

UFO MOVIEZ INDIA LIMITED
STATEMENT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

Rs. in Lacs

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter ended		Year ended		Quarter ended		Year ended	
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25	30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		Unaudited	Unaudited Refer Note 1	Revised Refer Note 2	Audited	Unaudited	Unaudited Refer Note 1	Unaudited	Audited
1	Income from operations								
	Net sales / income from operations	8,159	7,587	7,843	33,188	10,663	9,304	9,405	42,241
	Other Income	224	100	46	161	240	96	46	160
	Total income from operations	8,383	7,687	7,889	33,349	10,903	9,400	9,451	42,401
2	Expenses								
	(a) Operating direct costs								
	- Cost of consumables, spares and content consumed	71	99	160	517	71	99	160	517
	- Purchases of digital cinema equipment and lamps	643	527	1,051	2,819	2,252	1,240	1,957	8,253
	- Changes in inventories	21	1	(22)	(4)	(56)	240	47	130
	- Advertisement revenue share	1,849	1,625	1,643	6,814	1,848	1,624	1,643	6,812
	- Virtual print fees sharing	328	334	314	1,257	328	334	314	1,257
	- Other operating direct cost	680	429	802	2,757	762	470	873	3,070
	(b) Employee benefits expense	1,799	1,722	1,943	7,592	2,111	2,015	2,191	8,729
	(c) Provision for Impairment/write off of investments in and loans to associates and subsidiaries		821	-	1,979	-	365	-	365
	(d) Other expenses	1,474	1,624	1,364	6,209	1,658	1,835	1,608	7,362
	Total expenses	6,885	7,182	7,255	29,940	8,974	8,222	8,793	36,495
3	Earnings before interest, tax, depreciation and amortisation (EBITDA) (1-2)	1,518	505	634	3,409	1,929	1,178	658	5,906
4	Depreciation and amortisation expense	(962)	(931)	(921)	(3,679)	(1,009)	(977)	(962)	(3,861)
5	Finance cost	(311)	(306)	(285)	(1,220)	(313)	(309)	(293)	(1,235)
6	Finance income	249	224	221	2,639	252	176	137	652
7	Profit/(Loss) before share of profit from Associates, Exceptional Items and Tax	494	(508)	(351)	1,149	859	68	(460)	1,462
8	Share of profit of associates (net of taxes)	-	-	-	-	31	54	38	170
9	Profit/(loss) before Exceptional Items and Tax	494	(508)	(351)	1,149	890	122	(422)	1,632
10	Exceptional Items (refer note 4)	-	-	-	-	-	-	-	40
11	Profit/(Loss) before Tax	494	(508)	(351)	1,149	890	122	(422)	1,672
12	Tax expense								
	- Current tax	-	-	31	-	36	(112)	30	81
	- Deferred tax charge/(credit)	129	164	(115)	745	202	305	(38)	635
	Total tax expense	129	164	(84)	745	238	193	(8)	716
13	Profit/(loss) for the period (11 - 12)	365	(672)	(267)	404	652	(71)	(414)	956
14	Other comprehensive income (OCI)								
A	(i) Items that will not be subsequently reclassified to profit or loss	-	(33)	-	(33)	-	(33)	-	(33)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	8	-	8	-	8	-	8
B	(i) Items that will be subsequently reclassified to profit or loss	-	-	-	-	(7)	(57)	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
15	Total comprehensive income/(loss) for the period	365	(697)	(267)	379	645	(153)	(414)	931
16	Net profit/(loss) attributable to								
a)	Equity shareholders of the company	-	-	-	-	652	(71)	(414)	956
b)	Non-controlling interest	-	-	-	-	-	-	-	-
17	Other comprehensive income attributable to								
a)	Equity shareholders of the company	-	-	-	-	(7)	(82)	-	(25)
b)	Non-controlling interest	-	-	-	-	-	-	-	-
18	Total comprehensive income for the period attributable to								
a)	Equity shareholders of the company	-	-	-	-	645	(153)	(414)	931
b)	Non-controlling interest	-	-	-	-	-	-	-	-
19	Paid-up equity share capital (Face Value of Rs. 10/- each)	-	-	-	3,881	-	-	-	3,881
20	Other equity	-	-	-	22,938	-	-	-	25,902
21	Earnings per share of Rs. 10/- each (not annualized):								
(a)	Basic (in Rs.)	0.95	(1.74)	(0.69)	1.04	1.68	(0.18)	(1.07)	2.47
(b)	Diluted (in Rs.)	0.95	(1.74)	(0.69)	1.04	1.68	(0.18)	(1.07)	2.47



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NOTES:

- The above standalone and consolidated financial results for the quarter ended June 30, 2025 of UFO Moviez India Limited ("the Company") have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on July 31, 2025. The Statutory Auditors of the Company have carried out Limited Review of the above standalone and consolidated financial results pursuant to Regulation 33 of the Securities and Exchange Board India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended and issued unmodified review reports. The figures for the quarter ended as on March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter. Also, the figures up to the third quarter were subject to limited review.
- The Compensation Committee of the Board of Directors of the Company has in the past granted 11,96,000 employee stock options to the eligible employees of the Company and its subsidiary companies under its Employee Stock Option Scheme 2014 (ESOP 2014). Out of these options, till March 31, 2025, 10,64,023 options have been exercised by the eligible employees and 109,752 options have lapsed due to the resignation of eligible employees. During the quarter ended June 30, 2025, no further options have been exercised by the eligible employees and 10,000 options have lapsed. As at June 30, 2025, 12,225 options are available to be exercised by eligible employees.
- On March 18, 2025, the National Company Law Tribunal (NCLT) has approved scheme of arrangement for the amalgamation of Company's two wholly owned subsidiaries viz. Scrabble Digital Limited ("SDL") and UFO Software Technologies Private Limited ("USTPL"), (together referred to as the "merging companies") with UFO Moviez India Limited ("the Transferee Company" or "UFO") ("the Scheme") under Sections 230 to 232 read with Section 66 and Section 52 and other applicable provisions of the Companies Act, 2013 from appointed date April 01, 2024.
 - Consequent to fulfilment of all the conditions relating to the Scheme including filing of certified copy of the Order with the Registrar of Companies, the Scheme is effective on March 31, 2025 with effect from the appointed date of April 1, 2024 for the amalgamation of SDL and USTPL with the Company.
 - Being amalgamation of entities under common control during the quarter ended 31 March 2025, the amalgamation has been accounted in the previous financial year using pooling of interest method as prescribed under Appendix C of Indian Accounting Standard ("Ind AS") 103 - "Business Combination" i.e. April 01, 2023. notified under Section 133 of the Act read with relevant rules issued thereunder and/ or such other applicable accounting standard prescribed under the Act. However, this has no impact in the consolidated results. In the standalone results, the figures of corresponding quarter ended June 30, 2024 have been restated to give the effect of amalgamation in accordance with the scheme as follows:

Particulars	Rs in lacs	
	Q.E.June 30, 2024 As reported	Restated
Total Income	7,677	7,889
Profit/ (loss) after Tax	(351)	(267)

- During the previous year, the Company has sold its entire stake of 48.12% in Mukta V N Films Limited, an associate of the company. This resulted in a gain of Rs 40 lacs shown as exceptional item in consolidated results for the year ended March 31, 2025.



5. Based on the management approach, the performance of digital cinema services including new ventures and the sale of digital cinema equipment is evaluated currently as single operating segment.
6. The previous year/period figures have been regrouped/reclassified, where necessary, to give impact to the scheme as stated in note 3 above.



For and on behalf of the Board
of Directors
of UFO Moviez India Limited



Rajesh Mishra
Executive Director and Group CEO
Place of signature: Mumbai
Date: July 31, 2025

B S R & Co. LLP

Chartered Accountants

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Limited Review Report on unaudited consolidated financial results of UFO Moviez India Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of UFO Moviez India Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of UFO Moviez India Limited (hereinafter referred to as "the Company"), and its share of the net profit after tax and total comprehensive income of its associates, for the quarter ended 30 June 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure I to the Statement.
5. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



B S R & Co. (a Partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-9181) with effect from October 14, 2013

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Limited Review Report (Continued)

UFO Moviez India Limited

7. We did not review the interim financial information of one subsidiary included in the Statement, whose interim financial information reflect total revenues (before consolidation adjustments) of Rs. 2,104 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 416 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 416 lakhs, for the quarter ended 30 June 2025, as considered in the Statement. This interim financial information has been reviewed by other auditors whose reports has been furnished to us by the Parent's management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of this matter.

8. The Statement includes the interim financial information of six subsidiaries which have not been reviewed, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs. 400 lakhs, total net (loss) after tax (before consolidation adjustments) of Rs. 113 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 113 lakhs, for the quarter ended 30 June 2025, as considered in the Statement. The Statement also includes the Company's share of net profit after tax of Rs. 31 lakhs and total comprehensive income of Rs. 31 lakhs, for the quarter ended 30 June 2025 as considered in the Statement, in respect of five associates, based on their interim financial information which have not been reviewed. According to the information and explanations given to us by the Parent's management, these interim financial information are not material to the Company.

Our conclusion is not modified in respect of this matter.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022

Kaushal Mehta

Partner

Mumbai

31 July 2025

Membership No.: 118321

UDIN:25118321BMOXOW8806

Annexure I

List of entities included in unaudited consolidated financial results.

Sr. No	Name of component	Relationship
1.	UFO Moviez India Limited	Holding Company
2.	Scrabble Entertainment DMCC	Subsidiary
3.	Scrabble Digital Inc	Subsidiary
4.	UFO Lanka Private Limited	Subsidiary
5.	Upmarch Media Private Limited	Subsidiary
6.	Nova Cinemaz Private Limited	Subsidiary
7.	Scrabble Audio Visual Equipment Trading LLC	Step-down subsidiary
8.	Scrabble Entertainment Lebanon SARL	Step-down subsidiary
9.	Scrabble Digital DMCC	Associate
10.	Scrabble Ventures, S de. R.L. de C.V. Mexico	Associate
11.	Cinestaan Digital Private Limited	Associate
12.	Mumbai Movies Studio Private Limited	Associate
13.	Scrabble Digital Services DMCC	Associate



Limited Review Report on unaudited standalone financial results of UFO Moviez India Limited for the quarter ended 30 June 2025 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of UFO Moviez India Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of UFO Moviez India Limited (hereinafter referred to as “the Company”) for the quarter ended 30 June 2025 (“the Statement”).
2. This Statement, which is the responsibility of the Company’s management and approved by its Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 “Interim Financial Reporting” (“Ind AS 34”), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (“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 Engagements (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 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.
4. Attention is drawn to the fact that the figures for the three months ended 31 March 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.
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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



B S R & Co. LLP

Limited Review Report (Continued)

UFO Moviez India Limited

6. The merger of Scrabble Digital Limited and UFO Software Technologies Private Limited i.e. the transferor companies, during the quarter ended 31 March 2025 was accounted for in the previous financial year in accordance with the requirements of Appendix C to Ind AS 103, i.e. 1 April 2023. The figures for the corresponding quarter ended 30 June 2024, have been restated by the Company to give effect to the merger referred to above. The figures for the corresponding quarter ended 30 June 2024, in so far it pertains to the transferor companies, have been approved by the Company's Board of Directors, but have not been subjected to review. Further, the adjustment entries with respect to the merger passed in the aforesaid corresponding period have been reviewed by us.

Our conclusion is not modified in respect of the above matter

For **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.: 101248W/W-100022



Kaushal Mehta

Partner

Mumbai

31 July 2025

Membership No.: 118321

UDIN 25118321BMOXOV9204