(0.01)	(0.04)
Net cash used in operating activities (A)	(0.79)	(23.08)	(0.84)	(23.35)
Less :- Taxes Paid	-	-	(0.02)	-
	(0.79)	(23.08)	(0.86)	(23.35)
B CASH FLOW FROM INVESTING ACTIVITIES				
Sale/(Purchase) of Fixed Assets	-	-	-	-
Gain on Sale of Investments	-	-	-	-
Sale/(Purchase) of Investment	1.50	23.50	1.50	23.50
Net cash used in investing activities (B)	1.50	23.50	1.50	23.50
C CASH FLOW FROM FINANCING ACTIVITIES				
Unsecured Loans	-	-	-	-
Net cash used in financing activities (C)	-	-	-	-
NET INFLOW (OUTFLOW) [A+B+C]	0.71	0.42	0.64	0.15
D NET INCREASES IN CASH & CASH EQUIVALENTS				
Cash & Cash equivalents opening balance	1.83	1.40	2.47	2.31
Cash & Cash equivalents closing balance	2.54	1.83	3.11	2.47
	0.71	0.42	0.64	0.15

Notes:

- The above Cash Flow Statement has been prepared under the 'Indirect method' as set out in the Ind AS-7 on Statement of Cash Flow as notified under Companies (Accounts) Rules, 2015.
- Previous year's figures have been regrouped and rearranged wherever necessary.

For and on Behalf of The Board of
Directors

Manish
Girish Shah

MANISH SHAH
MANAGING DIRECTOR
DIN:-00434171


PLACE: MUMBAI

Date: 12th October, 2026