



Date: 27.10.2026

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G, Bandra Kurla Complex,
Bandra (East) Mumbai 400051.

Ref: SYMBOL: OPTIMYSTIX

Sub: Outcome of Board Meeting held on October 27, 2026

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held today i.e. 27.10.2026 have considered and approved the following:

1. The unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report obtained from Statutory Auditors for the half year ended September 30, 2026.
2. Statement of deviation or variation of funds for the half year ended September 30, 2026.

In view of the aforesaid, the following are enclosed:

- Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report obtained from Statutory Auditors for the half year ended September 30, 2026 – **Annexure – I;**
- Statement of deviation or variation of funds for the half year ended September 30, 2026 – **Annexure – II;**

The Board Meeting commenced at 04.00 P.M. and concluded at 5.35 P.M.

You are requested to kindly take the same on record.

Thanking you,



Yours Faithfully,

For Optimystix Entertainment India Limited

RAJESH
DARSHAN
BAHL

Digitally signed by
RAJESH DARSHAN
BAHL
Date: 2026.10.27
18:57:45 +05'30'

Rajesh Darshan Bahl
Whole-time Director
DIN: 06652548

Independent Auditor's Review Report on half year Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to
The Board of Directors
Optimystix Entertainment India Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Optimystix Entertainment India Limited** ("the Company") for the half year ended September 30, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Generally Accepted Accounting Principles (AS 25) "Interim Financial Reporting" and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that may be identified in an audit. We have not performed an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B D G & Co LLP**
Chartered Accountants
ICAI Firm Registration Number: 119739W / W100900



Nikhil Rathod

Partner

Membership Number: 161220

UDIN: 26161220HFWYQI8485

Place: Mumbai

Date: October 27, 2026



Optimystix Entertainment India Ltd
(Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - L59113MH2000PLC129417
Standalone Balance Sheet as at September 30, 2026

(Amounts in ₹ lakhs)

Particulars		As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
a	Share Capital	2326.89	1826.89
b	Reserves and Surplus	19767.79	11332.78
2	Non-Current Liabilities		
a	Long-term borrowings	0.00	0.00
b	Long-term Provision	5.63	5.46
3	Current Liabilities		
a	Short-term borrowings	0.00	0.00
b	Trade payables		
	Total Outstanding dues of Micro, Small & Medium Enterprises	11.53	486.82
	Total Outstanding dues other than Micro, Small & Medium Enterprises	1483.94	2226.50
c	Other current liabilities	295.10	357.29
d	Short-term provisions	201.63	280.97
	Total	24092.50	16516.72
II	ASSETS		
1	Non-current assets		
a	Property, Plant & Equipment		
(i)	Property, Plant & Equipment	144.04	167.82
(ii)	Intangible assets	2.38	2.64
(iii)	Intangible assets under development	10.34	10.34
b	Non-current investment	3.50	3.50
c	Deferred tax assets (net)	2.13	5.10
d	Long Term Loans And Advances	350.00	250.00
e	Other Non-Current Assets	1170.33	995.33
2	Current assets		
a	Inventories	8136.81	7041.48
b	Trade receivables	5881.90	4744.01
c	Cash and cash equivalents	5486.33	940.60
d	Short-term loans and advances	676.59	457.78
e	Other Current Assets	2228.15	1898.11
	Total	24092.50	16516.72

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

RAJESH
DARSHAN BAHL

Digitally signed by
RAJESH DARSHAN BAHL
Date: 2026.10.27
17:59:05 +05'30'

Rajesh Bahl
DIN: 06652548
Whole Time Director
Place: Mumbai
Date: 27 October 2026

Optimystix Entertainment India Ltd
(Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - L59113MH2000PLC129417

Standalone Statement of Profit & Loss for the half year ended September 30, 2026

(Amounts in ₹ lakhs, EPS in ₹)

Particulars		Half year ended 30.09.2026	Half year ended 31.03.2026	Half year ended 30.09.2025	Year ended 31.03.2026
		Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	7174.97	6138.10	7218.18	13356.28
II	Other Income	44.77	19.30	74.24	93.54
III	Total Revenue (I +II)	7219.74	6157.40	7292.42	13449.82
IV	Expenses:				
	Operating Expenses / Cost of Production	5902.97	5052.67	6196.56	11249.23
	Change in inventory	-1095.32	-985.64	-888.06	-1873.70
	Employee benefit expense	252.52	257.42	245.85	503.27
	Administrative and Other Expenses	168.76	220.96	169.15	390.12
	Financial costs	0.28	0.61	0.67	1.29
	Depreciation and amortization expenses	32.84	45.50	34.13	79.63
	Total Expenses	5262.05	4591.52	5758.30	10349.82
V	Profit before exceptional and extraordinary items and tax (III-IV)	1957.69	1565.89	1534.11	3100.00
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)	1957.69	1565.89	1534.11	3100.00
VIII	Extraordinary Items	0.00	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)	1957.69	1565.89	1534.11	3100.00
X	Tax expense:				
a	Tax - Current tax	494.39	410.64	371.39	782.03
b	Tax - Earlier Year	0.00	-76.64	0.03	-76.61
c	Deferred tax	2.97	3.60	0.39	3.99
		497.36	337.60	371.80	709.41
XI	Profit/(Loss) for the period after tax (IX-X)	1460.34	1228.28	1162.31	2390.59
XII	Earning per Equity Share				
	-Basic and Diluted EPS (Face Value of Rs. 10/- each) (Not Annualised)	7.44	6.72	6.60	13.33

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

**RAJESH
DARSHAN
BAHL**
Digitally signed by
RAJESH DARSHAN
BAHL
Date: 2026.10.27
17:59:36 +05'30'

Rajesh Bahl
DIN: 06652548
Whole Time Director
Place: Mumbai
Date: 27 October 2026

Optimystix Entertainment India Ltd
(Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - L59113MH2000PLC129417
Standalone Cash Flow Statement for the half year ended September 30, 2026

(Amounts in ₹ lakhs)

Particulars	For the half year ended 30.09.2026	For the year ended March 31, 2026
	Unaudited	Audited
Cash flow from Operating Activities		
Profit/(Loss) before Tax	1957.69	3100.00
Adjustment for :		
Depreciation	32.84	79.63
Finance costs	0.28	1.29
Interest Income	-40.63	-46.58
Bad Debt Written off	0.00	0.00
Sundry Balance Written Back	0.00	-2.22
Sale of Fixed Assets	-4.13	0.00
Employee Benefit Expenses	0.00	0.14
Foreign Exchange Gain /Loss	0.00	0.00
Operating Profit before working capital changes	1946.04	3132.25
Adjustment for :		
(Increase)/Decrease in Trade Receivable	-1137.89	-2685.46
(Increase)/Decrease in Short term Loans & Advance	-218.81	590.02
(Increase)/Decrease in Inventories	-1095.32	-1873.70
Increase/(Decrease) in Trade Payable	-1217.86	535.94
Increase/(Decrease) in Other Current Liabilities	-62.19	-1356.63
Increase/(Decrease) in Short Term Provision	1.83	115.01
(Increase)/Decrease in Other Current Assets	-330.60	1437.90
Increase/(Decrease) in long Term Provisions	0.17	-0.21
Direct Taxes (Paid) / Refund	-575.01	-705.42
Net Cash generated from / (used in) operating activities (A)	-2689.64	-810.30
Cash Flows From Investing activities		
(Purchased)/Sale of Fixed Assets (Net)	-4.66	-176.35
Purchased of Non-current investment	0.00	0.00
Investment in Bank FD	-1500.00	0.00
Sale of Non-current investment	0.00	0.00
Interest Income	40.63	46.58
(Increase)/Decrease in Loans and advances	-275.00	-1222.75
Net Cash generated from / (used in) investing activities (B)	-1739.02	-1352.52
Cash Flow from Financing Activities		
Proceeds /(Repayment) of Long Term Borrowings	0.00	0.00
Proceeds /(Repayment) of Short Term Borrowings	0.00	-9.44
Share Issue Expenses	-1275.33	-247.31
Proceeds from issuance of equity share capital	8750.00	1279.66
Finance costs	-0.28	-1.29
Net Cash generated from / (used in) financing activities (C)	7474.39	1021.62
Net increase / (decrease) in cash and cash equivalents (A + B + C)	3045.72	-1141.20
Cash and cash equivalents at the beginning of the year	940.60	2081.81
Cash and cash equivalents at the end of the year	3986.33	940.60
Components of cash and cash equivalents		
Balances with Banks		
– On current accounts	684.24	300.94
– Deposits with original maturity of less than three months	3283.30	633.70
Cash on hand	3.74	3.77
Prepaid card	15.05	2.19
Other Bank Balances		
– Deposits with remaining maturity for less than 12 months	1500.00	0.00
Total cash and cash equivalents	3986.33	940.60

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

**RAJESH
DARSHAN
BAHL**

Digitally signed by
RAJESH DARSHAN
BAHL
Date: 2026.10.27
18:00:01 +05'30'

Rajesh Bahl
DIN: 06652548
Whole Time Director
Place: Mumbai
Date: 27 October 2026

Notes to the Unaudited Standalone Financial Results for the half year ended September 30, 2026

1. Approval and limited review

The above unaudited standalone financial results of Optimystix Entertainment India Limited (“the Company”) for the half year ended September 30, 2026 were reviewed by the Audit Committee. The Board of Directors then approved them at its meeting held on October 27, 2026. The Statutory Auditors of the Company have carried out a limited review of these results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”). They have issued an unmodified conclusion thereon.

2. Basis of preparation – regulatory

These results have been prepared in compliance with Regulation 33 of the SEBI LODR Regulations, read with Regulation 33(5) as applicable to entities listed on the SME platform of the National Stock Exchange of India Limited (NSE Emerge).

3. Basis of preparation – accounting framework

These results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India.

4. Comparative periods

- The figures for the year ended March 31, 2026 are audited.
- The figures for the half year ended March 31, 2026 are the balancing figures between the audited figures for the full financial year and the figures for the half year ended September 30, 2025.
- The figures for the half year ended September 30, 2025, including the cash flow statement for that half year, are based on management-certified financial statements. They have not been subjected to audit or limited review by the Statutory Auditors.

5. Initial Public Offering (IPO), Listing and Utilisation of IPO proceeds

During the period, the Company has completed Initial Public Offering (IPO) of Rs. 8750 lakhs (Fresh Issue) comprising of 50,00,000 equity shares of Rs. 10 each at an issue price of Rs.175 per share. The equity shares of the Company have been listed on SME platform of NSE Emerge (hereinafter referred as "Stock Exchange") w.e.f August 14, 2026.

Utilisation of IPO proceeds

The utilisation of the net proceeds of the fresh issue up to September 30, 2026 is as under:

Sr.	Objects of the issue as per Prospectus	Amount as per Prospectus (₹ lakhs)	Utilised up to 30.09.2026 (₹ lakhs)	Unutilised as at 30.09.2026 (₹ lakhs)
1	Working Capital Requirement	6437.50	2419.74	4017.75
2	Offer expenses in relation to the Fresh Issue	1312.50	1312.50	Nil
3	General corporate purposes	1000.00	511.00	489.00
	Total net proceeds	8750.00	4243.24	4506.76

The unutilised proceeds are held in fixed deposits with scheduled commercial banks / the public issue account / the monitoring account pending utilisation. There has been no deviation in the use of proceeds from the objects stated in the Prospectus.

6. Earnings per share

The Earnings Per Share (EPS) has been computed in accordance with Accounting Standard (AS) 20–Earnings Per Share. EPS for the half year ended September 30, 2026 is not annualised.

7. Segment reporting

The Company is engaged in a single business segment, namely production of television / film / digital content. It operates primarily in India. Accordingly, no separate segment information is required to be disclosed under AS 17, Segment Reporting

8. Regrouping

The figures of previous periods / year have been regrouped, rearranged or reclassified wherever considered necessary to make them comparable with the current period's classification.

9. Rounding

All amounts are in ₹ lakhs, except per-share data. Figures have been rounded off, and totals may not add due to rounding.

Independent Auditor's Review Report on half year Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to
The Board of Directors
Optimystix Entertainment India Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Optimystix Entertainment India Limited** ("the Company") for the half year ended September 30, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Generally Accepted Accounting Principles (AS 25) "Interim Financial Reporting" and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that may be identified in an audit. We have not performed an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B D G & Co LLP**
Chartered Accountants
ICAI Firm Registration Number: 119739W / W100900


Nikhil Rathod

Partner

Membership Number: 161220

UDIN: 26161220MMDSNF4512

Place: Mumbai

Date: October 27, 2026



OPTIMYSTIX ENTERTAINMENT INDIA LTD
(Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - L59113MH2000PLC129417
Consolidated Balance Sheet as at September 30, 2026

(Amounts in Rs lakhs)

Particulars		As at 30.09.2026	As at 31.03.2026
		Unaudited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholder's Fund		
a	Share Capital	2326.89	1826.89
b	Reserves and Surplus	19754.91	11320.44
2	Minority Interest	10.44	10.63
3	Non-Current Liabilities		
a	Long-term borrowings	0.00	0.00
b	Long-term Provision	5.63	5.46
4	Current Liabilities		
a	Short-term borrowings	0.00	0.00
a	Trade payables		
	Total Outstanding dues of Micro, Small & Medium Enterprises	11.53	487.22
	Total Outstanding dues other than Micro, Small & Medium Enterprises	1514.62	2344.39
b	Other current liabilities	376.17	441.74
c	Short-term provisions	201.63	243.02
	Total	24201.81	16679.78
II	ASSETS		
1	Non-current assets		
a	Property, Plant & Equipment		
(i)	Property, Plant & Equipment	144.04	167.83
(ii)	Intangible assets	2.38	2.64
(ii)	CWIP	10.34	10.34
b	Non-current investment	0.48	0.48
c	Deferred tax assets (net)	2.13	5.11
d	Long-term loans and advances	350.00	250.00
e	Other Non-Current Assets	1170.63	995.63
f	Goodwill On Consolidation	1.40	1.40
2	Current assets		
a	Inventories	8136.81	7041.48
b	Trade receivables	5913.50	4868.71
c	Cash and cash equivalents	5498.49	951.72
d	Short-term loans and advances	746.60	527.78
e	Other Current Assets	2225.00	1856.65
	Total	24201.81	16679.78

Notes forming part of Financial Information

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

**RAJESH
DARSHAN
BAHL**

Digitally signed by
RAJESH DARSHAN
BAHL
Date: 2026.10.27
18:01:48 +05'30'

Rajesh Bahl
DIN: 06652548
Whole Time Director
Place: Mumbai
Date: 27th October 2026

Optimystix Entertainment India Ltd
(Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - L59113MH2000PLC129417

Consolidated Statement of Profit & Loss Account for the half year ended September 30, 2026

(Amounts in Rs lakhs, EPS in Rs)

Particulars		Note No.	For the Period ended September 30, 2026	For the Period ended March 31, 2026	For the Period ended September 30, 2025	For the year ended March 31, 2026
			Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations		7174.97	6280.57	7218.18	13498.75
II	Other Income		44.77	34.11	17.67	51.77
III	Total Revenue (I +II)		7219.74	6314.68	7235.84	13550.52
IV	Expenses:					
	Operating Expenses / Cost of Production		5902.97	5169.92	6196.56	11366.48
	Change in inventory		-1095.32	-985.64	-888.06	-1873.70
	Employee benefit expense		252.52	257.42	245.85	503.27
	Administrative and Other Expenses		162.73	222.24	170.29	392.53
	Financial costs		0.38	0.61	0.78	1.39
	Depreciation and amortization expenses		32.84	45.50	34.13	79.63
	Total Expenses		5256.12	4710.05	5759.54	10469.59
V	Profit before exceptional and extraordinary items and tax (III-IV)		1963.62	1604.63	1476.30	3080.93
VI	Share of Net Profit of Associates		-6.64	-19.23	58.05	38.82
	Share of Loss attributable to Minority Interest					
VI	Exceptional items		0.00	0.00	0.00	0.00
VII	Profit before extraordinary items and tax (V-VI)		1956.98	1585.40	1534.35	3119.75
VIII	Extraordinary Items		0.00	0.00	0.00	0.00
IX	Profit before tax (VII-VIII)		1956.98	1585.40	1534.35	3119.75
X	Tax expense:					
a	Tax - Current tax		494.40	412.77	371.39	784.15
b	Tax - Earlier Year		0.00	-76.64	0.03	-76.61
d	Deferred tax		2.98	8.05	0.39	8.44
			497.37	344.18	371.80	715.98
XI	Profit/(Loss) for the period (IX-X)		1459.61	1241.22	1162.55	2403.77
	Profit for the year attributable to:					
	Shareholders of the Company		1459.80	1233.80	1162.50	2396.30
	Profit Share of Minority Interest		-0.19	7.42	0.05	7.47
XII	Earning per Equity Share					
	-Basic and Diluted EPS (Face Value of Rs. 10/- each) (Not Annualised)		7.43	6.75	6.61	13.36

Notes forming part of Financial Information

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

RAJESH DARSHAN BAH
Rajesh Bahl
DIN: 06652548
Whole Time Director
Place: Mumbai
Date: 27th October 2026

Digitally signed by
RAJESH DARSHAN
BAHL
Date: 2026.10.27
18:02:13 +05'30'

Optimystix Entertainment India Ltd
(Formerly known as "Optimystix Entertainment India Pvt Ltd")
CIN No - L59113MH2000PLC129417
Consolidated Cash Flow Statement for the year ended 31 March 2026

Particulars	(Amounts in ₹ lakhs)	
	For the half year ended 30.09.2026	For the year ended March 31, 2026
	Unaudited	Audited
Cash flows from operating activities		
Net Profit as per P&L A/C	1956.98	3119.75
Depreciation	32.84	79.63
Financial Expenses	0.38	1.39
Share of (profit)/loss of associate (LR; earlier: loss/(profit) on sale of fixed assets - nil in visible periods)	6.64	0.00
Interest Income	-40.63	-48.03
Bad Debt Written off	0.00	0.00
Foreign Exchange Gain /Loss	0.00	0.00
Sundry Balance Written Back	0.00	-3.74
Profit on Sale of Fixed Assets	-4.13	0.00
Employee Benefit Expenses	0.00	0.00
Operating Profit before Working Capital Changes	1952.07	3149.00
(Increase)/Decrease in Trade Receivable	-1044.79	-2810.16
(Increase)/Decrease in Short term Loans & Advance	-218.82	607.50
(Increase)/Decrease in Inventories	-1095.32	-1873.70
Increase/(Decrease) in Trade Payable	-1305.46	641.27
Increase/(Decrease) in Other Current Liabilities	-65.57	-1352.71
Increase/(Decrease) in Short Term Provision	1.83	77.26
Increase/(Decrease) in Other Current Assets	-337.36	1470.30
Increase/(Decrease) in Long Term Provisions	0.17	-0.21
Cash Inflow from Operation	-2113.25	-91.44
Net Tax In flow/(Out flow)	-575.24	-707.54
Net Cash Flow From/(Used in) operating activities (A)	-2688.49	-798.98
Cash Flows From Investing activities		
(Purchased)/Sale of Fixed Assets (Net)	-4.65	-176.35
(Purchased)/Sale of Non - Current Investments	0.00	0.00
Purchased of Non - Current Investments	0.00	0.00
Sale of Non - Current Investments	0.00	0.00
Interest Income	40.63	48.03
(Increase)/Decrease in Loans and advances	-275.00	-1222.95
Net Cash Flow From/(Used in) Investing activities (B)	-239.02	-1351.26
Cash Flows From Financing Activities		
Taken /(Repayment) of Long Term Borrowings	0.00	0.00
Taken /(Repayment) of Short Term Borrowings	0.00	-9.44
Issue of Shares	8750.00	1273.72
Pre IPO Issue Expenses	-1275.33	-247.31
Financial Expenses	-0.38	-1.39
Net Cash Flow From/(Used in) Financing activities (C)	7474.29	1015.57
Net Increase/(Decrease) in Cash and Cash Equivalent (A + B + C)	4546.78	-1134.67
Cash and cash Equivalent at the beginning of the the Year	951.72	2086.39
Cash and cash Equivalent at the end of the the Year	5498.49	951.72

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

**RAJESH
DARSHAN BAHL**

Digitally signed by
RAJESH DARSHAN BAHL
Date: 2026.10.27
18:02:33 +05'30'

Rajesh Bahl
DIN: 06652548
Whole Time Director
Place: Mumbai
Date: 27th October 2026

Notes to the Unaudited Consolidated Financial Results for the half year ended September 30, 2026

1. Approval and limited review

The above unaudited Consolidated financial results of Optimystix Entertainment India Limited (“the Company”) for the half year ended September 30, 2026 were reviewed by the Audit Committee. The Board of Directors then approved them at its meeting held on October 27, 2026. The Statutory Auditors of the Company have carried out a limited review of these results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”). They have issued an unmodified conclusion thereon.

2. Basis of preparation – regulatory

These results have been prepared in compliance with Regulation 33 of the SEBI LODR Regulations, read with Regulation 33(5) as applicable to entities listed on the SME platform of the National Stock Exchange of India Limited (NSE Emerge).

3. Basis of preparation – accounting framework

These results have been prepared in accordance with the recognition and measurement principles of the Accounting Standards (AS) notified under Section 133 of the Companies Act, 2013, read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India.

4. Comparative periods

- The figures for the year ended March 31, 2026 are audited.
- The figures for the half year ended March 31, 2026 are the balancing figures between the audited figures for the full financial year and the figures for the half year ended September 30, 2025.
- The figures for the half year ended September 30, 2025, including the cash flow statement for that half year, are based on management-certified financial statements. They have not been subjected to audit or limited review by the Statutory Auditors.

5. Initial Public Offering (IPO), Listing and Utilisation of IPO proceeds

During the period, the Company has completed Initial Public Offering (IPO) of Rs. 8750 lakhs (Fresh Issue) comprising of 50,00,000 equity shares of Rs. 10 each at an issue price of Rs.175 per share. The equity shares of the Company have been listed on SME platform of NSE Emerge (hereinafter referred as "Stock Exchange") w.e.f August 14, 2026.

Utilisation of IPO proceeds

The utilisation of the net proceeds of the fresh issue up to September 30, 2026 is as under:

Sr.	Objects of the issue as per Prospectus	Amount as per Prospectus (₹ lakhs)	Utilised up to 30.09.2026 (₹ lakhs)	Unutilised as at 30.09.2026 (₹ lakhs)
1	Working Capital Requirement	6437.50	2419.74	4017.75
2	Offer expenses in relation to the Fresh Issue	1312.50	1312.50	Nil
3	General corporate purposes	1000.00	511.00	489.00
	Total net proceeds	8750.00	4243.24	4506.76

The unutilised proceeds are held in fixed deposits with scheduled commercial banks / the public issue account / the monitoring account pending utilisation. There has been no deviation in the use of proceeds from the objects stated in the Prospectus.

6. Earnings per share

The Earnings Per Share (EPS) has been computed in accordance with Accounting Standard (AS) 20–Earnings Per Share. EPS for the half year ended September 30, 2026 is not annualised.

7. Segment reporting

The Company is engaged in a single business segment, namely production of television / film / digital content. It operates primarily in India. Accordingly, no separate segment information is required to be disclosed under AS 17, Segment Reporting

8. Regrouping

The figures of previous periods / year have been regrouped, rearranged or reclassified wherever considered necessary to make them comparable with the current period's classification.

9. Rounding

All amounts are in ₹ lakhs, except per-share data. Figures have been rounded off, and totals may not add due to rounding.

To,
The Board of Directors
Optimystix Entertainment India Limited
21, SVP Nagar,
Jankidevi Public School Road,
Near Versova Telephone Exchange,
Andheri (West),
Mumbai - 400 053

Certification on the Statement of utilization of funds raised through Initial Public Offer (IPO) as on September 30, 2026

1. This certificate is issued in accordance with the terms of our engagement letter dated October 09, 2026 with Optimystix Entertainment India Limited (hereafter referred as "the Company"), having its registered office at 21, SVP Nagar, Jankidevi Public School Road, Near Versova Telephone Exchange, Andheri (West), Mumbai - 400 053.
2. The accompanying statement of utilization of funds raised through Initial Public Offer (IPO) as given in **Annexure A** ("the Statement") is certified by the management of the Company and is initialed by us is attached herewith.

Management's Responsibility

3. The preparation of the Statement is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.
4. The Management is also responsible for ensuring adherence that the details in the statement are correct.

Practitioner's Responsibility

5. We have verified the unaudited books of account and other relevant records of the Company, as at September 30, 2026 in connection with its Initial Public offer vide its Prospectus and utilization of the Offer Proceeds as per the objects of the Offer given in the said Prospectus.
6. We have verified the details of the utilization of the of funds raised through Initial Public Offer (IPO) submitted by the Company are as per "**Annexure A**" to this certificate, initialed by us for identification purposes only, based on the unaudited books of account and relevant records referred to in paragraph 5 above. We have agreed the amounts included in the Annexure with the unaudited books of account and relevant records of the Company as at September 30, 2026. We have verified the accuracy of the Annexure. Our responsibility is to verify the factual accuracy of the facts stated in the **Annexure A**.



7. It is our responsibility to provide reasonable assurance that the amounts in the Statement that form part of the of utilization of funds raised through Initial Public Offer (IPO) has been correctly extracted from the Books of Accounts as on September 30, 2026; and the utilization of proceeds of the Fresh Issue is in line with the chapter titled 'Objects of the Offer' mentioned in the Prospectus and there is no deviation other than mentioned in **Annexure A**, if any.
8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the Ethics issued by the Institute of Chartered Accountants of India.
9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.
10. We hereby declare that this report is based on the format as prescribed by Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. We further declare that this report provides true and fair view of the utilization of Offer Proceeds of the IPO offer of the Company.
11. We declare that we do not have any direct / indirect interest in or relationship with the issuer/promoters/directors/management and also confirm that we do not perceive any conflict of interest in such relationship / interest while monitoring and reporting the utilization of issue proceeds by the issuer.

Opinion

12. On the basis of the unaudited books of account and relevant records, information and explanations provided to us and representation from the management of the Company, we certify the utilization of the Offer Proceeds more particularly as described in the Red Herring Prospectus and the Prospectus as given in the accompanying "**Annexure A**" and there is no deviation other than mentioned in **Annexure A**, if any.

Restriction on Use

13. This certificate is furnished solely for submission to **Care Rating Limited** (the Monitoring Agency) regarding the utilization of the Offer Proceeds as per the terms of the Monitoring Agency Agreement dated January 19, 2026 between the Company and **Care Rating Limited**, ("Monitoring Agency Agreement"), and is not to be used for any other purpose or to be distributed to any other parties without our prior written consent.

For **B D G & CO LLP**

Firm Registration Number: 119739W/W100900

Chartered Accountants



Nikhil Rathod

Partner

Membership Number: 161220

Place: Mumbai

Date: October 27, 2026

UDIN:26161220UQMTH5147





optimystix
STATEMENT FURNISHED BY THE MANAGEMENT
OPTIMYSTIX ENTERTAINMENT INDIA LIMITED
DETAILS RELATING TO UTILIZATION AND DEPLOYMENT OF IPO PROCEEDS

Annexure A forms an integral part of the Certificate dated October 27, 2026 issued by B D G & Co LLP
Initialled for identification purposes only

**ANNEXURE A – SECTION 1
GENERAL INFORMATION REQUIRED**

Sr. No.	Information Required	Particulars
1	Name of the company	Optimystix Entertainment India Limited
2	Brief profile of the company	Annexure 1
3	Industrial group	Media & Entertainment
4	Nature of business	Company Engaged in the Business of Production and distribution of films, Television Serial, Digital Content and Animation.
5	List of board of directors	Annexure -2
6	List of authorised signatories	Annexure -3
7	Past 3 years audited financials along-with audit reports	Attached Separately
8	RHP	Attached Separately
9	Details wrt bankers	Annexure -6
10	Details wrt auditors	Annexure -7
11	Board of resolution wrt current issue	Attached Separately
12	Details wrt authorized persons wrt dealing with MA	Annexure -3
13	Escrow agreement where funds flow in and flow out	Attached Separately
14	Copies of bank statements	Annexure -10 / Attached Separately

For Optimystix Entertainment India Limited

Paresh Shashikant Parekh
Chief Financial Officer
Date: : October 27, 2026



ANNEXURE A – SECTION 2

Optimystix
UNDERTAKINGS REQUIRED

Information / Documents Needed	Yes / No	Source of information / certifications	Reasons for adverse response, if any
Whether all utilization is as per the disclosures in the Offer Document?	Yes	Offer document (RHP / Prospectus) / Bank Statement / Management Certificate / CA Certificate	
Whether shareholder approval has been obtained in case of material deviations* from expenditures disclosed in the Offer Document?	No	NA	
Whether the means of finance for the disclosed objects of the issue has changed?	No	NA	
Is there any major deviation observed over the earlier monitoring agency reports?	No	NA	
Whether all Government/statutory approvals related to the object(s) have been obtained?	No	There is no Government / Statutory Approval required for utilisation of funds for the Object clause. NA	
Whether all arrangements pertaining to technical assistance/collaboration are in operation?	No		
Are there any favourable/unfavourable events improving the viability of these object(s)?	No		
Is there any other relevant information that may materially affect the decision making of the investors?	No		

* Material Deviation would mean:

- deviation in the objects or purposes for which the funds have been raised;
- deviation in the amount of funds actually utilised by more than 10% of the amount projected in the offer documents.

For Optimystix Entertainment India Limited



Paresh Shashikant Parekh
Chief Financial Officer
Date : October 27, 2026



Optimystix Entertainment India Ltd.

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

Regd. Office: 21 SVP Nagar, Jankidevi Public School Road, Near Versova Tel. Exchange, Andheri (W), Mumbai 400 053.
Tel. +91-22-4293 5000 web: www.optimystix.com CIN: U59113MH2000PLC129417 (Sr. No. 002183)



ANNEXURE A – SECTION 3
DETAILS OF OBJECTS TO BE MONITORED – COST OF OBJECTS

Sr. No.	Item Head	Source	Original Cost (Rs. Crore)	Revised Cost (Rs. Crore)	Reason	Proposed Financing	Firm Arrangements
1	Working Capital Requirement	CA Certificate	64.3750	64.3750	No Change	NA	NA
2	General Corporate Purposes	CA Certificate	10.00	10.00	No Change	NA	NA
3	Offer expenses in relation to the Fresh Issue	CA Certificate	13.1250	13.1250	No Change	NA	NA
	Total		87.5000	87.5000			

For Optimystix Entertainment India Limited

Paresh Shashikant Parekh
Chief Financial Officer
Date: : October 27, 2026



Optimystix Entertainment India Ltd.

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

Regd. Office: 21 SVP Nager, Jankidevi Public School Road, Near Versova Tel. Exchange, Andheri (W), Mumbai 400 053.
Tel. +91-22-4293 5000 web: www.optimystix.com CIN: U59113MH2000PLC129417 (Sr. No. 002184)

ANNEXURE A – SECTION 4
PROGRESS IN THE OBJECTS

Sr. No.	Item Head	Source	Amount as proposed	Beginning	During quarter	End of quarter	Total Unutilised	Reason	Proposed Action
1	Working Capital Requirement	CA Certificate	64.3750	Nil	24.1974812	24.1974812	40.1775188	On Going	-
2	General Corporate Purposes	CA Certificate	10.00	Nil	5.11	5.11	4.89	On Going	-
3	Offer expenses in relation to the Fresh Issue	CA Certificate	13.1250	Nil	13.1250	13.1250	Nil	-	-
	Total		87.5000	Nil	42.4324812	42.4324812	45.0675188		

For Optimystix Entertainment India Limited



Paresh Shashikant Parekh
Chief Financial Officer
Date: : October 27, 2026



Optimystix Entertainment India Ltd.

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

Regd. Office: 21 SVP Nagar, Jankidevi Public School Road, Near Versova Tel. Exchange, Andheri (W), Mumbai 400 053.
Tel. +91-22-4293 5000 web: www.optimystix.com CIN: U59113MH2000PLC129417 (Sr. No. 002185)



ANNEXURE A – SECTION 5
DEPLOYMENT OF UNUTILIZED IPO PROCEEDS

Sr. No.	Type of Instrument / Account	Amount Invested	Maturity Date	Earning	ROI (%)	Market Value
1	Axis Bank Monitoring account 926020008791066	4.9675306	NA	NA	NA	NA
2	Axis Bank Current account 926020035687318	1.0999882	NA	NA	NA	NA
3	Fixed Deposit A/c no 926040098272508	3.00	17-02-2027	0.0124273	5.25%	NA
4	Fixed Deposit A/c no 926040099255254	3.00	02-03-2027	0.0113918	5.50%	NA
5	Fixed Deposit A/c no 926040098261537	3.00	14-10-2026	0.0100603	4.25%	NA
6	Fixed Deposit A/c no 926040099256202	3.00	02-03-2027	0.0113918	5.5%	NA
7	Fixed Deposit A/c no 926040098272508	3.00	17-12-2026	0.0124274	5.25%	NA
8	Fixed Deposit A/c no 926040099255128	3.00	02-03-2027	0.0113917	5.5%	NA
9	Fixed Deposit A/c no 926040098260631	3.00	14-10-2026	0.0100602	4.25%	NA
10	Fixed Deposit A/c no 926040098272304	3.00	17-12-2026	0.0124274	5.25%	NA
11	Fixed Deposit A/c no 926040099254756	3.00	02-03-2027	0.0113917	5.5%	NA
12	Fixed Deposit A/c no 926040098267881	3.00	17-12-2026	0.0124274	5.25%	NA
13	Fixed Deposit A/c no 926040099255898	3.00	02-03-2027	0.0113917	5.5%	NA
14	Fixed Deposit A/c no 926040098271903	3.00	17-12-2026	0.0124274	5.25%	NA
15	Fixed Deposit A/c no 926040098272061	3.00	17-12-2026	0.0124274	5.25%	NA
	Total	45.0675188				

* Where the market value is not feasible, provide NAV/NRV/Book Value of the same.

For Optimystix Entertainment India Limited

Paresh Shashikant Parekh
Chief Financial Officer
Date: : October 27, 2026



Optimystix Entertainment India Ltd.

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

Regd. Office: 21 SVP Nagar, Jankidevi Public School Road, Near Versova Tel. Exchange, Andheri (W), Mumbai 400 053.
Tel. +91-22-4293 5000 web: www.optimystix.com CIN: U59113MH2000PLC129417 (Sr. No. 002186)



ANNEXURE A – SECTION 6
DELAY IN IMPLEMENTATION OF THE OBJECTS

Object(s)	Completion Date – Offer Document	Actual*	Delay	Reason of Delay	Proposed Course of Action
Working Capital	31-3-2027	36.75	On Going	-	-
Working Capital	31-3-2028	27.6250	On Going	-	-
General Corporate Purpose	31-3-2027	10.00	On Going	-	-
Total		74.3750			

* In case of continuing object(s), please specify latest/revised estimate of the completion date.

For Optimystix Entertainment India Limited

Paresh Shashikant Parekh
Chief Financial Officer
Date: : October 27, 2026



Optimystix Entertainment India Ltd.

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

Regd. Office: 21 SVP Nagar, Jankidevi Public School Road, Near Versova Tel. Exchange, Andheri (W), Mumbai 400 053.
Tel. +91-22-4293 5000 web: www.optimystix.com CIN: U59113MH2000PLC129417 (Sr. No. 002177)



optimystix

ANNEXURE A – SECTION 7
DETAILS OF UTILIZATION OF PROCEEDS FOR GCP

Sr. No.	Item Head	Amount	Source of information / certifications
1	Working Capital Requirement	5.11	CA Certificate / bank statement / Invoices

For Optimystix Entertainment India Limited

Paresh Shashikant Parekh
Chief Financial Officer
Date: : October 27, 2026



ANNEXURE A – END

Annexure A is furnished and certified by the Management of Optimystix Entertainment India Limited.

Optimystix Entertainment India Ltd.

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

Regd. Office: 21 SVP Nagar, Jankidevi Public School Road, Near Versova Tel. Exchange, Andheri (W), Mumbai 400 053.
Tel. +91-22-4293 5000 web: www.optimystix.com CIN: U59113MH2000PLC129417 (Sr. No. 002178)