

Date: November 12, 2018

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai - 400 001

Fax: 022 - 2272 3121

Email: corp.relations@bseindia.com

BSE Scrip Code: 539141

Dear Sir / Ma'am.

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

Fax: 022- 2659 8237/ 38 Email: cmlist@nse.co.in

NSE Symbol: UFO

Sub: Outcome of the Board Meeting held on November 12, 2018 - Financial Results for the quarter and half year ended September 30, 2018.

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 12, 2018 has *inter alia*, considered and approved the standalone and consolidated unaudited financial results of the Company prepared in accordance with the IND-AS for the quarter and half year ended September 30, 2018 and took note of the Limited Review Report issued by the Statutory Auditors of the Company on the said financial results.

The said Board Meeting commenced at 12:45 p.m. and concluded at 03:40 p.m.

In view of the above, we enclosed herewith:

- a. a copy of the said financial results;
- b. a copy of the said limited review report;
- c. a press release on the said financial results.

Kindly take above on your records.

Thanking you. Yours faithfully,

For UFO Moviez India Limited

SSCharl

Sameer Chavan Company Secretary

M. No.: F7211

Encl: a/a



UFO MOVIEZ INDIA LIMITED

STATEMENT OF STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND PERIOD ENDED 30 SEPTEMBER, 2018

		Standalone					V	Consolidated					T.,
ir.	Particulars	Quarter ended Half year ended Year End									Year end		
ło.		30-Sep-18 Unaudited	30-jun-18 Unaudited	30-Sep-17 Unaudited*	30-Sep-18 Unaudited	30-Sep-17 Unaudited*	31-Mar-18 Audited*	30-Sep-18 Unaudited	30-Jun-18 Unaudited	30-Sep-17 Unaudited*	30-Sep-18 Unaudited	30-Sep-17 Unaudited*	31-Mar-
1	Income from operations		- Chadantea	- Cinadana	0.1000.100		House		Onsaunca	Gridounted	Onsource	Onscored	Audite
	Net sales / income from operations	9,792	9,379	9,725	19,171	19,501	42,652	13,319	13,442	13,888	26,761	29,256	59,4
-	Other income	16	11	14	27	66	114	31	32	30	63	103	2
	Total income from operations (net)	9,808	9,390	9,739	19,198	19,567	42,766	13,350	13,474	13,918	26,824	29,359	59,6
2	Expenses												
-	(a) Operating direct costs								, ,				
-	- Cost of consumables and spares consumed	49	86	63	135	150	270	50	130	79	180	191	
	- Purchases of digital cinema equipment and lamps	379	543	640	922	1,113	2,146	1,528	1,829	1,595	3,357	4,039	6,
	- Changes in inventories	80	112	(91)	192	(27)	80	(65)	56	(91)	(9)	194	,
	- Advertisement revenue share	1,580	1,627	1,555	3,207	3,065	6,513	1,566	1,607	1,555	3,173	3,065	6,
	- Virtual print fees sharing	228	247	371	475	607	1,155	667	807	1,532	1,474	2,920	5,
1	- Other operating direct cost	994	1,033	810	2,027	1,760	3,541	1,661	1,813	1,404	3,474	2,848	5,
	(b) Employee benefits expense (refer note 5 and 6)	2,080	1,735	1,642	3,815	3,380	7,199	2,416	2,046	1,947	4,462	3,988	8,
- Control	(c) Other expenses	1,767	1,951	1,704	3,718	3,414	7,914	2,148	2,354	2,120	4,502	4,251	9,
	Total expenses	7,157	7,334	6,694	14,491	13,462	28,818	9,971	10,642	10,141	20,613	21,496	42,
3	Earnings before interest,tax,depreciation and amortisation (EBITDA) (1-2)	2,651	2,056	3,045	4,707	6,105	13,948	3,379	2,832	3,777	6,211	7,863	17,
4	Depreciation and amortisation expense	(1,419)	(1,447)	(1,595)	(2,866)	(3,173)	(6,166)	(1,845)	(1,883)	(2,036)	(3,728)	(4,089)	(7,
5	Finance cost	(275)	(86)	(161)	(361)	(327)	(608)	(332)	(145)	(243)	(477)	(505)	(
5	Finance income	262	221	3,219	483	3,381	3,678	322	253	188	575	420	,
7	Profit before tax and share of profit from associates	1,219	744	4,508	1,963	5,986	10,852	1,524	1,057	1,686	2,581	3,689	9
3	Share of profit of associates (net of taxes)		-			-,		160	117	154	277	264	
	Profit before tax and after share of profit from associates	1,219	744	4,508	1,963	5,986	10,852	1,684	1,174	1,840	2,858	3,953	9,
0	Tax expense												
-	- Current tax	613	414	710	1,027	1,328	3,287	833	626	1,578	1,459	2,336	4,
	- Deferred tax	(186)	(153)	(199)	(339)	(310)	(625)	(145)	(143)	(758)	(288)	(806)	(1,
	Total tax expense	427	261	511	688	1,018	2,662	688	483	820	1,171	1,530	3,
1	Profit for the period (9 - 10)	792	483	3,997	1,275	4,968	8,190	996	691	1,020	1,687	2,423	6,
2	Other Comprehensive Income (OCI)												
A		0	3	(5)	3	(10)	5	0	2	(6)	2	(11)	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0)	(1)	2	(1)	4	(2)	.0	(1)	2	(1)	4	
8	(i) Items that will be reclassified to profit or loss		-		-	-		166	210	(18)	376	(21)	
	(ii) Income tax relating to items that will be reclassified to profit or loss	•		-	-				•	*		-	
3	Total Comprehensive Income for the period	792	485	3,994	1,277	4,962	8,193	1,162	902	998	2,064	2,395	6,1
4	Net Profit attributable to												
	a) Equity shareholders of the company							1,081	757	1,127	1,838	2,500	6,2
	b) Non-controlling interest							(85)	(66)	(107)	(151)	(77)	(2
5	Other comprehensive income attributable to												
-	a) Equity shareholders of the company b) Non-controlling interest			7-				166	211	(22)	377	(29)	
6	Total Comprehensive Income for the period												
	attributable to						-						
	a) Equity shareholders of the company							1,247	968	1,105	2,215	2,471	6,
+	b) Non-controlling interest							(85)	(66)	(107)	(151)	(76)	(:
***************************************	Paid-up equity share capital (Face Value of Rs. 10/-each)	2,835	2,835	2,760	2,835	2,760	2,835	2,835	2,835	2,760	2,835	2,760	2,
	Other equity	-					46,352						44,
	Earnings per share of Rs. 10/- each (for the quarters and half years, not annualised):			and the same of th	,			-			0.00		.,
	(a) Basic	2.80	1.70	14.49	4.50	18.02	29.43	3.81	2.67	4.09	6,48	9.07	2
	(b) Diluted	2.80	1.70	14.49	4.50	18.02	29.38	3.81	2.67	4.09	6.48	9.07	2

* Refer Note - 1









UFO MOVIEZ INDIA LIMITED STATEMENT OF ASSETS AND LIABILITIES AS AT

		Standalor	ne	Consolidated		
Sr. No.	Particulars	30-Sep-18	31-Mar-18	30-Sep-18 31-Mar-18		
		Unaudited	Audited*	Unaudited	Audited*	
-						
	Assets	*				
A	Non-current Assets					
	Property, plant and equipment	18,394	20,056	21,300	23,59	
	Capital work-in-progress	2,221	2,032	2,221	2,1	
	Goodwill on consolidation			731	7.	
	Other Intangible assets	239	262	252	2	
	Investment in Subsidiaries, Associates and Joint	1				
	venture	11,514	11,454	1,902	1,8	
	Financial Assets					
	(i) Loans	434	1,845	478	5	
	(ii) Others	10	10	226	1	
	Deferred tax assets (net)	3,925	3,537	4,406	3,9	
	The state of the s					
	Other non-current assets	3,095	2,740	4,291	3,6	
	Total Non-Current Assets	39,832	41,936	35,807	36,8	
В	Current Assets					
~	Inventories	443	633	1,136	1,1	
	Financial Assets			-,	-,-	
	(i) Investments	10,585	8,121	13,721	11,9	
	(ii) Trade receivables	9,916	14,650	13,594	18,4	
	1		1			
	(iii) Cash and cash equivalents	780	866	1,921	3,4	
	(iv) Other bank balance	1,299	2,206	4,478	3,9	
	(v) Loans	682	56	201	1	
	(vi) Others	1,392	571	2,005	7	
	Other current assets	2,085	544	3,395	1,6	
	Total Current Assets	27,182	27,647	40,451	41,4	
	Total (A+B)	67,014	69,583	76,258	78,2	
	Equity and liabilities					
C	Equity					
	Equity Share Capital	2,835	2,835	2,835	2,8	
	Other Equity					
	Reserves and surplus	43,570	46,352	41,214	44,1	
	Equity attributable to owners	46,405	49,187	44,049	46,9	
	Non Controlling interest	-		1	(8	
	Total Equity	46,405	49,187	44,050	46,1	
	Liabilities					
D	Non-current liabilities					
	Financial Liabilities					
	(i) Borrowings	3,249	1,550	3,530	2,0	
	(ii) Others	3,046	3,368	2,705	3,1	
	Provisions	421	404	535	4	
	Deferred tax liabilities (net)	-	-	817	6	
	Other non-current liabilities	513	161	677	3	
	Total Non-Current liabilities	7,229	5,483	8,264	6,6	
E	Current liabilities					
	Financial Liabilities					
	(i) Borrowings	34	-	1,257	1,0	
	(ii) Trade payables	3,584	3,398	9,787	10,0	
	(iii) Others	7,086	8,945	8,885	10,5	
	Provisions	405	358	454	4	
	Other current liabilities	2,271	2,212	3,561	3,3	
	Total Current Liabilities	13,380	14,913	23,944	25,4	
F	Fotal Liabilities (D+E) = (F)	20,609	20,396	32,208	32,1	
11					***************************************	
	Total Equity and Liabilities (C+F)	67,014	69,583	76,258	78,2	

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UFO MOVIEZ INDIA LIMITED



NOTES:

- The above standalone and consolidated financial results of UFO Moviez India Limited ("the Company") and its subsidiaries, associates (collectively referred to as "the Group") have been reviewed by Audit Committee and taken on record at the meeting of the Board of Directors held on November 12, 2018.
 - The Unaudited financial result of the Company and the Group have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with the Companies (Indian Accounting Standards) Rules, 2015, (as amended). The figures for the year ended March 31, 2018 are the audited figures and further recasted to give effect to the merger, as detailed in note 4 below.
- On October 25, 2018, the Board of Directors of Scrabble Entertainment Limited (SEL) have approved the acquisition of 395,428 equity shares of Scrabble Digital Limited (SDL), an associate of SEL, from other equity shareholders for a total consideration of Rs. 2400 Lacs, subsequent to the acquistion of said equity shares SDL will become wholly owned subsidiary of SEL.
- 3. On August 8, 2018, the Board of Directors have approved the acquisition of 2,895 equity shares of Valuable Digital Screens Private Limited (VDSPL), a subsidiary of the Company, from other equity shareholder for a total consideration of Rs. 60 Lacs. This transaction was consummated on September 27, 2018, consequent to which VDSPL has become wholly owned subsidiary of the Company.
- 4. On June 22, 2018 the National Company Law Tribunal (NCLT) approved the Scheme of Arrangement for the amalgamation of Company's wholly owned subsidiaries including its step down subsidiaries namely, V N Films Private Limited ("VNFPL"), Edridge Limited ("EL"), UFO International Limited ("UIL") and Southern Digital Screenz India Private Limited ("SDS") (together referred to as the "merging companies") with the Company ("the Scheme"). Consequent to fulfilment of all the conditions relating to the Scheme including filing of certified copy of the order with the registrar of companies, the Scheme is effective on June 29, 2018 with effect from the appointed date of April 01, 2016 for the amalgamation of VNFPL, EL and UIL with the Company and the appointed date of July 01, 2016 for SDS. The amalgamation has been accounted using the 'pooling of interest' method and the figures for the comparative period and quarter and year ended March 31, 2018 have been recast as if the amalgamation had occurred from the beginning of the preceding period in accordance with the requirements of Appendix C of Ind AS 103 on Business Combinations.
 - Further, in accordance with the Scheme, the consolidated financial statements of the Company are prepared after giving effect to above, on line by line basis as per requirements of Accounting Standard 21, 'Consolidated Financial statements' as specified under section 133 of the Companies Act 2013, read with Rule 7 of the Companies Accounts Rules, 2014, as amended. Had the effect of the Scheme been given according to the accounting treatment prescribed under Ind AS 103 Business Combinations in consolidated financial statements, the goodwill on consolidation of Rs. 665.24 Lacs pertaining to the merging companies would have remained in the books of the Company and accordingly, other equity and goodwill on consolidation would have been higher by Rs. 665.24 Lacs.
- 5. On May 15, 2018, the Shareholders of the Company through postal ballot, approved the amendment in the Employee Stock Option Scheme, 2014 for revision in the exercise price from Rs. 600/- per option to Rs. 400/- per option in respect of the existing granted options (419,002 vested options and 209,501 unvested options) and extension of the exercise period upto December 11, 2020. Pursuant to this, the Company has recorded employee benefit cost of Rs. 208.31 Lacs during the half year ended September 30, 2018.
- 6. On April 3, 2018, the Board of Directors approved the grant of 208,578 options under employee stock option scheme 2014 at an exercise price of Rs. 400/- per option to the employees of the Company and its subsidiaries.
- 7. On November 1, 2017, the Board of Directors of the Company has approved the composite scheme of arrangement and amalgamation between the Company and Qube Cinema Technologies Private Limited ("QCTPL"); Qube Digital Cinema Private Limited ("QDCPL"); Moviebuff Private Limited ("MPL") and PJSA Technosoft Private Limited ("PJSA") and their respective shareholders and creditors ("the Qube Scheme") under sections 230 to 232 and other relevant provisions of the Companies Act, 2013 (the "Act").
 - The Company had filed the Qube Scheme with the National Company Law Tribunal (NCLT), Mumbai Bench on March 13, 2018. Further, the shareholders of the Company have approved the Qube Scheme at the NCLT Mumbai convened meeting held on May 21, 2018. The above Scheme is subject to approval from applicable regulatory authorities.
- Based on the management approach as defined in Ind AS 108, the chief operating decision maker evaluated the company's performance as a whole.
 Accordingly, the business of Digital Cinema Services and sale of digital cinema equipments ancillary to sale of services considered as a single operating segment.
- 9. Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after April 1, 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no significant adjustments required to the retained earning at April 1, 2018. Also the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- 10. Previous year/period figures have been regrouped / reclassified, where necessary, to conform to current period classification.

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

Kapil Agarwal
Joint Managing Director

Place of signature: Mumbai Date: November 12, 2018



BSR&Co.LLP

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Limited review report on Unaudited Quarterly and Year to Date Consolidated Financial Results of UFO Moviez India Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of UFO Moviez India Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of UFO Moviez India Limited ('the Company'), its subsidiaries (collectively referred to as 'the Group') and its associates for the quarter ended 30 September 2018 and year to date results for the period from 1 April 2018 to 30 September 2018 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidated financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement of unaudited consolidated financial results include the financial results of three subsidiaries which have not been reviewed by us, whose financial results reflect total assets of Rs. 11,433 lakhs as at 30 September 2018, total revenue of Rs. 2,111 lakhs and Rs. 4,295 lakhs for the quarter ended 30 September 2018 and for the period from 1 April 2018 to 30 September 2018 respectively, as considered in the Statement. These unaudited financial information has been reviewed by other auditors whose reports have been furnished to us, and our opinion on the unaudited consolidated financial results, to the extent they have been derived from such unaudited financial information, is based solely on the report of such other auditors. Our conclusion is not modified in respect of the above.

The statement of unaudited consolidated financial results also include the financial results of six subsidiaries which have not been reviewed by their auditors and are based solely on management certified accounts, whose financial results reflect total assets of Rs. 346 lakhs as at 30 September 2018, total revenue of Rs. Nil and Rs. 39 lakhs for the quarter ended 30 September 2018 and for the period from 1 April 2018 to 30 September 2018 respectively, and the Group's share of net profit after tax of Rs. 160 lakhs and Rs. 277 lakhs for the quarter ended 30 September 2018 and for the period from 1 April 2108 to 30 September 2018 respectively, in respect of five associates, which have not been reviewed by their auditors and are based solely on management certified accounts. Our report on unaudited consolidated financial results, in so for as it relates to the amounts and disclosures included in respect of these subsidiaries and associates are based solely on

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UFO Moviez India Limited

Limited review report on Unaudited Quarterly and Year to Date Consolidated Financial Results (Continued)

management certified accounts. In our opinion and according to the explanation given by the Management, these financial results are not material to the Group. Our conclusion is not modified in respect of the above.

Based on our review conducted as above, and based on our reliance on the reports of other auditors and financial information certified by management as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies 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.

The comparative financial information for the corresponding quarter ended 30 September 2017, the year to date from 1 April 2017 to 30 September 2017 and for the year ended 31 March 2018 ('together referred to as the comparative financial information'), prepared in accordance with Ind AS included in these financial results, have been reviewed/audited by the predecessor auditor who had reviewed/ audited the financial results for the relevant period and expressed an unmodified opinion as per the reports dated 30 November 2017 and 29 May 2018 respectively. Additionally, the report of the predecessor auditor on the financial results for the quarter ended 30 June 2018, dated 8 August 2018 including adjustments to the financial information for the year ended 31 March 2018 to give effect to the Scheme of Amalgamation of Company's wholly owned subsidiaries including its step down subsidiaries namely, V N Films Private Limited ("VNFPL"), Edridge Limited ("EL"), UFO International Limited ("UIL") and Southern Digital Screenz India Private Limited ("SDS") (together referred to as the "merging companies") with the Company ('the Scheme') as per Note 4 to the Statement, which have been included in this Statement, expressed an unmodified conclusion. These reports have been furnished to us and have been relied upon by us for the purpose of our review of the Statement. The financial information for the corresponding quarter ended 30 September 2017 and the year to date from 1 April 2017 to 30 September 2017 reviewed by the predecessor auditor as stated above, have been adjusted to give effect to the Scheme and the adjustments have been reviewed by us. Our conclusion is not modified in respect of the above matters.

For BSR & Co. LLP

Chartered Accountants

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

Rajesh Mehra

Partner

Membership No: 103145

Mumbai 12 November 2018



5th Floor, Lodha Excelus, Apollo Mills Compound N. M. Joshi Marg, Mahalaxmi Mumbai - 400 011

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Limited review report on Unaudited Quarterly and Year to Date Standalone Financial Results of UFO Moviez India Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of UFO Moviez India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of UFO Moviez India Limited ('the Company') for the quarter ended 30 September 2018 and year to date results for the period from 1 April 2018 to 30 September 2018 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations').

This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity specified under Section 143(10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies 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.



UFO Moviez India Limited

Limited review report on Unaudited Quarterly and Year to Date Standalone Financial Results (Continued)

The comparative financial information of the Company for the corresponding quarter ended 30 September 2017, the year to date from 1 April 2017 to 30 September 2017 and for the year ended 31 March 2018 ('together referred to as the comparative financial information'), prepared in accordance with Ind AS included in these financial results, have been reviewed/audited by the predecessor auditor who had reviewed/ audited the financial results for the relevant period and expressed an unmodified opinion as per the reports dated 30 November 2017 and 29 May 2018 respectively. Additionally, the report of the predecessor auditor on the financial results for the quarter ended 30 June 2018, dated 8 August 2018 including adjustments to the financial information for the year ended 31 March 2018 to give effect to the Scheme of for the amalgamation of Company's wholly owned subsidiaries including its step down subsidiaries namely, V N Films Private Limited ("VNFPL"), Edridge Limited ("EL"), UFO International Limited ("UIL") and Southern Digital Screenz India Private Limited ("SDS") (together referred to as the "merging companies") with the Company Arrangement ('the Scheme') as per Note 4 to the Statement, which have been included in this Statement, expressed an unmodified conclusion. These reports have been furnished to us and have been relied upon by us for the purpose of our review of the Statement. The financial information for the corresponding quarter ended 30 September 2017 and the year to date from 1 April 2017 to 30 September 2017 reviewed by the predecessor auditor as stated above, have been adjusted to give effect to the Scheme and the adjustments have been reviewed by us. Our conclusion is not modified in respect of the above matters.

For BSR & Co. LLP

Chartered Accountants

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

Rajesh Mehra

Partner

Membership No: 103145

Place: Mumbai

Date: 12 November 2018