

November 04, 2025

To, **BSE Limited**Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai – 400 001

<u>BSE Scrip Code: **539141**</u>

To,
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor, Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (East),
Mumbai- 400 051
NSE Symbol: UFO

Dear Sir / Ma'am,

<u>Sub: Outcome of the Board Meeting held on November 04, 2025 – Financial results for the quarter and half year ended September 30, 2025</u>

In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and other applicable provisions, the Board of Directors of the Company at its meeting held on November 04, 2025 has *inter alia*, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2025 ('Financial Results') and took note of the limited review reports issued by M/s. B S R & Co. LLP, Statutory Auditors of the Company on the financial results.

In view of the above, we enclose herewith:

A. a copy of the financial results; B. a copy of the limited review reports;

The meeting commenced at 2:30 P.M. and concluded at 5:20 P.M.

We request you to take the same on your records.

Thanking you. Yours faithfully,

For UFO Moviez India Limited

Kavita Thadeshwar Company Secretary

Encl: a/a



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

		Ī		Stand	alone					Conso	lidated		Rs: in Caci
Sr.		Quarter ended Half year ended Yea			Year ended	or ended Quarter ended Half year ended Year end					Year ended		
No.	Particulars	30-Sep-25	30-Jun-25	30-Sep-24 Restated	30-Sep-25	30-Sep-24	31-Mar-25	30-Sep-25	30-Jun-25	30-5ep-24	30-Sep 25	30 Sep-24	31-Mar-25
		Unaudited Refer Note 1	Unaudited Refer Note 1	Refer Note 3	Unaudited	Restated Refer Note 3	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income from operations												
	Net sales / income from operations	8,940	8,159	7,599	17,099	15,442	33,188	11,078	10,663	9,663	21,741	19,068	42,241
	Other income	34	224	7,608	258	55	161	50 11,128	240	16	290	62	160
2	Total income from operations	8,974	8,383	7,608	17,357	15,497	33,349	11,120	10,903	9,679	22,031	19,130	42,401
2	Expenses (a) Operating direct costs												
	- Cost of consumables, spares and content consumed	118	71	147	189	307	517	118	71	147	189	307	517
	- Purchases of digital cinema equipment and lamps	490	643	429	1,133	1,480	2,819	1,802	2,252	1,715	4,054	3,672	8.253
	- Changes in inventories	29	21	34	50	11	(4)	126	(56)	(35)	70	12	130
	- Advertisement revenue share	1,777	1,849	1,682	3,626	3,325	6,814	1,776	1,848	1,682	3,624	3,325	6,812
	- Virtual print fees sharing	370	328	327	698	641	1,257	370	328	327	698	641	1,257
	- Other operating direct cost	710	680	773	1,390	1,576	2,757	771	762	862	1,533	1,735	3,070
	(b) Employee benefits expense	1,886	1,799	1,937	3,685	3,880	7,592	2,191	2,111	2,254	4,302	4,445	8,729
	(c) Provision for Impairment/write off of investments in and loans to	131	- 51	- 3	- 3	===	1,979	- 251	20	4		= =	365
	associates and subsidiaries (d) Other expenses	1,573	1,474	1,393	3,047	2,757	6,209	1.796	1,658	1.708	3,454	3,316	7,362
	Total expenses	6,953	6,865	6,722	13,818	13,977	29,940	8,950	8,974	8,660	17,924	17,453	36,495
3	Earnings before interest, tax, depreciation and amortisation (EBITDA) (1-2)		4										
٥	cannings before interest, tax, depreciation and amortisation (EDITOX) (1-2)	2,021	1,518	886	3,539	1,520	3,409	2,178	1,929	1,019	4,107	1,677	\$,906
4	Depreciation and amortisation expense	(967)	(962)	(905)	(1,929)	(1,826)	(3,679)	(1,018)	(1,009)	(948)	(2.027)	(1,910)	(3,861)
5	Finance cost	(332)	(311)	(302)	(643)	(588)	(1,220)	(337)	(313)		(650)	(599)	(1,235)
6	Finance income Profit/(Loss) before share of profit from Associates, Exceptional items and	263	249	146	512	367	2,639	200	252	135	452	272	652
7	tax	985	494	(175)	1,479	(527)	1,149	1,023	859	(100)	1,882	(560)	1,462
8	Share of profit of associates (net of taxes)							41	31	36	72	74	170
9	Profit/(loss) before Exceptional items and Tax	985	494	(175)	1,479	(527)	1,149	1,064	890	(64)	1,954	(486)	1,632
10	Exceptional Items (refer note 4)			-		1-1		- 10	F.1	-		-	40
11	Profit/(Loss) before Tax	985	494	(175)	1,479	(527)	1,149	1,064	890	(64)	1,954	(486)	1,672
12	Tax expense												
	- Current tax	- 4	+0	47	*	78		24	36	79	59	109	81
	- Deferred tax charge/(credit)	239	129	(115)	368	(230)	745	288	202	(55)	489	(93)	635
	Total tax expense	239	129	(68)	368	(152)	745	312	238	24	548	16	716
13	Profit/(loss) for the period (11 - 12)	746	365	(107)	1,111	(375)	404	752	652	(88)	1,406	(502)	956
14	Other comprehensive income (OCI)						(33)	120					(22)
	A (1) Items that will not be subsequently reclassified to profit or loss			-				7.0					(33)
	(ii) Income tax relating to items that will not be reclassified to profit or loss		5	1.5	1:	12	8	100		17	9	15	2
	B (i) Items that will be subsequently reclassified to profit or loss		+:		40		-	162	(7)	18	155	18	- 4
	(ii) Income tax relating to items that will be	7.1		14				55					
	reclassified to profit or loss												
15	Total comprehensive income/(loss) for the period	746	365	(107)	1,111	(375)	379	914	645	(70)	1,561	(484)	931
16	Net profit/(loss) attributable to												
	a) Equity shareholders of the company							752	652	(88)	1,406	(502)	956
	b) Non-controlling interest	-	E.	/2	-		-			_	-	- 3	-
17	Other comprehensive income attributable to								(7)				
	a) Equity shareholders of the company b) Non-controlling interest	<u> </u>			525		1764	162	(7)	18	155	18	(25)
18	Total comprehensive income for the period attributable to												
	a) Equity shareholders of the company							914	645	(70)	1,561	(484)	931
	b) Noncontrolling interest	+:	Ε.	(+	39	18	+1	3		=	- 1	3	331
19	Paid-up equity share capital	3,881	3,881	3,861	3,881	3,861	3,881	3,881	3,881	3,861	3,881	3,861	3,881
	(Face Value of Rs. 10/- each)	-,		.,				,					
20	Other equity						22,938						25,902
21	Earnings per share of Rs. 10/- each (not annualized):												
	(a) Basic (in Rs.)	1.92	0.95	(0.28)	2.86	(0.97)	1.04	1.94	1.68	(0.23)	3.62	(1.30)	2.47
	(b) Diluted (in Rs.)	1.92	0.95	(0.28)	2.86	(0.97)	1.04	1.94	1.68	(0.23)	3,62	(1.30)	2.47









Notes to Standalone and consolidated financial results:

14th Floor, tral B Wing and

- 1 The above standalone and consolidated financial results for the quarter and half year ended September 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 November 4, 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 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 half year ended September 30, 2025, no further options have been exercised by the eligible employees and 10,000 options have lapsed. As at September 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. 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 quarter and half year ended September 30, 2024 have been restated to give the effect of amalgamation in accordance with the scheme as follows:

Rs in lacs

Particulars	Q.E.September	30, 2024	H.Y.E. September 30, 2024			
l diticulars	As reported	Restated	As reported	Restated		
Total Income	7,398	7,608	15,075	15,497		
Profit/ (loss) after Tax	(250)	(107)	(601)	(375)		

- 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 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: November 4, 2025



UFO MOVIEZ INDIA LIMITED

	NCE SHEET AS AT 30 SEPTEMBER 2025	Standal	one	Rs in Lacs Consolidated		
	Particulars	30-Sep-25	31-Mar-25	30-Sep-25 31-Mar-25		
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	
	Assets					
Α	Non-current assets	11 241	10.722	11 501	11.076	
	Property, plant and equipment	11,241 1,054	10,732 522	11,591 1,102	11,0 7 6 5 48	
	Capital work-in-progress	1,642	1,875	1,799	2,003	
	Right-of-use assets Goodwill (including Goodwill on consolidation)	2,907	2,907	2,907	2,907	
	Other Intangible assets	872	961	887	977	
	Financial Assets	0,1				
	(i) Investments in Subsidiaries and Associates		4 254	603	500	
		1,444	1,364	602	598	
	(ii) Other financial assets	1,128	3,830	1,128	3,830 9,199	
	Deferred tax assets (net)	8,830	9,199	8,830	1,264	
	Income tax assets (net)	1,415 408	1,196 313	1,486 445	330	
	Other non-current assets Total non-current assets	30,941	32,899	30,777	32,73	
	Total non-current assets	30,541	32,833	30,777	32,73	
В	Current assets					
U	Inventories	694	701	1,006	1,022	
	Financial assets		,01	1,000	2,022	
	(i) Investments	3,120	1,663	3,120	1,663	
	(ii) Trade receivables	7,591	7,737	12,756	11,541	
	· · ·				1,490	
	(iii) Cash and cash equivalents	313	652	1,353	1,490	
	(iv) Bank balances other than cash and cash equivalents	6,742	3,532	8,267	5,003	
	(v) Loans receivables	:+3	*	7	4	
	(vi) Other financial assets	693	502	716	523	
	Other current assets	1,818	1,677	2,401	1,982	
	Total current assets	20,971	16,464	29,626	23,228	
	Total (A+B)	51,912	49,363	60,403	55,960	
	Equity and liabilities					
С	Equity	2 004	2 004	2 004	2.001	
	Share capital	3,881	3,881	3,881	3,881	
	Other equity	24,048	22,938	27,466	25,902	
	Equity attributable to owners	27,929	26,819	31,347	29,78	
	Non-controlling interest	37,030	26.010	21.247	20.702	
	Total equity	27,929	26,819	31,347	29,783	
	Liabilities					
	Non-acceptabilities					
D	Non-current liabilities Financial liabilities					
	(i) Borrowings	5,029	4,594	5,074	4,629	
	(ii) Lease liabilities	1,065	1,330	1,115	1,415	
	(iii) Other financial liabilities	2,295	2,231	2,295	2,231	
	Provisions	1,292	1,291	1,640	1,590	
	Deferred tax liabilities (net)	1,232	1,231	965	844	
					1,084	
		1 073	1 084	1 074 1		
	Other non-current liabilities	1,073 10.754	1,084 10.530	1,074 12.163		
		1,073 10,754	1,084 10,530	1,074 12,163		
Ε	Other non-current liabilities Total non-current liabilities <u>Current liabilities</u>				11,79	
E	Other non-current liabilities Total non-current liabilities <u>Current liabilities</u> <u>Financial liabilities</u>	10,754	10,530	12,163	11,79	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings	2,345	2,083	12,163 2,345	11,79 2,098	
Ε	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities	10,754	10,530	12,163	11,79	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables	2,345	2,083	12,163 2,345	11,79 2,098	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables a) Total outstanding dues of micro enterprises and small enterprises	2,345	2,083	12,163 2,345	11,79 2,098	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (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	2,345 725	2,083 651	2,345 824	2,098 688	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (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	2,345 725 5,714	2,083 651 4,471	2,345 824 8,678	2,098 688 6,316	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (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 (iv) Other financial liabilities	2,345 725 5,714 1,925	2,083 651 4,471 1,993	2,345 824 8,678 1,957	2,098 688 6,316 2,017	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (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 (iv) Other financial liabilities Provisions	2,345 725 5,714 1,925 410	2,083 651 4,471 1,993 399	2,345 824 8,678 1,957 554	2,098 688 6,316 2,017 480	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (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 (iv) Other financial liabilities Provisions Other current liabilities	2,345 725 5,714 1,925 410 2,110	2,083 651 4,471 1,993 399 2,417	2,345 824 8,678 1,957 554 2,535	2,098 688 6,316 2,017 480 2,785	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (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 (iv) Other financial liabilities Provisions	2,345 725 5,714 1,925 410 2,110	2,083 651 4,471 1,993 399 2,417 12,014	2,345 824 8,678 1,957 554 2,535 16,893	2,098 688 6,316 2,017 480 2,785 14,38	
E	Other non-current liabilities Total non-current liabilities Current liabilities Financial liabilities (i) Borrowings (ii) Lease liabilities (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 (iv) Other financial liabilities Provisions Other current liabilities	2,345 725 5,714 1,925 410 2,110	2,083 651 4,471 1,993 399 2,417	2,345 824 8,678 1,957 554 2,535	11,79 2,098	







UFO MOVIEZ INDIA LIMITED

STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2025

Rs. in Lars

	Stand	alone	Consolidated		
PARTICULARS	30-Sep-25	30-Sep-24	30-Sep-25	30-Sep-24	
		Restated Refer Note 3			
Cash flow generated from operating activities					
Profit/ (loss) before share of profit from associates, exceptional items and tax	1,479	(527)	1,882	(560)	
Adjustment to reconcile profit before tax to net cash flows:					
Depreciation and amortization expense	1,929	1,826	2,027	1,910	
Bad debts written off	52	56	52	56	
Provision for gratuity and compensated absences	-	1.61	2	16.	
Provision for doubtful debts	46	5	49	3	
Unrealised foreign exchange (gain) / loss (net)	(3)	(1)	(4)	(3)	
(Profit) / Loss on sale of property, plant and equipments	(211)	(25)	(211)	(32)	
Sundry balances written back	(22)	(119)	(70)	(119)	
Net gain on current investments	(73)	(27)	(73)	(23)	
ESOP compensation	**	2	×	2	
Interest cost on financial liabilities carried at amortised cost	176	162	197	162	
Interest expense on lease liabilities	103	113	107	116	
Provision for slow and non moving inventory	30	395	(1)	5.00	
Finance cost	351	285	351	285	
Interest income	(371)	(257)	(401)	(246)	
Dividend income	(68)	(83)		3.5	
Operating Profit before working capital changes	3,388	1,410	3,907	1,551	
Movements in working capital			,	•	
	1 242	48	2,343	(155)	
Increase/ (Decrease) in trade payables Increase/ (Decrease) in other financial liabilities (current and non-current)	1,243	(722)	10	(378)	
		(368)	(252)	(268)	
(Decrease) in other liabilities (current and non-current) Increase in provisions (current and non-current)	(293)	22	107	41	
Decrease/ (Increase) in trade receivables	48	224	(1,175)	956	
Decrease / (Increase) in financials assets (current and non-current)	(4)	99	(7)	(331)	
(Increase) in other assets (current and non-current)	(209)	(32)	(474)	(1,123)	
Decrease in inventories	6	154	30	156	
Cash generated from operations	4,196	835	4,489	449	
Net direct taxes paid	(218)	(33)	(278)	(34)	
Net cash generated from operating activities (A)	3,978	802	4,211	415	
Cash flows generated from / (used in) investing activities	5,5.0		,,		
Purchase of property, plant and equipments, including capital work in progress and capital advances	(2,797)	(1,688)	(2,913)	(1,883)	
Proceeds from sale of property, plant and equipments including capital work in progress	303	48	303	60	
Payment of purchase consideration for purchase of shares of a subsidiary	303	(298)	505	-	
Payment of purchase consideration for purchase of preference shares of a subsidiary	(60)	(250)	22	327	
Purchase of current investments (including dividend reinvestment)	(5,690)	(1,590)	(5,690)	(1,590)	
Proceeds from sale / redemption of current investments	1 1	2,056	4,305	2,056	
Receipt of consideration from sale of shares / warrants of associates	4,305 118	2,036	118	2,030	
		140	(546)	85	
(Investment in) bank deposits (with original maturity for more than 3 months) (net) Interest received	(545)	121			
Dividend received	83 68	83	168	275 189	
	08		08	109	
Net cash flow (used in) investing activities (B)	(4,215)	(1,128)	(4,187)	(808)	
Cash flows from financing activities					
Proceeds from issuance of equity share capital(including premium)	£5 (12	Si	12	
Share Issue expenses	-	983	8	(5)	
Proceeds from Long term borrowing	1,793	1,752	1,793	1,752	
(Repayment)/Proceeds from short term borrowing (net)	2	271	2	96	
(Repayment) of long-term borrowings	(1,097)	(1,352)	(1,103)	(1,081)	
Interest paid	(351)	(291)	(407)	(380)	
Repayment of Lease liabilities	(447)	(374)	(471)	(393)	
Net cash flow (used in) / generated from financing activities (C)	(102)	18	(188)	(95)	
Net (decrease)/ increase in cash and cash equivalents (A + B + C)	(339)	(308)	(164)	(488)	
Upracticed gain an foreign surrousy each and each population		(0)	27		
Unrealised gain on foreign currency cash and cash equivalents	652	(0)	1 400	2 602	
Cash and cash equivalents at the beginning of the year	652	739	1,490	2,683	
Cash and cash equivalents at the end of the year	313	431	1,353	2,200	
Components of cash and cash equivalents		34		36	
Cash on hand	6	24	7	26	
Polones wish hardes					
Balance with banks:	307	407	1,346	2,174	





BSR&Co.LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing Nesco IT Park 4, Nesco Center Western Express Highway Goregaon (East), Mumbai – 400 063, India Telephone: +91 (22) 6257 1000 Fax: +91 (22) 6257 1010

Limited Review Report on unaudited consolidated financial results of UFO Moviez India Limited for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 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 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 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 following 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 subsidiary 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.



Limited Review Report (Continued) UFO Moviez India Limited

6. We did not review the interim financial statements of one subsidiary included in the Statement, whose interim financial statements reflect total assets (before consolidation adjustments) of Rs.5,777 lakhs as at 30 September 2025 and total revenues (before consolidation adjustments) of Rs.1,685 lakhs and Rs.3,789 lakhs, total net profit after tax (before consolidation adjustments) of Rs.258 lakhs and Rs.674 lakhs and total comprehensive income (before consolidation adjustments) of Rs.258 lakhs and Rs.674 lakhs, for the quarter ended 30 September 2025 and for the period from 01 April 2025 to 30 September 2025 respectively, and cash inflows (net) (before consolidation adjustments) of Rs. 299 lakhs for the period from 01 April 2025 to 30 September 2025. as considered in the Statement. This interim financial information has been reviewed by other auditor whose report 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.

This subsidiary is located outside India whose interim financial information has been prepared in accordance with accounting principles generally accepted in its country and which has been reviewed by other auditor under generally accepted auditing standards applicable in its country. The Parent's management has converted the interim financial information of such subsidiary located outside India from accounting principles generally accepted in its 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 subsidiary located outside India is based on the report 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 six subsidiaries which have not been reviewed, whose interim financial information reflect total assets (before consolidation adjustments) of Rs. 3,739 lakhs as at 30 September 2025 and total revenues (before consolidation adjustments) of Rs. 453 lakhs and Rs. 853 lakhs , total net (loss) after tax (before consolidation adjustments) of Rs. 204 lakhs and Rs. 317 lakhs and total comprehensive loss (before consolidation adjustments) of Rs. 204 lakhs and Rs. 317 lakhs, for the quarter ended 30 September 2025 and for the period from 1 April 2025 to 30 September 2025 respectively, and cash outflows (net) (before consolidation adjustments) of Rs 97 lakhs for the period from 01 April 2025 to 30 September 2025. as considered in the Statement. The Statement also includes the Group's share of net profit after tax of Rs. 41 lakhs and Rs. 72 lakhs and total comprehensive income of Rs. 41 lakhs and Rs. 72 lakhs, for the quarter ended 30 September 2025 and for the period from 1 April 2025 to 30 September 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.



Limited Review Report (Continued) UFO Moviez India Limited

Our conclusion is not modified in respect of this matter.

For BSR&Co.LLP

Chartered Accountants

Kdress

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

Kaushal Mehta

Partne**r**

Mumbai Membership No.: 118321

04 November 2025 UDIN:25118321BMOXQH3959

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 Stuido Private Limited	Associate
13	Scrabble Digital Services DMCC	Associate



BSR&Co.LLP

Chartered Accountants

14th Floor, Central B Wing and North C Wing Nesco IT Park 4, Nesco Center Western Express Highway Goregaon (East), Mumbai – 400 063, India Telephone: +91 (22) 6257 1000 Fax: +91 (22) 6257 1010

Limited Review Report on unaudited standalone financial results of UFO Moviez India Limited for the quarter ended 30 September 2025 and year to date results for the period from 01 April 2025 to 30 September 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

- 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 September 2025 and year to date results for the period from 01 April 2025 to 30 September 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.
- 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 corresponding quarter and half year ended 30 September 2024, have been restated by the Company to give effect to the merger referred to above. The figures for the corresponding quarter and half year ended 30 September 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



Mumbai

04 November 2025

Limited Review Report (Continued)

UFO Moviez India Limited

period have been reviewed by us. Our conclusion is not modified in respect of the above matter

For BSR&Co.LLP

Chartered Accountants

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

Kaushal Mehta

Partner

Membership No.: 118321

Kdrell

UDIN:25118321BMOXQG4724