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

13th February, 2025

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

SCRIP CODE: 532380
SCRIP NAME: BABA

Dear Sir,

Sub: Integrated Filing (Financial) for the quarter ended 31st December, 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4 dated 2nd January, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine month ended 31st December, 2024.

This information will also be hosted on the Company's website, at www.babaartslimited.com.

You are requested to kindly take the above information on record.

Thanking you,

Yours truly,
For Baba Arts Limited

BABA ARTS LIMITED MUMBAI

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 STANDALONE FINANCIAL RESULTS OF BABA ARTS LTD FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024.

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 and nine months ended 31st December 2024, 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 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. A review of interim financial information consists of making enquires, 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 could become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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

HirenP Muni
Partner
Mem. No.142067
Mumbai
UDIN:-25142067BMNARH2930
Date :13th February, 2025

BABA ARTS LIMITED

CIN: L72200MH1999PLC119177
B1 & B4, Baba House, 86, M.V. Road, Andheri (East), Mumbai 400093
Tel: 022-35996612 Website: www.babaartslimited.com
Email: babaartslimited@yahoo.com/investors@babaartslimited.com

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs.in Lakh except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Continuing Operations						
1	Income from operations						
	a) Net Sales/ Income from Operations	107.40	69.40	524.81	269.14	1,079.03	1,139.50
	b) Other Income	32.08	37.51	27.74	99.31	71.22	108.33
	Total Operating Income (a+b)	**139.48**	**106.91**	**552.55**	**368.45**	**1,150.25**	**1,247.83**
2	Expenses						
	a) Cost of Production/Distribution/IPR(net of returns)	-	-	47.87	-	102.35	350.44
	b)Purchases of Stock -in -trade	223.37	26.67	112.00	287.86	375.00	375.00
	c)Changes in Inventories of finished goods, work in progress and stock in trade	(150.34)	9.93	137.60	(136.30)	265.61	62.54
	d) Employees benefit expenses	12.29	11.54	11.53	34.07	32.54	43.34
	e) Finance Cost	-	-	0.01	-	0.25	0.26
	f) Depreciation & Amortisation expense	1.56	1.64	1.27	4.50	4.24	5.40
	g) Other Expenditure	15.28	13.55	24.81	44.29	92.58	138.53
	h) Total Expenses (a tog)	102.16	63.33	335.09	234.42	872.57	975.51
3	Profit/(Loss) from Operations before Exceptional Items (1-2)	37.32	43.58	217.46	134.03	277.68	272.32
4	Exceptional Items	-	-	-			-
5	**Profit (+)/Loss(-) from Continuing Operations before Tax (3+4)**	**37.32**	**43.58**	**217.46**	**134.03**	**277.68**	**272.32**
6	Tax Expense - Current Year	9.43	11.02	61.91	34.06	78.14	68.30
	Tax Expense - Prior Year	0.05	-	-	0.05	-	(1.15)
	Tax Expense - Deferred Tax	(0.01)	0.06	(0.01)	0.02	0.19	7.75
7	**Net Profit (+)/ Loss (-) From Continuing Operations after Tax (5-6)**	**27.85**	**32.50**	**155.56**	**99.90**	**199.35**	**197.42**
8	Extra Ordinary Items (Net of Tax expense Rs ______ Lacs)	-	-	-			-
9	**Net Profit (+)/ Loss (-) for the period (7+(-)8)**	**27.85**	**32.50**	**155.56**	**99.90**	**199.35**	**197.42**
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)	(0.14)	(0.15)	0.23	(0.44)	0.68	1.13
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.04	0.04	(0.06)	0.11	(0.19)	(0.28)
	Total Other Comprehensive Income/(Loss)	(0.10)	(0.10)	0.17	(0.33)	0.49	0.84
11	**Total Comprehensive Income for the year (9+10)**	**27.75**	**32.40**	**155.73**	**99.57**	**199.84**	**198.26**
12	Paid up Equity Share Capital (Face Value of Re 1/-each)	525.00	525.00	525.00	525.00	525.00	525.00
13	Other Equity excluding Revaluation Reserve	-	-	-			2,010.80
14	EPS (in Rs) before & after Extraordinary Items (not annualised) - Basic & Diluted	0.053	0.062	0.296	0.190	0.380	0.376
15	Debt Equity Ratio #						N.A.
16	Debt Service Coverage Ratio #						N.A.
17	Interest Service Coverage Ratio #						N.A.

 # The Company did not have any debt.

For Baba Arts Limited

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

Place: Mumbai
Date: 13th February, 2025

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

STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES

(Rs. In Lakh)

	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		Unaudited 31.12.2024	Unaudited 30.09.2024	Unaudited 31.12.2023	Unaudited 31.12.2024	Unaudited 31.12.2023	Audited 31.03.2024
1	**Segment Revenue (Net Sales)**						
	a) Trading in IPR of Film Rights	25.01	5.01	169.04	30.03	405.07	405.09
	b) Production of Films & TV Serials	-	-	-	-	-	-
	c) Digital Media Content	82.39	64.39	354.35	239.11	668.45	734.41
	Total Net Income From Operations	**107.40**	**69.40**	**523.39**	**269.14**	**1,073.52**	**1,139.50**
2	**Segment Results - Profit Before Tax & Interest**						
	a) Trading in IPR of Film Rights	3.01	1.00	23.39	3.91	27.57	27.45
	b) Production of Films & TV Serials	-	-	-	-	(0.23)	(61.91)
	c) Digital Media Content	3.46	6.43	183.49	34.86	233.35	282.37
	Total	**6.47**	**7.43**	**206.88**	**38.77**	**260.69**	**247.91**
	Finance Cost	-	-	(0.01)	-	(0.25)	(0.26)
	Others (Unallocable Income - Unallocable Expenses)	30.85	36.15	10.59	95.26	17.24	24.67
	Total Profit Before Tax	**37.32**	**43.58**	**217.46**	**134.03**	**277.68**	**272.32**
	a) Trading in IPR of Film Rights	295.93	1,042.40	187.35	295.93	187.35	206.91
	b) Production of Films & TV Serials	225.89	224.79	323.83	225.89	323.83	120.59
	c) Digital Media Content	323.35	439.22	317.35	323.35	317.35	409.35
	d) Unallocated Assets	2087.17	1077.42	1830.47	2087.17	1830.47	2066.07
	Total Segment Assets	**2932.34**	**2783.83**	**2659.00**	**2932.34**	**2659.00**	**2802.92**
4	**Segment Liabilities**						
	a) Trading in IPR of Film Rights	159.12	-	26.48	159.12	26.48	-
	b) Production of Films & TV Serials	0.00	-	0.21	0.00	0.21	-
	c) Digital Media Content	97.06	134.67	44.99	97.06	44.99	218.14
	d) Unallocated Liabilities	40.80	41.52	49.94	40.80	49.94	48.98
	Total Segment Liabilities	**296.98**	**176.19**	**121.62**	**296.98**	**121.62**	**267.12**

Notes:

1 The above standalone unaudited financial results for the quarter and nine month ended 31st December, 2024 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 13th February, 2025. The above results have been subjected to limited review by M/s.M M Nissim & Co LLP, Statutory Auditors of the Company.

2 The above standalone 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 accouting practises and polices to the extent applicable.

3 The previous period figures have been regrouped/ re-arranged, wherever necessary, to correspond with the current period classification/ presentation.

For Baba Arts Limited

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

BABA ARTS LIMITED MUMBAI

Place: Mumbai
Date: 13th February, 2025

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

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. – **Not Applicable.**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	Rs. in Lakhs
1	**Loans / revolving facilities like cash credit from banks / financial institutions**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	**Unlisted debt securities i.e. NCDs and NCRPS**	
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	**Total financial indebtedness of the listed entity including short-term and long-term debt**	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)– **Not Applicable.**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (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.**

For BABA ARTS LIMITED

Company Secretary