

STATEMENT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

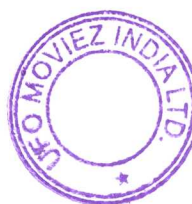
Rs. in Lacs

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter ended		Year ended			Quarter ended		Year ended		
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Refer Note 1	Unaudited	Refer Note 1	Audited	Audited	Refer Note 1	Unaudited	Refer Note 1	Audited	Audited	
1	Income from operations										
	Net sales / Income from operations	10,527	10,119	7,587	37,745	33,188	13,322	13,137	9,304	48,200	42,741
	Other income	81	37	100	376	161	97	51	96	438	160
	Total income from operations	10,608	10,156	7,687	38,121	33,349	13,419	13,188	9,400	48,638	42,401
2	Expenses										
	(a) Operating direct costs										
	- Cost of consumables, spares and content consumed	246	206	99	641	517	246	206	99	641	517
	- Purchases of digital cinema equipment and lamps	1,700	1,489	527	4,322	2,819	3,314	3,353	1,240	10,721	8,253
	- Changes in inventories	(25)	(5)	1	20	(4)	(80)	103	240	93	130
	- Advertisement revenue share	2,112	1,913	1,625	7,651	6,814	2,112	1,912	1,624	7,648	6,812
	- Virtual print fees sharing	333	338	334	1,369	1,257	333	338	334	1,369	1,257
	- Other operating direct cost	680	620	429	2,690	2,757	958	806	470	3,297	3,070
	(b) Employee benefits expense	2,412	2,083	1,722	8,180	7,592	2,782	2,381	2,015	9,465	8,729
	(c) Provision for Impairment of investments in and loans to associates and subsidiaries	-	83	821	83	1,979	-	-	365	-	365
	(d) Other expenses	1,678	1,791	1,624	6,516	6,209	1,932	1,992	1,835	7,378	7,362
	Total expenses	9,136	8,518	7,182	31,472	29,940	11,597	11,091	8,222	40,612	36,495
3	Earnings before interest, tax, depreciation and amortisation (EBITDA) (1-2)	1,472	1,638	505	6,649	3,409	1,822	2,097	1,178	8,026	5,906
4	Depreciation and amortisation expense	(980)	(981)	(931)	(3,890)	(3,679)	(1,044)	(1,036)	(977)	(4,107)	(3,861)
5	Finance cost	(330)	(336)	(306)	(1,309)	(1,220)	(335)	(341)	(309)	(1,326)	(1,235)
6	Finance income	123	171	224	806	2,639	139	202	176	793	652
7	Profit/(Loss) before share of profit from Associates, Exceptional Items and tax	285	492	(508)	2,256	1,149	582	922	68	3,386	1,462
8	Share of profit of associates (net of taxes)	-	-	-	-	-	79	39	54	190	170
9	Profit/(loss) before Exceptional Items and Tax	285	492	(508)	2,256	1,149	661	961	122	3,576	1,632
10	Exceptional Items	-	-	-	-	-	-	-	-	-	40
11	Profit/(Loss) before Tax	285	492	(508)	2,256	1,149	661	961	122	3,576	1,672
12	Tax expense										
	- Current tax	-	-	-	-	-	20	22	(112)	102	81
	- Deferred tax	84	194	164	646	745	193	300	305	983	615
	Total tax expense	84	194	164	646	745	213	322	193	1,085	716
13	Profit/(loss) for the period (11 - 12)	201	298	(672)	1,610	404	448	639	(71)	2,491	956
14	Other comprehensive income (OCI)										
A	(i) Items that will not be subsequently reclassified to profit or loss	(125)	-	(33)	(125)	(33)	(125)	-	(33)	(125)	(33)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	32	-	8	32	8	32	-	8	32	8
B	(i) Items that will be subsequently reclassified to profit or loss	-	-	-	-	-	239	55	(57)	449	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	(113)	-	-	(113)	-
15	Total comprehensive income/(loss) for the period	108	298	(697)	1,517	379	481	694	(153)	2,734	931
16	Net profit/(loss) attributable to										
	a) Equity shareholders of the company	201	298	(672)	1,610	404	448	639	(71)	2,491	956
	b) Non-controlling interest	-	-	-	-	-	-	-	-	-	-
17	Other comprehensive income attributable to										
	a) Equity shareholders of the company	(93)	-	(25)	(93)	(25)	33	55	(82)	243	(25)
	b) Non-controlling interest	-	-	-	-	-	-	-	-	-	-
18	Total comprehensive income for the period attributable to										
	a) Equity shareholders of the company	108	298	(697)	1,517	379	481	694	(153)	2,734	931
	b) Non-controlling interest	-	-	-	-	-	-	-	-	-	-
19	Paid-up equity share capital (Face Value of Rs. 10/- each)	3,881	3,881	-	3,881	3,881	3,881	3,881	-	3,881	3,881
20	Other equity	-	-	-	24,455	22,938	-	-	-	28,638	25,902
21	Earnings per share of Rs. 10/- each (not annualized):										
	(a) Basic (in Rs.)	0.51	0.77	(1.74)	4.15	1.04	1.15	1.65	(0.18)	6.42	2.47
	(b) Diluted (in Rs.)	0.51	0.77	(1.74)	4.15	1.04	1.15	1.65	(0.18)	6.42	2.47



Notes to Standalone and consolidated financial results

- 1 The above standalone and consolidated financial results for the quarter and year ended March 31, 2026 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 May 21, 2026. The Statutory Auditors of the Company have carried out audit 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 audit reports. The figures for the quarters ended as on March 31, 2026 and 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.
- 2 The Compensation Committee of the Board of Directors of the Company has in the past granted 1,196,000 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, 1,064,023 options have been exercised by the eligible employees and 109,752 options have lapsed due to the resignation of eligible employees. During the year ended March 31, 2026, further no options have been exercised by the eligible employees and 12,225 options have lapsed. As at March 31, 2026, 10,000 options are available to be exercised by eligible employees.
- 3 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 ₹ 40 lacs shown as exceptional item in consolidated results for that year.
- 4 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.
- 5 The previous year/period figures have been regrouped/reclassified, where necessary.
- 6 During the quarter and year ended March 31, 2026, the associate is in the process of liquidation, the company derecognised its investment in the said associate. The company received liquidation proceeds amounting to ₹ 29.26 lakhs, resulted in a gain of ₹16.53 lakhs in the standalone financial results and a loss of ₹0.09 lakhs in the consolidated financial results.
- 7 On 21 November 2025, the Ministry of Labour and Employment enacted the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Labour Codes"). The Labour Codes consolidate various existing labour laws and introduce certain changes, including a harmonised definition of wages, which may impact the computation of employee benefit obligations such as gratuity. Based on the current assessment, the impact of the aforesaid changes is not material to the financial results of the Company for the year ended March 31, 2026. The Company continues to monitor developments relating to the Labour Codes and will assess the impact, if any, on the measurement of employee benefit obligations in future periods.



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

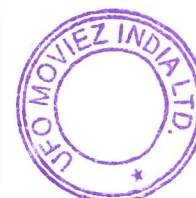
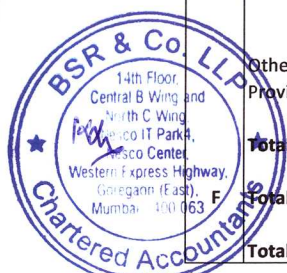


Rajesh Mishra
Executive Director and Group CEO
Place : Mumbai
Date : May 21, 2026

UFO MOVIEZ INDIA LIMITED
BALANCE SHEET AS AT 31 MARCH 2026

Rs. in Lacs

Sr. No.	Particulars	Standalone		Consolidated	
		31-Mar-26 (Audited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
	Assets				
A	Non-current assets				
	Property, plant and equipment	11,858	10,732	12,270	11,076
	Capital work-in-progress	828	522	947	548
	Right-of-use assets	1,280	1,875	1,477	2,003
	Other Intangible assets	808	961	821	977
	Financial Assets				
	(ii) Other financial assets	1,175	3,830	1,192	3,830
	Deferred tax assets (net)	8,584	9,199	8,557	9,199
	Other non-current assets	472	313	487	330
	Total non-current assets	30,888	32,899	30,808	32,732
B	Current assets				
	Inventories	549	701	824	1,022
	Financial assets				
	(i) Investments	2,538	1,663	2,538	1,663
	(ii) Trade receivables	9,296	7,737	16,214	11,541
	(iii) Cash and cash equivalents	538	652	1,252	1,490
	(iv) Bank balances other than (iii) above	7,509	3,532	9,106	5,003
	(v) Loans receivables	-	-	7	4
	(vi) Other financial assets	327	502	810	523
	Other current assets	1,890	1,677	2,406	1,982
	Total current assets	22,647	16,464	33,157	23,228
	Total (A+B)	53,535	49,363	63,965	55,960
	Equity and liabilities				
C	Equity				
	Share capital	3,881	3,881	3,881	3,881
	Other equity	24,455	22,938	28,638	25,902
	Equity attributable to owners			32,519	29,783
	Non-controlling interest			-	-
	Total equity	28,336	26,819	32,519	29,783
	Liabilities				
D	Non-current liabilities				
	Financial liabilities				
	(i) Borrowings	4,842	4,594	4,884	4,629
	(ii) Lease liabilities	656	1,330	798	1,415
	(iii) Other financial liabilities	2,131	2,231	2,131	2,231
	Deferred tax liabilities (net)	-	-	1,266	844
	Other non-current liabilities	996	1,084	997	1,084
	Provisions	1,176	1,291	1,920	1,590
	Total non-current liabilities	9,801	10,530	11,996	11,793
E	Current liabilities				
	Financial liabilities				
	(i) Borrowings	2,836	2,083	2,836	2,098
	(ii) Lease liabilities	783	651	833	688
	(iii) Trade payables				
	a) Total outstanding dues of micro enterprises and small enterprises	-	-	-	-
	b) Total outstanding dues of creditors other than micro enterprises and small enterprises	5,478	4,471	9,065	6,316
	(iv) Other financial liabilities	3,232	1,993	3,269	2,017
	Other current liabilities	2,294	2,417	2,920	2,785
	Provisions	775	399	527	480
	Total current liabilities	15,398	12,014	19,450	14,384
	Total liabilities (D+E)	25,199	22,544	31,446	26,177
	Total equity and liabilities (C+F)	53,535	49,363	63,965	55,960



UFO MOVIEZ INDIA LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2026


PARTICULARS	Standalone		Consolidated	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Audited	Audited	Audited
Cash flow generated from operating activities				
Profit before share of profit from associates, exceptional items and tax	2,256	1,149	3,386	1,462
Adjustment to reconcile profit before tax to net cash flows:				
Depreciation and amortization expense	3,890	3,679	4,107	3,861
Bad debts written off	124	102	124	102
Provision for gratuity and compensated absences	-	-	(1)	-
(Profit)/Loss on sale of Investment in Associates	-	-	0	-
Provision for doubtful debts	189	13	197	24
Unrealised foreign exchange (gain) / loss (net)	(7)	1	1	(2)
(Profit) / Loss on sale of property, plant and equipments	(242)	(41)	(243)	(40)
Lease rental income	(337)	-	(337)	-
Sundry balances written back	(301)	(170)	(403)	(267)
Sundry balances written off	5	-	5	-
Net gain on current investments	(155)	(84)	(155)	(84)
ESOP compensation	-	2	-	2
Interest cost on financial liabilities carried at amortised cost	364	343	364	370
Interest expense on lease liabilities	186	228	195	235
Gain on lease concession and modification	-	(25)	-	(25)
Provision for slow and non moving inventory	-	-	4	(1)
Provision for impairment of investments and loans & advances	83	1,979	-	365
Gain on repatriation of investment in associate	(16)	-	-	-
Sale of investment in associates	-	(27)	-	-
Finance cost	729	604	729	604
Interest income	(583)	(657)	(640)	(623)
Dividend income	(68)	(1,898)	-	-
Operating Profit before working capital changes	6,117	5,198	7,333	5,983
Movements in working capital				
Increase in trade payables	1,316	111	2,960	717
Increase/ (Decrease) in other financial liabilities (current and non-current)	552	(789)	568	(443)
Increase in other liabilities (current and non-current)	128	379	350	201
Increase in provisions (current and non-current)	135	63	195	170
(Increase) in trade receivables	(1,877)	(1,281)	(4,608)	(3,123)
Decrease / (Increase) in financials assets (current and non-current)	247	48	(213)	(408)
Decrease / (Increase) in other assets (current and non-current)	(352)	444	(540)	395
Decrease in inventories	152	94	227	214
Cash generated from operations	6,417	4,267	6,273	3,706
Net direct taxes paid	(392)	1,382	(431)	1,301
Net cash generated from operating activities (A)	6,025	5,649	5,842	5,007
Cash flows generated from / (used in) investing activities				
Purchase of property, plant and equipments, including capital work in progress and capital advances	(4,354)	(4,292)	(4,637)	(4,650)
Proceeds from sale of property, plant and equipments including capital work in progress	363	79	363	91
Proceeds from repatriation/ sale of investments in associates	-	110	-	110
Payment towards acquisition of business	-	(994)	-	(994)
Proceeds from derecognition of investment in associate	29	-	29	-
Payment of purchase consideration for purchase of preference shares of a subsidiary	(120)	(398)	-	-
Purchase of current investments (including dividend reinvestment)	(10,689)	(9,005)	(10,689)	(9,005)
Proceeds from sale / redemption of current investments	9,970	8,150	9,970	8,150
(Investment in) bank deposits (with original maturity for more than 3 months) (net)	(1,285)	(1,701)	(1,277)	(774)
Interest received	473	377	637	576
Dividend received/ Share of profit	68	1,898	212	299
Net cash flow (used in) investing activities (B)	(5,545)	(5,776)	(5,392)	(6,197)
Cash flows from financing activities				
Proceeds from issuance of equity share capital(including premium)	-	117	-	117
Proceeds from Long term borrowing	3,358	3,639	3,358	3,675
(Repayment)/Proceeds from short term borrowing (net)	-	-	-	14
(Repayment) of long-term borrowings	(2,355)	(2,178)	(2,370)	(2,179)
Interest paid	(715)	(611)	(826)	(701)
Repayment of Lease liabilities	(697)	(662)	(739)	(693)
Interest paid on lease liabilities	(186)	(228)	(195)	(235)
Net cash flow (used in) / generated from financing activities (C)	(959)	77	(772)	(2)
Net (decrease)/ increase in cash and cash equivalents (A + B + C)	(115)	(50)	(322)	(1,192)
Unrealised gain on foreign currency cash and cash equivalents	-	-	84	(1)
Cash and cash equivalents at the beginning of the year	652	702	1,490	2,683
Cash and cash equivalents at the end of the year	538	652	1,252	1,490
Components of cash and cash equivalents				
Cash on hand	1	1	3	4
Balance with banks:				
- on current accounts	537	651	1,249	1,486
Cash and cash equivalents	538	652	1,252	1,490



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Independent Auditor's Report

To the Board of Directors of UFO Moviez India Limited

Report on the audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of UFO Moviez India Limited (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Standalone Annual Financial Results

These standalone annual financial results have been prepared on the basis of the standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone annual financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and



Registered Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Independent Auditor's Report (Continued)

UFO Moviez India Limited

presentation of the standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone annual financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone annual financial results, including the disclosures, and whether the standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Independent Auditor's Report (Continued)

UFO Moviez India Limited

Other Matter

- a. The standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

Chartered Accountants

Firm's Registration No.:101248WW-100022



Kaushal Mehta

Partner

Mumbai

21 May 2026

Membership No.: 118321

UDIN:26118321MXEVFE9524

Independent Auditor's Report

To the Board of Directors of UFO Moviez India Limited

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of UFO Moviez India Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), its associates for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries and associates, the aforesaid consolidated annual financial results:

- include the annual financial results of the entities mentioned in Annexure I to the aforesaid consolidated annual financial results;
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, along with the consideration of reports of the other auditors referred to in sub paragraph no. (a) of the "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

These consolidated annual financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group including its associates in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other



Registered Office:

14th Floor, Central B Wing and North C Wing, Nesco IT Park 4, Nesco Center, Western Express Highway, Goregaon (East), Mumbai - 400063

Independent Auditor's Report (*Continued*)

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accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated annual financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated annual financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated annual financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the consolidated annual financial results,



Independent Auditor's Report (Continued)

UFO Moviez India Limited

including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/ financial statements of the entities within the Group and its associates to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results/ financial statements of such entities included in the consolidated annual financial results of which we are the independent auditors. For the other entities included in the consolidated annual financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in sub paragraph no. (a) of the "Other Matters" paragraph in this audit report.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a. The consolidated annual financial results include the audited financial results of four (4) subsidiaries, whose financial statements reflect total assets (before consolidation adjustments) of Rs 11,500.72 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs 10,460.52 lakhs and total net profit after tax (before consolidation adjustments) of Rs 1,394.34 lakhs and net cash outflows (before consolidation adjustments) of Rs 205.68 lakhs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by its independent auditor. The consolidated annual financial results also include the Group's share of total net profit after tax of Rs 196.40 lakhs for the year ended 31 March 2026, as considered in the consolidated annual financial results, in respect of two (2) associates, whose financial statements has been audited by its independent auditor. The independent auditor's report on financial statements of this entity has been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

Certain of these subsidiaries and associates are located outside India whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditor under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial statements of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion 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 Holding Company and audited by us.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor.

The consolidated annual financial results include the unaudited financial results of three (3)



Independent Auditor's Report (Continued)

UFO Moviez India Limited

subsidiaries, whose financial information reflect total assets (before consolidation adjustments) of Rs 264.68 lakhs as at 31 March 2026, total revenue (before consolidation adjustments) of Rs Nil, total net loss after tax (before consolidation adjustments) of Rs 65.82 and net cash outflows (before consolidation adjustments) of Rs 8.25 lakhs for the year ended on that date, as considered in the consolidated annual financial results. These unaudited financial have been furnished to us by the Board of Directors. The consolidated annual financial results also include the Group's share of total net loss after tax of Rs 6.18 lakhs for the year ended 31 March 2026, as considered in the consolidated annual financial results, in respect of three (3) of associates. These unaudited financial information have been furnished to us by the Board of Directors.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of thesesubsidiaries and associates is based solely on such financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial information are not material to the Group.

Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to the financial information certified by the Board of Directors.

- c. The consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

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

Chartered Accountants

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



Kaushal Mehta

Partner

Mumbai

21 May 2026

Membership No.: 118321

UDIN:26118321ZDRZOH1420

Independent Auditor's Report (Continued)

UFO Moviez India Limited

Annexure I

List of entities included in consolidated annual 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 Movie Studios Private Limited	Associate
13	Scrabble Digital Services DMCC	Associate

