

AMIT PAREKH & CO. CHARTERED ACCOUNTANTS

Off :- F-503, NANDANVAN APARTMENT, DAHANUKARWADI,
NEW LINK ROAD, KANDIVALI (W), MUMBAI :- 400 067.
Tel :- (O) : 3262 3526 / 2868 0477 (M) : 93222 82200.

AMIT PAREKH
B.Com., F.C.A.

INDEPENDENT AUDITOR'S REPORT

TO,
THE MEMBERS OF BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

Report on the Financial Statements

1. We have audited the accompanying financial statements of **BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED** ("the Company"), which comprise the Balance Sheet as at 31/03/2024, and the Statement of Profit and Loss for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

2. The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



Auditor's Responsibility

3. Our responsibility is to express an opinion on these financial statements based on our audit.

4. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

5. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

6. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

7. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements.

Opinion

8. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India,

- a) In case of the Balance Sheet, the state of affairs of the company as at March 31, 2024.
- b) In the case of the Statement of Profit & Loss, of Loss of the Company for the year ended on that date.



Report on Other Legal and Regulatory Requirements

9. This report doesn't include a statement on the matters specified in paragraph 3 and 4 of the Companies (Auditor's Report) Order, 2015, issued by the department of company affairs, in terms of sub section 11 of section 143 of the companies Act, 2013 since in Our opinion and according to the information and explanation given to us, the said order is not applicable to the company.
10. As required by Section 143 (3) of the Act, we report that:
1. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 2. In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 3. The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account.
 4. In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 5. On the basis of the written representations received from the directors as on **31/03/2024** taken on record by the Board of Directors, none of the directors is disqualified as on **31/03/2024** from being appointed as a director in terms of Section 164 (2) of the Act.
 6. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - a. The Company has disclosed the impact of pending litigations on its financial position, if any, in its financial statements.
 - b. The Company did not have any long-term contracts including derivative contracts as at March 31, 2024.
 - c. There are no amounts which are required to be transferred to the Investor Education and Protection Fund by the Company.



FOR AMIT PAREKH & CO.
Chartered Accountants
FRN No. : 118900W

(AMIT PAREKH)
M.NO. 106085
UDIN - 24106085BKFLKH7269

Date : 05/09/2024
Place : Mumbai

BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Balance Sheet as at March 31, 2024

(Amount in '00)

| Particulars | Note No. | As at March 31, 2024 (Amount in Rs.) | As at March 31, 2023 (Amount in Rs.) |
|--|----------|--|--|
| I EQUITY AND LIABILITIES | | | |
| 1 Shareholder's Fund | | | |
| a Share Capital | 2.1 | 1000.00 | 1000.00 |
| b Reserves and Surplus | 2.2 | -3808.27 | -3178.71 |
| 2 Current Liabilities | 2.3 | | |
| a Borrowings | | 0.00 | 0.00 |
| b Trade payables | | | |
| Due to Micro, Small & Medium Enterprises | | 0.00 | 0.00 |
| Due to Others | | 5661.53 | 5015.33 |
| c Other current liabilities | | 300.00 | 368.50 |
| Total | | 3153.26 | 3205.12 |
| II ASSETS | | | |
| 1 Non-Current Assets | | | |
| b Deferred Tax Asset | | | |
| 2 Current Assets | 2.4 | | |
| a Trade receivables | | 0.00 | 0.00 |
| b Cash and Cash Equivalents | | 504.51 | 649.02 |
| c Other Loans and Advances | | 0.00 | 14.63 |
| d Other current assets | | 2648.74 | 2541.46 |
| Total | | 3153.26 | 3205.12 |

Significant Accounting Policies & Notes

1 & 2

Amit Parekh & Co.

**For Box and Beyond Entertainment
Private Limited**

Chartered Accountants
FRN: 0118900W



Rajesh D Bahl *Arka P Ganguly*

Amit Parekh
Proprietor
Membership No: 106085
Place : Mumbai
Date : 05/09/2024
VDIN: 24106085BKFLKH7269

Rajesh D Bahl **Arka P Ganguly**
Director Director
DIN: 06652548 DIN: 08080153
Place : Mumbai
Date : 05/09/2024



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Statement of Profit and Loss for the year ended March 31, 2024

(Amount in '00)

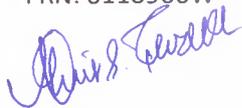
| Particulars | Note No. | For the year ended 31st March 2024 (Amount in Rs.) | For the year ended 31st March 2023 (Amount in Rs.) |
|--|----------|---|---|
| I Income: | | | |
| Revenue from operations | 2.5 | 0.00 | 731.34 |
| Other Income | 2.6 | 0.57 | 1288.12 |
| Total Revenue | | 0.57 | 2019.46 |
| II Expenses: | | | |
| Operating Expenses | 2.7 | 0.00 | 731.34 |
| Finance Cost | 2.8 | 50.13 | 52.39 |
| Administrative and Other Expenses | 2.9 | 580.00 | 1891.03 |
| Depreciation | | 0.00 | 0.00 |
| Total Expenses | | 630.13 | 2674.76 |
| III Profit before Extra Ordinary /Exceptional Items | | -629.56 | -655.30 |
| IV Extra Ordinary /Exceptional Items | | | |
| V Profit before tax (III-IV) | | -629.56 | -655.30 |
| VI Tax expense: | | | |
| 1 Current tax | | | |
| 2 (Excess)/Short Tax Provision | | | 0.02 |
| 2 Deferred tax (Assets)/Liabilities | | | |
| | | 0.00 | 0.02 |
| VII Profit/(Loss) for the year (VII + XI) | | -629.56 | -655.32 |
| VIII Earning per equity share: Basic & Diluated Equity Shares of par value Rs.10 each | 2.11 | -0.06 | -0.07 |
| Number of shares used in computing earnings per share Basic & Diluated | | 100.00 | 100.00 |

Significant Accounting Policies & Notes

1 & 2

Amit Parekh & Co.

Chartered Accountants
FRN: 0118900W



Amit Parekh

Proprietor

Membership No: 106085

Place : Mumbai

Date : 05/09/2024

UDIN: 24106085B3KFLKH



**For Box and Beyond Entertainment
Private Limited**




Rajesh D Bahl

Director

DIN: 06652548

Place : Mumbai

Date : 05/09/2024



Arka P Ganguly

Director

DIN: 08080153

BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

Cash Flow Statement for the year ended 31st March 2024

(Amount in '00)

| Particulars | For the year ended 31st March 2024 | For the year ended 31st March 2023 |
|---|---------------------------------------|---------------------------------------|
| | (Amount in Rs.) | (Amount in Rs.) |
| A. Cash flow from operating activities | | |
| Profit before tax | -629.56 | -655.32 |
| Adjustment for: | | |
| Depreciation | | |
| Interest Paid | 50.13 | 52.39 |
| Operating Profit before working capital changes | -579.43 | -602.93 |
| Adjustments for: | | |
| (Increase)/Decrease in Trade Receivable | 0.00 | 557046.48 |
| (Increase)/Decrease in Other Current Assets | -107.28 | 1545.94 |
| Increase/(Decrease) in Trade Payable | 646.20 | -342998.56 |
| Increase/(Decrease) in other current liabilities | -68.50 | -51640.67 |
| Income Tax (Paid)/Refund | 14.63 | 32188.37 |
| Net Cash generated from / (used in) operating activities (A) | -94.38 | 195538.62 |
| B. Cash Flow from Investing activities | | |
| Purcashe of Fixed Assets | 0.00 | 0.00 |
| Interest received | 0.00 | 0.00 |
| Net Cash generated from / (used in) investing activities (B) | 0.00 | 0.00 |
| C. Cash Flow from Financing Activities | | |
| Loan Taken | 0.00 | -339702.41 |
| Share Capital | | |
| Intesrest Paid | 0.00 | 0.00 |
| Net Cash generated from / (used in) financing activities (C) | 0.00 | -339702.41 |
| Net increase / (decrease) in cash and cash equivalents (A+B+C) | -94.38 | -144163.79 |
| Cash and Cash Equivalents at the start of the year | 649.02 | 144865.20 |
| Cash and Cash Equivalents at the close of the year | 504.51 | 649.02 |
| | 144.51 | 144216.18 |
| Composition of cash and cash equivalents: | 50.13 | 52.39 |
| Balances with scheduled banks in current accounts | | |
| Cash on hand | 26.56 | 26.56 |
| - In Prepaid card | 185.84 | 192.92 |
| - in Current Account | 292.11 | 429.54 |
| | 504.51 | 649.02 |

Amit Parekh & Co.
Chartered Accountants

FRN: 0118900W

Amit Parekh

Amit Parekh
Proprietor
Membership No: 106085
Place : Mumbai
Date : 05/08/2024

UDIN: 24106085B1KFLK1



For Box and Beyond Entertainment
Private Limited

Rajesh D Bahl *Arka P Ganguly*

Rajesh D Bahl Arka P Ganguly
Director Director
DIN: 06652548 DIN: 08080153
Place : Mumbai
Date : 05/07/2024

BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Notes to financial statements for the year ended 31 March 2024

Background of the Company

Box and Beyond Entertainment Private Limited is a private limited company domiciled in India. It was incorporated on 05th July 2021. The object of the company is to carry out business of production and distribution of films, television serials, event management etc.

1. Significant Accounting Policies

1.1. Basis for preparation of financial statements:

The financial statements of the Company have been prepared in accordance with the generally accepted Accounting Principles in India (Indian GAAP). The Company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read together with paragraph 7 of the Companies (Accounts) Rules 2014. The financial statements have been prepared on accrual basis and under historical cost convention.

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of Contingent Liabilities, at the end of the reporting period. Although these estimates are based on the Management's best knowledge of current events and actions, uncertainty about these assumptions, and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

1.2. Property, Plant and Equipment and Depreciation:

Property, Plant and Equipment, acquired are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of property, plant and equipment is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing property, plant and equipment, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the Statement of Profit and Loss for the period during which such expenses are incurred.

Useful lives / depreciation rates

Depreciation on all assets carried on historical cost is provided Written Down Value (WDV) per Schedule II of Companies Act, 2013.



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Notes to financial statements for the year ended 31 March 2024

1.3. Investments:

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long-term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

1.4. Impairment:

The carrying amounts of assets are reviewed at the Balance Sheet date for impairment. An impairment loss is recognized wherever the carrying amount of an asset exceeds its estimated recoverable amount. The recoverable amount is greater of the asset's net selling price and value in use. In assessing the value in use, a reasonable estimate is made by the management. After impairment, depreciation is provided on the revised carrying amount of the assets over its remaining useful life.

1.5. Revenue Recognition:

Revenue is recognized when measurability and reliability is certain. In case of uncertainties revenue recognition is postponed to the year in which it is properly measured and reliability is assured. The company collects Goods and Service tax on behalf of the government and, therefore, it is not an economic benefit flowing to the company. Hence, it is excluded from revenue.

1.6. Inventories:

Inventories are valued at the lower of cost or net realizable value whichever is less.

1.7. Foreign Currency Transactions:

a. Foreign currency income/expenditure is accrued at the rate prevailing on the date of transaction. Adjustments are made for variations in the sale proceeds on conversion into Indian currency upon actual receipt. Exchange differences arising on foreign currency transactions are recognised as income or expense in the period in which they arise.



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Notes to financial statements for the year ended 31 March 2024

b. Foreign currency assets and liabilities unsettled at the year end are stated at the rates ruling at the year-end.

1.8. Accounting for Taxation:

Income Tax

Income Taxes are accounted for in accordance with Accounting Standard 22 on "Accounting for Taxes on Income". Taxes comprise both current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India and tax laws prevailing in the respective tax jurisdictions where the company operates.

1.9. Deferred Tax:

Deferred tax is recognized, subject to the consideration of prudence, in respect of deferred tax assets on timing differences being the difference between taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods.

1.10. Minimum Alternative Tax:

Minimum Alternative Tax (MAT) credit is recognised as an asset only when and to the extent there is convincing evidence that the Company will pay normal Income-tax during the specified year.

1.11. Accounting for Provisions, Contingent Liabilities and Contingent Assets:

The Company creates a provision where there is present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a possible or a present obligation that may, but probably will not require an outflow of resources. When there is a possible obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made. Contingent assets are not recognised in the financial statements.

1.12. Leases:

Lease arrangements where the risks and rewards incident to ownership of an asset substantially vest with the lessor, are recognized as operating lease. Lease payments under and operating lease are recognized as an expense.

1.13. Earnings Per Share:

Basic earnings per share are calculated by dividing the net profit or loss for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Notes to financial statements for the year ended 31 March 2024

The weighted average number of equity shares outstanding during the period is adjusted for events such as bonus issue, bonus element in a rights issue, share split, and reverse share split (consolidation of shares) that have changed the number of equity shares outstanding, without a corresponding change in resources.

1.14. Cash and Cash Equivalents:

Cash and cash equivalents for the purposes of Cash Flow Statement comprises of cash in hand and Demand Deposit with Banks.



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

Note 2.1: Share Capital

| Particulars | As at March 31, 2024 | | As at March 31, 2023 | |
|---|----------------------|----------------|----------------------|----------------|
| | Number | Amount in Rs. | Number | Amount in Rs. |
| Authorised | | | | |
| Equity shares of Rs.10 each. | 10,000 | 1000.00 | 10,000 | 1000.00 |
| Issued,Subscribed & Paid up | | | | |
| Equity shares of Rs.10 each fully paid-up | 10,000 | 1000.00 | 10,000 | 1000.00 |
| Total | 10,000 | 1000.00 | 10,000 | 1000.00 |

- a. The Company has only one class of shares referred to as equity shares having a par value of Rs. 10. Each holder of equity shares is entitled to one vote per share.
- b. The Company declares and pays dividends in Indian rupees. The dividend proposed by the Board of directors is subject to the approval of the shareholders in the ensuing Annual General Meeting.
- c. During the year ended March 31, 2024 the company has not declared any dividend.
- d. In the event of liquidation of the company, the holders of equity shares will be entitled to receive any of the remaining asset of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.
- e. **Reconciliation of the number of shares outstanding**

| Particulars | As at March 31, 2024 | | As at March 31, 2023 | |
|---|----------------------|---------------|----------------------|---------------|
| | Equity Shares | | Equity Shares | |
| | Number | Amount in Rs. | Number | Amount in Rs. |
| Shares outstanding at the beginning of the year | 10,000 | 1000.00 | 10,000 | 1000.00 |
| Shares Issued during the year | - | 0.00 | - | 0.00 |
| Shares bought back during the year | - | 0.00 | - | 0.00 |
| Shares outstanding at the end of the year | 10,000 | 1000.00 | 10,000 | 1000.00 |

Shares in the company held by each shareholder holding more than 5 percent shares

| Name of Shareholder | As at March 31, 2024 | | As at March 31, 2023 | |
|--|----------------------|--------------|----------------------|--------------|
| | No. of Shares held | % of Holding | No. of Shares held | % of Holding |
| Optimystix Entertainment India Pvt Ltd | 5,000 | 50% | 5,000 | 50% |
| Organic Studios Pvt Ltd | 5,000 | 50% | 5,000 | 50% |

| Name of the Promoter | As at March 31, 2024 | | | As at March 31, 2023 | | |
|--|----------------------|--------------|------------------------------|----------------------|--------------|------------------------------|
| | No. of Shares held | % of Holding | % of Change in Share Holding | No. of Shares held | % of Holding | % of Change in Share Holding |
| Optimystix Entertainment India Pvt Ltd | 5,000 | 50% | 0% | 5,000 | 50% | 0% |
| Organic Studios Pvt Ltd | 5,000 | 50% | 0% | 5,000 | 50% | 0% |



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

(Amount in '00)

| Particulars | | As at March 31, 2024 (Amount in Rs.) | As at March 31, 2023 (Amount in Rs.) |
|---------------------------------------|--|---|---|
| Note 2.2: Reserves and Surplus | | | |
| a Surplus | | | |
| | Opening balance | -3178.71 | -2523.39 |
| (+) | Net Profit/(Net Loss) For the current year | -629.56 | -655.32 |
| | Closing Balance | -3808.27 | -3178.71 |
| | Total | -3808.27 | -3178.71 |
| Note 2.3: Current Liabilities | | | |
| Financial Liabilities | | | |
| a Borrowings | | | |
| | | 0.00 | 0.00 |
| | | 0.00 | 0.00 |
| b Trade payables | | | |
| | Due to Micro, Small & Medium Enterprises | | |
| | Due to Others | 5661.53 | 5015.33 |
| | Total | 5661.53 | 5015.33 |
| c Other Current Liabilities | | | |
| | Provision for Expenses | 300.00 | 300.00 |
| | Statutory Dues | 0.00 | 68.50 |
| | Advance from customer | | |
| | Total | 300.00 | 368.50 |

The Company does not owe any sum exceeding Rs.1 lakh which is outstanding for more than 30 days, to a small-scale industrial undertaking as defined in Clause (j) to section 3 of the Industries (Development and Regulation) Act, 1951.

The Company has not received any information from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006. To the extent of information available with the Company, the Company does not owe any sum including interest to such parties.



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

(Amount in '00)

| Particulars | As at March 31, 2024 (Amount in Rs.) | As at March 31, 2023 (Amount in Rs.) |
|---|---|---|
| Note 2.4: Current Assets | | |
| a Trade Receivables: | | |
| Unsecured, considered good | | |
| Trade receivables outstanding for a period :- | | |
| -Less than six months | 0.00 | 0.00 |
| -More than six months | | |
| Total | 0.00 | 0.00 |
| b Cash and Cash Equivalents: | | |
| i) Balances with Banks | | |
| - in Current Account | 292.11 | 429.54 |
| - Deposits with original Maturity of less than 3 months | | |
| ii) Cash on hand | 26.56 | 26.56 |
| iii) Balances in Prepaid Happy Card | 185.84 | 192.92 |
| Total | 504.51 | 649.02 |
| c Other Loans and Advances | | |
| Advance Tax (Net of provision for tax) | | 14.63 |
| Prepaid expenses | | |
| Total | 0.00 | 14.63 |
| d Other current Asset | | |
| Security Deposit | | |
| Interest Accured | | |
| Balance with Statutory Authority | 2648.74 | 2541.46 |
| Total | 2648.74 | 2541.46 |



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

(Amount in '00)

| Particulars | For the year ended 31st March, 2024 (Amount in Rs.) | For the year ended 31st March, 2023 (Amount in Rs.) |
|---|---|---|
| Note 2.5: Revenue From Operation | | |
| Operating Incomes | | |
| -Production Charges | | 731.34 |
| -Assignment of Copy Right | 0.00 | 0.00 |
| Total | 0.00 | 731.34 |

| Particulars | For the year ended 31st March, 2024 (Amount in Rs.) | For the year ended 31st March, 2023 (Amount in Rs.) |
|-------------------------------|---|---|
| Note 2.6: Other Income | | |
| -Interest on IT Refund | 0.57 | 1288.12 |
| -Sundry Balance W/back | | 0.00 |
| Total | 0.57 | 1288.12 |



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

(Amount in '00)

| Particulars | For the year ended 31st March, 2024 (Amount in Rs.) | For the year ended 31st March, 2023 (Amount in Rs.) |
|--|---|---|
| Note 2.7: | | |
| Operating Expenses | | |
| Other Production Charges | | 731.34 |
| Total | 0.00 | 731.34 |
| Note 2.8: | | |
| Finance Cost | | |
| Bank Charges | 50.13 | 52.39 |
| Total | 50.13 | 52.39 |
| Note 2.9: | | |
| Administrative and other Expenses | | |
| Auditor's Remuneration | 300.00 | 300.00 |
| Professional Fees | 240.00 | 1410.00 |
| GST Expenses | 0.00 | 138.04 |
| Miscellaneous expenses | 40.00 | 43.00 |
| Total | 580.00 | 1891.03 |
| Auditor's Remuneration consists of: | | |
| a for statutory Audit Fees | 200.00 | 200.00 |
| c Other Matters | 100.00 | 100.00 |
| Total | 300.00 | 300.00 |
| Note 2.10: Earning Per Share | | |
| The following reflects the profit & share data used in the Basic & Diluted/ EPS Computations | | |
| Net Profit for calculation of Basic EPS | -629.56 | -655.32 |
| Weighted Average number of equity shares in calculating basic EPS | 100.00 | 100.00 |
| Basic Earning per Share | -0.06 | -0.07 |
| Net Profit for calculation of Diluted EPS | -629.56 | -655.32 |
| Weighted Average number of equity shares in calculating Diluted EPS | 100.00 | 100.00 |
| Diluted Earning per Share | -0.06 | -0.07 |



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

Trade Receivables

(Amount in '00)

| | As on 31st March 2024 | | | | | Total |
|---|-----------------------|-------------------|------------|-----------|-------------------|-------|
| | Less than 6 months | 6 months - 1 year | 1- 2 years | 2-3 years | More than 3 years | |
| (i) Undisputed Trade receivables – considered good | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Undisputed Trade receivables – considered Doubtful | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iii) Disputed Trade Receivables– considered good | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iv) Disputed Trade Receivables– considered good | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | As on 31st March 2023 | | | | | Total |
|---|-----------------------|-------------------|------------|-----------|-------------------|-------|
| | Less than 6 months | 6 months - 1 year | 1- 2 years | 2-3 years | More than 3 years | |
| (i) Undisputed Trade receivables – considered good | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (ii) Undisputed Trade receivables – considered Doubtful | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iii) Disputed Trade Receivables– considered good | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| (iv) Disputed Trade Receivables– considered good | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED

Trade Payables

(Amount in '00)

| Particulars | As on 31st March 2024 | | | | | |
|------------------------|-----------------------|-------------------|----------------|-------------|-------------------|----------------|
| | Not Due | Less than 1 years | 1- 2 years | 2-3 years | More than 3 years | Total |
| MSME | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Others | 643.20 | 3.00 | 5015.33 | 0.00 | 0.00 | 5661.53 |
| Disputed dues – MSME | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Disputed dues – Others | | 0.00 | 0.00 | | | 0.00 |
| Total | 643.20 | 3.00 | 5015.33 | 0.00 | 0.00 | 5661.53 |

| Particulars | As on 31st March 2023 | | | | | |
|------------------------|-----------------------|-------------------|----------------|-------------|-------------------|----------------|
| | Not Due | Less than 1 years | 1- 2 years | 2-3 years | More than 3 years | Total |
| MSME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Others | 0.00 | 0.00 | 5011.33 | 0.00 | 0.00 | 5011.33 |
| Disputed dues – MSME | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Disputed dues – Others | 0.00 | 0.00 | 0.00 | | | 0.00 |
| Total | | 0.00 | 5011.33 | 0.00 | 0.00 | 5011.33 |



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Notes to financial statements for the year ended 31 March 2024

2.10: Deferred tax asset / (liability)

The Company is not recognizing Deferred Tax Asset on the ground of prudence.

2.11 Going Concern

(Rs. '00)

As at March 31, 2024 the Company has accumulated losses of Rs. 3,808.27 (P.Y 3,178.71) and a negative net worth of Rs. 2,808.27 (P.Y 2,178.71) .During the year ended March 31, 2024, the Company incurred a net Loss of Rs. 629.56 (P.Y 655.32)

2.12: Related Party Disclosure:

In accordance with the requirements of accounting standards (AS) – 18 on Related Party Disclosures, the names of the related parties where control exists and/or with whom transactions have taken place during the year and description of relationships, as identified, and certified by the management are given below:

| Names of the related parties irrespective of whether transactions have occurred or not: |
|---|
| 1. Key Management Personnel: Vipul D . Shah Rajesh Bahl Arka Ganguly Leena Ganguly |
| 2. Holding company and Associated Company Optimystix Entertainment India Pvt Ltd – Holding Company Oraganinc Studios Pvt Ltd . – Holding Company Optimystix Media Pvt Ltd .- Ultimate Holding company |

*The companies with which transactions have taken place during the current year or year immediately preceding has been mentioned.

(Amount in.'00)

| Sr.no | Particular | Nature of Service | FY 2022-23 | FY 2022-23 |
|-------|--|---------------------------|------------|------------|
| 1. | Leena Ganguli | Creative Writer | Nil | Nil |
| 2. | Oraganinc Studios Pvt Ltd | Shoot Co-ordination | Nil | Nil |
| 3. | Optimystix Entertainment India Pvt Ltd | Interest On Loan | Nil | Nil |
| 4. | Optimystix Media Pvt Ltd . | Interest On Loan | Nil | Nil |
| 5. | Optimystix Entertainment India Pvt Ltd . | Reimbursement of Expenses | Nil | 2200.12 |



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Notes to financial statements for the year ended 31 March 2024

Closing Balance for the Year ended

(Amount in.'00)

| Sr.no | Particular | FY 2023-24 | FY 2022-23 |
|-------|--|------------|------------|
| 1. | Oraganinc Studios Pvt Ltd | - | - |
| 2. | Optimystix Entertainment India Pvt Ltd | - | - |
| 3. | Optimystix Media Pvt Ltd . | - | - |
| 4. | Leena Ganguli | - | - |
| 5. | Optimystix Entertainment India Pvt Ltd . | 354.34 | 354.34 |

2.13: In the opinion of the Board of Directors, Current Assets, Loans and Advances have a value on realization in ordinary course of business at least equal to the amount at which they are stated in the Balance Sheet, unless otherwise indicated.

2.14: Details of Remuneration to Auditors:

(Amount in.'00)

| Description | FY 2023-24 | FY 2022-23 |
|----------------------|------------|------------|
| Statutory Audit Fees | 20 | 20 |
| Tax Audit Fees | - | - |
| Other Matters | 10 | 10 |
| Grand Total | 30 | 30 |

2.15 Foreign Currency Transaction

Expenditure in foreign currency:

| Description | FY 2023-24 Amount in Rs. | FY 2022-23 Amount in Rs. |
|--------------------|-----------------------------|-----------------------------|
| Foreign Travelling | Nil | Nil |

* Earnings in foreign currency: Nil

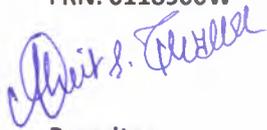
** Foreign currency expenditure incurred during the year are in INR Denomination. Therefore, the said reporting is not required



BOX AND BEYOND ENTERTAINMENT PRIVATE LIMITED
Notes to financial statements for the year ended 31 March 2024

As per our report attached of even date

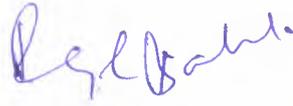
For Amit Parekh & Co.
Chartered Accountants
FRN: 0118900W



Proprietor
Membership no. 106085
Place: Mumbai.
Date: 05/09/2024

UDIN: 24106085BKFLKH7269

For Box and Beyond Entertainment Pvt .Ltd.



Rajesh D Bahl
Director
DIN: 06652548
Place: Mumbai
Date : 05/09/2024



Arka P Ganguly
Director
DIN: 08080153
Place: Mumbai
Date : 05/09/2024

