

May 15, 2026

BSE Limited Phiroze Jeejeeboy Towers Dalal Street, Fort, Mumbai- 400 001 BSE Scrip Code: 539056	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 NSE Scrip Symbol: IMAGICAA
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Dear Sir/ Madam,

Sub.: Outcome of Board Meeting –Audited Financial Results for the quarter and year ended March 31, 2026

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 on Friday, May 15, 2026 i.e. today has, *inter alia*, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026 ("Financial Results") as recommended by Audit Committee of the Company.

The Financial Results along with the Audit Report of the Statutory Auditors thereon, and a declaration by the Chief Financial Officer of the Company with respect to unmodified opinion, are enclosed herewith.

The Board meeting commenced at 01:14 p.m. (IST) and concluded at 03:38 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

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs except EPS Data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Unaudited	Unaudited	Unaudited	Audited	Audited
		Refer Note 8		Refer Note 8		
		31st Mar'26	31st Dec'25	31st Mar'25	31st Mar'26	31st Mar'25
	INCOME:					
I	Revenue from operations	8,940.39	9,124.55	9,423.72	35,900.70	40,999.61
II	Other income	378.96	455.56	259.07	2,213.91	908.47
III	Total Income (I + II)	9,319.35	9,580.11	9,682.79	38,114.61	41,908.08
IV	EXPENSES:					
	a) Cost of material consumed	787.62	951.35	772.30	3,055.00	3,186.95
	b) Purchase of trading goods	110.44	172.93	196.40	647.10	845.22
	c) Changes in inventories of stock-in-trade	29.79	34.65	(28.22)	77.77	18.63
	d) Employee benefit expense	1,215.32	1,308.99	1,185.45	5,037.61	4,602.63
	e) Finance costs	416.39	540.13	435.18	1,828.26	1,053.03
	f) Depreciation, Impairment loss & amortisation expense	2,193.89	2,049.50	2,281.23	8,926.18	8,890.68
	g) Advertisement, sales and marketing expenses	406.44	1,064.38	364.25	3,156.61	3,002.92
	h) Other expenses	3,422.16	3,257.93	2,949.33	12,638.55	11,731.96
	Total Expenses (IV)	8,582.05	9,379.86	8,155.92	35,367.08	33,332.02
V	Profit before tax (III-IV)	737.30	200.25	1,526.87	2,747.53	8,576.06
VI	Exceptional items (Refer Note 5) - (Gain) / Loss	(38.95)	(39.82)	(59.13)	(19.28)	167.94
VII	Profit after Exceptional Item (V-VI)	776.25	240.07	1,586.00	2,766.81	8,408.12
VIII	Less :Tax Expenses					
	- Deferred tax (Expense/ (Income))	223.71	85.60	82.25	761.98	628.94
IX	Profit for the period / year (VII-VIII)	552.54	154.47	1,503.75	2,004.83	7,779.18
X	Other comprehensive income					
	- Items that will not be reclassified to profit or loss					
	Remeasurement of the net defined benefit liability/asset, (Net of Tax	31.35	38.39	(24.46)	59.52	(15.36)
XI	Total comprehensive income for the period / year (IX+X)	583.89	192.86	1,479.29	2,064.35	7,763.82
XII	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	56,586.15	56,586.15	56,581.19	56,586.15	56,581.19
XIII	Reserve Excluding Revaluation Reserves	-	-	-	76,333.35	74,272.80
XIV	Earnings per equity share (face value of Rs. 10/- per share)					
	a) Basic	0.10	0.03	0.28	0.35	1.44
	b) Diluted #	0.10	0.03	0.28	0.35	1.44
	** not annualised	**	**	**		

Anti dilutive in nature hence not consider



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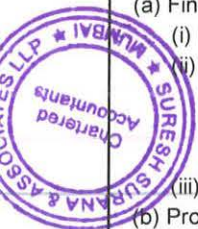
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STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Rs. in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
	Audited	Audited
A ASSETS		
1.Non-current Assets		
(a) Property, plant and equipment	1,24,787.57	1,27,126.07
(b) Capital work- in-progress	394.91	2,173.14
(c) Goodwill	4,125.45	4,125.45
(d) Other intangible asset	407.44	459.58
(e) Intangible asset under Development	52.00	-
(f) Financial assets		
(i) Investments	6,790.41	6,631.43
(ii) Loans	10,238.09	14,540.56
(iii) Other financial asset	1,054.67	231.43
(g) Deferred Tax Assets	18,000.66	18,762.64
(h) Other Non-current Assets	659.42	888.03
Sub-total-non-current assets	1,66,510.62	1,74,938.33
2.Current Assets		
(a) Inventories	1,927.15	1,948.04
(b) Financial assets		
i) Investments	-	5,423.58
ii) Trade receivables	620.49	961.27
iii) Cash and cash equivalents	1,337.79	3,701.82
iv) Bank balances other than (iii) above	1,100.00	421.37
v) Loans	4.85	5.60
vi) Other financial assets	2,292.83	3,955.83
(c) Current tax assets (net)	532.89	412.62
(d) Other Current Assets	958.17	1,069.16
Sub-total-current assets	8,774.17	17,899.29
TOTAL- ASSETS	1,75,284.79	1,92,837.62
B EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	56,586.15	56,581.19
(b) Other Equity	76,333.35	74,272.80
Sub-total-equity	1,32,919.50	1,30,853.99
2.Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	21,011.73	10,499.51
(ii) Other Financial Liabilities	-	20,000.00
(b) Provisions	46.21	24.65
(c) Other Non Current Liabilities	873.14	897.16
Sub-total-non-current liabilities	21,931.08	31,421.32
3.Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,781.24	6,207.97
(ii) Trade payables		
Total outstanding dues to micro enterprises and small enterprises	677.14	815.15
Total outstanding dues to creditors other than micro enterprises and small enterprises	1,835.84	1,745.08
(iii) Other financial liabilities	10,737.22	20,703.01
(b) Provisions	45.18	13.86
(c) Other current liabilities	1,357.59	1,077.24
Sub-total-current liabilities	20,434.21	30,562.31
TOTAL- EQUITY AND LIABILITIES	1,75,284.79	1,92,837.62



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AUDITED STANDALONE STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs in Lakhs)

	Particulars	Year Ended	
		31st Mar, 2026	31st Mar, 2025
		Audited	Audited
A:	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before tax after exceptional items	2,766.81	8,408.12
	Adjustments for:		
	Exceptional items (Refer Note 5)	(19.28)	167.94
	Depreciation, Impairment loss & amortisation expense	8,926.18	8,890.68
	Interest income	(1,558.81)	(75.83)
	Provision for Doubtful Debts	11.35	12.93
	Gain on Market Linked Debenture (MLD)	(394.82)	(471.03)
	Income/ gain from liquid fund investments	(46.38)	(245.75)
	Supplier Advances Written Off / (Write Back)	-	11.71
	Interest expense and finance cost	1,828.26	1,054.26
	Operating Profit before Working Capital Changes	11,513.31	17,753.03
	Movements in working capital:		
	Decrease / (increase) in trade receivables	329.43	(561.00)
	Decrease / (increase) in inventories	20.89	(350.26)
	Decrease / (increase) in other current and non current assets	114.00	(3,505.65)
	(Decrease) / increase in trade payables	(47.64)	292.93
	(Decrease) / increase in current and non current liabilities	329.70	720.81
	Cash Generated from Operations	12,259.68	14,349.86
	Direct taxes paid (net of refunds)	(120.27)	(224.99)
	Net Cash generated from / (used in) Operating Activities	12,139.41	14,124.87
B:	CASH FLOW FROM INVESTING ACTIVITIES:		
	Net Purchase of Tangible & Intangible assets and change in capital work-in-progress	(4,500.12)	(5,357.77)
	Payment towards acquisition through business combination	(30,000.00)	(17,438.42)
	Investment to Subsidiary	(1.00)	(5,500.00)
	Purchase of Investments	-	(10,759.74)
	Sale of Investments- MLD	5,818.40	-
	Income from liquid fund investment	46.38	245.75
	Decrease / (Increase) in Fixed Deposits	250.42	(1,094.46)
	Inter Corporate Deposit (Given) / Received to Subsidiary	4,460.00	(14,540.56)
	Interest income	1,164.09	89.80
	Net Cash generated from / (used in) Investing Activities	(22,761.83)	(54,355.40)
C:	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Issue of Shares	4.96	39,316.13
	Proceeds from Issue of Warrants	-	4,314.91
	Expenses incurred in connection with QIP	-	(138.69)
	Preferential Issue Expenses	(3.80)	-
	Increase / (Decrease) in Borrowings (Net)	10,139.65	(8,504.84)
	Interest expense and finance cost paid	(1,882.42)	(1,053.03)
	Net Cash generated from / (used in) Financing Activities	8,258.39	33,934.48
	Net increase / (Decrease) in cash and cash equivalents (A + B + C)	(2,364.03)	(6,296.05)
	Cash and cash equivalents at the beginning of the period	3,701.82	9,997.87
	Cash and cash equivalents at the end of the period	1,337.79	3,701.82
	Components of cash and cash equivalents at end of the year	31st Mar, 2026	31st Mar, 2025
	Cash on hand	242.42	207.20
	With banks - in current account	1,077.70	1,322.06
	With banks - in fixed deposit	-	2,156.00
	Liquid fund investment	17.67	16.56
	Cash and cash equivalent in cashflow statement	1,337.79	3,701.82

Notes :

1. Comparative figures are regrouped wherever necessary.
2. Figures in bracket represent cash outflow.
3. The above cash flow statement has been prepared under the Indirect Method as set out in Ind AS 7 "Statement of Cash Flows"



Notes:

1. The audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on Friday, May 15, 2026. 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 an audit of the aforesaid standalone financial results year ended March 31, 2026 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 ended June 30, 2025, the Company incorporated a wholly owned subsidiary "Imagicaa Next Private Limited". As of the reporting date, the subsidiary is yet to commence its business operations.
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 approved the 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. 21,574.14 Lakhs have been utilised up to March 31, 2026.

- Rs. 13,917.24 Lakhs has been utilised for giving loan to Malpani Parks Indore Private Limited, a wholly owned subsidiary, for 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.
- Rs. 1.90 Lakhs has been utilized towards General corporate purpose.

The balance amount Rs. 0.41 Lakhs had been temporarily parked 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.



5. Exceptional items comprise:

(Rs. In Lakhs)

Particular	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
Loss on Fair value change in OCRPS	-	-	-	-	206.16
(Gain)/Loss on Fair value change in NCRPS	(38.96)	(39.82)	(34.13)	(157.98)	(138.42)
Cost incurred for acquisition of Giriraj Enterprises- parks	-	-	(25.00)	-	100.20
Issue cost of Proposed QIP of the Company *	-	-	-	138.70	-
Total	(38.96)	(39.82)	(59.13)	(19.28)	167.94

*During the quarter ended June 30, 2025, the Company has expensed out Rs.138.70 Lakhs of costs incidental towards an intended Qualified Institutional Placement (QIP) of its equity shares which was previously contemplated.

6. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations

The Company has recognised the incremental impact (under head 'Employee benefit cost') of these changes on the basis of currently ascertainable incremental liability towards resultant past service cost towards gratuity and leave encashment benefits of its own employees (pending the issuance of state-wise rules and other clarifications), consistent with the guidance provided by the Institute of Chartered Accountants of India. It is understood that certain supporting rules under these codes are yet to be notified. The present estimated incremental impact resulting from these changes is Rs 53.62 Lakhs. The Company continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.

7. 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.
8. The figures for the previous periods / year have been regrouped/rearranged wherever necessary to conform with current period's / year classification. The figures for the quarter ended March 31, 2026 and 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 respective financial year
9. The results for the quarter and year ended March 31, 2026 will be available on the Company's website www.imagicaaworld.com, BSE website: www.bseindia.com and NSE website: www.nseindia.com.

Place: Sangamner
Date: May 15, 2026

For Imagicaaworld Entertainment Limited

Rajesh Malpani

Rajesh Malpani
Chairman



Suresh Surana & Associates LLP

308-309, Technopolis Knowledge Park
Mahakali Caves Road, Andheri (E)
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LLP Identity No. AAB-7509

Independent Auditor’s Report on Annual Audited Standalone Financial Results of Imagicaaworld Entertainment Limited pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**To
The Board of Directors of
Imagicaaworld Entertainment Limited**

Opinion

We have audited the accompanying standalone financial results of **Imagicaaworld Entertainment Limited** (“the Company”) for the year ended 31 March 2026 (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, as amended (the “Listing Regulations”).

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b) gives 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 total comprehensive income and other financial information of the Company 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 Standards are further described in the *Auditor’s Responsibilities for the audit of the Standalone 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made



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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

Responsibilities of Management and those charged with Governance for the Standalone Financial Results

This Statement is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been prepared on the basis of the standalone annual financial statements. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the net profit 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

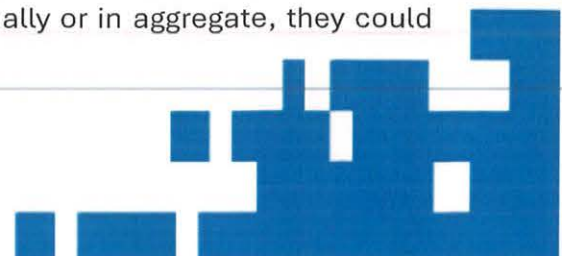
This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for the safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, 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 are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 aggregate, they could

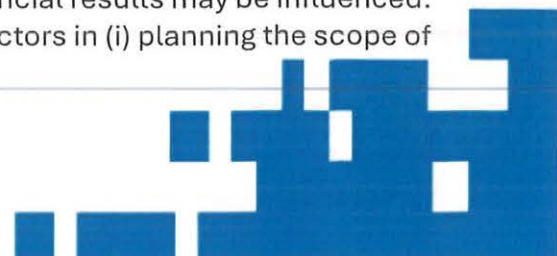


reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

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 Statement, 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 on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and reasonableness of accounting estimates made by the management and Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Director's 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 Company's ability to continue as a going concern. 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 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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of



our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

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.

Other matters

The Statement includes the standalone financial results for the quarter ended 31 March 2026 being the balancing figures between audited figures in respect of the full financial year ended 31 March 2026 and the published year to date figures up to 31 December 2025 which were subjected to limited review by us.

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

For Suresh Surana and Associates LLP

Chartered Accountants

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


Santosh Maller

Partner

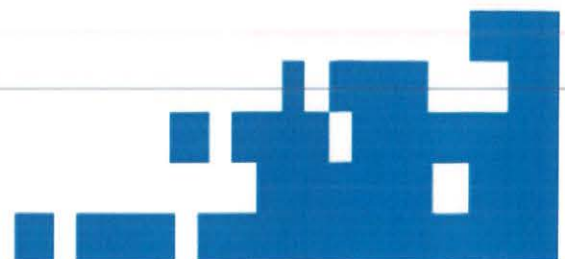
Membership No.: 143824

UDIN: 26143824GPXFZY6758



Place: Mumbai

Date: May 15, 2026.



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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs except EPS Data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Unaudited	Unaudited	Unaudited	Audited	Audited
		Refer Note 7		Refer Note 7		
		31st Mar'26	31st Dec'25	31st Mar'25	31st Mar'26	31st Mar'25
	INCOME:					
I	Revenue from operations	9,186.41	9,208.36	9,440.41	37,385.38	41,022.30
II	Other income	170.75	119.05	264.45	1,014.24	916.72
III	Total Income (I + II)	9,357.16	9,327.41	9,704.86	38,399.62	41,939.02
IV	EXPENSES:					
	a) Cost of material consumed	811.01	978.49	772.30	3,188.47	3,225.85
	b) Purchase of trading goods	112.61	188.99	212.97	663.71	861.79
	c) Changes in inventories of stock-in-trade	29.75	20.03	(43.54)	78.80	3.31
	d) Employee benefit expense	1,253.37	1,356.79	1,178.59	5,216.55	4,625.80
	e) Finance costs	563.60	540.13	446.40	1,975.47	1,071.01
	f) Depreciation, Impairment loss & amortisation expense	2,411.97	2,269.26	2,299.21	9,801.81	8,909.51
	g) Advertisement, sales and marketing expenses	419.82	1,074.34	377.53	3,313.96	3,016.20
	h) Other expenses	3,530.58	3,370.14	2,895.77	13,324.19	11,741.66
	Total Expenses (IV)	9,132.71	9,798.17	8,139.23	37,562.96	33,455.13
V	Profit / (Loss) before tax (III-IV)	224.45	(470.76)	1,565.63	836.66	8,483.89
VI	Exceptional items (Refer Note 5) - (Gain) / Loss	(38.95)	(39.82)	(59.13)	(19.28)	167.94
VII	Profit / (Loss) after Exceptional Item (V-VI)	263.40	(430.94)	1,624.76	855.94	8,315.95
VIII	Less: Tax Expenses					
	- Deferred tax (Expense/ (Income))	223.71	85.60	51.93	792.30	598.62
IX	Profit/ (loss) for the period / year (VII-VIII)	39.69	(516.54)	1,572.83	63.64	7,717.33
X	Other comprehensive income					
	- Items that will not be reclassified to profit or loss					
	Remeasurement of the net defined benefit liability/asset, (Net of Tax)	31.65	39.46	(24.46)	60.68	(15.36)
XI	Total comprehensive income for the period / year (IX+X)	71.34	(477.08)	1,548.37	124.32	7,701.97
XII	Paid up Equity Share Capital (Face Value of Rs. 10/- per share)	56,586.15	56,586.15	56,581.19	56,586.15	56,581.19
XIII	Reserve Excluding Revaluation Reserves	-	-	-	68,818.08	68,697.56
XIV	Earnings per equity share (face value of Rs. 10/- per share)					
	a) Basic	0.01	(0.09)	0.29	0.01	1.43
	b) Diluted #	0.01	(0.09)	0.29	0.01	1.43
	** not annualised	**	**	**		

Anti dilutive in nature hence not consider



Imagicaaworld Entertainment Limited

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email : compliance@imagicaaworld.com

Registered Office : 30/31, Sangdewadi, Khopoli-Pali Road, Taluka- Khalapur, District- Raigad, Pin- 410 203

STATEMENT OF AUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 31ST MARCH, 2026

(Rs. in Lakhs)

Particulars	As at 31.03.2026	As at 31.03.2025
	Audited	Audited
A ASSETS		
1.Non-current Assets		
(a) Property, plant and equipment	1,38,274.18	1,40,255.96
(b) Capital work- in-progress	394.91	3,153.65
(c) Goodwill	4,125.45	4,125.45
(d) Other intangible asset	407.47	459.58
(e) Intangible asset under Development	178.74	-
(f) Financial assets		
(i) Investments	1,287.60	1,129.62
(ii) Other financial asset	1,333.95	316.82
(g) Deferred Tax Assets	18,000.66	18,792.96
(h) Other Non-current Assets	685.22	922.13
Sub-total-non-current assets	1,64,688.18	1,69,156.17
2.Current Assets		
(a) Inventories	1,968.35	1,995.43
(b) Financial assets		
i) Investments	-	5,423.58
ii) Trade receivables	633.46	965.74
iii) Cash and cash equivalents	1,612.15	3,760.46
iv) Bank balances other than (iii) above	1,100.00	422.54
v) Loans	4.85	5.60
vi) Other financial assets	2,292.83	3,955.92
(c) Current tax assets (net)	534.20	412.62
(d) Other Current Assets	2,580.81	2,681.54
Sub-total-current assets	10,726.65	19,623.43
TOTAL- ASSETS	1,75,414.83	1,88,779.60
B EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	56,586.15	56,581.19
(b) Other Equity	68,818.08	68,697.57
Sub-total-equity	1,25,404.23	1,25,278.76
2.Non-current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	28,156.53	10,499.51
(ii) Other Financial Liabilities	-	20,000.00
(b) Provisions	51.09	25.80
(c) Other Non Current Liabilities	873.14	897.16
Sub-total-non-current liabilities	29,080.76	31,422.47
3.Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	6,094.86	6,207.97
(ii) Trade payables		
Total outstanding dues to micro enterprises and small enterprises	740.86	2,123.28
Total outstanding dues to creditors other than micro enterprises and small enterprises	1,864.64	1,994.13
(iii) Other financial liabilities	10,770.80	20,647.54
(b) Provisions	45.30	13.88
(c) Other current liabilities	1,413.38	1,091.57
Sub-total-current liabilities	20,929.84	32,078.37
TOTAL- EQUITY AND LIABILITIES	1,75,414.83	1,88,779.60



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AUDITED CONSOLIDATED STATEMENT OF CASHFLOW FOR THE YEAR ENDED 31ST MARCH, 2026

(Rs in Lakhs)

	Particulars	Year Ended	
		31st March, 2026	31st March, 2025
		Audited	Audited
A:	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit before tax after exceptional items	855.94	8,315.95
	Adjustments for:		
	Exceptional items (Refer Note 5)	(19.28)	167.94
	Depreciation, Impairment loss & amortisation expense	9,801.81	8,909.51
	Interest income	(351.37)	(84.28)
	Provision for Income Tax	-	(30.32)
	Provision for Doubtful Debts	11.42	12.93
	Gain on Market Linked Debenture (MLD)	(394.82)	(471.03)
	Unrealised (gain) / loss	-	0.70
	Income / gain from liquid fund investments	(49.19)	(245.75)
	Supplier Advances Written off / (Write Back)	-	11.71
	Interest expense and finance cost	1,975.47	1,072.23
	Operating Profit before Working Capital Changes	11,829.98	17,659.59
	Movements in working capital:		
	Decrease / (increase) in trade receivables	320.86	(565.47)
	Decrease / (increase) in inventories	27.08	(397.65)
	Decrease / (increase) in other current and non current assets	225.10	(3,522.92)
	(Decrease) / increase in trade payables	(1,589.94)	1,031.28
	(Decrease) / increase in current and non current liabilities	300.25	742.11
	Cash Generated from Operations	11,113.33	14,946.93
	Direct taxes paid (net of refunds)	(121.58)	(224.99)
	Net Cash generated from / (used in) Operating Activities	10,991.75	14,721.94
B:	CASH FLOW FROM INVESTING ACTIVITIES:		
	Net Purchase of Tangible & Intangible assets and change in capital work-in-progress	(4,774.85)	(11,674.02)
	Payment towards acquisition through business combination	(30,000.00)	(17,438.42)
	Payment towards Acquisition of Subsidiary	-	(5,500.00)
	Change in other non Current Assets	-	(0.70)
	Purchase of Investments	-	(10,759.74)
	Sale of Investments- MLD	5,818.40	-
	Income from liquid fund investments	49.19	245.75
	Decrease / (Increase) in Fixed Deposits	83.42	(1,094.47)
	Interest income	114.18	98.26
	Net Cash generated from / (used in) Investing Activities	(28,709.66)	(46,123.34)
C:	CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Issue of Shares	4.96	39,316.13
	Proceeds from Issue of Warrants	-	4,314.91
	Expenses incurred in connection with QIP	-	(138.69)
	Increase / (Decrease) in Borrowings (Net)	17,599.31	(17,324.84)
	Preferential Issue Expenses	(3.80)	-
	Interest expense and finance cost paid	(2,030.87)	(1,071.01)
	Net Cash generated from / (used in) Financing Activities	15,569.60	25,096.50
	Net increase / (Decrease) in cash and cash equivalents (A + B + C)	(2,148.31)	(6,304.90)
	Cash and cash equivalents at the beginning of the year	3,760.46	10,065.36
	Cash and cash equivalents at the end of the period	1,612.15	3,760.46
	Components of cash and cash equivalents at end of the year	31st March, 2026	31st March, 2025
	Cash on hand	247.86	215.32
	With banks - in current account	1,315.11	1,372.58
	With banks - in fixed deposit	-	2,156.00
	Liquid fund investment	49.18	16.56
	Cash and cash equivalent in cashflow statement	1,612.15	3,760.46

Notes :

1. Comparative figures are regrouped wherever necessary.
2. Figures in bracket represent cash outflow.
3. The above cash flow statement has been prepared under the Indirect Method as set out in Ind AS 7 "Statement of Cash Flows"



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STATEMENT OF CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Unaudited	Unaudited	Unaudited	Audited	Audited
		Refer Note 7		Refer Note 7		
		31st Mar'26	31st Dec'25	31st Mar'25	31st Mar'26	31st Mar'25
1	Segment revenue					
	(a) Parks Division	8,030.04	7,735.03	7,427.52	31,680.14	34,870.08
	(b) Hotel Division	1,156.37	1,473.33	2,012.89	5,705.24	6,146.22
	Total Revenue from Operations	9,186.41	9,208.36	9,440.41	37,385.38	41,016.30
2	Segment results					
	(a) Parks Division	521.65	(444.92)	1,105.90	639.81	7,022.26
	(b) Hotel Division	96.50	395.65	641.97	1,159.78	1,616.35
	Total Segment results	618.15	(49.27)	1,747.87	1,799.59	8,638.61
	Less:					
	(i) Other unallocable expenditure	0.85	0.41	0.29	1.70	0.44
	(ii) Finance cost	563.60	540.13	446.40	1,975.47	1,071.01
	Add:					
	(i) Other income	170.75	119.05	264.45	1,014.24	916.73
	(ii) Exceptional items	38.95	39.82	59.13	19.28	(167.94)
	Profit / (loss) before tax	263.40	(430.94)	1,624.76	855.94	8,315.95
3	Segment Assets					
	(a) Parks Division	1,45,945.61	1,46,362.98	1,58,149.08	1,45,945.61	1,58,149.08
	(b) Hotel Division	11,250.23	11,315.70	11,455.26	11,250.23	11,455.26
	(c) Unallocated	18,218.99	18,381.73	19,175.26	18,218.99	19,175.26
	Total Segment Assets	1,75,414.83	1,76,060.41	1,88,779.60	1,75,414.83	1,88,779.60
4	Segment Liabilities					
	(a) Parks Division	48,539.86	49,018.18	62,018.66	48,539.86	62,018.66
	(b) Hotel Division	1,443.31	1,641.45	1,482.16	1,443.31	1,482.16
	(c) Unallocated	27.43	65.64	0.03	27.43	0.03
	Total Segment Liabilities	50,010.60	50,725.27	63,500.85	50,010.60	63,500.85
5	Capital Employed					
	(Segment Assets – Segment Liabilities)					
	(a) Parks Division	97,405.75	97,344.80	96,130.42	97,405.75	96,130.42
	(b) Hotel Division	9,806.92	9,674.25	9,973.10	9,806.92	9,973.10
	(c) Unallocated	18,191.56	18,316.09	19,175.23	18,191.56	19,175.23
	Total	1,25,404.23	1,25,335.14	1,25,278.75	1,25,404.23	1,25,278.75



Notes:

1. The audited Consolidated Financial Results of the Imagicaaworld Entertainment Limited (“the Company”) and its subsidiaries (together referred to as “Group”) for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on Friday, May 15, 2026. 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 an audit of the aforesaid consolidated financial results year ended March 31, 2026 and have issued an unmodified report thereon.
2. Due to internal re-organisation by 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, 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.

3. During the quarter ended June 30, 2025, the Company incorporated a wholly owned subsidiary “Imagicaa Next Private Limited”. As of the reporting date, the subsidiary is yet to commence its business operations.
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 approved the 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. 21,574.14 Lakhs have been utilised up to March 31, 2026

- Rs. 13,917.24 Lakhs has been utilised for giving loan to Malpani Parks Indore Private Limited a wholly owned subsidiary for 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.



- Rs. 1.90 Lakhs has been utilized towards General corporate purpose.

The balance amount Rs. 0.41 Lakhs had been temporarily parked 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.

5. Exceptional items comprise:

(Rs. In Lakhs)

Particular	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
Loss on Fair value change in OCRPS	-	-	-	-	206.16
(Gain)/Loss on Fair value change in NCRPS	(38.96)	(39.82)	(34.13)	(157.98)	(138.42)
Cost incurred for acquisition of Giriraj Enterprises- parks	-	-	(25.00)	-	100.20
Issue cost of Proposed QIP of the Company *	-	-	-	138.70	-
Total	(38.96)	(39.82)	(59.13)	(19.28)	167.94

* During the quarter ended June 30, 2025, the Company had expensed out Rs.138.70 lakhs of costs incidental towards an intended Qualified Institutional Placement (QIP) of its equity shares which was previously contemplated.

6. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from November 21, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations

The Group has recognised the incremental impact (under head 'Employee benefit cost') of these changes on the basis of currently ascertainable incremental liability towards resultant past service cost towards gratuity and leave encashment benefits of its own employees (pending the issuance of state-wise rules and other clarifications), consistent with the guidance provided by the Institute of Chartered Accountants of India. It is understood that certain supporting rules under these codes are yet to be notified. The present estimated incremental impact resulting from these changes is Rs. 53.66 Lakhs. The Group continues to monitor the finalisation of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect on the basis of such developments as needed.

7. The figures for the previous periods / year have been regrouped/rearranged wherever necessary to conform with current period's / year classification. The figures for the quarter ended March 31, 2026 and 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 respective financial year.
8. The results for the quarter and year ended March 31, 2026 will be available on the Company's website www.imagicaaworld.com, BSE website: www.bseindia.com and NSE website: www.nseindia.com.

Place: Sangamner
Date: May 15, 2026

For Imagicaaworld Entertainment Limited

Rajesh Malpani

Rajesh Malpani
Chairman



Suresh Surana & Associates LLP

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Independent Auditor’s Report on Annual Consolidated Financial Results 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.

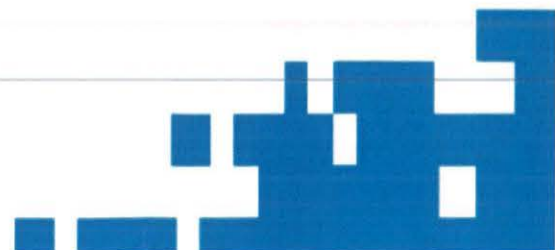
To
The Board of Directors of
Imagicaaworld Entertainment Limited

Opinion

We have audited the accompanying 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 year ended March 31, 2026 (the “Statement”), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended (the “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 the audit reports of other auditors on separate audited financial statements of the subsidiaries, the Statement:

- a) includes the results of the following subsidiaries:
 - i. Blue Haven Entertainment Private Limited
 - ii. Malpani Parks Indore Private Limited
 - iii. Imagicaa Next Private Limited
- b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations;
and
- c) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the year ended 31 March 2026.



Basis for Opinion

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

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Results

This Statement is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Statement has been prepared on the basis of the consolidated annual financial statements. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 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 financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate their respective entities 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 are responsible for overseeing the financial reporting process of their respective companies.

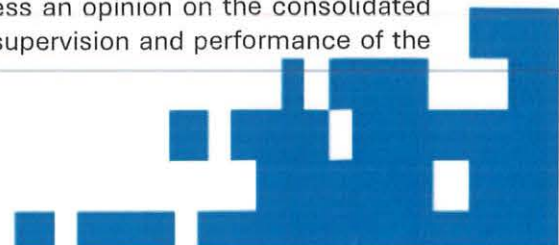


Auditor's Responsibilities for the audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 the Statement.

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 Statement, 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 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 made by the management and the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of Board of Director's 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 ability of the Group to continue as a going concern. 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 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, to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the



audit of the financial results of such entities included in the consolidated financial statements of which we are the independent auditors. For the other entities included in the consolidated 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.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Holding Company 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.

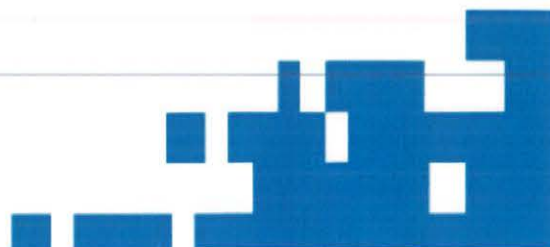
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

Other Matters

- a) We did not audit the financial statements of 2 subsidiaries included in the consolidated financial results, whose financial statements reflect total assets of Rs. 221.64 lakhs as at March 31, 2026 and total income of Rs. 1.30lakhs and Rs.1.81 lakhs for the quarter and year ended 31 March 2026 respectively, total net profit/(loss) after tax of Rs. (0.35) lakhs and Rs. 0.10 for the quarter and year ended 31 March 2026 respectively and total comprehensive income/(loss) of Rs. (0.35) lakhs and Rs. 0.10 for the quarter and year ended March 31, 2026, and net cash inflows of Rs. 47.90 lakhs for the year ended March 31, 2026, as considered in the Statement. These financial statements have been audited by other auditors, whose reports have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated under *Auditor's Responsibilities for the audit of the Consolidated Financial Results* section above.

Our opinion on the Statement is not modified with respect to our reliance on the work done and the reports of the other auditors.



- b) The Statement includes the consolidated financial results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31 March 2026 and the published year to date figures up to 31 December 2025 which were subjected to limited review by us.

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

For Suresh Surana & Associates LLP

Chartered Accountants

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


Santosh Maller

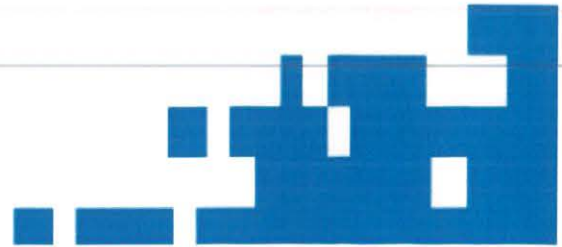
Partner

Membership No.: 143824

UDIN: 26143824BMMVLY9552

Place: Mumbai

Date: May 15, 2026



May 15, 2026

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: Declaration in respect of unmodified opinion in Annual Audited Financial Results for the Financial Year Ended March 31, 2026

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm and declare that M/s. Suresh Surana & Associates LLP, Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

Thanking you,

Yours faithfully,

For Imagicaaworld Entertainment Limited



Mayuresh Kore
Chief Financial Officer



Imagicaaworld Entertainment Limited