

STATEMENT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2025

Rs. in Lacs

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter ended		Nine months ended		Year ended		Quarter ended		Nine months ended		Year ended	
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Restated Refer Note 3	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations												
	Net sales / income from operations	10,119	8,940	10,159	27,218	25,601	33,188	13,137	11,078	13,869	34,878	32,937	42,241
	Other income	37	34	6	295	61	161	51	50	2	341	64	160
	<b>Total income from operations</b>	<b>10,156</b>	<b>8,974</b>	<b>10,165</b>	<b>27,513</b>	<b>25,662</b>	<b>33,349</b>	<b>13,188</b>	<b>11,128</b>	<b>13,871</b>	<b>35,219</b>	<b>33,001</b>	<b>42,401</b>
2	Expenses												
	(a) Operating direct costs												
	- Cost of consumables, spares and content consumed	206	118	110	395	418	517	206	118	111	395	418	517
	- Purchases of digital cinema equipment and lamps	1,489	490	812	2,622	2,292	2,819	3,353	1,802	3,341	7,407	7,013	8,253
	- Changes in inventories	(5)	29	(17)	45	(6)	(4)	103	126	(122)	173	(110)	130
	- Advertisement revenue share	1,913	1,777	1,864	5,539	5,189	6,814	1,912	1,776	1,863	5,536	5,188	6,812
	- Virtual print fees sharing	338	370	282	1,036	923	1,257	338	370	282	1,036	923	1,257
	- Other operating direct cost	620	710	754	2,010	2,329	2,757	806	771	865	2,339	2,600	3,070
	(b) Employee benefits expense	2,083	1,886	1,990	5,768	5,870	7,592	2,381	2,191	2,269	6,683	6,714	8,729
	(c) Provision for Impairment/write off of investments in and loans to subsidiary	83	-	1,158	83	1,158	1,979	-	-	-	-	-	365
	(d) Other expenses	1,791	1,573	1,828	4,838	4,585	6,209	1,992	1,796	2,211	5,446	5,527	7,362
	<b>Total expenses</b>	<b>8,518</b>	<b>6,953</b>	<b>8,781</b>	<b>22,336</b>	<b>22,758</b>	<b>29,940</b>	<b>11,091</b>	<b>8,950</b>	<b>10,820</b>	<b>29,015</b>	<b>28,273</b>	<b>36,495</b>
3	<b>Earnings before interest, tax, depreciation and amortisation (EBITDA) (1-2)</b>	<b>1,638</b>	<b>2,021</b>	<b>1,384</b>	<b>5,177</b>	<b>2,904</b>	<b>3,409</b>	<b>2,097</b>	<b>2,178</b>	<b>3,051</b>	<b>6,204</b>	<b>4,728</b>	<b>5,906</b>
4	Depreciation and amortisation expense	(981)	(967)	(922)	(2,910)	(2,748)	(3,679)	(1,036)	(1,018)	(974)	(3,063)	(2,884)	(3,861)
5	Finance cost	(336)	(332)	(327)	(979)	(914)	(1,220)	(341)	(337)	(327)	(991)	(926)	(1,235)
6	Finance income	171	263	2,048	683	2,415	2,639	202	200	204	654	476	652
7	<b>Profit before share of profit from Associates, Exceptional items and tax</b>	<b>492</b>	<b>985</b>	<b>2,183</b>	<b>1,971</b>	<b>1,657</b>	<b>1,149</b>	<b>922</b>	<b>1,023</b>	<b>1,954</b>	<b>2,804</b>	<b>1,394</b>	<b>1,462</b>
8	Share of profit of associates (net of taxes)	-	-	-	-	-	-	39	41	42	111	116	170
9	<b>Profit before Exceptional items and Tax</b>	<b>492</b>	<b>985</b>	<b>2,183</b>	<b>1,971</b>	<b>1,657</b>	<b>1,149</b>	<b>961</b>	<b>1,064</b>	<b>1,996</b>	<b>2,915</b>	<b>1,510</b>	<b>1,632</b>
10	Exceptional items	-	-	-	-	-	-	-	-	40	-	40	40
11	<b>Profit before Tax</b>	<b>492</b>	<b>985</b>	<b>2,183</b>	<b>1,971</b>	<b>1,657</b>	<b>1,149</b>	<b>961</b>	<b>1,064</b>	<b>2,036</b>	<b>2,915</b>	<b>1,550</b>	<b>1,672</b>
12	Tax expense	-	-	(78)	-	(0)	-	22	24	84	82	193	81
	- Current tax	194	239	811	562	581	745	300	288	423	790	330	635
	- Deferred tax charge/(credit)	194	239	733	562	581	745	322	312	507	872	523	716
13	<b>Profit for the period (11 - 12)</b>	<b>298</b>	<b>746</b>	<b>1,450</b>	<b>1,409</b>	<b>1,076</b>	<b>404</b>	<b>639</b>	<b>752</b>	<b>1,529</b>	<b>2,043</b>	<b>1,027</b>	<b>956</b>
14	Other comprehensive income (OCI)	-	-	-	-	-	(33)	-	-	-	-	-	(33)
A	(i) Items that will not be subsequently reclassified to profit or loss	-	-	-	-	-	8	-	-	-	-	-	8
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	55	162	39	210	57	-
B	(i) Items that will be subsequently reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
15	<b>Total comprehensive income for the period</b>	<b>298</b>	<b>746</b>	<b>1,450</b>	<b>1,409</b>	<b>1,076</b>	<b>379</b>	<b>694</b>	<b>914</b>	<b>1,568</b>	<b>2,253</b>	<b>1,084</b>	<b>931</b>
16	Net profit attributable to	-	-	-	-	-	-	639	752	1,529	2,043	1,027	956
	a) Equity shareholders of the company	-	-	-	-	-	-	-	-	-	-	-	-
	b) Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
17	Other comprehensive income attributable to	-	-	-	-	-	-	55	162	39	210	57	(25)
	a) Equity shareholders of the company	-	-	-	-	-	-	-	-	-	-	-	-
	b) Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
18	<b>Total comprehensive income for the period attributable to</b>	<b>298</b>	<b>746</b>	<b>1,450</b>	<b>1,409</b>	<b>1,076</b>	<b>379</b>	<b>694</b>	<b>914</b>	<b>1,568</b>	<b>2,253</b>	<b>1,084</b>	<b>931</b>
19	Paid-up equity share capital (Face Value of Re. 10/- each)	3,881	3,881	3,874	3,881	3,874	3,881	3,881	3,881	3,874	3,881	3,874	3,881
20	Other equity	-	-	-	-	-	22,938	-	-	-	-	-	25,902
21	Earnings per share of Rs. 10/- each (not annualized):	-	-	-	-	-	-	-	-	-	-	-	-
	(a) Basic (in Rs.)	0.77	1.92	3.75	3.63	2.79	1.04	1.65	1.94	3.96	5.26	2.66	2.47
	(b) Diluted (in Rs.)	0.77	1.92	3.75	3.63	2.78	1.04	1.65	1.94	3.96	5.26	2.66	2.47



**Notes to Standalone and consolidated financial results**

1 The above standalone and consolidated financial results for the quarter and nine months ended December 31, 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 January 29, 2026. 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.

2 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 nine months ended December 31, 2025, further no options have been exercised by the eligible employees and 10,000 options have lapsed. As at December 31, 2025, 12,225 options are available to be exercised by eligible employees.

3 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. The Scheme is effective from the appointed date of April 1, 2024 for the amalgamation of SDL and USTPL with the Company under common control. During the quarter ended 31 March 2025, the amalgamation has been accounted using pooling of interest method as prescribed under Appendix C of Indian Accounting Standard ("Ind AS") 103 - "Business Combination" i.e. April 1, 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 financial results. In standalone financial results, the figures of the corresponding nine months ended December 31, 2024 have been restated to give the effect of amalgamation in accordance with the scheme as follows:

Rs in lacs

Particulars	Nine Months ended December 31, 2024	
	As reported	Restated
Total Income	25,047	25,662
Profit/ (loss) after Tax	679	1,076

4 During the year ended 31 March 2025, 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 that year.

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 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed the impact of these changes on the basis of opinion from independent advisor and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. the impact is not material to the nine months period and quarter ended December 31, 2025 results. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.

7 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 : Mumbai  
Date: January 29, 2026



**Limited Review Report on unaudited standalone financial results of UFO Moviez India Limited for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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. 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.



**Limited Review Report (Continued)**

**UFO Moviez India Limited**

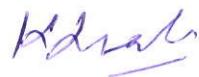
5. The merger of Scrabble Digital Limited and UFO Software Technologies Private Limited i.e. the transferor companies, during the quarter ended 31 March 2025 was accounted for in the previous financial year in accordance with the requirements of Appendix C to Ind AS 103. i.e. 1 April 2023. The figures for the nine months ended 31 December 2024, have been restated by the Company to give effect to the merger referred to above. The figures for the nine months ended 31 December 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

29 January 2026

Membership No.: 118321

UDIN:26118321ROLYYZ9547

# BSR & 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 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 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 Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates, for the quarter ended 31 December 2025 and year to date results for the period from 01 April 2025 to 31 December 2025 ("the Statement"), being submitted by the Parent 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 Parent's management and approved by the Parent'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. 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 6 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.



BSR & Co. LLP (a partnership firm with Registration No. BA61223) converted into B S R & Co. LLP (a Limited Liability Partnership with LLP Registration No. AAB-8181) with effect from October 14, 2013.

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**Limited Review Report (Continued)**

**UFO Moviez India Limited**

6. We did not review the interim financial information of two Subsidiaries included in the Statement, whose interim financial information reflect total revenues (before consolidation adjustments) of Rs. 3,001 lakhs and Rs. 7,603 lakhs, total net profit after tax (before consolidation adjustments) of Rs. 362 lakhs and Rs. 883 lakhs and total comprehensive income (before consolidation adjustments) of Rs. 362 lakhs and Rs. 883 lakhs, for the quarter ended 31 December 2025 and for the period from 01 April 2025 to 31 December 2025 respectively, as considered in the Statement. This interim financial information has been reviewed by other auditor whose reports have 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 these subsidiaries, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

These subsidiaries are located outside India whose interim financial information have been prepared in accordance with accounting principles generally accepted in their country and which have been reviewed by other auditor under generally accepted auditing standards applicable in their country. The Parent's management has converted the interim financial information of such subsidiaries located outside India from accounting principles generally accepted in their country to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Parent's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the reports of other auditor and the conversion adjustments prepared by the management of the Parent and reviewed by us.

Our conclusion is not modified in respect of this matter.

7. The Statement includes the interim financial information of five subsidiaries which have not been reviewed, whose interim financial information reflects total revenues (before consolidation adjustments) of Rs. 18 lakhs and Rs. 57 lakhs, total net loss after tax (before consolidation adjustments) of Rs. 95 lakhs and Rs. 259 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 95 lakhs and Rs. 259 lakhs, for the quarter ended 31 December 2025 and for the period from 01 April 2025 to 31 December 2025 respectively, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 39 lakhs and Rs. 111 lakhs and total comprehensive income of Rs. 39 lakhs and Rs. 111 lakhs, for the quarter ended 31 December 2025 and for the period from 01 April 2025 to 31 December 2025 respectively 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 Group.

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*

Membership No.: 118321

UDIN:26118321DHDXR5083

Mumbai

29 January 2026

Limited Review Report (*Continued*)

UFO Moviez India Limited

## 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

