

SECTION VI- FINANCIAL INFORMATION
RESTATED CONSOLIDATED FINANCIAL STATEMENTS

To,
The Board of Directors of
OPTIMYSTIX ENTERTAINMENT INDIA LIMITED

Bungalow No. 21, SVP Nagar,
Janki Devi Public School Road,
Near Versova Telephone Exchange, Andheri West
Mumbai – 400053, Mumbai, Maharashtra

Dear Sir,

Reference: - Proposed Public Issue of Equity Shares of **OPTIMYSTIX ENTERTAINMENT INDIA LIMITED**

We have examined the attached Restated Consolidated Financial Statement of **OPTIMYSTIX ENTERTAINMENT INDIA LIMITED** (hereunder referred to “the Company”, “Issuer”) comprising the Restated Statement of Assets and Liabilities as at March 31, 2025, March 31, 2024, and March 31, 2023, the Restated Statement of Profit & Loss, the Restated Cash Flow Statement for the years ended March 31, 2025, March 31, 2024, and March 31, 2023, the statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Consolidated Financial Statement) as approved by the Board of Directors in their meeting held on 10, September 2025 for the purpose of inclusion in the Offer Document in connection with its proposed Initial Public Offering (IPO) of equity shares, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) prepared in terms of the requirement of:-

- Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the “Act”);
- The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 as amended (“ICDR Regulations”); and
- The Guidance Note on Repots in Company Prospectuses (Revised 2020) issued by the Institute of Chartered Accountants of India as amended from time to time. (“The Guidance Note”)

The holding Company’s Board of Directors are responsible for the preparation of the Restated Consolidated Financial Statement for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, of relevant state in connection with the proposed IPO. The Restated Consolidated Financial Statements have been prepared by the management of the holding Company for the years ended March 31, 2025, March 31, 2024, and March 31, 2023, on the basis of notes to restatement in note IV to the Restated Consolidated Financial Statement. The Board of Directors responsibility includes designing, implementing, and maintaining adequate internal control relevant to the preparation and presentation of the Restated Consolidated Financial Statement.



Registered Office:

Office No. 303, 3rd Floor,
The Eagle’s Flight, Suren Road,
Behind Guru Nanak Petrol Pump,
Andheri (East), Mumbai - 400 093. India.

Phone : +91-22-6930 2600

E-Mail : info@bdgin.com

■ Mumbai | Delhi | Kota | Indore

We have examined such Restated Consolidated Financial Statement taking into consideration:

- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter in connection with the proposed IPO of equity shares of the Company;
- b) The Guidance Note also requires that we comply with the ethical requirement of the Code of Ethics issued by the ICAI;
- c) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Consolidated Financial Statements; and
- d) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

This Restated Consolidated Financial Statements have been compiled by the management from:

- a) Special Purpose Audited Consolidated Financial Statements of the company as at and for the years ended March 31, 2025, March 31, 2024, and March 31, 2023, prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India which have been approved by the Board of Directors at their meetings held on September 10, 2025.

During the period of restatement Company had invested in subsidiary i.e. Optimystix Digital Private Limited. Hence the said Optimystix Digital Private Limited qualifies as the Wholly Owned subsidiary company of Optimystix Entertainment India Limited.

Parent Company shareholding details are given below-:

Name of the Subsidiary	FY 2024-25	FY 2023-24	FY 2022-23
Optimystix Digital Private Limited (Formerly Known as "Box and Beyond Entertainment Pvt. Ltd.)	100%	50%	50%

For the purpose for examination, we have relied on:

- a) The Restated Consolidated Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial year to which they relate;
- b) Extra-ordinary items that need to be disclosed separately in the accounts has been disclosed wherever required;
- c) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this report;



- d) Adjustments in Restated Consolidated Financial Statement have been made in accordance with the correct accounting policies,
- e) There are no revaluation reserves, which need to be disclosed separately in the Restated Consolidated Financial Statement.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under. ICDR Regulations, Guidance Note and Engagement Letter, we report that-

- a) The “Restated Consolidated Statement of Assets and Liabilities” as set out in Annexure I to this report of the Company as at March 31, 2025, March 31, 2024, and March 31, 2023, is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
- b) The “Restated Consolidated Statement of Profit and Loss” as set out in Annexure II to this report, of the Company for the financial years ended March 31, 2025, March 31, 2024, and March 31, 2023, is prepared by the Company and approved by the Board of Directors. These Restated Consolidated Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.
- c) The “Restated Consolidated Statement of Cash Flow” as set out in Annexure III to this report, of the Company for the financial years ended March 31, 2025, March 31, 2024, and March 31, 2023, is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in Annexure IV to this Report.



We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the financial years ended March 31, 2025, March 31, 2024, and March 31, 2023, proposed to be included in the Offer Document for the proposed IPO.

Particulars	Note No. & Annexure No.
Restated Share Capital	2.1 Annexure V
Restated Reserves & Surplus	2.2 Annexure VI
Restated Minority Interest	2.3 Annexure VII
Restated Long-term borrowings	2.4 Annexure VIII
Restated Deferred Tax Liabilities (net)	2.5 Annexure IX
Restated Long-term Provision	2.6 Annexure X
Restated Short-term borrowings	2.7 Annexure XI
Restated Trade payables	2.8 Annexure XII
Restated Other current liabilities	2.9 Annexure XIII
Restated Short-term provisions	2.10 Annexure XIV
Restated Property, Plant and Equipment and Intangible assets	2.11 Annexure XV
Restated Non-current investment	2.12 Annexure XVI
Restated Deferred tax assets (net)	2.13 Annexure XVII
Restated Other Non-Current Assets	2.14 Annexure XVIII
Restated Inventories	2.15 Annexure XIX
Restated Trade receivables	2.16 Annexure XX
Restated Cash and cash equivalents	2.17 Annexure XXI
Restated Short-term loans and advances	2.18 Annexure XXII
Restated Other Current Assets	2.19 Annexure XXIII
Restated Revenue from operations	2.20 Annexure XXIV
Restated Other Income	2.21 Annexure XXV
Restated Operating Expenses / Cost of Production	2.22 Annexure XXVI
Restated Change in inventory	2.23 Annexure XXVII
Restated Employee benefit expense	2.24 Annexure XXVIII
Restated Financial costs	2.25 Annexure XXIX
Restated Depreciation and amortization expenses	2.26 Annexure XXX
Restated Administrative and Other Expenses	2.27 Annexure XXXI
Restated Restated Earnings Per Share	2.28 Annexure XXXIV



Optimystix Entertainment India Ltd (Formerly know as "Optimystix Entertainment India Pvt Ltd")

CIN No - U74300MH2000PLC129417

Address :- Bunglow No. 21, SVP Nagar, Janki Devi Public School Road, 4 Bunglow, Mhada, Near Versova Telephone Exchange, Andheri West, Mumbai – 400 053

Restated Consolidated Summary Statement Of Assets & Liabilities

Annexure I
(Amount in Lakhs, Unless Otherwise Stated)

Particulars		Note No.	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
I	EQUITY AND LIABILITIES				
1	Shareholder's Fund				
a	Share Capital	2.1	66.12	51.26	51.26
b	Reserves and Surplus	2.2	9665.38	5929.51	5264.52
2	Minority Interest	2.3	-0.53	-0.43	-0.32
3	Non-Current Liabilities				
a	Long-term borrowings	2.4	-	9.44	44.28
b	Deferred Tax Liabilities (net)	2.5	-	-	4.19
c	Long-term Provision	2.6	5.66	7.05	8.73
4	Current Liabilities				
a	Short-term borrowings	2.7	9.44	34.83	45.72
b	Trade payables	2.8			
	Due to micro, small and medium enterprises		21.12	51.46	14.86
	Due to others		2165.48	1319.52	534.22
c	Other current liabilities	2.9	1926.56	3133.37	154.36
d	Short-term provisions	2.10	33.47	45.00	38.11
	Total		13892.71	10581.02	6159.92
II	ASSETS				
1	Non-current assets				
a	Property, Plant and Equipment and Intangible assets	2.11			
(i)	Property, Plant & Equipment		80.80	54.54	93.98
(ii)	Intangible assets		3.30	4.13	5.16
b	Non-current investment	2.12	0.48	0.96	0.96
c	Deferred tax assets (net)	2.13	9.09	248.76	-
d	Other Non-Current Assets	2.14	22.68	25.13	21.98
e	Goodwill On Consolidation		1.40	-	-
2	Current assets				
a	Inventories	2.15	5167.78	4101.32	2059.38
b	Trade receivables	2.16	2058.55	1691.30	260.20
c	Cash and cash equivalents	2.17	2086.39	12.04	342.31
d	Short-term loans and advances	2.18	1135.28	1226.80	929.91
e	Other Current Assets	2.19	3326.95	3216.04	2446.06
	Total		13892.71	10581.02	6159.92

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: 11.0 SEP 2025

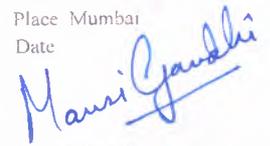


For Optimystix Entertainment India Ltd (Formerly known as Optimystix Entertainment India Pvt. Ltd)


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


Paresh Parekh
(Chief Financial Officer)
Place: Mumbai
Date:


Rajesh Bahl
DIN: 06652548
Whole-Time Director
Place: Mumbai
Date:


Mansi Gandhi
(Company Secretary)
Place: Mumbai
Date:

Optimystix Entertainment India Ltd (Formerly know as "Optimystix Entertainment India Pvt Ltd")

CIN No - U74300MH2000PLC129417

Address :- Bungalow No. 21, SVP Nagar, Janki Devi Public School Road, 4 Bungalow, Mhada, Near Versova Telephone Exchange, Andheri West, Mumbai – 400 053

Restated Consolidated Summary Statement of Profit and loss

Annexure II

(Amount in Lakhs, Unless Otherwise Stated)

Particulars		Note No.	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
I	Revenue from operations	2.20	12439.35	5476.24	3110.33
II	Other Income	2.21	67.50	22.52	59.15
III	Total Revenue (I +II)		12506.85	5498.76	3169.48
IV	Expenses:				
	Operating Expenses / Cost of Production	2.22	10575.74	6521.33	3205.72
	Change in inventory	2.23	-1066.46	-2041.94	-300.86
	Employee benefit expense	2.24	185.24	219.94	598.52
	Financial costs	2.25	7.63	11.78	9.65
	Depreciation and amortization expenses	2.26	18.15	47.09	82.97
	Administrative and Other Expenses	2.27	352.22	328.39	309.18
	Total Expenses		10072.53	5086.59	3905.17
V	Profit before exceptional and extraordinary items and tax (III-IV)		2434.32	412.18	-735.69
VI	Share of Net Profit of Associates		-	-0.31	0.76
VII	Profit before extraordinary items and tax (V-VI)		2434.32	411.86	-734.93
VIII	Extraordinary Items		-	-	-
IX	Profit before tax (VII-VIII)		2434.32	411.86	-734.93
X	Tax expense:				
a	Tax - Current tax		466.76	-	-
b	Tax - Earlier Year		6.02	-0.18	6.78
c	Deferred tax		239.68	-252.96	85.82
			712.46	-253.13	92.61
XI	Profit/(Loss) for the period (IX-X)		1721.86	665.00	-827.54
XII	Earning per equity share: Basic & Diluated Equity Shares of par value Rs.10 each	2.28	13.37	5.17	(6.43)
	Number of shares used in computing earnings per share(Post Bonus) Basic & Diluated		1,28,76,477	1,28,66,260	1,28,66,260

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

(Signature)

Nikhil Rathod
Partner
Membership No. 161220
Place: Mumbai
Date: **11.0 SEP 2025**



For Optimystix Entertainment India Ltd (Formerly known as Optimystix Entertainment India Pvt. Ltd)

(Signature)
Vipul D. Shah
DIN: 00274698
Managing Director
Place: Mumbai
Date:

(Signature)
Rajesh Bahl
DIN: 06652548
Whole-Time Director
Place: Mumbai
Date:

(Signature)

Paresh Parekh
(Chief Financial Officer)
Place: Mumbai
Date:

(Signature)

Mansi Gandhi
(Company Secretary)
Place: Mumbai
Date:

Optimystix Entertainment India Ltd (Formerly know as "Optimystix Entertainment India Pvt Ltd")

CIN No - U74300MH2000PLC129417

Address :- Bunglow No. 21, SVP Nagar, Janki Devi Public School Road, 4 Bunglow, Mhada, Near Versova Telephone Exchange, Andheri West, Mumbai - 400 053

Restated Consolidated Summary of Cash Flow Statement

Annexure III

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
Cash flow from Operating Activities			
Restated Profit/(Loss) before Tax	2434.32	411.86	-734.93
Adjustment for :			
Depreciation	18.15	47.09	82.97
Financial Cost	7.63	11.78	9.65
Loss/(Profit) on sale of Fixed Assets	0.00	0.00	2.80
Interest Income	-41.91	-17.68	-56.86
Bad Debt Written off	13.64	0.00	0.00
Sundry Balance Written Back	-2.67	-4.84	-1.79
Employee Benefit Expenses	-6.29	5.21	-14.93
Foreign Exchange Gain /Loss	-4.04	0.00	
Operating Profit before Working Capital Changes	2418.85	453.41	-713.09
Adjustment for :			
(Increase)/Decrease in Trade Receivable	-367.25	-1431.10	692.13
(Increase)/Decrease in Short term Loans & Advance	91.52	-296.90	-107.94
(Increase)/Decrease in Inventories	-1066.46	-2041.94	-300.86
Increase/(Decrease) in Trade Payable	815.62	821.90	55.54
Increase/(Decrease) in Other Current Liabilities	-1206.81	2979.01	-83.66
Increase/(Decrease) in Short Term Provision	-11.54	6.89	-26.82
Increase/(Decrease) in Other Current Assets	-113.57	-770.46	544.93
Increase/(Decrease) in Long Term Provisions	-1.38	-1.68	8.73
Cash Inflow from Operation	558.98	-280.86	68.97
Tax paid (Net)	-472.79	0.18	-6.78
Cash From Operation	86.20	-280.69	62.18
Cash From Investing Activities			
Purchase of Fixed Assets	-43.59	-6.62	-5.34
Sale of Fixed Assets	0.00	0.00	34.57
Purchased of Non - Current Investments	0.50	0.00	0.00
Sale of Non - Current Investments	0.48	0.00	0.00
Interest Income	41.91	17.68	56.86
(Increase)/Decrease in Loans and advances	2.45	-3.15	8.60
Cash From Investing Activities	1.76	7.91	94.70
Cash From Financing Activities			
Taken /(Repayment) of Long Term Borrowings	-9.44	-34.83	-45.72
Taken /(Repayment) of Short Term Borrowings	-25.39	-10.88	3.74
Proceeds from issuance of equity share capital	2028.87	0.00	0.00
Financial Cost	-7.63	-11.78	-9.65
Cash From Financing Activities	1986.40	-57.50	-51.63
Net Increase/(Decrease) in Cash and Cash Equivalent	2074.36	-330.27	105.25
Cash and cash Equivalent			
Cash and cash equivalents at the beginning of the year	12.04	342.31	237.06
Cash and cash equivalents at the end of the year	2086.39	12.04	342.31
	2074.36	-330.27	105.25

Significant Accounting Policies & Notes

I & 2

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

As per our report of even date

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

Nikhil

Nikhil Rathod
Partner
Membership No. I61220
Place: Mumbai
Date:



For Optimystix Entertainment India Ltd (Formerly known as
Optimystix Entertainment India Pvt. Ltd)

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

Paresh Parekh
Paresh Parekh
(Chief Financial Officer)
Place: Mumbai
Date:

Rajesh Bahli

Rajesh Bahli
DIN: 06652548
Whole-Time Director
Place: Mumbai
Date:

Mansi Gandhi

Mansi Gandhi
(Company Secretary)
Place: Mumbai
Date:



Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")

CIN No - U74300MH2000PLC129417

Address - Bunglow No. 21, SVP Nagar, Janki Devi Public School Road, 4 Bunglow, Mhada, Near Versova Telephone Exchange, Andheri West, Mumbai – 400 053

Annexure IV**Significant Accounting Policies to Restated Consolidated Summary Statements****Nature of Business**

Optimystix Entertainment India Pvt Ltd ("The Company" or "the Parent Company") is an Unlisted Public Limited Company Incorporated on October 31, 2000 under the Companies Act, 1956 in the business of production of Television Serials, production of digital contents, production & distribution of films and events.

The Parent Company was converted into Public Limited Company vide special resolution passed by our shareholders at the Extra Ordinary General Meeting held on May 07, 2025 and the name of the company was changed to "OPTIMYSTIX ENTERTAINMENT INDIA LTD" pursuant to issuance of certificate dated May 16, 2025 by Registrar of Companies, Mumbai, Maharashtra vide Corporate Identification Number U74300MH2000PLC129417.

Details of Subsidiaries and associates - During the period of restatement, the Parent Company is having following subsidiaries and Associates.

Name of Company	Nature	% of Holding (As at March 31, 2025)
Optimystix Films Pvt Ltd.	Subsidiary	100%
The Easternway Films LLP	Subsidiary	51%
Wakao Films LLP	Associate	48%
Optimystix Digital Private Limited (Formerly known as Box and Beyond Entertainment Pvt Ltd)	Subsidiary	100%

1. Significant Accounting Policies:**1.1. Basis of preparation of financial statements**

The Restated Consolidated Summary Statements of the Company and its Subsidiaries (hereinafter referred to as the "Group") comprises of the Restated Consolidated Summary Statement of Assets and Liabilities as at March 31, 2025, March 31, 2024, and March 31, 2023, the Restated Consolidated Summary Statements of Profit and Loss, the Restated Consolidated Cash Flow Statement for the period ended March 31, 2025 and financial years ended March 31, 2024, and 2023, the Summary Statement of significant accounting policies, and other explanatory information (collectively, the 'Restated Consolidated Summary Statements')

The Restated Consolidated Summary Statements are prepared in accordance with Indian Generally Accepted Accounting Principles ("GAAP") under the historical cost convention on the accrual basis. GAAP comprises of 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 as amended from time to time and the Companies Act, 2013. The accounting policies have been consistently applied by the Group in preparation of the Restated Consolidated Summary Statements.

These Restated Consolidated Summary Statements have been prepared specifically for inclusion in the Draft Herring Prospectus ("DRHP") and the Prospectus (Prospectus and together with DRHP, the "Issue Documents") to be filed by the Company with the SME platform of NSE limited (NSE SME") in connection with proposed initial public offer of fresh issue and offer for sale of its equity shares, in accordance with the requirements of:

- Section 26 of Part I of Chapter III of the Companies Act, 2013;
- Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "SEBI ICDR Regulations") as issued by the Securities and Exchange Board of India ("SEBI") on 11th September 2018 as amended from time to time in pursuance of the Securities and Exchange Board of India Act, 1992, and
- Guidance Note on Reports in Company Prospectus (Revised 2019) as issued by the Institute of Chartered Accountants of India ("ICAI").

Basis of Consolidation

Restated Consolidated summary statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. If a member of the group uses accounting policies other than those adopted in the restated consolidated summary statements for like transactions and events in similar circumstances, appropriate adjustments are made to that group member's summary statements in preparing the restated consolidated summary statements to ensure conformity with the group's accounting policies.

- The financial statements of the Company and its subsidiary companies are combined on a line-by-line basis by adding together the book values of like items of assets, liabilities, income and expenses, after fully eliminating intra-group balances and intragroup transactions in accordance with Accounting Standard (AS) 21 - "Consolidated Financial Statements"
- Offset (eliminate) the carrying amount of the parent's investment in each subsidiary and the parent's portion of equity of each subsidiary. Business combinations policy explains how to account for any related goodwill/ reserve.
- Eliminate in full intragroup assets and liabilities, equity, income, expenses relating to transactions between entities of the group (profits or losses resulting from intragroup transactions that are recognised in assets, such as inventory and Property Plant and Equipment, are eliminated in full). Intragroup losses may indicate an impairment that requires recognition in the restated consolidated summary statements.

Restated Consolidated Summary Statement of profit and loss are attributed to the equity holders of the parent of the Group and to the minority interests, even if this results in the minority interests having a deficit balance. When necessary, adjustments are made to the summary statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies. All intra-group assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

1.2. Financial Statements: Presentation and disclosures

Financial Statements contain the information and disclosures mandated by Revised Schedule III, applicable accounting standards, other applicable pronouncements and regulations

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in the Schedule III to the Companies Act, 2013. Based on the nature of Services and the time between the provision of services and the realization of the revenue in cash and cash equivalents, the Company has ascertained its operating cycle as 12 months for the purpose of current, non-current, classification of assets and liabilities.

These Restated Consolidated Summary Statements are presented in Indian Rupees which is the functional currency of the Company. All amounts disclosed in the Restated Consolidated Summary Statements which also include the accompanying notes have been rounded off to the nearest lakhs up to two decimal places, as per the requirement of Schedule III to the Companies Act, 2013, other than shares and per share amounts, unless otherwise stated. Wherever an amount is represented as ₹NR '0.00' (zero) it construes a value less than rupees five hundred. The figures for the previous years have been reclassified / regrouped wherever necessary including for amendments relating to Schedule III of the Companies Act, 2013 for better understanding.

1.3. Use of estimates:

The preparation of the Restated Consolidated Summary Statements in conformity with generally accepted accounting principles requires the management to make estimates and assumptions that affect the reported amount of assets, Liabilities, revenues and expenses and disclosure of contingent liabilities on the date of the Restated Consolidated Summary Statements. The estimates and assumptions used in the accompanying Restated Consolidated Summary Statements are based upon management's evaluation of the relevant facts and circumstances as of the dates of the Restated Consolidated Summary Statements. Actual results could differ from the estimates and assumptions used in preparing the accompanying Restated Consolidated Summary Statement. Any revision to accounting estimates is recognized prospectively in current and future periods.

1.4. Revenue Recognition:

The Group derives revenue from production of television programs, Digital Content, Feature Films and exploitation of rights in the produced or acquired content by way of sale or licensing on a temporary or permanent basis to Customers, consulting or production services for content or events. The firm identifies and evaluates performance obligation under every contract and accordingly recognizes Revenue as laid down in this policy.

The Group recognizes revenue (net of sales related taxes) when the amount of revenue can be reliably measured; when it is probable that future economic benefits will flow to the entity; and when specific criteria have been met for the firm's activities, as described below:

Revenue from operation -

- i) Revenue from Commissioned Television Programmes and Commissioner Digital Content, produced on a work for a hire basis is recognized basis the milestones as per the respective contracts and completion of obligations thereto over the tenure of the contract.
- ii) Realisation from exploitation of copyright for self-produced / traded content - Sales/Realizations are recognized on delivery of film prints / positive tapes to customers as per terms of sale agreements
- iii) Revenue from Consulting and Production Services and other Operational Income is recognized on accrual basis as per terms of the respective contracts. The firm evaluates the status of performance of these respective contracts at each financial closure from a revenue recognition perspective on a case to case basis

Other income -

- iv) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the rate applicable.

In the event Sales/Realizations are subject to certain conditions, eventualities and uncertainties, the Sales/Realizations are deemed to accrue as and when events take place or conditions are fulfilled or uncertainties are removed. Accordingly, such income is accounted only after the events take place or conditions are fulfilled or uncertainties are removed. This is in accordance with Accounting Standard in respect of recognition of revenue and prudential norms.

1.5. Fixed Assets & Depreciation

Property Plant & Equipment – Tangible Assets

- a) Fixed assets are stated at cost of acquisition, including any attributable cost for bringing the asset to its working condition for its intended use, less accumulated depreciation.
- b) Depreciation is provided on the Written down Value Method (WDV) at the rates prescribed in schedule II to the Companies Act, 2013.
- c) The Depreciation on tangible assets for the year has been provided on Written Down Value at the rates prescribed in schedule II to the Companies Act, 2013. Rate of the Assets are as under: -

Nature of asset	Life of the assets as per Companies Act, 2013	Life of the assets Rate as per Management
Computer	3 years	3 years
Office Equipment	5 years	4 years
Furniture & Fixture	10 years	5 years
Plant & Machinery	15 years	4 years
Motor Car	8 years	5 years

Leasehold Improvements are amortized over the Lease Period.

Subsequent expenditure related to an item of fixed asset 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 fixed assets, 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.

Intangible assets and goodwill - Goodwill arising on the acquisition of subsidiaries is measured at cost less accumulated impairment losses.

1.6. Investments

- a) Long term investments are valued at cost. Provision for diminution, if any in the value of investments is made to recognize a decline, other than temporary.
- b) Current investments are valued at lower of cost and fair value, computed individually for each investment.

1.7. Inventories

- i) Inventories of under production content and content completed and not released are valued at cost. Production Cost comprises the cost of materials, cost of services, labour. Production cost gets accumulated till the first theatrical or digital release of the content.

The firm amortizes 90% of the cost of various rights, acquired or produced by it, on first theatrical or digital release of the content. The above rate of amortization can be further amended based on management estimates.

The said amortization pertaining to Domestic Theatrical Rights, International Theatrical Rights, Satellite Rights, Music Rights, Video Rights and others is made proportionately based on management estimate. In case the aforesaid rights are not exploited along with or prior to the first theatrical release, proportionate cost of the said right is carried forward to be written off as and when such right is commercially exploited. Balance 10% is amortised over the period of 10 (ten) years following the year of first release. The inventory, thus, comprises of unamortised cost of such content rights.

The firm evaluates the realisable value and/or revenue potential of inventory on an annual basis and appropriate write down is made in cases where accelerated write down is warranted.

- ii) The cost of acquisition of remake, dubbing & such other rights are carried at cost as inventory. In case of sale, any part of such acquired rights, the cost is amortised based on management estimates.

1.7. Employee Benefit

i) Defined Contribution Plans

The Group contributes towards Provident Fund and Family Pension Fund. Liability in respect thereof is determined on the basis of contribution as required under the Statute / Rules. The provident fund and State defined contribution plan are operated by Regional Provident fund commissioner. Under the schemes, the Company is required to contribute a specified percentage of payroll cost to the retirement benefit schemes to fund the benefits. These funds are recognized by the Income tax authorities.

ii) Defined Benefit Plans

The Group also provides for retirement benefits in the form of gratuity. Such defined benefits are charged to the Profit and Loss Account, as applicable, based on actuarial valuations, as at the balance sheet date, made by independent actuaries. The company has taken projected unit credit method to determine the gratuity obligation.

iii) Short Term Employee Benefits

Short term employee benefits are recognized as an expense at the undiscounted amount in the Profit and Loss account of the year in which the related service is rendered.

1.8. Foreign currency transactions

Transactions in foreign currency are recorded at the original rates of exchange in force at the time the transactions are effected. At the year end, monetary items denominated in foreign currency are reported using the closing rates of exchange. Exchange differences arising thereon and on realisation / payment of foreign exchange are accounted in the relevant year as income or expense.

1.9. Borrowing costs

Borrowing costs that are attributable to the acquisition or construction of qualifying assets is capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes substantial period of time to get ready for its intended use. All other borrowing costs are charged to Profit and Loss account.

1.10. Operating lease

Assets taken on lease under which, all the risks and rewards of the ownership are effectively retained by the lesser are classified as operating lease. Lease payments under operating leases are recognized as expenses in accordance with the respective lease agreements.

1.11. Taxes on Income

Tax expenses comprise of current tax and deferred tax.

Provision for taxation is made on the basis of the taxable income computed for the current accounting year in accordance with the Income-tax Act, 1961.

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.

1.12. Impairment

The Group assesses at each balance sheet date whether there is any indication that an asset may be impaired. If any such indication exists, the Group estimates the recoverable amount of the asset. If such recoverable amount of the asset or recoverable amount of the cash generating unit to which the asset belongs is less than its carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognized in the Profit and Loss Account. If at the Balance Sheet date there is an indication that if a previously assessed impairment loss no longer exists, the recoverable amount is reassessed and the asset is reflected at the recoverable amount.

1.13. Cash and cash equivalents

The Group considers all highly liquid financial instruments, which includes cash in hand, bank balances, and all short term deposits or investments, which are readily convertible into known amount of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents.

1.14. Provisions, Contingent Liabilities and Contingent Assets

A provision is recognized when there is a present obligation as a result of a past event and it is probable that an outflow of resources would be required to settle the obligation, and in respect of which a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on best estimates required to settle the obligation at the balance sheet date.

Contingent liabilities are not recognized but are disclosed in the notes when Group has a possible or present obligation where it is not probable that an outflow of resources will be required to settle it.

A contingent asset neither recognized nor disclosed in financial statements.

Provisions, Contingent Liabilities and Contingent Assets are reviewed at each balance sheet date and are adjusted to reflect the current best estimation.

1.15. Earnings Per Share

Earnings per share have been computed in accordance with AS - 20 "Earnings per Share". The earnings considered for ascertaining the Parent's EPS is the net profit after tax.

1.16. Government grants and subsidies

Grants and subsidies from the government are recognized when there is reasonable assurance that

- (i) the group company will comply with the conditions attached to them, and
- (ii) the grant/subsidy will be received.

When the grant or subsidy relates to revenue, it is recognized as income on a systematic basis in the statement of profit and loss over the periods necessary to match them with the related costs, which they are intended to compensate. Where the grant relates to an asset, it is recognized as deferred income and released to income in equal amounts over the expected useful life of the related asset.

Note 2.1 : Share Capital**Annexure V**

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Authorised			
2,00,000 (2,00,000) Equity Shares ₹ 100/- each fully paid up	200.00	200.00	200.00
	200.00	200.00	200.00
Issued, Subscribed & Fully Paid-up			
For the year ended March 31, 2025 - 66,117 Equity Shares ₹ 100/- each fully paid up	66.12	51.26	51.26
For the year ended March 31, 2024 - 51,260 Equity Shares ₹ 100/- each fully paid up	-	-	-
For the year ended March 31, 2023 - 51,260 Equity Shares ₹ 100/- each fully paid up	-	-	-
Total	66.12	51.26	51.26

Note 2A : Reconciliation of the shares outstanding at the beginning and at the end of the reporting period

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025		As on 31st March, 2024		As on 31st March, 2023	
	Number	Amount	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	51,260	51.26	51,260	51.26	51,260	51.26
Shares split during the year	-	0.00	-	0.00	-	0.00
Shares Issued during the year for a consideration in cash	14,857	14.86	-	-	-	-
Shares Issued during the year for a consideration other than in	-	-	-	-	-	-
Bonus share issued	-	-	-	-	-	-
Shares outstanding at the end of the year	66,117	66.12	51,260	51.26	51,260	51.26

Note 2B: Term/rights 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. However, no such preferential amounts exist currently. The Company declares and pays dividends in Indian Rupees. The dividend proposed by the board of directors is subject to approval of shareholders in the ensuing Annual General Meeting.

During the year, the Parent Company issued 14,857 Rights Shares, fully paid, at a face value of ₹100 each with a share premium of ₹13,556 per share, pursuant to the Board meeting held on 31 March 2025.

In the event of liquidation of the Parent 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.

Name of shareholder	As on 31st March, 2025		As on 31st March, 2024		As on 31st March, 2023	
	No. of Shares	Amount	No. of Shares	Amount	No. of Shares	Amount
	Face Value Rs. 100/-		Face Value Rs. 100/-		Face Value Rs. 100/-	
Vipul D Shah	18,760	28.18%	18,630	36.34%	18,630	36.34%
Super Cassette Industries Pvt. Ltd.	6,177	9.34%	-	0.00%	-	0.00%
Optimystix Media Pvt. Ltd.	32,500	49.16%	32,500	63.40%	32,500	63.40%

Note 2D: Shares held by Promoters

Name of Shareholder	As on 31st March, 2025			As on 31st March, 2024			As on 31st March, 2023		
	No. of Shares held	% of Holding	% Changes	No. of Shares held	% of Holding	% Changes	No. of Shares held	% of Holding	% Changes
Equity Shares									
Vipul D Shah	18,760	28.37%	-7.97%	18,630	36.34%	-	18,630	36.34%	-
Rajesh Bahl	2,570	3.89%	3.89%	-	-	-	-	-	-
Priya Bahl	700	1.06%	1.06%	-	-	-	-	-	-
Optimystix Media Pvt. Ltd.	32,500	49.16%		32,500	63.40%		32,500	63.40%	

Note 2E Aggregate number of bonus shares issued, shares issued for consideration other than cash and shares bought back during the period of five years immediately preceding the reporting date: Nil

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Note 2.2

Reserves and Surplus

Annexure-VI

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
General Reserve			
Opening balance	22.83	22.83	22.83
Add: Adjustment made during the year	-	-	-
Closing Balance	22.83	22.83	22.83
Securities Premium			
Opening balance	-	-	-
Add: Premium on Issue of equity shares	2014.01	-	-
Closing Balance	2014.01	-	-
Surplus/ (Deficit) in the statement of profit and loss			
Opening balance	5906.68	5241.69	6069.22
Add/(Less): Net Profit/(Net Loss) for the current year	1721.86	665.00	-827.54
Closing Balance	7628.54	5906.68	5241.69
Total	9665.38	5929.51	5264.52

Note 2.3

Minority Interest

Annexure-VII

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Minority Interest			
Opening Minority Interest			
Minority Interest of Share Capital	-0.43	-0.32	-0.07
Add/Less- Share in Profit/Loss	-0.10	-0.11	-0.25
Total	-0.53	-0.43	-0.32

Note 2.4

Long Term Borrowings

Annexure-VIII

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Secured Loan			
Vehicle Loan from Bank*	9.44	44.28	89.99
Total-(a)	9.44	44.28	89.99
Less: Current Maturities (Refer Note 2.7)			
Vehicle Loan from Bank*	-9.44	-34.83	-45.72
Total-(b)	-9.44	-34.83	-45.72
Total A (a-b)	-	9.44	44.28

***Vehicle Loan from Bank**

Security-Against hypothication of vehicle
Includes 3 Car Loan
Axis Loan - Repayable in 60 equal monthly instalments of Rs. 1,44,630 from 01/11/2019 @ 8.80% interest rate
Axis Loan - Repayable in 60 equal monthly instalments of Rs. 1,44,630 from 01/11/2019 @ 8.80% interest rate
Axis Loan - Repayable in 60 equal monthly instalments of Rs. 1,40,429 from 01/11/2019 @ 8.01% interest rate

Note 2.5

Deferred Tax Liabilities

Annexure-IX

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Deferred Tax Liabilities	-	-	4.19
Total	-	-	4.19

Note 2.6

Long Term Provisions

Annexure-X

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Provisions for Leave Encashments	5.66	7.05	8.73
Total	5.66	7.05	8.73

Note 2.7

Short Term Borrowings

Annexure-XI

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Secured			
Current maturities of Long term borrowings (Refer Note No. 2.4)	9.44	34.83	45.72
Total	9.44	34.83	45.72

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Note 2.8

Trade Payables

Annexure-XII

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Trade Payables- Due to Micro, Small & Medium Enterprises	21.12	51.46	14.86
Trade Payables- Due to Other than Micro, Small & Medium Enterprises	2165.48	1319.52	534.22
Total	2186.60	1370.98	549.07

Particulars	Outstanding for following periods from due date of payment as at March 31, 2025					Total
	Not due	Outstanding for Less than 1 years	Outstanding for 1-2 years	Outstanding for 2-3 years	Outstanding for more than 3 years	
Undisputed dues of micro enterprises and small enterprises	17.51	3.60	-	-	-	21.12
Undisputed dues of creditors other than micro enterprises and small enterprises	1904.04	227.29	24.79	1.09	8.27	2165.48
Disputed dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	1921.55	230.89	24.79	1.09	8.27	2186.60

Particulars	Outstanding for following periods from due date of payment as at March 31, 2024					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Dues of micro enterprises and small enterprises	51.46	-	-	-	-	51.46
Undisputed Dues of creditors other than micro enterprises and small enterprises	1185.84	105.06	16.63	7.60	4.38	1319.52
Disputed Dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed Dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	1237.31	105.06	16.63	7.60	4.38	1370.98

Particulars	Outstanding for following periods from due date of payment as at March 31, 2023					Total
	Not due	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Dues of micro enterprises and small enterprises	-	14.86	-	-	-	14.86
Undisputed Dues of creditors other than micro enterprises and small enterprises	-	523.18	8.71	0.41	1.92	534.22
Disputed Dues of micro enterprises and small enterprises	-	-	-	-	-	-
Disputed Dues of creditors other than micro enterprises and small enterprises	-	-	-	-	-	-
Total	-	538.04	8.71	0.41	1.92	549.07

Note 2.9

Other Current Liabilities

Annexure-XIII

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Statutory dues (Provident Fund, withholding taxes, Goods and service tax etc.)	202.40	240.35	63.22
Other Payable	7.15	16.77	10.59
Interest Accrued But Not Due	0.04	0.25	0.55
Income Tax Provision (Net Of Advance Tax)	132.12	-	-
Advance from customers	1584.85	2876.00	80.00
Total	1926.56	3133.37	154.36

Note 2.10

Short Term Provisions

Annexure-XIV

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Provision for Leave Gratuity	33.30	44.78	37.83
Provision for Leave Benefits	0.17	0.22	0.28
Total	33.47	45.00	38.11

Note 2.11

Property, Plant & Equipments And Intangible Assets

Annexure-XV

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Property, Plant & Equipments	80.80	54.54	93.98
Intangible Assets	3.30	4.13	5.16
Total	84.10	58.67	99.13

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Note 2.12

Non Current Investment

Annexure-XVI
(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Non Trade Investments valued at cost, unless stated otherwise			
(i) In Equity Shares of Subsidiaries Companies - Unquoted, fully paid up			
Optimystix Digital Private Limited (Formerly known as Box and Beyond Entertainment Pvt Ltd)	-	0.50	0.50
(CY - 10,000 Equity shares of Rs. 10/- each of) (PY - 5,000 Equity shares of Rs. 10/- each)			
Share of profit/loss	-	-0.50	-0.50
(ii) In Limited liability Partnership			
Eastern Way Films LLP	-	-	-
VRRV Film Studios LLP	-	0.48	0.48
Wakao Films LLP	0.48	0.48	0.48
Total	0.48	0.96	0.96

Details of investment in limited liability partnership

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	PSR (%)	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Ashwin Varde	50.00	0.50	0.50	0.50
Optimystix Entertainment India Ltd (Formerly Known as Optimystix Entertainment India Pvt Ltd)	48.00	0.48	0.48	0.48
Rajesh Bahl	2.00	0.02	0.02	0.02
Wakao Films LLP's Capital	100.00	1.00	1.00	1.00

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	PSR (%)	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Optimystix Entertainment India Ltd (Formerly Known as Optimystix Entertainment India Pvt Ltd)		-	0.48	0.48
Rajesh Bahl		-	0.02	0.02
Rajesh Sharma		-	0.20	0.20
Raj Saluja		-	0.10	0.10
Think Ink Studio Pvt .Ltd.		-	0.10	0.10
Vimal Kumar Lahoti	50.00	0.50	0.10	0.10
Ritu Lahoti	50.00	0.50	-	-
VRRV Films Studios LLP'S Capital	100.00	1.00	1.00	1.00

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	PSR (%)	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Tisca Chopra	49.00	0.98	0.98	0.98
Optimystix Entertainment India Ltd (Formerly Known as Optimystix Entertainment India Pvt Ltd)	51.00	1.02	1.02	1.02
Eastern Way Films LLP'S Capital	100.00	2.00	2.00	2.00

Note 2.13

Deffered Tax Asset

Annexure-XVII
(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Deffered Tax Assets	9.09	248.76	-
Total	9.09	248.76	-

Note 2.14

Other Non Current Assets

Annexure-XVIII
(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Others			
Unsecured ,consider good	22.68	25.13	21.98
Security Deposit			
Total	22.68	25.13	21.98

Note 2.15

Inventory

Annexure-XIX
(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Valued at lower of cost and net realizable value			
(Inventory is taken as valued, verified and certified by directors)			
Work in progress	5167.78	4101.32	2059.38
Closing stock			
Total	5167.78	4101.32	2059.38

Note 2.16

Trade Receivables

Annexure-XX

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
(a) Secured, considered good			
(b) Unsecured, considered good			
Trade receivables outstanding for a period less than six months from the date they are due for payment	2009.98	1677.66	246.56
Trade receivables outstanding for a period exceeding six months from the date they are due for payment	48.57	13.64	13.64
(c) Doubtful			
Total	2058.55	1691.30	260.20
Less:- Provision for bad debts	-	-	-
Total	2058.55	1691.30	260.20

Trade Receivable Ageing Schedule

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	Outstanding for following periods from due date of payment as at 31st March 2025						Total
	Current but not due	Less than 6months	6months - 1year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables — considered good	64.15	1945.83	6.58	41.99	-	-	2058.55
Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
Total	64.15	1945.83	6.58	41.99	-	-	2058.55

Trade Receivable Ageing Schedule

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	Outstanding for following periods from due date of payment as at 31st March 2024						Total
	Current but not due	Less than 6months	6months - 1year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables — considered good	535.92	1141.73	-	-	-	13.64	1691.30
Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
Total	535.92	1141.73	-	-	-	13.64	1691.30

Trade Receivable Ageing Schedule

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	Outstanding for following periods from due date of payment as at 31st March 2023						Total
	Current but not due	Less than 6months	6months - 1year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade receivables — considered good	-	246.56	-	-	-	13.64	260.20
Undisputed Trade Receivables — considered doubtful	-	-	-	-	-	-	-
Disputed Trade Receivables considered good	-	-	-	-	-	-	-
Disputed Trade Receivables considered doubtful	-	-	-	-	-	-	-
Total	-	246.56	-	-	-	13.64	260.20

Note 2.17

Cash And Cash Equivalents

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Balances with Banks	596.49	8.29	60.22
Cash on Hand (As certified by management)	1.89	1.57	1.11
Prepaid card	6.61	2.18	0.98
Other Bank Balances			
Deposits with remaining maturity less than 3 months	1481.40	-	280.00
Total	2086.39	12.04	342.31

Note 2.18

Short Term Loans And Advances

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Advance recoverable in cash or kind			
Unsecured & considered good	-	-	-
Other loans & Advances			
Unsecured & considered good			
Gratuity Fund	51.17	50.90	32.10
Other Receivable	381.39	328.61	153.19
Loans to employees	156.23	338.53	327.15
Contribution for Co-Productions	546.50	508.77	417.47
	1135.28	1226.80	929.91
Total	1135.28	1226.80	929.91

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Note 2.19**Annexure-XXIII****Other Current Assets****(Amount in Lakhs, Unless Otherwise Stated)**

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Balance With Statutory Authority	116.84	36.54	8.50
Security Deposit(Current)	5.00	5.26	5.18
Advance paid to suppliers	220.74	50.19	17.00
Prepaid expenses	42.19	44.51	13.66
Advance Tax (net of provision)	-	150.50	108.28
Interest accrued on fixed deposit and Loans	48.52	27.81	24.29
Current Account with Partnership Firm (LLP)	2893.67	2901.22	2269.15
Total	3326.95	3216.04	2446.06

Note 2.20**Annexure-XXIV****Revenue From Operations****(Amount in Lakhs, Unless Otherwise Stated)**

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Revenue From Operations			
Production Income	12439.35	5476.24	3110.33
Total	12439.35	5476.24	3110.33

Note 2.21**Annexure-XXV****Other Income****(Amount in Lakhs, Unless Otherwise Stated)**

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Interest Income from			
-Interest on FD with bank	5.61	1.74	4.17
-Interest on Income refund	3.91	3.39	12.83
-Other interest income			
-Interest on loan given	32.38	12.56	39.87
Foreign exchange gain or loss	3.74	0.00	0.00
Sundry Balance Written Back	2.67	4.84	1.79
Share of Profit/(Loss) on LLP	19.18	-	0.50
Total	67.50	22.52	59.15

Note 2.22**Annexure-XXVI****Operating Expenses / Cost Of Production****(Amount in Lakhs, Unless Otherwise Stated)**

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Artist, Jury and Anchors Fees	1142.25	784.09	357.39
Production Crew Expenses	1932.42	1393.10	815.67
Creative Crew Expenses	3165.14	800.48	672.04
Other Production Charges	1346.71	1978.96	446.34
Studio & Location Hire Expenses	587.31	399.03	256.18
Equipment Hire Expenses	767.30	284.39	179.94
Set Construction & Erection Expenses	383.61	210.16	147.31
Post Production Expenses	1014.92	549.02	253.90
Hospitality Expenses	236.08	122.10	76.96
Total	10575.74	6521.33	3205.72

Note 2.23**Annexure-XXVII****Change in Inventory****(Amount in Lakhs, Unless Otherwise Stated)**

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Opening Stock	4101.32	2059.38	1758.51
Closing stock	-5167.78	-4101.32	-2059.38
Total	-1066.46	-2041.94	-300.86

Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")

CIN No - U74300MH2000PLC129417

Address :- Bunglow No 21, SVP Nagar, Janki Devi Public School Road, 4 Bunglow, Mhada, Near Versova Telephone Exchange, Andheri West, Mumbai - 400 053

Note 2.24

Annexure-XXVIII

Employees Benefit Expense

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Salaries, Wages & Bonus	177.29	198.28	595.37
Contribution to provident and other funds	7.56	8.37	10.41
Gratuity fund Provision/Paid	-2.97	6.95	-7.63
Leave Encashment Provision	-2.86	-1.75	-7.30
Staff welfare expenses	6.21	8.09	7.68
Total	185.24	219.94	598.52

Note 2.25

Annexure-XXIX

Finance Cost

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Interest on Vehicle Loan	1.79	3.99	9.39
Bank Charges	1.96	5.60	0.26
Interest on Others	3.88	2.18	0.00
Total	7.63	11.78	9.65

Note 2.26

Annexure-XXX

Depreciation & Amortization Expense

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Depreciation on Property, Plant & Equipment and Intangible assets	18.15	47.09	82.97
Total	18.15	47.09	82.97

Note 2.27

Annexure-XXXI

Other Expenses

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the period ended March 31, 2025	For the period ended March 31, 2024	For the period ended March 31, 2023
Rent, Rates & Taxes	101.76	89.58	78.46
Electricity & Water Charges	17.77	13.25	10.80
Communication Expenses	4.59	4.13	4.99
Traveling and Conveyance	25.81	8.96	35.57
Vehicle Hire & Petrol Expenses	19.50	19.63	20.36
Printing & Stationery	0.88	0.09	0.99
Professional Fees	63.72	30.79	33.46
Service Charges	59.10	63.57	67.04
Repairs to Building	2.02	3.03	9.46
Repairs to Plant & Machinery	3.76	4.56	5.64
Selling & Business Promotion Expenses	5.66	6.16	9.41
Payment to Auditors	5.03	4.75	4.75
Other Expenses	27.80	25.46	24.69
Service Tax & GST Expenses	0.68	0.66	3.28
Share of Loss from LLP	0.11	50.60	0.26
Bad Debt Written off	13.64	-	-
Interest On Late Payment of Statutory Dues	0.40	3.19	0.00
Total	352.22	328.39	309.18

Particulars	As on 31st March, 2025	As on 31st March, 2024	As on 31st March, 2023
Details of Payments to Auditor			
for Statutory Audit fees	3.33	3.15	3.15
for Tax Audit fees	1.50	1.50	1.50
for Certification	0.20	0.10	0.10
Total	5.03	4.75	4.75

Note 2.11 Property, Plant and Equipment and Intangible assets as at March 31, 2025

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	Gross Block				Depreciation / Amortization				Net Block		
	As at April 1, 2024	Additions	Deductions	As at March 31, 2025	As at April 1, 2024	For the year	Deductions	As at March 31, 2025	As at March 31, 2025	As at March 31, 2024	
Tangible Assets											
Computer	33.76	17.13	-	50.89	31.81	3.22	-	35.03	15.86	1.95	
Furniture & Fixtures	1.92	26.46	-	28.38	1.51	0.49	-	2.00	26.37	0.41	
Office Equipment	62.46	-	-	62.46	51.15	0.91	-	52.06	10.41	11.32	
Plant & Machinery	12.57	-	-	12.57	10.90	-	-	10.90	1.67	1.67	
Vehicles	421.27	-	-	421.27	407.23	-	-	407.23	14.04	14.04	
Leasehold Improvements	197.70	-	-	197.70	172.54	12.71	-	185.25	12.45	25.16	
Sub Total	729.68	43.59	-	773.26	675.14	17.33	-	692.47	80.80	54.54	
Intangible Assets											
Trade Mark & Copy Right	15.89	-	-	15.89	11.76	0.83	-	12.58	3.30	4.13	
Sub Total	15.89	-	-	15.89	11.76	0.83	-	12.58	3.30	4.13	
TOTAL	745.56	43.59	-	789.15	686.90	18.15	-	705.05	84.10	58.67	
TOTAL	738.94	6.62	-	745.56	639.81	47.09	-	686.90	58.67	99.13	

Note 2.11 Property, Plant and Equipment and Intangible assets as at March 31, 2024

Particulars	Gross Block				Depreciation / Amortization				Net Block		
	As at April 1, 2023	Additions	Deductions	As at March 31, 2024	As at April 1, 2023	For the year	Deductions	As at March 31, 2024	As at March 31, 2024	As at March 31, 2023	
Tangible Assets											
Computer	32.41	1.35	-	33.76	28.64	3.17	-	31.81	1.95	3.77	
Furniture & Fixtures	1.92	0.00	-	1.92	1.29	0.22	-	1.51	0.41	0.63	
Office Equipment	57.19	5.27	-	62.46	48.15	3.00	-	51.15	11.32	9.05	
Plant & Machinery	12.57	-	-	12.57	10.90	0.00	-	10.90	1.67	1.67	
Vehicles	421.27	-	-	421.27	406.36	0.87	-	407.23	14.04	14.91	
Leasehold Improvements	197.70	-	-	197.70	133.74	38.79	-	172.54	25.16	63.96	
Sub Total	723.06	6.62	-	729.68	629.08	46.06	-	675.14	54.54	93.98	
Intangible Assets											
Trade Mark & Copy Right	15.89	-	-	15.89	10.73	1.03	-	11.76	4.13	5.16	
Sub Total	15.89	-	-	15.89	10.73	1.03	-	11.76	4.13	5.16	
TOTAL	738.94	6.62	-	745.56	639.81	47.09	-	686.90	58.67	99.13	
<i>Previous year</i>	<i>770.37</i>	<i>5.34</i>	<i>37.38</i>	<i>738.33</i>	<i>590.77</i>	<i>82.94</i>	<i>34.48</i>	<i>639.23</i>	<i>99.10</i>		

Note 2.11 Property, Plant and Equipment and Intangible assets as at March 31, 2023

Particulars	Gross Block				Depreciation / Amortization				Net Block		
	As at April 1, 2022	Additions	Deductions	As at March 31, 2023	As at April 1, 2022	For the year	Deductions	As at March 31, 2023	As at March 31, 2023	As at March 31, 2022	
Tangible Assets											
Computer	61.35	3.13	32.06	32.41	54.60	3.95	29.91	28.64	3.77	6.75	
Furniture & Fixtures	6.81	0.42	5.31	1.92	5.48	0.39	4.57	1.29	0.63	1.33	
Office Equipment	55.41	1.79	-	57.19	46.02	2.13	-	48.15	9.05	9.39	
Plant & Machinery	12.57	-	-	12.57	10.90	0.00	-	10.90	1.67	1.67	
Vehicles	421.27	-	-	421.27	369.85	36.51	-	406.36	14.91	51.42	
Leasehold Improvements	197.70	-	-	197.70	95.04	38.70	-	133.74	63.96	102.66	
Sub Total	755.10	5.34	37.38	723.06	581.88	81.68	34.48	629.08	93.98	173.22	
Intangible Assets											
Trade Mark & Copy Right	15.89	-	-	15.89	9.44	1.29	-	10.73	5.16	6.45	
Sub Total	15.89	-	-	15.89	9.44	1.29	-	10.73	5.16	6.45	
TOTAL	770.98	5.34	37.38	738.94	591.32	82.97	34.48	639.81	99.13	179.66	

Statement Of Principal Terms Of Loans And Assets Charged As Security

Name of Lender/Fund	Nature of Facility	Date of Issue	Sanctioned Amount (Rs. In Lakhs)	Securities offered	Repayment Period	Rate of Interest	Outstanding amount as on 31.03.2025	Outstanding amount as on 31.03.2024	Outstanding amount as on 31.03.2023
4.1. Long term Borrowings:									
Secured Loan									
Axis Bank Ltd	Loan against vehicle	17/10/2020	69.24	Primary Hypothecation of vehicle financed	60 Months	8.01%	-	24.86	39.10
Axis Bank Ltd	Loan against vehicle	01/11/2019	70.00	Primary Hypothecation of vehicle financed	60 Months	8.80%	-	9.71	25.45
Axis Bank Ltd	Loan against vehicle	01/11/2019	70.00	Primary Hypothecation of vehicle financed	60 Months	8.80%	9.44	9.71	25.45
Total							9.44	44.28	89.99

Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")

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

Annexure-XXXIII

Note 2.13 - Deferred Tax

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Depriciation as per Income Tax Act, 1961	54.25	58.27	66.81
Depriciation as per Companies Act, 2013	18.15	47.07	82.94
Differential Net Timing Difference	36.10	11.20	-16.13
DTA/(DTL) [A]	9.09	2.82	(4.19)
43B Disallownces			
Impact of Gratuity/Leave encashment	-	9.59	-
DTA/(DTL) [B]	-	2.41	-
Losses			
Business Loss	-	841.70	-
Unabsorbed Depn	-	125.85	-
DTA/(DTL) [C]	-	243.53	-
Net DTA/(DTL)	9.09	248.76	(4.19)
Deffered tax debited to Profit & loss account	239.68	-252.96	85.82

Annexure-XXXIV

Note 2.28 - Basic and Diluted Earning Per Share

(Amount in Lakhs, Unless Otherwise Stated)

Particulars		As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Profit after Tax	Rs. In Lakhs	1,721.86	665.00	-827.54
Present Number of equity shares	Nos.	66,117	51,260	51,260
Weighted average number of Equity shares (Post bonus*)	Nos.	1,28,76,477	1,28,66,260	1,28,66,260
Par value per share (₹)	Rupees	10.00	10.00	10.00
Basic earnings per share (Post bonus*)	Rupees	13.37	5.17	-6.43
Diluted Earning per Share (Post bonus*)	Rupees	13.37	5.17	-6.43

* Refer Note 2.31 (b)

Note 2.29

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.

Note 2.30 Capital and other commitments

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

Note 2.31 - 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.

Note 2.31(a) - Other Statutory information

- i. The Group does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami property.
- ii. The Group does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.
- iii. The Group has not traded or invested in Crypto Currency or Virtual Currency during the financial year.
- iv. The Group 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 Group 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 Group 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 Group does not have any transactions with companies which has been struck off by ROC under section 248 of the Companies Act, 2013.

Note 2.31(b) - Material Development After Balance Sheet

- (a) The company has issued 2,363 equity shares with a face value of Rs. 100 each at a premium of Rs. 30,750 per share through private placement, pursuant to the Board resolution dated July 17, 2025 and the ordinary resolution passed at the Extra-Ordinary General Meeting held on June 23, 2025.
- (b) The company has issued 1,785 equity shares with a face value of Rs. 100 each at a premium of Rs. 30,750 per share through private placement, pursuant to the Board resolution dated August 01, 2025 and the ordinary resolution passed at the Extra-Ordinary General Meeting held on July 24, 2025.
- (b) The company has subdivided One each fully paid-up equity share having a face value of Rs. 100 into Ten fully paid-up equity shares of Rs. 10 each vide board resolution dated August 30, 2025 and vide ordinary resolution passed in the Annual General Meeting dated September 4, 2025.
- (c) The authorized share capital of the company was further increased from 20,00,000 equity shares of Rs. 10/- each, to 2,50,00,000 equity shares of Rs. 10/- each vide board resolution dated August 30, 2025 and vide ordinary resolution passed in the Annual General Meeting dated September 04, 2025.
- (d) The company issued 1,75,66,250 equity share of Rs. 10/- each as bonus share in the ratio of 1:25 (i.e. 25 (Twenty Five) fully paid Bonus share of Rs. 10/- each will be allotted against the holding of 1 (One) equity share of the company) vide board resolution dated September 09, 2025 and vide ordinary resolution passed in the Annual General Meeting dated September 04, 2025.

Note 2.32 - Previous year's figures have been regrouped wherever necessary so as to make them comparable to those of the current year.

Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - U74300MH2000PLC129417
Notes forming part of Restated Consolidated Financial Statements as at March 31, 2025
Statement Of Related Party Transactions

NOTE 2.33 : Related Party Disclosures

Annexure-XXXV

a. List of Related parties	
Key Management Personnel (KMP)	1) Vipul D Shah - Managing Director 2) Sanjay D Shah - Director 3) Rajesh Bahl - Whole -Time Director 4) Paresh Parekh - CFO (w.e.f. May 14, 2025) 5) Mansi Gandhi - Company Secretary (w.e.f. August 21, 2025) 6) Rajesh Desai - Independent Director (W.e.f August 30, 2025) 7) Monica Gupta - Independent Director (W.e.f August 30,2025) 8) Manmeet Singh Chandhoke - Independent Director (W.e.f August 30,2025)
Relative of Key Management Personnel (KMP)	1) Pooja V Shah
Holding company	1) Optimystix Media Pvt Ltd
Wholly Owned Subsidiary Company	1) Optimystix Digital Private Limited (Formerly known as Box and Beyond Entertainment Pvt Ltd) (From March 06, 2025)
Associate Company	1) Optimystix Digital Private Limited (Formerly known as Box and Beyond Entertainment Pvt Ltd) (Till March 05, 2025)
Partner in LLP	3) VRRV Film Studios LLP (Till 15th Feb 2025) 4) Wakaoo Films LLP

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

(Amount in Lakhs, Unless Otherwise Stated)

Nature of Transactions	Transaction amount		
	2024-25	2023-24	2022-23
Optimystix Media Pvt Ltd Reimbursement of expenses	0.09	0.03	-
Optimystix Digital Private Limited Reimbursement of expenses	-	-	2.20
Repayment of loan	-	-	101.47
VRRV Film Studios LLP Reimbursement of expenses	-	-	0.00
Share of loss	-	0.07	0.01
Loan Repayment	-	-	2.95
Wakaoo Films LLP Current Account Contribution	732.99	1335.82	517.90
Current Account withdrawal	735.00	653.65	745.00
Share of Profit	19.18	-	0.50
Share of loss	-	50.41	-
Creative Crew Expenses	600.00	-	-
Vipul D Shah Reimbursement of expenses payable	154.04	162.71	166.14
Director Remuneration	-	-	332.61
Rajesh Bahl Interest on Loan Given	10.43	10.20	15.47
Loan Given	5.00	1.31	9.00
Loan Repayment	-	-	135.00
Director Remuneration	-	-	99.55
Pooja V Shah Creative remuneration	17.50	30.00	30.00

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

(Amount in Lakhs, Unless Otherwise Stated)

Name of Party	Closing Balance		
	2024-25	2023-24	2022-23
Optimystix Digital Private Limited			
Balance Receivable	-	3.54	3.54
VRRV Film Studio LLP			
Balance Payable	-	0.08	-
Balance Receivable	0.40	-	-
Wakaoo Films LLP			
Balance Receivable	2881.89	2887.42	2255.65
Optimystix Media Pvt Ltd			
Balance Receivable	-	0.03	-
Vipul D Shah			
Reimbursement of expenses payable	8.36	174.50	166.14
Rajesh Bahl			
Balance Receivable - Loan Given	135.43	130.43	129.11
Balance Receivable - Interest Receivable	36.11	25.68	15.47
Pooja V Shah			
Balance Payable	0.07	0.47	0.47

Restated Statement of Adjustments to Audited Financial Statements

(Amount in Lakhs, Unless Otherwise Stated)

(i) Reconciliation of Restated Profit:			
The reconciliation of Profit after tax as per audited financial statements and the Profit after tax as per Restated financial statements is presented below. This summarizes the results of restatements made in the audited accounts for the respective years/ period and its impact on the profit / loss of the company			
Particulars	For the year ended 31st March'25	For the year ended 31st March'24	For the year ended 31st March'23
Profit after tax as per restated financial statements	1724.18	587.78	-752.81
(i) Adjustments on account of change in accounting policies:			
(ii) Other material adjustments:			
Employee benefit expenses - Gratuity	-	-7.63	7.63
Employee benefit expenses - Leave encashment	-	-0.97	3.29
Difference on account of (Increase)/Decrease in expenses	-2.32		0.18
Deferred tax adjustment	-	85.82	-85.82
(iii) Audit Qualifications:			
Restated profit after tax	1721.86	665.00	-827.54

(ii) Reconciliation of Restated Shareholders Funds:			
The reconciliation of Shareholder's funds as per audited financial statements and Shareholder's funds as per Restated financial statements is presented below. This summarizes the results of restatements made in the audited accounts for the respective years/ period and its impact on Shareholder's funds of the company.			
Particulars	As at 31st March'25	As at 31st March'24	As at 31st March'23
Shareholder's funds as per Audited financial statements	9731.33	5978.28	5390.50
(i) Adjustments on account of change in accounting policies:			
(ii) Differences carried over pertaining to changes in Profit/ Loss due to Restated Effect for the period covered in Restated Financial	2.50	-74.72	-
(iii) Differences pertaining to changes in Profit/ Loss due to Restated Effect for the period covered in Restated Financial	-2.32	77.22	-74.72
(iv) Other material adjustments # :	-	-	-
(v) Audit Qualifications:			
Restated Shareholder's funds	9731.50	5980.77	5315.78

Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")
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Notes forming part of Restated Consolidated Financial Statements as at March 31, 2025

Annexure XXXVII

Statement of Capitalization

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	Pre-Offer	Post-Offer
Debt		
- Short Term Debt	9.44	-
- Long Term Debt	-	-
Total Debt	9.44	-
Shareholders' Fund (Equity)		
- Share Capital	66.12	-
- Reserves & Surplus	9,665.38	-
- Less: Miscellaneous Expenses not W/off		-
Total Shareholders' Fund (Equity)	9,731.50	-
Long Term Debt / Equity (In Ratio)	-	-
Total Debt / Equity (In Ratio)	0.00	-
Notes:-		
1. Short Term Debts represent which are expected to be paid/payable within 12 months and exclude installments of Term Loans repayable within 12 months.		
2. Long Term Debts represent debts other than Short Term Debts as defined above but include installments of Term Loans repayable within 12 months grouped under other current liabilities.		
3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 31/03/2025.		
4. The post issue capitalization will be determined only after the completion of the allotment of Equity Shares.		

Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")

CIN No - U74300MH2000PLC129417

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

Annexure XXXVIII

Restated Statement Showing Tax Shelter		(Amount in Lakhs, Unless Otherwise Stated)		
Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023	
Net Profit/(Loss) before taxes (A)	2434.32	411.86	-734.93	
Tax Rate Applicable %	25.17%	25.17%	26.00%	
Minimum Alternate Taxes (MAT)	-	-	-	
Adjustments	-	-	-	
Add: Depreciation as per Companies act	18.15	47.09	82.97	
Add: Loss on sale of fixed assets	-	-	2.80	
Add: Gratuity provision	-2.97	6.95	-7.63	
Add: Disallowance under Income Tax Act, 1961	-0.96	-1.75	-7.30	
Add: Interest On delayed Payment of TDS	0.21	3.17	0.02	
Add : Donation	0.00	0.51	0.00	
Add : Share of Loss from LLP	0.11	50.60	0.00	
Less : Gratuity Payment to LIC	0.27	18.79	0.00	
Less: Taxable under other heads of income	41.91	17.68	56.86	
Less: Depreciation as per Income Tax Act, 1961	54.25	58.27	66.81	
Less: Exempt Income	19.18	-	0.24	
Less : Deffered Tax Credit Adjusted for computation of Tax under 115JB of Income Tax Act	-	-	-	
Net Adjustments(B)	-99.15	14.81	-23.19	
Business Income (A+B)	2335.17	426.67	-758.12	
Income from Other Sources (Interest Income)	41.91	17.68	56.86	
Gross Total/ Taxable Income	2377.08	444.35	-701.26	
Less : Adjustment on account of Brought forward Losses	-414.32	-444.35	-680.81	
Less : Unabsorbed Depreciation	-108.17	-	-66.81	
Net Total/ Taxable Income	1854.60	-	-1448.89	
Tax Payable as per Normal Rate	466.76	-	-	
Tax Payable as per Special Rate:	0.00	-	-	
Interest payable on above	0.00	-	-	
Tax as per Income Tax (C)	466.76	-	-	
Tax Payable as per Minimum Alternate Tax U/S 115 JB of the Income Tax Act,1961	-	-	-	
Interest Payable on above	-	-	-	
Tax as per MAT (D)	-	-	-	
Net Tax (Higher of C & D)	466.76	-	-	
Current tax as per restated Statement of Profit & Loss	466.76	-	-	

Other Financial Information

Particulars	As at March 31, 2025	As at March 31, 2024	As at March 31, 2023
Net Worth (A)	9731.50	5980.77	5315.78
Earnings Before Interest, Tax, Depreciation and Amortisation (EBITDA)	2460.11	470.73	-642.31
Restated Profit after tax	1721.86	665.00	-827.54
Add: Prior Period Item	0.00	0.00	0.00
Adjusted Profit after Tax(B)	1721.86	665.00	-827.54
Number of Equity Share outstanding as on the End of Year/Period (C)	66,117	51,260	51,260
Weighted average no of Equity shares as on the end of the period year(D)	-	-	-
-Pre Bonus (D(i))	51,301	51,260	51,260
-Post Bonus (D(i))	1,28,76,477	1,28,66,260	1,28,66,260
Face Value per Share	10	10	10
Restated Basic & Diluted Earnings Per Share (In Rs.) (B/D)			
- Pre Bonus (B/D(i)) - Basic	3,356.40	1,297.30	-1,614.39
- Pre Bonus (B/D(i)) - Diluted	3,356.40	1,297.30	-1,614.39
- Post Bonus (B/D(ii)) - Basic	13.37	5.17	-6.43
- Post Bonus (B/D(ii)) - Diluted	13.37	5.17	-6.43
Return on Net worth (%) (B/A)	17.69%	11.12%	-15.57%
Net asset value per share (A/D(i)) (Pre Bonus) (In Rs.)	18,969.53	11,667.52	10,370.22
Net asset value per share (A/D(ii)) (Post Bonus) (In Rs)	75.58	46.48	41.32

Notes:-

- The ratios have been Computed as per the following formulas
 - Basic Earnings per Share
$$\frac{\text{Restated Profit after Tax available to equity shareholders}}{\text{Weighted average number of equity shares outstanding at the end of the year / period}}$$
 - Net Asset Value (NAV) per Equity Share
$$\frac{\text{Restated Net Worth of Equity Share Holders}}{\text{Number of equity shares outstanding at the end of the year / period}}$$
 - Return on Net worth (%)
$$\frac{\text{Restated Profit after Tax available to equity shareholders}}{\text{Restated Net Worth of Equity Share Holders}}$$
- EBITDA represents Earnings (or Profit/ (Loss)) before Finance Costs, Income Taxes, and Depreciation and Amortization Expenses. Extraordinary and Exceptional Items have been considered in the calculation of EBITDA as they were expense items.
- Net Profit as restated, as appearing in the Statement of Profit and Losses, has been considered for the purpose of computing the above ratios. These ratios are computed on the basis of the Restated Financial Information of the Company.
- Earnings per share calculations are done in accordance with Accounting Standard 20 "Earning per Share", issued by the Institute of Chartered
- Weighted average number of Equity Shares is the number of Equity Shares outstanding at the beginning of the period adjusted by the number of Equity Shares issued during period multiplied by the time weighting factor. The time weighting factor is the number of days for which the specific shares are outstanding as a proportion of total number of days during the period.

Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")

CIN No - U74300MH2000PLC129417

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

Statement showing Contingent liabilities

Annexure-XXXX

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2023
Claims against the company not acknowledged as	Nil	Nil	Nil
Indirect Tax - GST Demand (Refer Note *)	22.73	22.73	Nil
Others	Nil	Nil	Nil
Total	22.73	22.73	-

* Indirect Tax Demand - GST Demand

In March 2023, the Parent Company received a show cause notice (SCN) proposing to impose a penalty of Rs. 22,73,412/- for availing ineligible input tax credit under the provisions of Section 122(1)(vii) of CGST Act, 2017.

The Parent Company believes that it has a valid case against the allegations raised in the order, based on the relevant facts. And against this the Company has filed an appeal before the Commissioner (Appeals), GST, challenging the order issued by the department.

2.34 DETAILS OF INTEREST IN ASSOCIATES AND SUBSIDIARIES

Annexure-XXXXI

(i) Investments in associates & subsidiaries

(a) The group's associates are:

Name	Country of incorporation	Percentage of ownership		
		As on 31st, March 2025	As on 31st, March 2024	As on 31st, March 2023
Optimystix Films Pvt Ltd.	India	100%	100%	100%
VRRV Films Studio LLP	India	0%	48%	48%
The Easternway Films LLP	India	51%	51%	51%
Wakao Films LLP	India	48%	48%	48%
Optimystix Digital Private Limited (Formerly known as Box and Beyond Entertainment Pvt Ltd)	India	100%	50%	50%

(b) The financial statements of all Associates, considered in the Consolidated Financial Statements, are drawn upto 31st March 2025

(c) These Consolidated Financial Statements are based, in so far as they relate to amounts included in respect of associates on the audited financial statements prepared for consolidation in accordance with the requirements of Accounting Standard - 21 on "Consolidated Financial Statements"

(d) Additional information as required by Paragraph 2 of the General Instructions for Preparation of Consolidated Financial Statements to Schedule III to the Companies Act, 2013:

For the period ended March 31, 2025:

Name of the Entity	Net Assets		Share in Profit or (Loss)	
	As a % of Consolidated Net assets	Amount (₹ in Lakhs)	As a % of Consolidated Profit/(Loss)	Amount (₹ in Lakhs)
Parent				
Optimystix Entertainment India Limited	79.75%	9737.40	97.75%	1726.88
Subsidiaries				
Optimystix Films Pvt Ltd.	-0.07%	-8.59	-0.04%	-0.64
The Easternway Films LLP	0.04%	4.46	-0.01%	-0.21
Optimystix Digital Private Limited	-0.02%	-2.19	0.04%	0.62
Associates				
VRRV Films Studio LLP	0.00%	-	0.00%	
Wakao Films LLP	20.30%	2478.21	2.26%	39.97
Total	100%	12209.29	100%	1766.62

For the period ended March 31, 2024:

Name of the Entity	Net Assets		Share in Profit or (Loss)	
	As a % of Consolidated Net assets	Amount (₹ in Lakhs)	As a % of Consolidated Profit/(Loss)	Amount (₹ in Lakhs)
Parent				
Optimystix Entertainment India Limited	70.10%	5981.65	122.02%	587.39
Subsidiaries				
Optimystix Films Pvt Ltd.	-0.09%	-7.95	0.00%	0.00
The Easternway Films LLP	0.08%	6.67	-0.04%	-0.22
Associates				
VRRV Films Studio LLP	0.06%	4.96	(0)	-0.15
Wakao Films LLP	29.89%	2550.19	-21.82%	-105.02
Optimystix Digital Private Limited	-0.03%	-2.81	-0.13%	-0.63
Total	100.00%	8532.71	100.00%	481.37

For the period ended March 31, 2023:

Name of the Entity	Net Assets		Share in Profit or (Loss)	
	As a % of Consolidated Net assets	Amount (₹ in Lakhs)	As a % of Consolidated Profit/(Loss)	Amount (₹ in Lakhs)
Parent				
Optimystix Entertainment India Limited	72.29%	5394.27	100.09%	-753.94
Subsidiaries				
Optimystix Films Pvt Ltd.	-0.11%	-7.95	-0.11%	0.82
The Easternway Films LLP	0.09%	6.88	0.07%	-0.51
Associates				
VRRV Films Studio LLP	0.07%	5.11	0.00%	-0.02
Wakao Films LLP	27.68%	2065.74	-0.14%	1.04
Optimystix Digital Private Limited	-0.03%	-2.18	0.09%	-0.66
Total	100.00%	7461.87	100.00%	-753.25

2.35 Foreign currency expenditure during the financial year:

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
(a) Operating expenses	22.31	-	4.41

2.36 Foreign currency earning during the financial year:

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024	For the year ended March 31, 2023
(a) Revenue from Sales	1,050.00	-	-

Optimystix Entertainment India Ltd (Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - U74300MH2000PLC129417
Notes forming part of Restated Consolidated Financial Statements as at March 31, 2025
Note No. 2.37 - Restated Statement of Accounting Ratios

Annexure-
XXXXII

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	As at 31.03.2025	As at 31.03.2024	As at 31.03.2023	Variance of March 2025	Remarks for March 2025	Variance of March 2024	Remarks for March 2024	Variance of March 2023
Current Assets [A]	13774.96	10247.50	6037.85					
Current Liabilities [B]	4156.07	4584.18	787.27	48.27	Variance is on account of increase in turnover and issue of equity shares during the current year.	-70.85	Variance is on account of increase in turnover.	-6.30
Current Ratio [A/B]	3.31	2.24	7.67					
Debt [A]	9.44	44.28	89.99					
Equity [B]	9731.50	5980.77	5315.78	-86.89	Variance is on account of repayment of debt and issue of equity shares during the current year.	-56.27	Variance on account of repayment of debt.	-21.19
Debt - Equity Ratio [A / B]	0.00	0.01	0.02					
Earnings available for debt service [A]	2392.61	448.21	-701.46					
Debt Service [B]	40.51	51.90	51.37	583.89	Variance is on account of repayment of debt and increase in turnover.	-163.25	Variance on account of repayment of debt.	-537.29
Debt - Service Coverage Ratio [A / B]	59.07	8.64	-13.66					
Net Profit after Tax [A]	1721.86	665.00	-827.54					
Shareholder's Equity [B]	9731.50	5980.77	5315.78	59.13	Variance is on account of increase in turnover and operational efficiency achieved during the year.	-171.42	Variance on account of increase in turnover and operational efficiency achieved during the year.	18,007.12
Return on Equity Ratio (%) [A / B]	17.69%	11.12%	-15.57%					
Net Sales [A]	12439.35	5476.24	3110.33					
Trade Receivables [B]	1874.92	975.75	606.27	18.21	Not applicable	9.40	Not applicable	81.78
Trade Receivables Turnover Ratio [A / B]	6.63	5.61	5.13					
Net Purchase [A]	10575.74	6521.33	3205.72					
Trade Payables [B]	1778.79	960.03	521.31	-12.47	Not applicable	10.46	Not applicable	11.54
Trade Payables Turnover Ratio [A / B]	5.95	6.79	6.15					
Net Sales [A]	12439.35	5476.24	3110.33					
Current Assets [B]	13774.96	10247.50	6037.85	62.22	Variance is on account of increase in turnover and operational efficiency achieved during the year.	80.55	Variance on account of increase in turnover and operational efficiency achieved during the year.	-68.10
Working Capital [B]	9618.89	5663.31	5250.58					
Average working capital	7641.10	5456.95	5595.87					
Working Capital Turnover Ratio [A / B]	1.63	1.00	0.56					
Net Profit [A]	1721.86	665.00	-827.54					
Net Sales [B]	12439.35	5476.24	3110.33	13.99	Not applicable	-145.64	Variance on account of increase in turnover and operational efficiency achieved during the year.	25,972.82
Net Profit Ratio (%) [A / B]	13.84%	12.14%	-26.61%					
Earning before interest and taxes [A]	2374.46	401.12	-784.43					
Capital Employed [B]	9740.94	6025.05	5405.77	266.14	Variance is on account of increase in turnover, improved operational efficiency, and the issuance of equity shares during the current year.	-145.88	Variance on account of increase in turnover and operational efficiency achieved during the year.	-6,385.17
Return on Capital Employed (%) [A / B]	24.38%	6.66%	-14.51%					

2.38 EMPLOYEE BENEFITS

I. Defined contribution plans

The Company has classified the various benefits provided to employees as under:

a Employee Provident Fund

The expense recognised during the period towards defined contribution plan -

Annexure-XXXXIII

(Amount in Lakhs, Unless Otherwise Stated)

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024	For the year ended 31.03.2023
Employers Contribution to Employee Provident Fund	7.56	8.37	10.41

II. Defined benefit plans:

Gratuity

The Company should provide for gratuity for employees in India as per the Payment of Gratuity Act, 1972. Employees who are in continuous service for a period of 5 years are eligible for gratuity. The amount of gratuity payable on retirement/ termination is the employees last drawn basic salary per month computed proportionately for 15 days salary multiplied for the number of years of service, subject to a payment ceiling of INR 20,00,000/-.

Based on the actuarial valuation obtained in this respect, the following table sets out the details of the employee benefit obligation as at balance sheet date.

Annexure-XXXXIV

(Amount in Lakhs, Unless Otherwise Stated)

Defined benefit plans	For the year ended 31.03.2025	For the year ended 31.03.2024	For the year ended 31.03.2023
	Gratuity (Funded)	Gratuity (Funded)	Gratuity (Funded)
I Expenses recognised in statement of profit and loss during the year:			
Current service cost	2.75	3.64	3.71
Interest Cost	2.42	2.79	2.51
Expected return on plan assets	(3.58)	(2.50)	(2.85)
Net actuarial loss/(gain)	(6.72)	(5.54)	5.12
Recognised Past Service Cost-Vested	-	-	-
Recognised Past Service Cost-Unvested	-	-	-
Loss/(gain) on curtailments and settlement	-	-	-
Total expenses included in Employee benefit expenses	(5.13)	(1.60)	8.50
Discount Rate as per para 78 of AS 15 R (2005)	6.80%	7.20%	7.50%
II Net asset /(liability) recognised as at balance sheet date:			
Present value of defined benefit obligation	32.01	34.06	35.19
Fair value of plan assets	-	-	-
Funded status [surplus/(deficit)]	(32.01)	(34.06)	(35.19)
III Movements in present value of defined benefit obligation			
Present value of defined benefit obligation at the beginning of the year	34.06	37.83	35.19
Current service cost	2.75	3.64	3.71
Past service cost	-	-	-
Interest cost	2.42	2.79	2.51
Actuarial (gains) / loss	1.29	(5.04)	3.98
Benefits paid From Fund	(8.51)	(5.17)	(7.56)
Present value of defined benefit obligation at the end of the year	32.01	34.06	37.83
Classification			
Current liability	32.01	34.06	37.83
Non-current liability	-	-	-

V Sensitivity analysis method

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated.

VI Actuarial assumptions:

Particulars	For the year ended 31.03.2025	For the year ended 31.03.2024	For the year ended 31.03.2023
Expected Return on Plan Assets	6.80%	7.20%	7.50%
Discount rate	6.80%	7.20%	7.50%
Expected rate of salary increase	5.00%	5.00%	5.00%
Mortality Rate During Employment	IALM 2012-14	IALM 2012-14	IALM 2012-14
Retirement age	60	60	60

Notes:

- The rate used to discount post-employment benefit obligations is determined by reference to market yields at the end of the reporting period on government bonds
- The estimates of future salary increases considered in the actuarial valuation take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market

III Leave Encashment Benefit

The Company provides for leave encashment liability for employees in India in accordance with the Company's leave policy and as per the principles laid down under Accounting Standard (AS) 15 – Employee Benefits, prescribed under Indian GAAP. Employees are entitled to accumulate earned leave, which can be carried forward subject to the limits specified in the leave policy. The leave encashment benefit is payable to employees at the time of retirement, resignation, or termination, based on the last drawn basic salary and the accumulated leave balance.

Based on the actuarial valuation obtained in this respect, the following table sets out the details of the employee benefit obligation as at balance sheet date:

Annexure-XXXXV

(Amount in Lakhs, Unless Otherwise Stated)

Defined benefit plans	For the year ended	For the year ended	For the year ended
	31.03.2025	31.03.2024	31.03.2023
	Leave Encashment	Leave Encashment	Leave Encashment
I Expenses recognised in statement of profit and loss during the year:			
Current service cost	0.50	1.54	1.58
Interest Cost	0.52	0.66	0.63
Expected return on plan assets	-	-	-
Net actuarial loss/(gain)	(1.55)	(3.95)	(1.69)
Recognised Past Service Cost-Vested	-	-	-
Recognised Past Service Cost-Unvested	-	-	-
Loss/(gain) on curtailments and settlement	-	-	-
Total expenses included in Employee benefit expenses	(0.54)	(1.75)	0.51
Discount Rate as per para 78 of AS 15 R (2005)	6.80%	7.20%	7.50%
II Net asset /(liability) recognised as at balance sheet date:			
Present value of defined benefit obligation	5.83	7.27	9.01
Fair value of plan assets	-	-	-
Funded status [surplus/(deficit)]	5.83	7.27	9.01
III Movements in present value of defined benefit obligation			
Present value of defined benefit obligation at the beginning of the year	7.27	9.01	8.76
Current service cost	0.50	1.54	1.58
Past service cost	-	-	-
Interest cost	0.52	0.66	0.63
Actuarial (gains) / loss	(1.55)	(3.95)	(1.69)
Benefits paid From Fund	(0.90)	-	(0.26)
Present value of defined benefit obligation at the end of the year	5.83	7.27	9.01
Classification			
Current liability	0.17	0.22	0.28
Non-current liability	5.66	7.05	8.73

V Sensitivity analysis method

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. Effect of change in mortality rate is negligible. Please note that the sensitivity analysis presented below may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumption would occur in isolation of one another as some of the assumptions may be correlated.

VI Actuarial assumptions:

Particulars	For the year ended	For the year ended	For the year ended
	31.03.2025	31.03.2024	31.03.2023
Expected Return on Plan Assets	6.80%	7.20%	7.50%
Discount rate	6.80%	7.20%	7.50%
Expected rate of salary increase	5.00%	5.00%	5.00%
Mortality Rate During Employment	IALM 2012-14	IALM 2012-14	IALM 2012-14
Retirement age	60	60	60

Notes:

- The rate used to discount post-employment benefit obligations is determined by reference to market yields at the end of the reporting period on government bonds.
- The estimates of future salary increases considered in the actuarial valuation take account of inflation, seniority, promotion and other relevant factors, such as supply and demand in the employment market.

The accompanying significant accounting policies and explanatory notes on accounts 1 - 2.38 are integral part of financial statements As per our report of even date

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



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



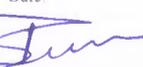
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For Optimystix Entertainment India Ltd

(Formerly known as "Optimystix Entertainment India Pvt Ltd")



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



Paresh Parekh
Chief Financial Officer
Place: Mumbai
Date:



Rajesh Bahl
DIN: 06652548
Whole-Time Director
Place: Mumbai
Date:



Mansi Gandhi
(Company Secretary)
Place: Mumbai
Date:

