

INDEPENDENT AUDITOR'S REPORT

To the Members of Optimystix Digital Private Limited
(Formerly known as "Box and Beyond Entertainment Pvt Ltd")

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Optimystix Digital Private Limited ("the Company"), which comprise the balance sheet as at March 31 2025 and the Statement of Profit and Loss, for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, its loss for the year ended on that date.

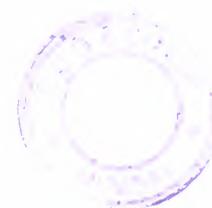
Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules 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 financial statements.

Material Uncertainty Related to Going Concern

We draw attention to Note No: 2.14 in the Notes to the financial statements:

The Company has accumulated losses and its net worth has been fully eroded. The Company has incurred a net loss of Rs. (218.80) Hundred during the current year (Previous Year – Rs. Loss 280.83 Hundred) and, the Company's current liabilities exceeded its current assets as at the balance sheet date, due to which the Company may be unable to discharge its liabilities in the normal course of business. This condition indicates the existence of material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.



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■ Mumbai | Delhi | Kota | Indore

However, the financial statements of the Company have been prepared on a going concern basis for the reasons in the said Note No: 1 in the Notes to the financial statements by the Management.

Our opinion is not qualified in respect of these matters.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance of the Company in accordance with the accounting principles generally accepted in India, including the specified under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021 specified under section 133 of the Act. 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 the 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.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 these financial statements.

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 financial statements, 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management'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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, in our opinion, and according to explanations given to us, the Order is not applicable to the Company.
2. As required by Section 143(3) of the Act, we report that:
 - (a) 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;
 - (b) 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 ;
 - (c) The Balance Sheet and the Statement of Profit and Loss dealt with by this Report are in agreement with the books of account;
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 specified under section 133 of the Act;



- (e) On the basis of the written representations received from the directors as on March 31, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164 (2) of the Act;
- (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls with reference to financial statements;
- (g) The provisions of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2025;
- (h) 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, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position;
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv.
 - a) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 2.19 to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
 - b) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the note 2.19 to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
 - c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
 - v. No dividend has been declared or paid during the year by the Company.



- vi. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account which has a feature of recoding audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit, we did not come across any instance of audit trail feature being tampered with and the audit trail has been preserved by the Company as per applicable statutory record retention requirements.

For **BDG & CO LLP**

Chartered Accountants

ICAI Firm Registration Number: **119739W**



Nikhil Rathod

Partner

Membership Number: 161220

UDIN: 25161220BMHBTB7749

Place of Signature: Mumbai

Date: 30-08-2025



Optimystix Digital Private Limited
(Formerly known as "Box And Beyond Entertainment Pvt Ltd")
CIN No - U92490MH2021PTC363291
Balance Sheet as at March 31, 2025

(Amounts in ₹ "00")

Particulars		Note No.	As at March 31, 2025	As at March 31, 2024
I	EQUITY AND LIABILITIES			
1	Shareholder's Fund			
a	Share Capital	2.1	100.00	100.00
b	Reserves and Surplus	2.2	-318.80	-380.83
2	Current Liabilities			
a	Trade payables	2.3		
	Total Outstanding dues of Micro, Small & Medium Enterprises		0.00	0.00
	Total Outstanding dues other than Micro, Small & Medium Enterprises		683.97	596.15
b	Other current liabilities	2.4	26.20	0.00
	Total		491.38	315.33
II	ASSETS			
1	Non-current assets			
a	Property, Plant & Equipment		0.00	0.00
2	Current assets			
a	Trade Receivables	2.5	0.00	0.00
b	Cash and Cash Equivalents	2.6	244.83	50.45
c	Other Current Assets	2.7	246.54	264.87
	Total		491.38	315.33

Significant Accounting Policies & Notes

1 & 2

The accompanying notes are an integral part of the financial statements.

As per our report of even date

For B D G & CO LLP
Chartered Accountants
FRN: 119739W/W100900



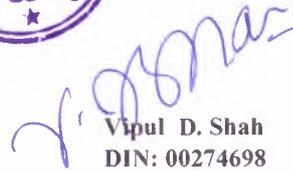


Nikhil Rathod
Partner
Membership No: 161220
Place : Mumbai
Date :



For Optimystix Digital Pvt Ltd

(Formerly known as "Box and Beyond Entertainment Pvt Ltd")



Vipul D. Shah
DIN: 00274698
Director
Place: Mumbai
Date :



Rajesh Bahl
DIN: 06652548
Director
Place: Mumbai
Date :

Optimystix Digital Private Limited
(Formerly known as "Box And Beyond Entertainment Pvt Ltd")
CIN No - U92490MH2021PTC363291
Statement of Profit & Loss Account for the period ended March 31, 2025

(Amounts in ₹ "00")

Particulars	Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024
I Revenue from operations	2.8	347.44	0.00
II Other Income	2.9	0.00	0.06
III Total Revenue (I +II)		347.44	0.06
IV Expenses:			
Operating Expenses / Cost of Production	2.10	90.00	0.00
Administrative and Other Expenses	2.11	190.40	58.00
Financial costs	2.12	5.01	5.01
Depreciation and amortization expenses		0.00	0.00
Total Expenses		285.41	63.01
V Profit before exceptional and extraordinary items and tax (III-IV)		62.03	-62.96
VI Exceptional items		0.00	0.00
VII Profit before extraordinary items and tax (V-VI)		62.03	-62.96
VIII Extraordinary Items		0.00	0.00
IX Profit before tax (VII-VIII)		62.03	-62.96
X Tax expense:			
a Tax - Current tax		0.00	0.00
b Tax - Earlier Year		0.00	0.00
c MAT Credit Availed		0.00	0.00
d Deferred tax		0.00	0.00
		0.00	0.00
XI Profit/(Loss) for the period (IX-X)		62.03	-62.96
XII Earning per equity share: Basic & Diluted Equity Shares of par value Rs.100 each		6.20	(6.30)
Number of shares used in computing earnings per share Basic & Diluted		10,000	10,000

Significant Accounting Policies & Notes

1 & 2

The accompanying notes are an integral part of the financial statements.

For B D G & CO LLP
Chartered Accountants
FRN: 119739W/W100900



Nikhil Rathod

Nikhil Rathod
Partner
Membership No: 161220
Place : Mumbai
Date :



Vipul D. Shah

Vipul D. Shah
DIN: 00274698
Director
Place: Mumbai
Date :

For Optimystix Digital Pvt Ltd

(Formerly known as "Box and Beyond
Entertainment Pvt Ltd")

Rajesh Bahl

Rajesh Bahl
DIN: 06652548
Director
Place: Mumbai
Date :

Optimystix Digital Private Limited
(Formerly known as "Box And Beyond Entertainment Pvt Ltd")
CIN No - U92490MH2021PTC363291
Cash flow statement as at March 31, 2025

(Amounts in ₹ "00")

Particulars	As at March 31, 2025	As at March 31, 2024
Cash flow from operating activities		
Profit before tax	62.03	-62.96
Adjustment for:		
Depreciation	0.00	0.00
Financial Cost	5.01	5.01
Operating Profit before working capital changes	67.04	-57.94
Adjustment for:		
Increase/(Decrease) in Trade Payable	87.82	94.62
Increase/(Decrease) in Other Current Liabilities	26.20	-36.85
Increase/(Decrease) in Other Current Assets	18.33	-9.26
	199.39	-9.44
Net Tax In flow/(Out flow)	0.00	0.00
Net Cash generated from / (used in) operating activities (A)	199.39	-9.44
Cash Flow from Investing activities		
(Purchased)/Sale of Non - Current Investments	0.00	0.00
Interest Income	0.00	0.00
Loans and advances	0.00	0.00
Net Cash generated from / (used in) investing activities (B)	0.00	0.00
Cash Flow from Financing Activities		
Taken /(Repayment) of Long Term Borrowings	0.00	0.00
Issue of shares	0.00	0.00
Financial Expenses	-5.01	-5.01
Net Cash generated from / (used in) financing activities (C)	-5.01	-5.01
Net Increase/(Decrease) in Cash and Cash Equivalent (A+B+C)	194.38	-14.45
Cash and Cash Equivalents at the beginning of the year	50.45	64.90
Cash and Cash Equivalents at the end of the year	244.83	50.45
Composition of cash and cash equivalents:		
Balance with Bank- In Current Account	242.48	29.21
Cash in Hand	2.36	21.24
	244.83	50.45

For BDG & CO LLP
Chartered Accountants
FRN: 119739W/W100900

Nikhil Rathod
Partner
Membership No: 161220
Place : Mumbai
Date :



For Optimystix Digital Pvt Ltd

(Formerly known as "Box and Beyond Entertainment Pvt Ltd")

Vipul D. Shah
DIN: 00274698
Director
Place: Mumbai
Date :

Rajesh Bahl
DIN: 06652548
Director
Place: Mumbai
Date :



Note 2.1: Share Capital

(Amounts in ₹ "00")

Particulars	As at March 31, 2025		As at March 31, 2024	
	Number	Amount	Number	Amount
Authorised				
Equity shares of Rs. 100 each	10,000	100.00	10,000	100.00
Issued Subscribed & Paid up				
Equity shares of Rs.100 each fully paid-up	10,000	100.00	10,000	100.00
Total	10,000	100.00	10,000	100.00

(a) Right, Preference and Restrictions attached to Equity Shares

The Company has only one class of shares referred to as equity shares having a par value of Rs. 100. Each holder of equity shares is entitled to one vote per share.

During the year ended March 31, 2025 the company has not declared any dividend.

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.

(b) Reconciliation of the number of Equity shares outstanding

Particulars	As at March 31, 2025		As at March 31, 2024	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	10,000	100.00	10,000	100.00
Shares Issued during the year	-	0.00	-	0.00
Right 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	100.00	10,000	100.00

(c) Details of shareholders holding more than 5% shares in the company

Name of Shareholder	As at March 31, 2025		As at March 31, 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Optimystix Entertainment India Pvt Ltd (1 share held by Vipul Shah as nominee)	10,000	100.00%	5,000	50.00%
Organinc Studios Pvt Ltd	-	0.00%	5,000	50.00%

(e) Details of shares held by Promoters

Name of Shareholder	As at March 31, 2025			As at March 31, 2024		
	No. of Shares held	% of Holding	% Changes	No. of Shares held	% of Holding	% Changes
Equity Shares						
Optimystix Entertainment India Pvt Ltd (1 share held by Vipul Shah as nominee)	10,000	100.00	50.00	5,000	50.00	-
Organinc Studios Pvt Ltd	-	-	(50.00)	5,000	50.00	-

Note 2.2: Reserves and Surplus (Amounts in ₹ "00")

Particulars	As at March 31, 2025	As at March 31, 2024
Surplus/ (Deficit) in the statement of profit and loss		
Opening Balance	-380.83	-317.87
Net Profit/(Net Loss) for the year	62.03	-62.96
Total	-318.80	-380.83

Note 2.3: Trade Payables

Particulars	As at March 31, 2025	As at March 31, 2024
Trade Payables		
(a) Due to Micro, Small & Medium Enterprises	0.00	0.00
(b) Due to Others	683.97	596.15
Total	683.97	596.15

Trade Payable Ageing Schedule:
As at 31 March, 2025

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 years	1- 2 years	2-3 years	More than 3 years	
Undisputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Undisputed dues of creditors other than micro enterprises and small enterprises	172.44	7.00	0.00	0.00	504.53	683.97
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	172.44	7.00	0.00	0.00	504.53	683.97

As at 31 March, 2024

Particulars	Outstanding for following periods from due date of payment					Total
	Not Due	Less than 1 years	1- 2 years	2-3 years	More than 3 years	
Undisputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Undisputed dues of creditors other than micro enterprises and small enterprises	91.32	0.30	0.00	0.00	504.53	596.15
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	0.00	0.00	0.00	0.00	0.00	0.00
Total	91.32	0.30	0.00	0.00	504.53	596.15

Note 2.4 : Other Current Liabilities

Particulars	As at March 31, 2025	As at March 31, 2024
Statutory Dues Payable		
TDS Payable	26.20	0.00
GST Payable	0.00	0.00
Provision for Income Tax	0.00	0.00
	0.00	0.00
Total	26.20	0.00

Optimystix Digital Private Limited

(Formerly known as "Box And Beyond Entertainment Pvt Ltd")

CIN No - U92490MH2021PTC363291

Notes forming part of Financial Statements as at March 31, 2025

Note 2.8 : Revenue from operations

(Amounts in ₹ "00")

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Production Income	347.44	0.00
Total	347.44	0.00

Note 2.9 : Other Income

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Interest on Income Tax Refund	0.00	0.06
Total	0.00	0.06

Note 2.10: Operating Expenses / Cost of Production

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Other Production Charges	90.00	0.00
Total	90.00	0.00

Note 2.11 : Administrative and other Expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Professional Fees	172.00	24.00
Payment to Auditors	15.00	30.00
Miscellaneous expenses	3.40	4.00
Total	190.40	58.00
Auditor's Remuneration consists of:		
for Statutory Audit fees	15.00	20.00
for other matters	0.00	10.00
Total	15.00	30.00

Note 2.12 : Financial Expenses

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
Bank Charges	5.01	5.01
Total	5.01	5.01

Note 2.5: Trade Receivables: (Amounts in ₹ "000")

Particulars	As at March 31, 2025		As at March 31, 2024	
	Unbilled	Current but not due	Unbilled	Current but not due
Non - Current				
(a) Secured, considered good	-	-	-	-
(b) Unsecured, considered good	-	-	-	-
(c) Doubtful	-	-	-	-
Current				
(a) Secured, considered good	-	-	-	-
(b) Unsecured, considered good	-	-	-	-
(c) Doubtful	-	-	-	-
Total	-	-	-	-

Trade Receivables Aging Schedule:
 As at 31 March, 2025 (Amounts in ₹ "000")

Particulars	Outstanding for following periods from due date of payment					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	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Disputed Trade Receivables– considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
Total	-	-	-	-	-	-

As at 31 March, 2024

Particulars	Outstanding for following periods from due date of payment					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	-	-	-	-	-	-
(ii) Undisputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
(iii) Disputed Trade Receivables– considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables – which have significant increase in credit risk	-	-	-	-	-	-
Total	-	-	-	-	-	-

Note 2.6 :Cash and Cash Equivalents:
 As at March 31, 2025 As at March 31, 2024

Particulars	As at March 31, 2025	As at March 31, 2024
Balances with Banks		
In Current Account	242.48	29.21
Cash in hand	2.36	21.24
Total	244.83	50.45

Note 2.7 :Other Current Assets
 As at March 31, 2025 As at March 31, 2024

Particulars	As at March 31, 2025	As at March 31, 2024
Balance With Government Authorities		
Advance Tax (net of provision)	259.60	264.87
	6.95	0.00
Total	246.54	264.87

Notes forming part of Financial Statements as at March 31, 2025

Note 2.13: Ratio

(Amounts in ₹ "00")

Particulars	Numerator/ Denominator	For the year ended 31 March, 2025		For the year ended 31 March, 2024		Percentage Variance	Reasons For Variances
		Values	Ratio	Values	Ratio		
a) Current ratio	Current Assets Current Liabilities	491.38 710.17	0.69	315.33 596.15	0.53	30.81%	Variance is on account of increase in turnover.
b) Debt-Equity ratio	Debt Shareholders Equity	0.00 -218.80	-	0.00 -280.83	-	-	Not applicable
c) Debt service coverage ratio	Earnings available for debt service Debt Service		Not Applicable			-	Variance is on account of repayment of debt and increase in turnover.
d) Net profit ratio	Net profit after tax Sales	62.03 347.44	0.18	-62.96 0.00	-	-	Variance is on account of increase in turnover and operational efficiency achieved during the year.
e) Return on capital employed	EBIT Capital Employed	62.03 -218.80	-28.35%	-62.96 -280.83	22.42%	-26.46%	Variance is on account of increase in turnover, improved operational efficiency
f) Return on investment	Income from Investment Investment		Not Applicable			-	Not applicable
g) Return on equity ratio	Net profit for equity shareholder Average Shareholder's Equity	62.03 -249.81	-0.25	-62.96 -389.76	0.16	-53.73%	Variance on account of increase in turnover and operational efficiency achieved during the year.
h) Inventory turnover ratio	Cost of goods sold Average stock	90.00 0.00	-	0.00 0.00	-	-	Not applicable
i) Trade receivables turnover ratio	CR. Sales Average Debtors	347.44 0.00	-	0.00 0.00	-	-	Not applicable
j) Trade payables turnover ratio	CR. Purchase Average Creditors	90.00 640.06	0.14	0.00 0.00	-	-	Not applicable
k) Net capital turnover ratio	Sales Average Working Capital	347.44 -249.81	-1.39	0.00 -249.35	-	-	Not applicable

Optimystix Digital Private Limited

(Formerly known as "Box And Beyond Entertainment Pvt Ltd")

CIN No - U92490MH2021PTC363291

Notes forming part of Financial Statements as at March 31, 2025

Note 2.14: Related Party Disclosure:**a) List of Related Parties and Relationships**

Name of the Entity	Relationship
Optimystix Entertainment India Ltd (Formerly known as Optimystix Entertainment India Pvt Ltd) (From 06,2025)	Parent
Organic Studios Private Limited (Till March 05,2025)	Joint control

2) List of Key Managerial Personnel ('KMP') & their relatives

Name of the Entity	Relationship
Vipul D Shah	Director
Rajesh Bahl	Director
Leena Ganguli (Till March 03,2025)	Director
Arka P Ganguly (Till March 03,2025)	Director

b) Details of transactions with KMP and related parties referred to above

(Amounts in ₹ "00")

Nature of Transactions	Transaction Amount	
	2024-25	2023-24
Optimystix Entertainment India Ltd (Formerly known as Optimystix Entertainment India Pvt Ltd)		
Reimbursement Exp	5.50	0.00
Sales	173.72	0.00
Organic Studios Private Limited		
Sales	173.72	0.00

c) Amount due to/from related parties outstanding as at year end

(Amounts in ₹ "00")

Particulars	Balance Amount	
	2024-25	2023-24
Optimystix Entertainment India Ltd (Formerly known as Optimystix Entertainment India Pvt Ltd)		
Balance Payable	359.84	354.34

2.15 Earnings per Share (AS 20):

(Amounts in ₹ "00")

Basic & Diluted EPS	2024-25	2023-24
Net profit / (loss) for the year	62.03	-62.96
Weighted average number of equity shares	10,000	10,000
Par value per share (₹)	100.00	100.00
Basic & Diluted EPS (₹)	6.20	(6.30)

In the opinion of the management, current assets, loans and advances have the value at which these are stated in the balance sheet, and adequate provisions for all known liabilities have been made and are not in excess of the amount reasonably required

2.16 Capital and other commitments

At 31 March 2025, the company has commitments of INR Nil towards purchase of Capital Assets (Previous Year - Nil)

2.17 Contingent liabilities

Particulars	2024-2025	2023-2024
Claims against the company not acknowledged as debts	Nil	Nil
Others	Nil	Nil

2.18 The Code on Social Security, 2020

The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective

2.19 Other Statutory information

- i The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property
- ii The Company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period
- iii The Company has not traded or invested in Crypto Currency or Virtual Currency during the financial year
- iv The Company have not advanced or loaned or invested funds to any person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries
- v The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Parties) with the understanding (whether recorded in writing or otherwise) that the Company shall
 - (a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
 - (b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- vi The Company has not made any such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as search or survey or any other relevant provision of the Income Tax Act, 1961)
- vii The Company does not have any transactions with companies which has been struck off by ROC under section 248 of the Companies Act, 2013

2.20 The Company has used accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the tally software. Further no instance of audit trail feature being tampered with was noted in respect of accounting software

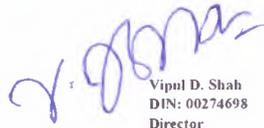
2.21 Previous year's figures have been regrouped wherever necessary so as to make them comparable to those of the current year.

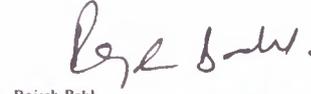
For B D G & CO LLP
 Chartered Accountants
 Firm Registration No.: 119739W/W100900


Nikhil Rathod
 Partner
 Membership No 161220
 Place Mumbai
 Date



For Optimystix Digital Pvt Ltd
 (Formerly known as "Box and Beyond Entertainment Pvt Ltd")


Vipul D. Shah
 DIN: 00274698
 Director
 Place: Mumbai
 Date


Rajesh Bahl
 DIN: 06652548
 Director
 Place: Mumbai
 Date

