

August 08, 2025

BSE Limited Phiroze Jeejeeboy Towers Dalal Street, Fort, Mumbai- 400 001 <u>BSE Scrip Code: 539056</u>	National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Plot no. C/1, G Block, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051 <u>NSE Scrip Symbol: IMAGICAA</u>
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Dear Sir/ Madam,

Sub.: Outcome of Board Meeting - Unaudited Financial Results for the quarter ended June 30, 2025

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, August 08, 2025 has, *inter alia*, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended June 30, 2025 ("Unaudited Financial Results") as recommended by Audit Committee of the Company.

The Unaudited Financial Results along with the Limited Review Report of the Statutory Auditors thereon are enclosed herewith.

The Board meeting commenced at 5:31 p.m. (IST) and concluded at 6:20 p.m. (IST).

You are requested to take the same on records.

Thanking you,

Yours faithfully,

For Imagicaaworld Entertainment Limited

Reshma Poojari

Company Secretary & Compliance Officer

Encl: as above



Imagicaaworld Entertainment Limited

Regd. Office: 30/31, Sangdewadi, Khopoli-Pali Road, Taluka Khalapur, District Raigad- 410 203. T: +91-2192-279 900
Corporate Office: A-301, 3rd Floor, VIP Plaza, Veera Desai Industrial Estate, Off New Link Road, Andheri (West), Mumbai - 400053. T: +91-22-6984 0000
Corporate Identity Number (CIN): L92490MH2010PLC199925 - Website:www.imagicaaworld.com - Email: contactus@imagicaaworld.com

Imagicaaworld Entertainment Limited

CIN:L92490MH2010PLC199925 Website : www.imagicaaworld.com, email : compliance@imagicaaworld.com
Registered Office : 30/31, Sangdewadi, Khopoli-Pali Road, Taluka- Khalapur, District- Raigad, Pin- 410 203

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2025

(Rs. in Lakhs except EPS Data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Unaudited	Unaudited	Audited
			(Refer Note. 8)		
		30th June'25	31st Mar'25	30th June'24	31st Mar'25
	INCOME:				
I	Revenue from operations	13,729.79	9,423.72	18,062.68	41,005.61
II	Other income	658.12	259.07	575.55	908.47
III	Total Income (I + II)	14,387.91	9,682.79	18,638.23	41,914.08
IV	EXPENSES:				
	a) Cost of material consumed	968.74	772.30	1,246.54	3,225.85
	b) Purchase of stock in trade	304.28	196.40	439.71	845.22
	c) Changes in inventories of stock-in-trade	(18.97)	(28.22)	(35.89)	18.63
	d) Employee benefit expense	1,141.43	1,185.45	1,104.33	4,608.63
	e) Finance costs	426.49	435.18	39.30	1,053.03
	f) Depreciation and amortisation expense	2,351.27	2,281.23	2,110.59	8,890.68
	g) Advertisement, sales and marketing expenses	1,392.59	364.25	1,317.59	3,002.92
	h) Other expenses	3,334.94	2,949.33	3,281.98	11,693.06
	Total Expenses (IV)	9,900.77	8,155.92	9,504.15	33,338.02
V	Profit before Exceptional items and tax (III-IV)	4,487.14	1,526.87	9,134.08	8,576.06
VI	Less: Exceptional items- (Refer Note No.5)	99.31	(59.13)	296.85	167.94
VII	Profit / (Loss) before tax (V-VI)	4,387.83	1,586.00	8,837.23	8,408.12
VIII	Less: Tax Expenses				
	Current tax	-	-	-	-
	Deferred tax	66.33	82.25	2,224.16	628.94
IX	Net Profit/ (loss) for the period / year (VII-VIII)	4,321.50	1,503.75	6,613.07	7,779.18
X	Other comprehensive income (OCI)				
	- Items that will not be reclassified to profit or loss				
	Remeasurement of the net defined benefit liability/asset,	(22.33)	(24.46)	(15.60)	(15.36)
	-Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
XI	Total comprehensive income for the period / year (IX+X)	4,299.17	1,479.29	6,597.47	7,763.82
XII	Paid up Equity Share Capital (face Value of Rs. 10/- per share)	56,584.22	56,581.19	54,231.94	56,581.19
XIII	Reserve Excluding Revaluation Reserves	-	-	-	74,272.80
XIV	Earnings per equity share (face value of Rs. 10/- per share)				
	a) Basic	0.76	0.28	1.23	1.44
	b) Diluted *	0.76	0.28	1.23	1.44
	** not annualised	**	**	**	

* Anti dilutive in nature, hence not considered



Notes:

1. The unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on Friday, August 8, 2025. These financial results are prepared in accordance with recognition and measurement principles laid down in 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 and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time). The Statutory Auditors of the Company have carried out limited review of the aforesaid standalone financial results for the quarter ended June 30, 2025 and have issued an unmodified report thereon.
2. The Segment information has been provided in the consolidated financial Results as permitted by Ind AS 108.
3. During the quarter, the Company incorporated a wholly owned subsidiary "Imagicaa Next Private Limited". As of the reporting date, the business operations of the subsidiary are yet to commence.
4. **Issuance of Equity Shares and Warrants on Preferential Basis:**

On February 12, 2025 the Board of Directors and on March 13, 2025 the shareholders of the Company had approved issue of below securities on preferential basis to persons in the category of Promoter and Non Promoter:

- upto 2,34,82,500 equity shares of face value of Rs. 10/- each at issue price of Rs. 73.50/- (including share premium of Rs. 63.50/- per equity share) aggregating to Rs. 17,259.64 Lakhs.
- upto 2,34,82,500 Convertible Warrants, convertible into equivalent equity shares within the period of 18 months from the date of allotment of Warrants, at an issue price of Rs. 73.50/- per Warrant aggregating to Rs. 17,259.64 Lakhs.

The Board of Directors of the Company had on March 27, 2025, approved the allotment of the above mentioned equity shares and Warrants to Promoter and to Non-Promoters. As per the terms of the issue, the Company has received full amount of Rs. 17,259.64 Lakhs towards the equity shares and an amount of Rs. 4,314.91 Lakhs, i.e. 25% of the issue price of the Warrants towards allotment of Warrants.

Out of above proceeds, Rs. 21,573.59 Lakhs have been utilised up to quarter ended June 30, 2025

- Rs. 13,917.24 Lakhs has been utilised for giving loan to Malpani Parks Indore Private Limited, a wholly owned subsidiary, for further repayment of existing loan outstanding after take over as wholly owned subsidiary of the Company.
- Rs. 5,500.00 Lakhs has been utilised towards repayment of loan borrowed by the Company from related party, Malpani Retails Private Limited, towards purchase of 100% equity shares of Malpani Parks Indore Private Limited.
- Rs.2,155.00 Lakhs has been utilized towards payment under Business Transfer Agreement ("BTA") to Giriraj Enterprises a related party during the quarter ended June 30, 2025.
- Rs. 1.35 Lakhs has been utilized towards General corporate purpose.

The balance amount Rs. 0.96 lakhs had been temporarily in Current Account, pending utilization.

As per the regulatory requirement, Monitoring Agency was appointed and accordingly the report of Monitoring Agency towards utilization of funds shall be submitted to stock exchanges and also uploaded on the website of the Company www.imagicaaworld.com.



5. Exceptional items comprise:

(Rs. In Lakhs)

Particular	Quarter Ended			Year Ended
	30 th June 25	31 st March 25	30 th June 24	31 st March 25
Loss on Fair value change in OCRPS	-	-	206.16	206.16
(Gain)/Loss on Fair value change in NCRPS	(39.39)	(34.13)	(34.51)	(138.42)
Cost incurred for acquisition of Giriraj Enterprises- parks	-	(25.00)	125.20	100.20
Issue cost of Proposed QIP of the Company	138.70*	-	-	-
Total	99.31	(59.13)	296.85	167.94

* During the current quarter, the Company has expensed out Rs.138.70 lakhs of costs incidental towards the proposed Qualified Institutional Placement (QIP) of its equity shares undertaken few months ago. The Company does not plan to pursue the said QIP in immediate future.

6. The Company has unabsorbed business losses / unabsorbed business depreciation under the Income Tax Act, 1961 which can be set off against the Profits of the Company. Accordingly, no provision for current tax has been considered necessary.
7. During the quarter ended June 30, 2025, the Company has allotted 30,279 equity shares under the Imagicaaworld Employee Stock Option Scheme 2020 approved by the Board of Directors and Shareholders of the Company. The balance number of shares as on June 30, 2025 is 19,277 equity shares and 5,48,310 equity shares are in the pool as not vested by the grantee.
8. The figures for the previous periods have been regrouped/rearranged wherever necessary to conform with current period's classification. The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
9. The results for the quarter ended June 30, 2025 will be available on the Company's website www.imagicaaworld.com, BSE website: www.bseindia.com and NSE website: www.nseindia.com.

Place: Pune
Date: August 8, 2025



For Imagicaaworld Entertainment Limited

Rajesh Malpani *Rajesh Malpani*

Rajesh Malpani
Chairman

Suresh Surana & Associates LLP

8th Floor, Bakhtawar
229, Nariman Point
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Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter Ended 30 June, 2025 of Imagicaaworld Entertainment Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

Review report to
**The Board of Directors of
Imagicaaworld Entertainment Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Imagicaaworld Entertainment Limited ("the Company") for the quarter ended 30 June, 2025 attached herewith (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement which is the responsibility of the Company's management and approved by the Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 ("the Act") as amended, read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in accordance 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act 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. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Act, as amended read with relevant rules issued thereunder and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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 Statement includes comparative unaudited financial results for the quarter ended 30 June, 2024. The financial results for the quarter ended 30 June, 2024 have been reviewed by predecessor auditor whose reports dated 6 August, 2024, expressed an unmodified conclusion, on those financial results.

Our conclusion on the Statement is not modified in respect of above matter.

For Suresh Surana & Associates LLP

Chartered Accountants

Firm Reg. No. 121750W /W-100010


Santosh Maller

Partner

Membership No.: 143824

UDIN: 25143824BMODPU7298



Place: Mumbai

Date: 8 August, 2025



Imagicaaworld Entertainment Limited

CIN:L92490MH2010PLC199925 Website : www.imagicaaworld.com, email : compliance@imagicaaworld.com
Registered Office : 30/31, Sangdewadi, Khopoli-Pali Road, Taluka- Khalapur, District- Raigad, Pin- 410 203

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

(Rs. in Lakhs except EPS Data)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Unaudited	Unaudited	Audited
				(Refer Note .3)	
		30th June'25	31st Mar'25	30th June'24	31st Mar'25
	INCOME:				
I	Revenue from operations	14,809.80	9,440.41	18,398.37	41,022.30
II	Other income	329.43	264.45	241.84	916.72
III	Total Income (I + II)	15,139.23	9,704.86	18,640.21	41,939.02
IV	EXPENSES:				
	a) Cost of material consumed	1,037.64	772.30	1,246.54	3,225.85
	b) Purchase of stock in trade	331.78	212.97	439.71	861.79
	c) Changes in inventories of stock-in-trade	(33.53)	(43.54)	(35.89)	3.31
	d) Employee benefit expense	1,183.58	1,178.59	1,104.33	4,625.80
	e) Finance costs	426.49	446.40	39.30	1,071.01
	f) Depreciation and amortisation expense	2,566.38	2,299.21	2,110.87	8,909.51
	g) Advertisement, sales and marketing expenses	1,492.96	377.53	1,317.59	3,016.20
	h) Other expenses	3,537.08	2,895.77	3,312.69	11,741.66
	Total Expenses (IV)	10,542.38	8,139.23	9,535.14	33,455.13
V	Profit before Exceptional item and tax (III-IV)	4,596.85	1,565.63	9,105.07	8,483.89
VI	Less: Exceptional items- Refer Note No.6	99.31	(59.13)	296.85	167.94
VII	Profit / (Loss) before tax (V-VI)	4,497.54	1,624.76	8,808.22	8,315.95
VIII	Less: Tax Expenses				
	Current tax	-	-	-	-
	Deferred tax	66.33	51.93	2,224.16	598.62
IX	Net Profit/ (loss) for the period / year (VII-VIII)	4,431.21	1,572.83	6,584.06	7,717.33
X	Other comprehensive income (OCI)				
	- Items that will not be reclassified to profit or loss				
	Remeasurement of the net defined benefit liability/asset,	(22.48)	(24.46)	(15.60)	(15.36)
	-Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
XI	Total comprehensive income for the period / year (IX+X)	4,408.73	1,548.37	6,568.46	7,701.97
XII	Paid up Equity Share Capital (face Value of Rs. 10/- per share)	56,584.19	56,581.19	54,231.94	56,581.19
XIII	Reserve Excluding Revaluation Reserves	-	-	-	68,697.56
XIV	Earnings per equity share (face value of Rs. 10/- per share)				
	a) Basic	0.78	0.29	1.23	1.43
	b) Diluted*	0.78	0.29	1.23	1.43
	** not annualised	**	**	**	

* Anti dilutive in nature, hence not considered



Imagicaaworld Entertainment Limited

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STATEMENT OF CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE , 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		Unaudited	Unaudited	Unaudited	Audited
				Refer Note -	
		30th June'25	31st Mar'25	30th June'24	31st Mar'25
1	Segment revenue				
	(a) Parks Division	13,104.08	7,427.52	16,956.20	34,876.08
	(b) Hotel Division	1,705.72	2,012.89	1,442.17	6,146.22
	Total Revenue from Operations	14,809.80	9,440.41	18,398.37	41,022.30
2	Segment results				
	(a) Parks Division	4,250.13	1,105.90	8,587.01	7,022.26
	(b) Hotel Division	443.88	641.97	315.52	1,616.35
	Total Segment results	4,694.01	1,747.87	8,902.53	8,638.61
	Less:				
	(i) Other unallocable expenditure	0.10	0.29	-	0.43
	(ii) Finance cost	426.49	446.40	39.30	1,071.01
	Add:				
	(i) Other income	329.43	264.45	241.84	916.72
	(ii) Exceptional items	(99.31)	59.13	(296.85)	(167.94)
	Profit / (loss) before tax	4,497.54	1,624.76	8,808.22	8,315.95
3	Segment Assets				
	(a) Parks Division	1,55,067.05	1,78,191.29	1,50,891.08	1,78,191.29
	(b) Hotel Division	11,467.15	11,455.26	10,956.75	11,455.26
	(c) Unallocated	18,726.63	19,175.26	26,386.94	19,175.26
	Total Segment Assets	1,85,260.83	2,08,821.81	1,88,234.77	2,08,821.81
4	Segment Liabilities				
	(a) Parks Division	53,919.40	82,060.90	79,390.27	82,060.90
	(b) Hotel Division	1,536.01	1,482.16	573.22	1,482.16
	(c) Unallocated	-	-	-	-
	Total Segment Liabilities	55,455.41	83,543.06	79,963.49	83,543.06
5	Capital Employed				
	(Segment Assets – Segment Liabilities)				
	(a) Parks Division	1,01,147.65	96,130.39	71,500.81	96,130.39
	(b) Hotel Division	9,931.14	9,973.10	10,383.53	9,973.10
	(c) Unallocated	18,726.63	19,175.26	26,386.94	19,175.26
	Total	1,29,805.42	1,25,278.75	1,08,271.28	1,25,278.75



Notes:

1. The unaudited Consolidated Financial Results of the Imagicaaworld Entertainment Limited ("the Company") and its subsidiaries (together referred to as "Group") for the quarter ended June 30, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on Friday, August 8, 2025. These financial results are prepared in accordance with recognition and measurement principles laid down in 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 and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended from time to time). The Statutory Auditors of the Company have carried out limited review of the aforesaid consolidated financial results for the quarter ended June 30, 2025 and have issued an unmodified report thereon.
2. Due to internal re-organisation of the Company during the financial year 2024-25, the Group has changed the composition of its reportable segments as follows:

Operating Segments of the Group:

Parks Division : This Segment Includes revenue generated from all location Theme Parks, Amusement Parks, Water Parks, Snow Park, Devotional Park and Park Restaurants, Retail/ Merchandise & Other Operating Income including parking, lockers, sponsorships, revenue sharing agreements, lease rentals, etc.

Hotel Division : This Segment Includes Hotel Accommodation, Hotel Restaurants & merchandise, Other income, etc.

The accounting principles used in the preparation of the financial results are consistently applied to record revenue and expenditure in individual segments and are consistent with the internal reporting provided to the chief operating decision maker.

Consequent to the change in the composition of reportable segments, the corresponding items of segment information for earlier periods have been restated as per the requirements of Ind AS 108.

3. The Company entered into Share Purchase Agreement dated February 18, 2025 with Malpani Parks Indore Private Limited (MPIPL) and Malpani Parks Private Limited (MPPL), Holding Company for purchase of 10,000 (ten thousand) equity shares, representing 100% (one hundred percent) of the total issued and paid-up equity share capital of MPIPL for the purchase consideration of Rs. 55,00,00,000/- (Rupees Fifty Five Crore Only).

As a result, the transaction has been accounted in accordance with "Pooling of Interest Method" as laid down by Appendix C (Business Combinations of Entities under Common Control) of Indian Accounting Standard 103 (Ind AS 103), notified under the Companies' Act, 2013. As per the "Pooling of Interest Method" referred above, the assets and liabilities of MPIPL have been recorded in results at their carrying amounts and no adjustments have been made to reflect fair values of assets acquired or liabilities assumed. As required by the Appendix C to Ind AS 103, there is no recognition of any new asset (tangible/intangible) or liability arising from this business combination irrespective of their market/fair values on the acquisition date. The difference between the consideration paid and the net assets acquired as adjusted by the retained earnings amount, has been adjusted in the "Capital Reserve" as required by Appendix C to Ind AS 103 irrespective of the fair value of the net assets/liabilities acquired. As required under Ind AS 103, the quarter ended 30 June 2024 presented in the consolidated financial results and relevant accompanying notes have been restated by including the accounting effects of the acquisition of MPIPL, as stated above, as if the acquisition had occurred from the beginning of the comparative period of the preceeding year in the financial statements, i.e. April 1, 2023.

4. During the quarter the Company incorporated a wholly owned subsidiary " Imagicaa Next Private Limited ". As of the reporting date, the business operations of the subsidiary are yet to commence.
5. **Issuance of Equity Shares and Warrants on Preferential Basis:**

On February 12, 2025 the Board of Directors and on March 13, 2025 the shareholders of the Company had approved issue of below securities on preferential basis to persons in the category of Promoter and Non Promoter:



- upto 2,34,82,500 equity shares of face value of Rs. 10/- each at issue price of Rs. 73.50/- (including share premium of Rs. 63.50/- per equity share) aggregating to Rs. 17,259.64 Lakhs.
- upto 2,34,82,500 Convertible Warrants, convertible into equivalent equity shares within the period of 18 months from the date of allotment of Warrant, at an issue price of Rs. 73.50/- per Warrant aggregating to Rs. 17,259.64 Lakhs.

The Board of Directors of the Company had on March 27, 2025, approved the allotment of the above mentioned equity shares and Warrants to Promoter and to Non-Promoter. As per the terms of the issue, the Company has received full amount of Rs. 17,259.64 Lakhs towards the equity shares and an amount of Rs. 4,314.91 Lakhs, i.e. 25% of the issue price of the Warrants towards allotment of Warrants.

Out of above proceeds, Rs. 21,573.59 Lakhs have been utilised up to quarter ended June 30, 2025

- Rs. 13,917.24 Lakhs has been utilised for giving loan to Malpani Parks Indore Private Limited a wholly owned subsidiary for further repayment of existing loan outstanding after take over as wholly owned subsidiary of the Company.
- Rs. 5,500.00 Lakhs has been utilised towards repayment of loan borrowed by the company from related party Malpani Retails Private Limited towards purchase of 100% equity shares of Malpani Parks Indore Private Limited.
- Rs.2,155.00 Lakhs has been utilized towards payment under Business Transfer Agreement ("BTA") to Giriraj Enterprises a related party during the quarter ended June 30,2025.
- Rs. 1.35 Lakhs has been utilized towards General corporate purpose.

The balance amount Rs. 0.96 lakhs had been temporarily in Current Account , pending utilization.

As per the regulatory requirement, Monitoring Agency was appointed and accordingly the report of Monitoring Agency towards utilization of funds has been submitted to stock exchanges and also uploaded on the website of the Company www.imagicaaworld.com.

6. Exceptional item comprise:

(Rs. In Lakhs)

Particular	Quarter Ended			Year Ended
	30 th June 25	31 st March 25	30 th June 24	31 st March 25
Loss on Fair value change in OCRPS	-	-	206.16	206.16
(Gain)/Loss on Fair value change in NCRPS	(39.39)	(34.13)	(34.51)	(138.42)
Cost incurred for acquisition of Giriraj Enterprises – Parks	-	(25.00)	125.20	100.20
Issue cost of Proposed QIP of the Company	138.70*	-	-	-
Total	99.31	(59.13)	296.85	167.94

* During the current quarter, the Company has expensed out Rs.138.70 lakhs of costs incidental towards the Proposed Qualified Institutional Placement (QIP) of its equity shares undertaken few months ago. The Company does not plan to pursue the said QIP in immediate future.

7. During the quarter ended June 30, 2025, the Company has allotted 30,279 equity shares under the Imagicaaworld Employee Stock Option Scheme 2020 approved by the Board of Directors and Shareholders of the Company. The balance number of shares as on June 30, 2025 is 19,277 equity shares and 5,48,310 equity shares are in the pool as not vested by the grantee.



8. The figures for the previous periods have been regrouped/rearranged wherever necessary to conform with current period's classification. The figures for the quarter ended March 31, 2025 are the balancing figures between the audited figures of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.
9. The results for the quarter ended June 30, 2025 will be available on the Company's website www.imagicaaworld.com, BSE website: www.bseindia.com and NSE website: www.nseindia.com.

Place: Pune
Date: August 8, 2025



For Imagicaaworld Entertainment Limited

Rajesh Malpani *Rajesh Malpani*

Rajesh Malpani
Chairman

Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter Ended 30 June, 2025 of Imagicaaworld Entertainment Limited ("the Holding Company" or "the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review report to
**The Board of Directors of
Imagicaaworld Entertainment Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Imagicaaworld Entertainment Limited ("the Holding Company" or "the Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the Quarter ended 30 June, 2025 (the "Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the "Listing Regulations") read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29 March 2019 (the "Circular").
2. This Statement which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act 2013 (the "Act") as amended, read with relevant rules issued thereunder 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed the procedures in accordance with Circular No. CIR/ CFD/ CMD1/ 44/ 2019 dated 29 March 2019 issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the following subsidiaries:
 - i. Blue Haven Entertainment Private Limited
 - ii. Malpani Parks Indore Private Limited
 - iii. Imagicaa Next Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder 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.

Other Matters

6. As described in Note 3 of the Consolidated Financial Results, pursuant to Share Purchase Agreement ("SPA") with Malpani Parks Private Limited, the holding company of the Holding Company, for Malpani Parks Indore Private Limited ("MPIPL"), MPIPL has become a wholly owned subsidiary of the Holding Company. As per the requirements of Appendix C of Ind AS 103, 'Business Combination of entities under common control', prior period figures have been restated as if the SPA has occurred from beginning of prior period. The financial information of MPIPL included in the prior periods of the Statement, comprising of total revenue of Rs. 1.98 Lakhs, net loss after tax of Rs. 28.98 lakhs and total comprehensive loss of Rs. 28.98 lakhs for the quarter ended June 30, 2024 is solely based on unaudited/ unreviewed management certified financial information of MPIPL.
7. The Statement includes the unaudited interim financial results and other unaudited financial information of 2 subsidiaries whose unaudited interim financial results and other unaudited financial information reflect total revenues of Nil, total net loss after tax of Rs. 0.10 Lakhs, total comprehensive loss of Rs. 0.10 Lakhs for the quarter ended 30 June, 2025. These unaudited interim financial results and other unaudited financial information have been not been reviewed by their auditors and have been certified by the Management and furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, the unaudited interim financial results and other unaudited financial information in respect of these subsidiaries are not material to the Group.



8. The Statement includes comparative unaudited financial figures of the Group for the quarter ended 30 June 2024. The unaudited financial results for the quarter ended 30 June 2024, have been reviewed by predecessor auditor whose report dated 6 August 2024, expressed an unmodified conclusion on those financial results.

Our conclusion on the Statement is not modified in respect of matters in paragraphs 6, 7 and 8 above.

For Suresh Surana & Associates LLP
Chartered Accountants

Firm's Regn. No.: 121750W / W-100010


Santosh Maller
Partner

Membership No.: 143824

UDIN: 25143824BMODPV8515



Place: Mumbai

Date: 8 August, 2025

