

# ***BMB MUSIC & MAGNETICS LTD.***

**Office Address: 175, Devi Nagar, Near Vivek Vihar Metro Station - Pillar No - 73, N.S. Road, Sodala Jaipur.302019**

Date: 25.08.2025

BSE Limited (BSE)  
Corporate Relationship Department,  
P.J.Towers, Dalal Street, Fort,  
Mumbai-400 001

Dear Sir/Mam,

**Sub: Submission of Electronic copy of Annual Report for the Financial Year ended 31.03.2025.**

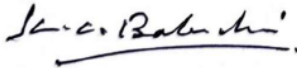
In terms of the requirement of Regulation 34(1) of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 please find enclosed herewith the Annual Report of the Company for the Financial Year 2024-2025, including Notice of the 34th Annual General Meeting being sent to the members through electronic mode.

The said Annual Report containing the Notice can also be accessed on the website of the Company.

We request you to take the same on records.

Thank You

**For BMB MUSIC AND MAGNETICS LTD.**



**KC BOKADIA  
MANAGING DIRECTOR  
DIN 01828803**

# **BMB MUSIC AND MAGNETICS LIMITED**

## **34<sup>th</sup> Annual Report**

**2024-25**

**Registered Office: B-175 Devi Nagar New Sanganer Road Jaipur, 302019**

**34<sup>TH</sup> Annual Report  
2024-25**

**CHAIRMAN & MANAGING DIRECTOR:** : Shri Kastoor Chand Bokadia,

**DIRECTORS:** : Shri Mahip Jain, Independent Director  
: Shri Deepak Arora, Independent Director  
: Shri Azagan Thamizmane Vadaseri Alagappa, Director  
: Smt. Sohankawar Kastoorchand Bokadia, Director.

**CHIEF FINANCIAL OFFICER** : Shri Azagan Thamizmane Vadaseri Alagappa

**STATUTORY AUDITORS** : M/s Vinod Singhal and Co. LLP,  
Chartered Accountants, Jaipur

**SECRETARIAL AUDITORS** : ATCS and Associates,  
Practicing Company Secretaries

**REGISTRARS & TRANSFER AGENTS** : Adroit Corporate Services Pvt. Ltd.  
18-20 Jaferbhoy Industrial Estate,  
1st Floor, Makwana Road, Andheri (E)  
Marol Naka, Mumbai-400059

**Registered Office:**

**BMB MUSIC AND MAGNETICS LIMITED**

**Registered Office:- B-175 Devi Nagar New Sanganer Road, Jaipur-302019,  
Rajasthan, India**

**CIN: L18101RJ1991PLC014466**

**Email Id: [kcbokadia.kcb@gmail.com](mailto:kcbokadia.kcb@gmail.com) website: [www.bmbmusicandmagnetics.com](http://www.bmbmusicandmagnetics.com)**

**Contact No.: 8875779779**

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**Registered Office:- B-175 Devi Nagar New Sanganer Road, Jaipur-302019,**  
**Rajasthan, India**  
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**Contact No.: 8875779779**

## **BOARD'S REPORT**

**Report of the Board of Directors of BMB MUSIC AND MAGNETICS LIMITED for the Financial Year ended March 31, 2025**

**To,**

**The Members,**

**BMB Music and Magnetics Limited**

Your Directors have the pleasure of presenting the 34th Annual Report of the company together with financial statements for the Financial Year ended March 31, 2025.

### **1. ANNUAL RETURN**

The provisions of section 134 (3) (a) prescribes the Company to mention the web address, if any, where the Annual Return referred to in sub section (3) of Section 92 has been placed, the Company have a website [www.bmbmusicandmagnetics.com](http://www.bmbmusicandmagnetics.com).

### **2. DISCLOSURE WITH REGARD TO MEETING OF BOARD OF DIRECTORS**

(A) Whether Company is an OPC or small company as at the FY end date

YES                      ☒ NO

#### **(B) BOARD MEETING**

During the Financial Year 2024-25, the Company held (8) eight meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below.

<b>5</b>	<b>Date of Meeting</b>	<b>Board Strength</b>	<b>No. of Directors Present</b>	<b>% of attendance</b>
1	06.04.2024	5	5	100%
2	08.05.2024	5	3	60%
3	29.05.2024	5	5	100%
4	14.08.2024	5	4	80%
5	22.08.2024	5	5	100%

6	14.11.2024	5	4	80%
7	23.12.2024	5	4	80%
8	14.02.2025	5	4	80%

**(C) COMMITTEE MEETING**

**Number of meetings held**

S. No.	Type of Meeting	Date of Meeting	Total Number of Members as on the date of meeting	Attendance	
				Number of members attended	% of attendance
1.	<b>AUDIT COMMITTEE</b>	29/05/2024	3	3	100%
		14/08/2024	3	3	100%
		14/11/2024	3	3	100%
		14/02/2025	3	3	100%
2.	<b>NOMINATION AND REMUNERATION COMMITTEE</b>	08/05/2024	3	3	100%
		14/08/2024	3	3	100%
3.	<b>STAKEHOLDER'S RELATIONSHIP COMMITTEE</b>	14/08/2024	3	3	100%
4.	<b>INDEPENDENT DIRECTOR'S COMMITTEE</b>	14/08/2024	2	2	100%

### **3. DIRECTORS RESPONSIBILITY STATEMENT**

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities.
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) Company being unlisted sub clause (e) of section 134(5) is not applicable.
- (f) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

### **4. FRAUD REPORTING UNDER SUB-SECTION (12) OF SECTION 143**

During the year under review, Auditors of the company have not reported any instances of frauds committed in the Company by its Officers or Employees to the Audit Committee under section 143(12) of the Companies Act, 2013, details of which need to be mentioned in this Report.

### **5. DECLARATION BY INDEPENDENT DIRECTORS UNDER SECTION 149(6)**

All the Independent Directors have given their declarations under section 149 (6) and section 149 (7) of the Companies Act, 2013 and the Rules made thereunder. In the opinion of the Board, the Independent Directors fulfill the conditions relating to their status as an Independent Director as specified in section 149 of the Companies Act, 2013 read with rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### **6. NOMINATION AND REMUNERATION COMMITTEE UNDER SECTION 178(1)(3)**

The Board has duly constituted its nomination and remuneration committee in line with the provision of the Companies Act, 2013, the Committee comprised of 3 members as on 31<sup>st</sup> March, 2025. Details of Nomination and Remuneration Committee Meeting:-

<b>Sr. No.</b>	<b>Name of Committee Members</b>	<b>Designation</b>
1.	Mr. Deepak Arora	Chairman
2.	Mrs. Sohankawar Kastoorchand Bokadia	Member
3.	Mr. Mahip Jain	Member

### **SALIENT FEATURES OF NOMINATION AND REMUNERATION COMMITTEE**

The Nomination & Remuneration Committee of the Company formulated a criteria's for determining qualifications, positive attributes and independence of a Director and other matters provided under sub-section (3) of Section 178 of the Companies Act, 2013 and recommended to the Board a policy relating to the remuneration for the Directors, Key Managerial Personnel and other employees.

#### **Appointment Criteria & Qualification:**

The appointment of Director, Key Managerial Personnel and Senior Management will be based on the outcome of performance review.

The recruitment process for selection to aforementioned categories of personnel commences after the approval of manpower requisitions by the appointing authority. Relevant approval of concerned is also obtained as part of the process, as deemed fit depending upon the level of hiring.

The Committee shall consider the standards of qualification, expertise and experience of the candidates for appointment as Director, Key Managerial Personnel and accordingly recommend to the Board his/her appointment.

#### **Remuneration to Key Managerial Personnel, Senior Management Personnel and other employees:**

a. The Key Managerial Personnel, Senior Management Personnel and other employees shall be paid remuneration as per the Compensation and Benefit Policy of the Company as revised through the Annual Salary Review process from time to time.

b. The Human Resource department will inform the Committee, the requisite details on the proposed increments for every Annual Salary Review cycle / process including pay outs for the variable part (Performance Incentive).

c. The composition of remuneration so determined by the Committee shall be reasonable and sufficient to attract, retain and motivate the Key Managerial Personnel and Senior Management of the quality required to effectively run the Company. The relationship of remuneration to performance should be clear and meet appropriate performance benchmarks.

d. The market salary survey for total remuneration is commissioned with external consultants. The Basket of companies chosen for the survey are selected and finalized by HR department in consultation with concerned department making requisition.

e.Revision in remuneration of Key Managerial Personnel assuming position of a Director within the meaning of the Act, shall require prior approval of the Nomination & Remuneration Committee and the Board. Such Director shall not participate in discussion and voting thereon.

f.The remuneration, including revision in remuneration, payable to Senior Management shall be recommended by the Committee to the Board of Directors.

#### **Policy on Board diversity:**

The Board shall comprise of Directors having expertise in different areas / fields like Finance, Sales and Marketing, Banking, Engineering, Human Resource management, etc. or as may be considered appropriate. In designing the Board's composition, Board diversity has been considered from a number of aspects, including but not limited to gender, age, cultural and educational background, ethnicity, professional experience, skills and knowledge. The Board shall have at least one Board member who has accounting or related financial management expertise and at least one women director.

### **7. AUDITORS AND THEIR REMARKS:**

#### **♦ STATUTORY AUDITOR**

M/s Vinod Singhal & Co. LLP, Chartered Accountants, having registration No. 005826C/ C400276 allotted by The Institute of Chartered Accountants of India (ICAI) was re-appointed as the statutory auditors of the Company by the Shareholders at its 31st Annual General Meeting till the conclusion of the 36th Annual General Meeting of the Company to be held in the calendar year 2027.

Their appointment was recommended by Audit Committee.

<b>S. No.</b>	<b>Auditors' Qualification, Reservations or adverse remarks or Disclaimer in the Audit Report</b>	<b>Directors' Comments on Qualification, Reservations or adverse remarks or Disclaimer of the auditors as per Board report</b>
	NO	NA

#### **♦ Cost Auditor**

The Cost Audit in pursuant to section 148 of the Companies Act, 2013 read with Companies (Cost Records and Audit) Rules, 2014 is not applicable on the company.

### **8. SECRETARIAL AUDITOR**

In terms of Section 204 of the Act and Rules made there under, M/s. ATCS & Associates, Company Secretaries have been appointed Secretarial Auditors of the Company for the financial year 2024-25. The report of the Secretarial Auditors is enclosed as Annexure-A.

<b>S. No.</b>	<b>Auditors' Qualification, Reservations or adverse remarks or Disclaimer in the Secretarial Audit Report</b>	<b>Directors' Comments on Qualification, Reservations or adverse remarks or Disclaimer of the Secretarial auditors as per Board report</b>
1.	<i>In preparation of financial statements for the financial year 2024-25 the provisions of</i>	Company will take corrective actions to resolve the qualifications and there is no



	<i>Schedule III of the Companies Act, 2013 has not been followed.</i>	malafide intention of the Company behind such non-compliances.
2.	<i>The provisions of secretarial standards prescribed by the Institute of the Company Secretaries of India has not been complied with.</i>	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
3.	<i>The company has not maintained its website as per the Companies Act, 2013 and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. Hence there is violation of Regulation 46. The company has neither adopted any policies as prescribed under Companies Act, 2013 and SEBI (LODR), 2015 nor any policies have been amended as per the amendments made in Companies Act, 2013 and SEBI (LODR) , 2015.</i>	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
4.	<i>Listing fees has not been paid within the prescribed time period for the financial year 2024-2025.</i>	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
5.	<i>The Company has not complied with the requirement of composition of board as per the Companies Act 2013 and regulation 17 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 during the year under review</i>	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
6.	<i>Company has not complied with the Regulation 3 (5) of The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 during the period under review.</i>	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
7.	<i>Company has neither maintained a Structured Digital Database nor has any software in place. Further, quarterly report of Structured Digital Database has not been submitted.</i>	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
8.	<i>The company has not complied with SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.</i>	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.

## **9. PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS**

There were no loans, guarantees or investments made by the Company under Section 186 of the Companies Act, 2013 during the year under review and hence the said provision is not applicable.

Section 186 details

Details of loan, guarantee, investment or security is given by the company as per section 186

(a) \*Whether any loan, guarantee is given by the company or securities of any other body corporate purchased - (No)

(b) Whether the Company falls in the category provided under section 186(11) -(No)

(c) \*Are there any reportable transactions on which section 186 applies (Whether or not threshold exceeds 60% of its paid-up share capital, free reserves and securities premium account or 100% of its free reserves and securities premium account) – (No)

(d) Brief details as to why transaction is not reportable NA

#### **10. TABLE FOR ENQUIRING THE DETAILS**

\*Number of transactions

Block-1	
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN) or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or registration number	NA
Name of the Party	NA
Type of person (Individual / Entity)	
Nature of transaction	NA
In case of loan, rate of interest would be enquired	NA
Brief on the transaction	NA
Amount (in INR)	NA
Date of passing Board resolution (DD/MM/YYYY)	NA
Whether the threshold of 60% of paid-up share capital, free reserves and securities premium	NA

account or 100% of its free reserves and securities premium account breached?	
Whether the transaction falls under the purview of proviso to Section 186(3) and Company is not required to pass SR.	NA
SRN of MGT-14	NA

## **11. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK**

During the period under review, the Company had reported turnover of Rs. 255.00 (amount in Lakhs) turnover which has been increased as compared to previous Financial Year turnover of Rs. 11.50 (amount in Lakhs). The net profit of the Company was recorded as Rs. 1 26.88 (amount in Lakhs), which is further a substantial increased as compared to the profit of Rs. 5.18 (amount in Lakhs) as in previous Financial Year.

## **12. TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013**

Company has not transferred any amounts in the Reserves in terms of Section 134(3) (J) of the Companies Act, 2013.

## **13. DIVIDEND**

During Financial Year 2024-25, Board of Directors did not recommend any Dividend to Shareholders of the Company and does not form any Dividend policy.

## **14. MATERIAL CHANGES AND COMMITMENTS**

The material changes and commitment made by directors affecting financial position of the company during the financial year are as follows:

Appointment/Resignation of director/KMP	1. Ms. Prerna Sharma Whole Time Company secretary (Membership No. A72600) has resigned office with e.f. 07th March, 2025.
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## **15. BUSINESS RISK MANAGEMENT**

The company followed well established risk management assessment and minimization procedures which are periodically reviewed by the Board.

## **16. CORPORATE SOCIAL RESPONSIBILITIES (CSR)**

The company does not meet the criteria of Section 135 of Companies Act, 2013 read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 so there is no requirement to constitution of Corporate Social Responsibility Committee.

**CSR details:**

Details on policy development and implementation by company on corporate social responsibility initiatives taken during year

(a)(i) \*Whether CSR is applicable as per section 135: NOT APPLICABLE

(ii) Turnover (in Rs.): Nil

(iii) Net worth (in Rs.): Nil

(b) Net profits for last three financial years

Financial year ended	FY 2023-24	FY 2022-2023	FY 2021-2022
Profit before tax (In Rs.)	Nil	Nil	Nil
Net Profit computed u/s 198 adjusted as per rule 2(1)(f) of the Companies(CSR Policy) Rules, 2014 (in Rs.)	Nil	Nil	Nil

**17.** Average net profit of the company for last three financial years (as defined in Explanation to sub-section (5) section 135 of the Act) (in Rupees) : Nil

**18.** Prescribed CSR Expenditure (two per cent. of the amount as in item 17 above) (in Rupees): Nil

**19.** Total amount spent on CSR for the financial year (in Rupees) : Nil

(b) Amount spent in local area (in Rupees) Nil

(c) Manner in which the amount spent during the financial year as detailed below NA

Number of CSR activities

(If number of programmes/ projects/ activities is more than twenty, submit the remaining details in EXCEL sheet as specified in instruction kit): NA

S. No.	CSR project or activity identified	Sector in which the Project is covered	Projects or programs - Specify the State /Union Territory where	Projects or programs - Specify the district where projects or programs was	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent
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			the Project/ Program was undertake n	undertake n	(in Rs.)			
1								
2								
	total							

**20.** Give details (name, address and email address) of implementing agency (ies), NA

**21 (a)** Explanation for not spending

(Inability of company to formulate a well-conceived CSR Policy/Adoption of long gestation CSR programmes or projects/Suitable implementing agencies not found/ Non-receipt of utilization certificate from implementing agencies/Delay in formation of CSR committee/Delay in implementation of plan/restricting of CSR polices etc./ budget advanced to NGO'S but not spent / delay in project identification/Lack of prior expertise/Delay in capacity building/Others), NA

(b) If others, specify, NA

**22.** Whether a responsibility statement of the CSR Committee on the implementation and monitoring of CSR policy is enclosed to the board report. NA

**23. DISCLOSURE UNDER RULE 8/8A OF COMPANIES ACCOUNTS RULES 2014.**

**Energy conservation, technology absorption & Foreign Exchange Earnings and Outgo**

**(A) Technology absorption:**

(i) Efforts, in brief, made towards technology absorption: Nil

(ii) Benefits derived as a result of the above efforts, e.g., product improvement, cost reduction, product development, import substitution, etc.: Nil

(iii) In case of imported technology (imported during the last 3 years reckoned from the beginning of the financial year), following information may be furnished: Nil

(a) Details of technology imported: N.A.

(b) Year of import: N.A.

(c) Whether the technology been fully absorbed: N.A.

(d) If not fully absorbed, areas where absorption has not taken place, and the reasons therefore: N.A.

(iv) The expenditure incurred on Research and Development: N.A.

**(B) Conservation of energy:**

Steps taken / impact on conservation of energy, with special reference to the following:

(i) Steps taken or impact on conservation of energy: Not Applicable.

(ii) Steps taken by the company for utilizing alternate sources of energy including waste generated: Not Applicable.

(iii) Capital investment on energy conservation equipment: Nil

**(C) Foreign exchange earnings and Outgo**

<b>Earnings</b>	Nil
<b>Outgo</b>	Nil

**(D) Information about Subsidiary/ JV/ Associate Company**

Company does not have any Subsidiary, Joint venture or Associate Company.

**(E) Disclosure as per rule 8(5) of Companies Accounts Rules 2014**

**(I) Disclosure of companies which have become or ceased to be its subsidiaries, joint ventures or associate companies during year-NA**

**(II) Statement regarding opinion of the Board with regard to integrity, expertise and experience (including the proficiency) of the independent directors appointed during the year-NA**

**(III) Internal control systems and their adequacy**

The Companies Act, 2013 re-emphasizes the need for an effective Internal Financial Control system in the Company. The system should be designed and operated effectively. Rule 8(5) (viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report. To ensure effective Internal Financial Controls the Company has laid down the following measures:

The Company maintains adequate internal control system and procedures commensurate with its size and nature of operations. The internal control systems are designed to provide a reasonable assurance over reliability in financial reporting, ensure appropriate authorization of transactions, safeguarding the assets of the Company and prevent misuse/ losses and legal compliances.

All operations are executed through Standard Operating Procedures (SOPs) in all functional activities for which key manuals have been put in place. The manuals are updated and validated periodically.

All legal and statutory compliances are ensured on a monthly basis. Non-compliance, if any, is seriously taken by the management and corrective actions are taken immediately. Any amendment is regularly updated by internal as well as external agencies in the system.

Approval of all transactions is ensured through a preapproved Delegation of Authority Schedule which is reviewed periodically by the management.

The Company follows a robust internal audit process. Transaction audits are conducted regularly to ensure accuracy of financial reporting, safeguard and protection of all the assets. Fixed Asset

Verification of assets is done on an annual basis. The audit reports for the above audits are compiled and submitted to Managing Director and Board of Directors for review and necessary action.

**(IV) A disclosure, as to whether maintenance of cost records as specified by the Central**

Government under sub-section (1) of section 148 of the Companies Act, 2013, is required by the Company and accordingly such accounts and records are made and maintained. -NA

**(V) Details of proceedings under Insolvency and Bankruptcy Code, 2016**

No application is made and/or no proceedings are pending under Insolvency and Bankruptcy Code, 2016 in favor and/or against the Company during the year and after the end of the financial year till the signing of this Board Report

**(VI) Details of difference between amount of valuation done at the time of one time settlement and valuation done while taking the loan.**

Not applicable

**(VII) Financial Highlights**

The Board's Report shall be prepared based financial statements of the company.

**(Amount in Lakhs)**

<b>Particulars</b>	<b>2024-2025</b>	<b>2023-24</b>
<b>Revenue from Operations</b>	255.00	11.50
<b>Other Income</b>	33.43	-
<b>Profit before Interest and Depreciation and Tax</b>	118.09	6.32
<b>Finance Cost</b>	0.00	0.00
<b>Depreciation</b>	0.96	1.14
<b>Net Profit before Tax</b>	117.13	5.18
Tax Expense	-	-
Deferred Tax	(9.75)	0.00
<b>Net Profit after Tax</b>	<b>126.88</b>	<b>5.18</b>

**(VIII) Change in Nature of Business**

There is no change in the Nature of Business of the Company during the Year under Review.

**(IX) Directors and Key Managerial Personnel**

During the year under review, the Board of Directors of the Company duly constituted as per provisions of the Companies Act, 2013.

Thus, the Board of Directors of **BMB Music and Magnetics Limited** does not have an optimum mix of Executive and Non-Executive Directors.

As on 31<sup>st</sup> March, 2025, the Board of the Company consists of five (5) Directors. The composition and category of Directors/KMP is as follow:

**Directors/KMP as on 31.03.2025 are as follows:**

Category	Number of Directors/CFO	Name of Directors/ KMP	Promoter/ Promoter Group	Date of Appointment	Date of cessation
<b>Executive Directors</b>	<b>1</b>	<b>Mr. Kastoore Chand Bokadia DIN:(01828803)</b>	Yes	23/02/1994	-
<b>Director/CFO</b>	<b>1</b>	<b>Mr. Azgan Thamizmane Vadaseri Alagappa PAN:ACBPT2655H</b>	No	30/03/2015	-
<b>Non- Executive Directors</b>	<b>1</b>	<b>Mrs. Sohankanwar Bokadia DIN: 03592230</b>	Yes	30/03/2015	-
<b>Non- Executive Independent Directors</b>	<b>2</b>	<b>Mr. Deepak Arora DIN: 07768439</b>	No	14/08/2021	-
		<b>Mr. Mahip Jain DIN: 07130462</b>	No	13/02/2024	-

#### **(F) Deposit**

During the year under review, your Company has not invited any deposits from public/shareholders as per Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014.

- (i) Deposits accepted during year.
- (ii) Deposits remained unpaid or unclaimed at end of year
- (iii) Amount of default in repayment of deposits or payment of interest there on beginning of year
- (iv) Maximum amount of default in repayment of deposits or payment of interest thereon during year
- (v) Amount of default in repayment of deposits or payment of interest thereon end of year
- (vi) Number of cases of default in repayment of deposits or payment of interest thereon beginning of year
- (vii) Maximum number of cases of default in repayment of deposits or payment of interest thereon during year
- (viii) Number of cases of default in repayment of deposits or payment of interest thereon end of year
- (ix) Details of deposits which are not in compliance with requirements of Chapter V of Act.

#### **(G) Significant and Material Orders Passed By the Regulators or Courts**



There are no significant material orders passed by the Regulators / Courts which would impact the going concern status of the Company and its future operations.

#### **(H) Board Evaluation**

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, the Board has carried out an annual performance evaluation of its own performance, the Directors individually as well as the evaluation of the working of its Audit Committee, Nomination & Remuneration and other committees as per the Board Evaluation policy.

A structured questionnaire was prepared after taking into consideration inputs received from the Directors, covering various aspects of the Board's functioning such as adequacy of the composition of the Board and its Committees, Board culture, execution and performance of specific duties, obligations and governance. A separate exercise was carried out to evaluate the performance of individual Directors including the Chairman of the Board, who were evaluated on parameters such as level of engagement and contribution, independence of judgment, safeguarding the interest of the Company and its minority shareholders etc. The performance evaluation of the Independent Directors was carried out by the entire Board. The performance evaluation of the Non-Independent Directors was carried out by the Independent Directors.

#### **(I) Disclosure for compliance with other statutory laws**

##### **(a) Disclosure under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013**

Company has adopted a policy for prevention of Sexual Harassment of Women at workplace and has set up Committee for implementation of said policy.

The Company has in place an Anti-Sexual Harassment Policy in line with the requirements of The Sexual Harassment of Women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013.

Further the Company was committed to providing a safe and conducive work environment to its employees during the year under review. Your Directors further state that during the year under review, there were no cases filed pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Summary of sexual harassment complaints received and disposed of during the financial year: -

- No. of complaints received: Nil
- No. of complaints disposed off: Nil
- No. of complaints pending: Nil
- No. of complaints unsolved: Nil
- No. of sexual harassment complaints beyond 90 days: Nil

##### **(b) Statement that the company has complied with maternity benefit act.**

- The Maternity Benefit Act is not applicable to the company, as the company has no female employees.

#### **(J) Number of employees as on the closure of financial year**

- There are 5 employees in the company.
- Female: 1
- Male: 4
- Transgender: 0

## **24. NUMBER OF OTHER MATTERS TO BE INCLUDED IN DIRECTORS REPORT**

### **(A) Share Capital**

During FY 2024-25, there is no change in the capital structure of Company. The authorized Share Capital of Company is Rs. 6,50,00,000/- (Rs. Six Crore and Fifty Lakhs only) and Paid up share Capital of Company is Rs. 6,05,97,000/- (Rs. Six Crore Five Lakh and Ninety Seven Thousand only).

### **(B) Transfer of unclaimed dividend to Investor Education and Protection Fund**

Pursuant to the provisions of the Section 124 and 125 of the Companies Act, 2013 read with the IEPF Authority (Accounting, audit, Transfer and Refund), Rule, 2016 ("The Rules") Unpaid/Unclaimed Dividend are required to be transferred by the Company to Investor Education & Protection fund (The IEPF) established by the Central Government after the completion of seven years. Further according to the Rules, the shares in respect of which dividend has not been paid or claimed by the Shareholders for seven consecutive years or more shall also be transferred to the demat account created by the IEPF Authority. However, the Company did not declare any dividend.

### **(C) Disclosure relating to the provision of Section 73 of Companies Act, 2013 read with rule (2) (1)(c)(viii) of The Companies (Acceptance of Deposit) Rules 2014.**

During the year the company has not accepted any amount from its director(s) and his/their relatives.

### **(D) Related Party Transactions**

During the year under review, no related party transaction as referred under Section 188 of the Companies Act, 2013 were entered.

Details of Related Party Transaction are disclosed in the note no. 2B.12 (ii) of Notes to accounts annexed to the Financial Statements.

### **(E) Statement regarding compliances of applicable Secretarial Standards**

The Directors have devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards and that such systems are adequate and operating effectively.

**(F) Information Pursuant To Rule-5 Of The Companies (Appointment And Remuneration) of Managerial Person, Rule, 2014 Of The Companies Act, 2013:**

As per amendment in Rule 5(2) of the Companies (Appointment and Remuneration of Managerial personnel) Amendment Rules, 2016 dated 30.06.2016, details of top ten employees in terms of remuneration drawn, employed by the Company during the Financial Year 2024-25 pursuant the provisions in accordance with Rule 5(2) of the Companies (Appointment and Remuneration of Managerial personnel) Amendment Rules, 2016 and Disclosures pertaining to remuneration and other details as required under Section 197 (12) of the Act read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, Statement of Particulars of employees is **NIL**.

**(G) Vigil Mechanism / Whistle Blower Policy**

In pursuant to the provisions of Section 177(9) & (10) of the Companies Act, 2013, a Vigil Mechanism for directors and employees to report genuine concerns has been established. The Vigil Mechanism Policy has been uploaded on the website of the Company at [www.bmbmusicandmagnetics.com](http://www.bmbmusicandmagnetics.com) under investors/policy documents/Vigil Mechanism Policy link.

**(H) Composition of Audit Committee**

The Board has duly constituted the Audit Committee in line with the provision of the Companies Act, 2013. The Audit Committee comprised of 3 members as on 31<sup>st</sup> March, 2025. The detail of the composition of the Audit committee as follows:

Sr. No.	Name of Committee Members	Designation
1.	Mr. Deepak Arora	Chairman
2.	Mrs. Sohankawar Kastoorchand Bokadia	Member
3.	Mr. Mahip Jain	Member

**(I) Credit Rating**

The Company has not obtained Credit Rating from any credit rating agency during the Financial Year 2024-25.

**(J) Internal Auditor**

In terms of the Section 138 of the Companies Act, 2013, M/s. M/s AJMK & Associates (F.R.N. 019318C), Chartered Accountants were appointed by the Board of Directors of the Company as Internal Auditors of the Company to conduct the Internal Audit of the Company to introduce adequate internal control procedure and shall report to the Board of the company directly.

**(K)Corporate Governance**

The paid up Equity Share Capital of the Company is not exceeding rupees ten crores and net worth is not exceeding rupees twenty five crores, as on the last day of the previous Financial Year, the Company has decided not to follow with the corporate governance provisions of SEBI (LODR) Regulations, 2015, hence the report prescribed under Schedule V (C) is not part of this report. However, the Company has endeavored to follow voluntarily corporate governance principles during the previous Financial Year.

The Corporate Governance requirements as stipulated under the Regulation of SEBI (LODR) Regulations, 2015 is not applicable to the Company. Thus, the Company has filed the non-applicability certificate to the exchange for Regulation 15 (2) read with Regulation 27(2) of SEBI (LODR) Regulations, 2015.

**(L) Stakeholder's Relationship Committee**

The Board has duly constituted its Stakeholders' Relationship Committee in line with the provision of the Companies Act, 2013, the Committee comprised of 3 members as on 31<sup>st</sup> March, 2024, the detail of the composition of the Stakeholders' Relationship Committee Meeting along with their meetings held/attended is as follows:

Details of Stakeholders' Relationship Committee Meeting:-

Sr. No.	Name of Committee Members	Designation
1.	Mr. Deepak Arora	Chairman
2.	Mrs. Sohankawar Kastoorchand Bokadia	Member
3.	Mr. Azgan Thamizmane Vadaseri Alagappa	Member

**(M)Secretarial Standard**

During the reporting period 2024-25, your Company has complied with the Secretarial Standard issued by the Institute of Companies Secretaries of India, which were made applicable and amended from time to time.

**(N)Listing And Confirmation Of Fee**

The securities of your Company are listed on The Bombay Stock Exchange Limited (BSE) The Annual Listing fees for the Financial Year 2024-25 were paid as and when required during the Financial Year. Annual Custodian fees to NSDL and CDSL for the Financial Year 2024-25 were also paid on time.

#### **(O) Statutory Disclosures**

During the reporting Financial Year 2024-25, your Directors state that there being no transactions were done with respect to the following items, hence, no disclosure or reporting is required:

- i. Issue of Equity Shares with differential rights as to dividend, voting or otherwise.
- ii. Issue of Shares (including Sweat Equity Shares) to the Employees of your company under any scheme.
- iii. The Managing Director of your Company did not receive any remuneration or commission from any of the subsidiaries.
- iv. No significant or material orders were passed by the Regulators or Courts or Tribunals, which impact the going concern status and Company's operations in future.
- v. Buy Back of Shares.
- vi. The Company has neither filed any application under the Insolvency and Bankruptcy Code, 2016 (31 of 2016), as amended from time to time, nor has availed one time settlement with respect to any Loans from Banks or Financial Institutions.

#### **(P) Management Discussion And Analysis Report**

In terms of Provision of Regulation 34 of SEBI (Listing Obligation & Disclosure Requirement) Regulation, 2015 and in compliance of the provision of Companies Act -2013 a Management Discussion and Analysis Report is appended to this report as **Annexure B**.

#### **(Q)Industrial Relation**

Relation with the employees remain cordial and your Directors wish to place on record their appreciation of the co-operation and contribution made by the employees at all levels.

#### **(R)Right Of Member To Copies Of Audited Financial Statement**

Having regard to the Provisions of the first proviso to Section 136(1) of the Act read with MCA Circular Nos. 10/2022, dated 28th December 2022, 02/2022 dated May 05, 2022, 02/2021 dated January 13, 2021, 20/2020 dated May 05, 2020 read together with Circular no. 14/2020 dated April 08, 2020, Circular no. 17/2020 dated April 13, 2020 and Circular no. 22/2020 dated June 15, 2020 and Circular no. SEBI/HO/CFD/CMD 2/CIR/P/2021/11 dated January 15, 2021 and SEBI/HO/CFD/CMD1/CIR/P/2020/79 dated May 12, 2020 and any other circulars be issued from time to time by the Securities Exchange Board of India, the Annual Report for Financial Year 2024-25 and other communications is being sent only to those members, whose email id are registered with the Company/ RTA/Depositories on cut-off date for sending notice of AGM through electronic mode only. The Member may note that no printed Annual Report for Financial Year 2024-25 would be issued except requested specifically.

The Members who had joined the Company as member after cut-off date for sending notice to members till 7 days prior to date of Meeting may write to [kcbokadia.kcb@gmail.com](mailto:kcbokadia.kcb@gmail.com).

The Members may note that the Notice of the 34th AGM along with the Annual Report for Financial Year 2024-25 will also be available on the Company's website [www.bmbmusicandmagnetics.com](http://www.bmbmusicandmagnetics.com), website of the Stock Exchange and on the website of the E-voting and Video conferencing Agency.

#### **(S)Investor Grievance Redressal**

There were no pending complaint or share transfer cases as on 31<sup>st</sup> March, 2025, as per the certificate given by RTA.

**(T)Cautionary Statement**

The statements contained in the Board's Report and Management Discussion and Analysis contain certain statements relating to the future and therefore are forward looking within the meaning of applicable securities, laws and regulations. Various factors such as economic conditions, changes in government regulations, tax regime, other statutes, market forces and other associated and incidental factors may however lead to variation in actual results.

**(U)Acknowledgements**

Your Board place on record their appreciation for the overwhelming co-operation and assistance received from the Company's esteemed Shareholders, valued Business Associates, Bankers, various Financial Institutions, the State and Central Government Bodies, Auditors and Legal Advisors for their valuable contribution and continued support and to all the persons who reposed faith and trust in Company.

Your Board also place on record their appreciation to its employees for their dedicated service and firm commitment to the goals of the Company, without their commitment and hard work, Company's consistent growth was not possible

**By Order of the Board of Directors**

**Kastoor Chand Bokadia**  
**DIN - 01828803**  
**Chairman cum Managing Director**

**Date: 22.08.2025**

**Place: Jaipur**

## ANNEXURE-A

FORM MR-3  
SECRETARIAL AUDIT REPORT  
FOR THE FINANCIAL YEAR ENDED 31st March, 2025  
[Pursuant to section 204(1) of the Companies Act, 2013 and rule No. 9 of the Companies  
(Appointment and Remuneration Personnel) Rules, 2014]

To,  
The Members,  
BMB Music and Magnetism Limited

We have conducted the Secretarial Audit of compliance of the applicable statutory provisions and adherence to good corporate practices by BMB Music and Magnetism Limited (hereinafter called the company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on our verification of the BMB Music and Magnetism Limited books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, We hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31<sup>st</sup> March, 2025 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance- mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by BMB Music and Magnetism Limited for the financial year ended on 31<sup>st</sup> March, 2025 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-
  - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
  - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992; (repealed w.e.f. 15<sup>th</sup> May, 2015)
  - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009.(Not applicable to the Company during the Audit Period);
  - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 (Not applicable to the Company during the Audit Period);

- (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008 (Not applicable to the Company during the Audit Period);
  - (f) The Securities and Exchange Board of India (Registrar to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
  - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009 (Not applicable to the Company during the Audit Period) and
  - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998 (Not applicable to the Company during the Audit Period)
  - (i) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; and
  - (j) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- (vi) As confirmed by the management, there are no sector specific laws that are applicable specifically to the Company.

We have also examined compliance with the applicable clauses of the following:

- (i) Secretarial Standards issued by The Institute of Company Secretaries of India.
- (ii) The Listing Agreements entered into by the Company with BSE Limited.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except to the extent as mentioned below:-

1. *In preparation of financial statements for the financial year 2024-25 the provisions of Schedule III of the Companies Act, 2013 has not been followed.*
2. *The provisions of secretarial standards prescribed by the Institute of the Company Secretaries of India has not been complied with.*
3. *The company has not maintained its website as per the Companies Act, 2013 and SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. Hence there is violation of Regulation 46. The company has neither adopted any policies as prescribed under Companies Act, 2013 and SEBI (LODR), 2015 nor any policies have been amended as per the amendments made in Companies Act, 2013 and SEBI (LODR) , 2015*
4. *Listing fees has not been paid within the prescribed time period for the financial year 2024-2025.*
5. *The Company has not complied with the requirement of composition of board as per the Companies Act 2013 and regulation 17 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 during the year under review.*



6. *Company has neither maintained a Structured Digital Database nor has any software in place. Further, quarterly report of Structured Digital Database has not been submitted.*
7. *The company has not complied with SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.*

We further report that

The Board of Directors of the Company was not constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors in compliance with the Companies Act 2013 and *SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015*.

Adequate notice was not given to all the directors to schedule the Board Meetings, agenda and detailed notes on agenda were not sent at least seven days in advance, however a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

All the decisions were taken unanimously in the meetings and no dissenting views observed in the minutes.

We further report that there are no adequate systems and processes in the company commensurate with the size and operations of the company to ensure compliance with applicable laws, rules, regulations and guidelines.

This report is to be read with our letter of even date which is annexed as ANNEXURE 'I' and forms an integral part of this report.

Place: Jaipur

Date: 22.08.2025

UDIN: **F005749G001056557**

Peer review Certificate No. 1212/2021

For ATCS & Associates  
Practicing Company Secretaries  
Firm Reg. No. S2007RJ095000

[TARA CHAND SHARMA]  
Proprietor  
M. No. : FCS-5749  
COP No. 4078

**ANNEXURE 'I'**

To,  
The Members  
**BMB Music and Magnetics Limited**

Our Report of even date is to be read along with this letter.

1. Maintenance of Secretarial record is the responsibility of the management of the company. Our responsibility is to express an opinion on these Secretarial records based on our audit.
2. We have followed the Audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.
3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company. We have relied upon the Report of Statutory Auditors regarding compliance of Companies Act, 2013 and Rules made thereunder relating to maintenance of Books of Accounts, papers and financial statements of the relevant Financial Year, which give a true and fair view of the state of the affairs of the company.
4. We have relied upon the Report of Statutory Auditors regarding compliance of Fiscal Laws, like the Income Tax Act, 1961 & Finance Acts, the Customs Act, 1962, the Central Excise Act, 1944 and Service Tax.
5. Where ever required, we have obtained the Management representation about the compliance of Laws, rules and regulations and happening of events etc.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.
7. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

**Place: Jaipur**

**Date: 22.08.2025**

**UDIN: F005749G001056557**

**For ATCS & Associates**  
**Practicing Company Secretaries**  
**Firm Reg no. No. S2007RJ095000**

**[TARA CHAND SHARMA]**

Proprietor  
M. No. : FCS-5749  
COP No. 4078

## **Annexure- B**

### **MANAGEMENT DISCUSSION AND ANALYSIS REPORT**

#### **❖ FORWARD-LOOKING STATEMENTS**

This report contains forward-looking statements based on certain assumptions and expectations of future events. The Company, therefore, cannot guarantee that these assumptions and expectations are accurate or will be realized. The Company's actual results, performance or achievements can thus differ materially from those projected in any such forward-looking statements. The Company assumes no responsibility to publicly amend, modify or revise any forward looking statements, on the basis of any subsequent developments, information or events.

#### **❖ INDUSTRY STRUCTURE AND DEVELOPMENTS**

The Global economy remained largely subdued in FY 2024-25 due to widespread uncertainties and COVID-19 impact. A real sense of the impact of the opportunities provided by the growth in multiplex and digital distribution can be gained by looking at box office numbers and screens.

2008 witnessed the first film ever in India to cross 1 billion. In 2012 nine films achieved this milestone. Similarly, in 2008 a large film may have been released across around 1,000 screens, whereas the current figure is close to 3,500 screens. Looking ahead, continued growth is expected in multiplex screens. For example, the newly combined PVR and Cinemax chains are expected to increase the number of screens by 25% (90 screens) in FY 2014. With the expansion of Cineole's in India and the growth in other chains such as Inox Movies and Reliance Big Cinema, growth has become an industry-wide phenomenon. This growth in the number of screens is also being accompanied by rising average ticket prices across cinemas, as the mix of multiplex and single screens cinemas changes, with a skew towards multiplexes. In FY 2013, for example, PVR Limited reported a 10% increase in average ticket prices. Growth in cinema is not restricted to Hindi films. Tamil, Telegu, Bengali and Punjabi cinema continue to grow as the availability of screens increases, with films from the regions joining the 1 billion box offices. Hindi Film Industry has become risky because of higher rates of the artists & technicians as well as the publicity taking before release become very costly. Any Hindi film publicity budget should be minimum 4-5 crores and in other way, regional film publicity budget is very restricted.

#### **❖ BUSINESS OVERVIEW**

The Company have produced one Movie, "*The Signature*" during the Financial Year under consideration.

#### **❖ MARKETING**

The Company is setting up a good marketing team to enter to increased turnover.

#### **❖ SWOT ANALYSIS**

##### ***Strengths***

- Media and Entertainment is one of the most booming sectors in India due to its vast customer reach. The various segments of the Media and Entertainment industry like television and film industry have a large customer base.

- The growing middle class with higher disposable income has become the strength of the Media and Entertainment Industry
- Change in the lifestyle and spending patterns of the Indian masses on entertainment
- Technological innovations like online distribution channels, web-stores, multi- and mega plexus are complementing the ongoing revolution and the growth of the sector
- Indian film industry is second largest in the world and the largest in terms of the film produced and tickets sold.
- The low cost of production and high revenues ensure a good return on investment for Indian Media and Entertainment industry.

#### ***Weaknesses***

- The Media & Entertainment sector in India is highly fragmented
- Lack of cohesive production & distribution infrastructure, especially in the case of music industry
- The lack of efforts for media penetration in lower socio-economic classes, where the media penetration is low

#### ***Opportunities***

- The concept of crossover movies has helped open up new doors to the crossover audience and offers immense potential for development
- The increasing interest of the global investors in the sector
- The media penetration is poor among the poorer sections of the society, offering opportunities for expansion in the area
- Rapid de-regulation in the Industry
- Rise in the viewership and the advertising expenditure
- Technological innovations like animations, multiplexes etc. and new distribution channels like mobiles and internet have opened up the doors of new opportunities in the sector

#### ***Threats***

- Piracy, violation of intellectual property rights poses a major threat to the Media & Entertainment Companies
- Lack of quality content has emerged as a major concern because of the ‘quick-buck’ route being followed in the industry
- With technological innovations taking place so rapidly, the media sector is facing considerable uncertainty about success in the marketplace.

#### **❖ INTERNAL CONTROL**

The company has customized accounting packages and also has well established system in place at various levels to check and control expenses.

#### **❖ FUTURE OUTLOOK**

The future outlook of the Company is very prospective.

#### **❖ MATERIAL DEVELOPMENTS IN HUMAN RESOURCES/INDUSTRIAL RELATIONS FRONT, INCLUDING NUMBER OF PEOPLE EMPLOYED: NIL**

## ❖ DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

The financials of the company has been prepared by ensuring the objectivity, credibility and correctness through proper financial reporting and disclosure processes, internal control, risk management policies and processes, tax policies, compliance and legal requirements and associated matters.

## ❖ RISKS AND CONCERNS

### *Change in consumer preference risk:*

The content developed by the Company need not appeal the target audience always as the target audience preferences are bound to change. The level of creativity required for the audience targeted varies with the available options to the consumers.

### *Artist attrition risk:*

The reason for which the Company's content is preferred by the audience includes artist attrition also. These artists are an important part for the content produced by the Company.

### *Technological risk:*

Advancement of technology for creation of the picture is necessary with the new Technologies being adopted by the competitors

### *Regulatory risk:*

The business may have a positive or a negative impact on the revenues in future due to changes in the regulatory framework and the tax laws as compared to the current scenario. Management continuously monitors and makes efforts to arrest decline and adverse output on any of these factors.

## ❖ CAUTIONARY STATEMENT

Statements in the Management Discussion and Analysis describing the Company's objectives, expectations or predictions may be forward looking within the meaning of applicable securities, laws and regulations. Actual results may differ materially from those expressed in the statement. Important factors that could influence the Company's operations include domestic and global; supplies and demand conditions affecting prices of final product and service, input availability and prices, changes in government regulations, tax laws, economic developments within the country and other factors such as litigation and industrial relations.

The outbreak of COVID-19 has affected all businesses across economies. Our ability to successfully create content depends upon the availability, diversity and appeal of filmed content as well as the environment in which the content is being produced. The outbreak poses a risk to our ability to produce content. However, to minimize the impact, we have resumed our operations in adherence to all the standard operating procedures and social distancing norms prescribed by the local authorities. Although, the operations still remain unhedged.

**Date: 22.08.2025**

**Place: Jaipur**

**By Order of the Board of Directors**

**Kastoor Chand Bokadia**

**DIN: 01828803**

**Chairman cum Managing Director**

## **INDEPENDENT AUDITOR'S REPORT**

To,  
The Members,  
BMB Music And Magnetism Limited  
Jaipur

### **Report on the Ind AS Financial Statements**

We have audited the accompanying Ind AS Financial Statements of BMB MUSIC AND MAGNETICS LIMITED ("The Company") which comprise the Balance Sheet as at 31<sup>st</sup> March 2025, the statement of Profit and Loss, the cash flow statement & the statement of changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

#### ***Management's Responsibility for the Financial Statements:***

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS Financial Statements that give true and fair view of the financial position and financial performance including cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014 & the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; in design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and is free from material misstatement, whether due to fraud or error.

#### ***Auditors' Responsibility:***

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provision of the Act and the Rules made thereunder.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The Procedures selected depend on the auditors' judgement, including the assessment of the risks of material misstatement of the Ind AS financial statement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation of the Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the company's directors, as well as evaluating the overall presentation of the Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our Audit opinion of the Ind AS financial statements.

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2025, and its Profit including its cash flows and the changes in Equity for the year ended on that date.

### **Report on Other Legal and Regulatory Requirements**

As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the '**Annexure-A**', a statement on the matters specified in the paragraph 3 & 4 of the order.

As required by section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of accounts as required by Law have been kept by the Company so far as it appears from our examination of those books.
- c) The Balance Sheet, the Statement of Profit & Loss including the Cash Flow Statement & Statement of Changes in Equity dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rule, 2014 & the Companies (Indian Accounting Standards) Rules, 2015, as amended.
- e) On the basis of written representations received from the directors as on APRIL 30, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company, and the operating effectiveness of such controls, as per the Chapter X, Clause (i) of sub-section (3) of Section 143 of the Companies Act, 2013, is applicable on the Company **as Per Annexure-B**

- g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position
  - ii. The Company did not have any long term contracts including derivatives contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company
  - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-
    - a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
    - b) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.
- Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.
- v. No dividend declared or paid during the year.
  - vi. Based on our examination, which included test checks, the Company has not used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility.

**For VINOD SINGHAL & CO. LLP**

**CHARTERED ACCOUNTANTS**

**Registration No.: 005826C/C400276**

**MANISH KHANDELWAL**

**Partner**

**Membership No.: 425013**

**Dated: - 30.05.2025**

**Place: - Jaipur**

**UDIN:- 25425013BMJNRR3372**



**“Annexure B” to the Independent Auditor’s Report of even date on the Financial Statements of BMB MUSIC AND MAGNETICS LIMITED:**

**Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (“the Act”)**

We have audited the internal financial controls over financial reporting of BMB MUSIC AND MAGNETICS LIMITED (“the Company”) as of March 31, 2025 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

**Management’s Responsibility for Internal Financial Controls**

The Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company’s policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

**Auditors’ Responsibility**

Our responsibility is to express an opinion on the Company’s internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial controls system over financial reporting.

**Meaning of Internal Financial Controls over Financial Reporting**

A company’s internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A

company's internal financial control over financial reporting includes those policies and procedures that:

- (1) Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

#### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

#### **Opinion**

In our opinion, to the best our information and according to the explanation given to us the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2025, based on the internal control over Financial Reporting criteria established by the Company considering the essential components of internal control stated in Guidance Note on Audit of internal Financial Controls Over Financial Reporting issued by the Chartered Accountants of India.

**For Vinod Singhal & Co. LLP**  
**Chartered Accountants**  
**FRN-005826C/400276**

**CA Manish Khandelwal**  
**Partner**  
**Date: 30.05.2025**  
**Place: Jaipur**  
**UDIN- 25425013BMJNRR3372**

**BMB MUSIC & MAGNETICS LIMITED**

(CIN: L18101RJ1991PLC014466)

Regd. Offc. B-175 Devi Nagar, New Sanganer Road, Jaipur, Rajasthan 302019

**Balance Sheet as at 31st March, 2025**

Particulars	Note No	31-Mar-25	31-Mar-24
		Rs. In Lakhs	Rs. In Lakhs
<b>ASSETS</b>			
<b>Non-current assets</b>			
(a) Property, Plant and Equipment	3	20.31	20.32
(b) Capital Work-in-progress			
(c) Investment Property			
(d) Goodwill			
(e) Other Intangible Assets		-	-
(f) Intangible assets under development			
(g) Biological Assets other than bearer plants			
(h) Financial Assets			
(i) Investments			
(ii) Trade receivables	4	15.68	15.78
(iii) Loans			
(iv) Other	5	336.72	333.66
(i) Deferred Tax assets (Net)			
(j) Other non-current assets	6	0.70	0.70
<b>Current assets</b>			
(a) Inventories	7	528.42	621.73
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	8	196.51	65.27
(iii) Cash and cash equivalents	9	4.15	1.82
(iv) Bank balances other than (iii) above			
(v) Loans			
(vi) Other			
(c) Current Tax Assets (Net)	10	20.23	1.33
(d) Other Current Assets	11	15.27	43.72
<b>Total assets</b>		<b>1,137.99</b>	<b>1,104.32</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	12	605.97	605.97
(b) Other Equity	13	(241.43)	(368.31)
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
(a) Financial liability			
(i) Borrowings			
(ii) Trade payable	14	8.66	13.81
(iii) Other financial liabilities			
(b) Provisions			
(d) Other non- current liabilities	15	536.94	609.65
(c) Deferred Tax Liabilities (Net)	16	(9.75)	-
<b>Current Liabilities</b>			
(a) Financial liability			
(i) Borrowings			
(ii) Trade payable	17	190.32	196.19
(iii) Other financial liabilities			
(b) Other current liabilities	18	46.92	45.34
(c) Provisions	19	0.36	1.67
(d) Current tax liabilities			
<b>Total equity and liabilities</b>		<b>1,137.99</b>	<b>1,104.32</b>
Notes to Accounts & Summary of Significant Accounting Policies	1 & 2	(0.00)	(0.00)

The accompanying notes forms the part of the financial statements

As per our report of even date  
For VINOD SINGHAL & CO.LLP  
Chartered Accountants  
FRN-005826C/C400276

For and on behalf of the Board  
For BMB MUSIC & MAGNETICS LTD

MANISH KHADELWAL  
Partner  
Mem. No. 425013

KASTOOR CHAND BOKADIA  
MANAGING DIRECTOR (DIN: 01828803)

Dated:- 30-05-2025  
Place: JAIPUR  
UDIN:- 25425013BMJNRR3372

SOHAN KANWAR BOKADIA  
DIRECTOR (DIN: 03592230)

**BMB MUSIC & MAGNETICS LIMITED**

(CIN: L18101RJ1991PLC014466)

Regd. Off. B-175 Devi Nagar, New Sanganer Road, Jaipur, Rajasthan 302019

**Profit and Loss statement for the year ended 31st March, 2025**

	Particulars	Note No	31-Mar-25	31-Mar-24
			Rs. In Lakhs	Rs. In Lakhs
I.	Revenue from operations	20	255.00	11.50
II.	Other Income	21	33.43	-
III.	<b>Total Income (I +II)</b>		<b>288.43</b>	<b>11.50</b>
IV.	<u>Expenses:</u>			
	Cost of materials consumed	22	67.16	243.24
	Purchase of stock in trade		-	-
	Changes in inventories	23	93.31	(243.24)
	Employee benefits expenses	24	3.56	0.73
	Finance Costs		-	-
	Depreciation and amortization expenses	25	0.96	1.14
	Other expenses	26	6.31	4.45
	<b>Total Expenses (IV)</b>		<b>171.29</b>	<b>6.32</b>
V.	Profit/(Loss) before exceptional items and tax (III - IV)		117.13	5.18
VI.	Exceptional Items			
VII.	Profit/(Loss) before and tax (V - VI)		<b>117.13</b>	<b>5.18</b>
VIII.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		(9.75)	-
IX.	<b>Profit/(Loss) from the perid from continuing operations (VII - VIII)</b>		<b>126.88</b>	<b>5.18</b>
X	Profit/(Loss) from discontinued operations			-
XI.	Tax expense of discontinued operations			-
XII	<b>Profit/(Loss) from Discontinued operations (after tax) (X - XI)</b>			-
XIII.	<b>Profit/(Loss) for the period (IX + XII)</b>		<b>126.88</b>	<b>5.18</b>
XIV	<b>Other Comprehensive Income</b>			
(A)	(i) Items that will not be reclassified to profit or loss			-
	(ii) Income tax relating to items above (in (i))			-
(B)	(i) Items that will be reclassified to profit or loss			-
	(ii) Income tax relating to items above (in (i))			-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>		<b>126.88</b>	<b>5.18</b>
XVI	Earnings per equity share: (For continuing operations)			
	(1) Basic		2.09	0.09
	(2) Diluted		2.09	0.09
XVII	Earnings per equity share: (For discontinued operations)			
	(1) Basic			-
	(2) Diluted			-
XVIII	Earnings per equity share: (For discontinued and continuing operations)			
	(1) Basic		2.09	0.09
	(2) Diluted		2.09	0.09
Notes to Accounts & Summary of significant accounting policies		1 & 2		

The accompanying notes forms the part of the financial statements

**As per our report of even date**  
**For VINOD SINGHAL & CO.LLP**  
**Chartered Accountants**  
**FRN-005826C/C400276**

**MANISH KHANDELWAL**  
**Partner**  
**Mem. No. 425013**

**Dated:-30-05-2025**  
**Place: JAIPUR**  
**UDIN:- 25425013BMJNRR3372**

**For and on behalf of the Board**

**For BMB MUSIC & MAGNETICS LTD**

**KASTOOR CHAND BOKADIA**  
**MANAGING DIRECTOR (DIN: 01828803)**

**SOHAN KANWAR BOKADIA**  
**DIRECTOR (DIN: 03592230)**

# BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

### Notes No.04 Non Current Trade Receivables

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Bappi lahiri	1.18	1.18
BSE Limited-Penalty	-	0.10
Sunil Mehta	14.50	14.50
<b>Total</b>	<b>15.68</b>	<b>15.78</b>

### Notes No.05 Other financial assets

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Artage Securities Pvt Ltd	30.00	30.00
BMB Pictures	60.99	60.99
Classic Pictures	-	3.34
Paras Jain - Indore	0.40	2.40
Pelicon Fabrics Ltd	236.92	236.92
BMB Entertainment- Rakesh ji	4.00	-
BMB Production	4.40	-
<b>Total</b>	<b>336.72</b>	<b>333.66</b>

### Notes No.06 Other Non Current Assets

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
<u>Security Deposits</u>		
Rent - Devi Nagar Deposit	0.25	0.25
Reliance Media Works Ltd	0.45	0.45
<b>Total</b>	<b>0.70</b>	<b>0.70</b>

### Notes No.07 Inventories

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Unamortised Cost of Production of Films	528.42	621.73
<b>Total</b>	<b>528.42</b>	<b>621.73</b>

### Notes No.08 Trade Receivables

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Trade Receivables	196.51	65.27
<b>Total</b>	<b>196.51</b>	<b>65.27</b>

Particulars	Outstanding for the following periods from due date of payment				
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 years
Undisputed - considered good	91.03	43.84	20.67	2.42	38.56
Undisputed - considered doubtful	-	-	-	-	-
Disputed - considered good	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-
<b>Subtotal</b>	<b>91.03</b>	<b>43.84</b>	<b>20.67</b>	<b>2.42</b>	<b>38.56</b>
MSME-Undue					
Other-Undue					
<b>Total</b>	<b>91.03</b>	<b>43.84</b>	<b>20.67</b>	<b>2.42</b>	<b>38.56</b>

# BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

### Notes No. 9 Cash & cash equivalents

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Cash in hand	3.76	1.80
Bank of Maharashtra	0.39	0.02
<b>Total</b>	<b>4.15</b>	<b>1.82</b>

### Notes No. 10 Current Tax Assets

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
TDS receivable	20.23	1.33
<b>Total</b>	<b>20.23</b>	<b>1.33</b>

### Notes No. 11 Other Current Assets

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
GST input	7.77	43.72
Chaplot Finance	7.50	-
<b>Total</b>	<b>15.27</b>	<b>43.72</b>

### Notes No. 12 - Equity Share Capital

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
<b>Equity Share Capital</b>		
<b>Authorised Share capital</b>		
6500000 Equity Shares of Rs.10 each fully paid up	650.00	650.00
<b>Issued, subscribed &amp; fully paid share capital</b>		
6059700 Equity Shares of Rs.10 each fully paid up	605.97	605.97
<b>Total</b>	<b>605.97</b>	<b>605.97</b>

### (a) Reconciliation of the share outstanding at the beginning and at the end of the reporting period

Equity Shares	As at 31st March, 2025		As at 31st March, 2024	
	Number of Shares	Rs. In Lakhs	Number of Shares	Rs. In Lakhs
At the beginning of the period	6059700	605.97	6059700	605.97
Issued during the period				
Outstanding at the end of the period	6059700	605.97	6059700	605.97

### (b) Details of shareholders holding more than 5% in the company at the end of the year

Class of shares / Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of Rs.10/- each fully paid up				
Unicon Fincap Private Limited	352800	5.82	352800	5.82
Gulshan Investment Company Limited	400000	6.60	400000	6.60
Kastoor Chand Bokadia	476300	7.86	476300	7.86

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- . Each shareholder is entitled with same rights. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential dues. The distribution will be in proportion to the number of equity shares held by the shareholders.

### (c) Details of shareholders holding by promoters in the company at the end of the year

Shares held by promoters at the end of the year				
Sr. no.	Promoters Name	No. of Shares	% of Total Shares	% Change During the year
1	Mahaveer Chand Bokadia	7100	0.12%	0.00%
2	Kastoor Chand Bokadia	476300	7.86%	0.00%
3	Pramod Kumar Bokadia	35100	0.58%	0.00%
4	Sushila Devi Bokadia	14200	0.23%	0.00%
5	Sohankawar K Bokadia	199749	3.30%	0.00%
	<b>Total</b>	<b>732449</b>	<b>12.09%</b>	<b>0.00%</b>

# BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

### Notes No. 13-Other Equity

Particular	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
<b>Security Premium Account</b>		
Balance as per last financial Statements	530.81	530.81
Add: Addition during the period		
Less: Appropriations		
Balance in Security Premium A/c	530.81	530.81
<b>General Reserve</b>		
Balance as per	4.58	4.58
Add: amount transferred from surplus balance in the		
Less: Appropriations		
Balance in General Reserve A/c	4.58	4.58
<b>Share Forfeiture Reserve Account</b>		
Balance as per last financial Statements	18.86	18.86
Add: Addition during the period		
Less: Appropriations		
Balance in Share Forfeiture Reserve A/c	18.86	18.86
<b>Profit &amp; Loss account</b>		
Balance as per last financial Statements	(922.55)	(927.72)
Add: amount transferred statement of profit & loss	126.88	5.18
Less: Appropriations		
Balance in profit & loss account	(795.67)	(922.55)
<b>Total</b>	<b>(241.43)</b>	<b>(368.31)</b>

### Notes No. 14 Non current Trade Payables

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
<b>Sundry Creditors for Services/Expenses</b>		
Maina Parik Hyd(Finance)	-	2.70
Pramod Kumar Jain	-	2.00
Jaipur Stock Exchange Limited	0.42	0.42
S.K Jain & Co	1.73	1.27
Rooprajath Travels- Kusal	6.51	6.51
Jaks & Associates	-	0.91
<b>Total</b>	<b>8.66</b>	<b>13.81</b>

### Notes No. 15- Other non current Liabilities

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Net Liabilities towards JV Agreement	155.13	155.13
<b>Others</b>		
AAS Films Punjab	-	5.00
Devgiri Synthetics Private Limited	11.00	13.00
Vinod Singhal & Company	-	0.72
Gautam Chand Rathor	44.57	46.32
<b>Chaplot Group</b>		
Chaplot Bhilwada	37.50	37.50
Chaplot Finance	-	1.50
Shri Bhanwar Singhal Pal	17.00	17.00
SR Chaplot & Associates	6.50	6.50
Indira Films	-	4.82
KSS Ltd	-	20.00
JEHAAN VARUN SETH MIN	17.50	29.50
KARISHMA JAIN	33.90	45.00
Treeone Production House	71.00	71.00
Gunjit Kalra up	54.89	5.50
PANKAJ ISPAT LIMIED	8.95	15.00
RAKESH ADVERTISING PVT. LTD	59.00	94.50
BMB Productions	-	41.67
Pune Talkies PVT LTD - LOAN	20.00	-
<b>Total</b>	<b>536.94</b>	<b>609.65</b>

# BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

### Notes No. 16 - Deferred Tax Liabilities

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
WDV as per Income Tax Act	3.57	
WDV as per Companies Act	20.31	
Diffrence	16.74	-
Tax Rate	25.17%	25.17%
Tax Effect (DTA)	4.21	0.00
Opening DTL	-	-
Add/(Less) : During the year	-	-
Loss C/F as per IT Act	27.88	-
Unabsorbed Deprection c/f per IT Act	27.58	-
Closing DTL	13.96	-
<b>Total</b>	<b>(9.75)</b>	<b>-</b>

### Notes No.17- Trade Payables

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Trade Payables	190.32	196.19
<b>Total</b>	<b>190.32</b>	<b>196.19</b>

### Trade Payable

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3	Total
(i) MSME				-	-
(ii) Others	46.74	11.67	44.22	87.70	190.32
(iii) Disputed	-	-	-	-	-
(iv) Disputed	-	-	-	-	-
<b>Subtotal</b>	<b>46.74</b>	<b>11.67</b>	<b>44.22</b>	<b>87.70</b>	<b>190.32</b>
MSME Undue					-
Others-Undue					-
<b>Total</b>	<b>46.74</b>	<b>11.67</b>	<b>44.22</b>	<b>87.70</b>	<b>190.32</b>

### Notes No. 18- Other current liabilities

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
<b>Salary Payable</b>		
Sandeep Yogi	-	0.10
Prerna Sharma CS	-	0.08
Sumit Agarwal		2.10
TDS Payable	46.92	43.06
<b>Total (A)</b>	<b>46.92</b>	<b>45.34</b>

### Notes No. 19- Provisions

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Audit Fee payable	0.36	1.67
<b>Total (A)</b>	<b>0.36</b>	<b>1.67</b>



# BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

### Notes No. 20 Revenue from Operations

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Revenue from films	255.00	11.50
<b>Total</b>	<b>255.00</b>	<b>11.50</b>

### Notes No. 21 Other Income

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Miscellaneous Balance Written off	33.43	-
<b>Total</b>	<b>33.43</b>	<b>-</b>

### Notes No. 22 Cost of Production of Feature Films

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
<b>Cost of Production of Feature Films</b>		
Opening Balances of Cost of Production		
Add: Production Cost of appropriated during the year	67.16	243.24
Less: Any apportionment fo Cost of Production		
<b>Closing Balance of Cost of Production of Feature films for the Current year</b>	<b>67.16</b>	<b>243.24</b>
<b>Total</b>	<b>67.16</b>	<b>243.24</b>

### Notes No 23 - (Increase)/decrease in inventories

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Opening Unammortised cost of production of films	621.73	378.49
Work in process	-	-
Closing Unammortised cost of production of films	528.42	621.73
<b>Total</b>	<b>93.31</b>	<b>(243.24)</b>

### Notes No 24- Employee benefit Expenses

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Salary & Wages expenses	3.56	0.73
<b>Total</b>	<b>3.56</b>	<b>0.73</b>

### Notes No 25- Depreciation & Amortization Expenses

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Depreciation	0.96	1.14
<b>Total</b>	<b>0.96</b>	<b>1.14</b>

# BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

## NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2025

### Notes No 26- Other Expenses

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Auditors Remuneration (Refer Details below)	0.40	0.40
Bank Charges	0.09	0.10
Consultancy Fees	0.10	0.15
Publicity Expense	-	0.91
Electricity Expenses	0.25	0.10
Legal & Consultancy	0.58	0.77
Office expenses	0.29	0.26
Rent expenses	1.81	1.77
Misc. Exp	2.79	-
<b>Total</b>	<b>6.31</b>	<b>4.45</b>

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
<b>As Auditor</b>		
- Audit Fees	0.40	0.40
<b>Total</b>	<b>0.40</b>	<b>0.40</b>

As per our report of even date  
For **VINOD SINGHAL & CO.LLP**  
Chartered Accountants  
FRN-005826C/C400276

**MANISH KHANDELWAL**  
Partner  
Mem. No. 425013

Dated:-30-05-2025  
Place: JAIPUR  
UDIN:- 25425013BMJNRR3372

For and on behalf of the Board  
For **BMB MUSIC & MAGNETICS LTD**

**KASTOOR CHAND BOKADIA**  
MANAGING DIRECTOR (DIN: 01828803)

**SOHAN KANWAR BOKADIA**  
DIRECTOR (DIN: 03592230)

**BMB MUSIC & MAGNETICS LIMITED**

(CIN: L18101RJ1991PLC014466)

**CASH FLOW STATEMENT**

For the year ended 31st March, 2025

S. No.	Particulars	31-Mar-25		31-Mar-24	
		Details (Rs. In Lakhs)	Amount (Rs.In Lakhs)	Details (Rs. In Lakhs)	Amount (Rs.In Lakhs)
<b>A</b>	<b><u>Cash flow from operating activities</u></b>				
a	Net profit after taxation	117.13	117.13	5.18	5.18
b	Adjustments for:				
	<u>Add :</u>				
	- Depreciation & Ammortization	0.96		1.14	
	- DTA				
	- Provision				
	- Miscellaneous Balances Written Off				
	- Interest Expense	-	0.96	-	1.14
c	<u>Less:</u>				
	- Interest income/received				
d	Operating profits before working capital changes (a+b-c)		118.09		6.32
e	Add: Decrease in current assets and increase in current liabilities	(141.92)		138.67	-
f	Less : Increase in current assets and decrease in current liabilities	(102.86)		271.26	
g	Cash generated from operations (d+e-f)		79.03		(126.27)
h	Less :Income Tax Paid		-		0
i	<b>Net cash from operating activities(g-h)</b>		<b>79.03</b>		<b>(126.27)</b>
<b>B</b>	<b><u>Cash Flow from Investing Activities</u></b>				
j	<u>Add :</u>				
	- Amount received from their financial assets	(3.06)		20.43	
k	<u>Less :</u>				
	- Purchase of fixed assets	0.95		0.83	
	- Loan given	-		-	
	- Deposit	-		-	
l	<b>Net cash from (or used in) investing activities(j-k)</b>		<b>(4.01)</b>		<b>19.61</b>
<b>C</b>	<b><u>Cash flows from Financing Activities</u></b>				
m	<u>Add :</u>				
	Proceeds from issue of shares and debentures				
	Unsecured Loans taken	(72.72)		102.67	
n	<u>Less :</u>				
	Interest on debentures and loans paid				
	Repayment of loans			-	
	Interest	-		-	
o	<b>Net cash from (or used in) financing activities(m-n)</b>		<b>(72.72)</b>		<b>102.67</b>
p	<b>Net increase/Decrease in cash and cash equivalent (i+l+o)</b>		<b>2.33</b>		<b>(3.99)</b>
q	<u>Add : cash and cash equivalents in the beginning of the year</u>				
	- Cash in hand	1.80		5.53	
	- Cash at bank	0.02		0.29	
	- Marketable securities		1.82		5.82
	<b>Total(p+q)</b>		<b>4.15</b>		<b>1.82</b>
r	<u>Less : cash and cash equivalents in the end of the year</u>				
	- Cash in hand	3.76		1.80	
	- Cash at Bank	0.39		0.02	
	- Marketable Securities		4.15		1.82
<b>As per our report of even date</b>			<b>(0.00)</b>		<b>(0.00)</b>
<b>For VINOD SINGHAL &amp; CO.LLP</b>				<b>For and on behalf of the Board</b>	
Chartered Accountants					
FRN 005826C/C400276				<b>For BMB MUSIC &amp; MAGNETICS LTD</b>	
<b>MANISH KHANDELWAL</b>				<b>KASTOOR CHAND BOKADIA</b>	
Partner				MANAGING DIRECTOR (DIN: 01828803)	
Mem. No. 425013					
Dated: 30-05-2025				<b>SOHAN KANWAR BOKADIA</b>	
Place: JAIPUR				DIRECTOR (DIN: 03592230)	
UDIN:- 25425013BMJNRR3372					

BMB MUSIC & MAGNETICS LIMITED						
(CIN: L18101RJ1991PLC014466)						
Statement of Ratio Analysis						
Particulars	Numerator / Denominator	31-Mar-25	31-Mar-24	Change in %	Reason	
(a) Current Ratio	Current Assets	764.58	733.87	3.02	6.64%	NA
	Current Liabilities	237.60	243.20			
(b) Debt-Equity Ratio	Total Debts	773.45	866.66	3.65	-41.82%	Due to Increase in Equity
	Equity	364.54	237.66			
(c) Return on Equity Ratio	Profit after Tax	126.88	5.18	0.04	1813.57%	Due to Increase in Profit
	Average Shareholder's Equity	150.55	117.54			
(d) Inventory turnover ratio	Total Turnover	255.00	11.50	0.02	1828.33%	Due to Increase in Turnover
	Average Inventories	575.08	500.11			
(e) Trade receivables turnover ratio	Total Turnover	255.00	11.50	0.73	2117.39%	Due to Increase in Turnover
	Average Account Receivable	15.73	15.73			
(f) Trade payables turnover ratio	Total Purchases	67.16	243.24	14.82	-59.65%	Due to Decrease in Purchases
	Average Account Payable	11.23	16.42			
(g) Net capital turnover ratio	Total Turnover	255.00	11.50	0.02	1964.61%	Due to Increase in Turnover
	Net Working Capital	526.98	490.67			
(h) Net profit ratio	Net Profit	117.13	5.18	0.45	2.05%	NA
	Total Turnover	255.00	11.50			
(i) Return on Capital employed	Net Profit before tax	117.13	5.18	0.01	2026.85%	Due to Increase in Profit
	Capital Employed	901.48	847.31			

**Statement for change in equity for FY 2024-25**

**A. Equity Shares**

As at 31st March, 2024		Changes during the FY 2024-25		As at 31st March, 2025	
Number of Shares	Rs.	Number of Shares	Rs.	Number of Shares	Rs.
6059700	605.97	0	0	6059700	605.97

**B. Other Equity**

Other equity	Share applications on pending allotment	Equity component of compounding financial instruments	Reserve and surplus					Debt instrument through other comprehensive income	Equity Instruments through other comprehensive income	Effective portion of cash flow hedges	Revaluation surplus	Exchange difference on translating the financial statements of a foreign operation	Other items of other comprehensive income	Money received against share warrants	Total
			Capital Reserve	Securities premium reserve	General Reserve	Share Forfeiture Reserve	Retained earnings								
Balance as on 01st April 2024	0	0	-	530.81	4.58	18.86	1922.55	NA	NA	NA	NA	NA	NA	NA	-368.31
Changes in accounting policy or prior period errors	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	0
Restated balance as on 01st April 2024	0	0	0	530.81	4.58	18.86	1922.55	NA	NA	NA	NA	NA	NA	NA	-368.31
Total Comprehensive income for the year	NA	NA	NA	NA	NA	NA	126.88	NA	NA	NA	NA	NA	NA	NA	126.88
Dividends	NA	NA	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	0
Transfer to retained earnings	NA	NA	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	0
Other changes	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	0
Balance to the end of reporting period	0	0	0	530.81	4.58	18.86	(795.67)	NA	NA	NA	NA	NA	NA	NA	-241.43

As per our report of even date  
**For VINOD SINGHAL & CO. LLP**  
Chartered Accountants  
FRN 005826C/C-400276

For and on behalf of the Board  
**For BMB MUSIC & MAGNETICS LTD**

**MANISH KHANDELWAL**  
Partner  
Mem. No. 425013  
Date: 30-05-2025  
Place: JALPUR  
UDIN:- 25425013BMJNRR3372

**KASTOOR CHAND BOKADIA**  
MANAGING DIRECTOR (DIN: 01628808)  
  
**SOHAN KANWAR BOKADIA**  
DIRECTOR (DIN: 03592230)

**BMB MUSIC AND MAGNETICS LIMITED**  
 Regd. Offc. B-175 Devi Nagar, New Sanganer Road, Jaipur, Rajasthan 302019  
 CIN No.-L18101RJ1991PLC014466

**PROPERTY, PLANT AND EQUIPMENT For Financial Year 2024-25**

Notes No. "03"

Rs In Lakhs

S. NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION			Net Block	
		AS AT 01.04.24	ADDITION	DAYS USED	SALE	TOTAL	TOTAL UP TO 31.03.24	FOR THE YEAR	TOTAL UP TO 31.03.25	AS ON 31.03.25	AS ON 31.03.24
(A)	<u>Property, Plant &amp; Equipemnts</u>										
	Plant & Machinery	382.84	-	365.00	-	382.84	363.70	-	363.70	19.14	19.14
	LED (TV)	0.09	-	365.00	-	0.09	0.06	-	0.06	0.02	0.02
(B)	<u>Computer</u>										
	Hard Disk	3.55	-	365.00	-	3.55	3.30	0.08	3.37	0.18	0.25
	Hard Disk	0.04	-	365.00	-	0.04	0.04	-	0.04	0.00	0.00
	Hard Disk	0.83	-	365.00	-	0.83	0.23	-	0.23	0.59	0.59
	Hard Disk	-	0.09	352.00	-	0.09	-	0.06	0.06	0.04	-
	Hard Disk	-	0.19	350.00	-	0.19	-	0.11	0.11	0.07	-
	Hard Disk	-	0.14	304.00	-	0.14	-	0.07	0.07	0.06	-
	Hard Disk	-	0.06	243.00	-	0.06	-	0.02	0.02	0.03	-
	Hard Disk	-	0.09	139.00	-	0.09	-	0.02	0.02	0.07	-
	Hard Disk	-	0.09	104.00	-	0.09	-	0.02	0.02	0.08	-
	Hard Disk	-	0.10	55.00	-	0.10	-	0.01	0.01	0.09	-
	Hard Disk	-	0.10	41.00	-	0.10	-	0.01	0.01	0.09	-
	Hard Disk	-	0.09	21.00	-	0.09	-	0.00	0.00	0.09	-
	Apple I phone 13 pro	1.34	-	365.00	-	1.34	1.08	-	1.08	0.26	0.26
	Printer	0.11	-	365.00	-	0.11	0.11	-	0.11	0.01	0.01
	<u>Furniture and Fixture</u>										
	Cooler	0.08	-	365.00	-	0.08	0.07	-	0.07	0.01	0.01
	Furniture	0.06	-	365.00	-	0.06	0.04	-	0.04	0.01	0.01
	Furniture	0.07	-	365.00	-	0.07	0.05	-	0.05	0.01	0.01
	<b>Total (A)</b>	<b>389.01</b>	<b>0.95</b>		<b>-</b>	<b>389.96</b>	<b>368.70</b>	<b>0.40</b>	<b>369.10</b>	<b>20.87</b>	<b>20.32</b>
	<b>Grand Total</b>	<b>389.01</b>	<b>0.95</b>	<b>-</b>	<b>-</b>	<b>389.96</b>	<b>368.70</b>	<b>0.40</b>	<b>369.10</b>	<b>20.87</b>	<b>20.32</b>