BMB MUSIC & MAGNETICS LTD.

GST NO. 08AABCB7250R1Z7

175, Devi Nagar, Near Vivek Vihar Metro Station- Piler No- 73,New Sanganer Road,Soadala.Jaipur - 302019 Mob:7710924757

Ref: Date :

Date: July 27, 2026

To,
The Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001.

Scrip Code:531420

Dear Sir/Mam,

Sub: Submission of Electronic copy of Annual Report including Notice of AGM for the Financial Year ended 31.03.2026.

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 2025-2026, including Notice of the 35th Annual General Meeting being sent to the membersthrough 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 Limited

For BMB MUSIC & MAGNETICS LTD.

Managing Director

Pramod Bokadia
Managing Director
DIN: 01815878

A- 1502, DLH Orchid First Cross Lane,Opp.Food In, Lokhandwala Complex, Andheri - (w) Mumbai - 53
email id : kcbokadia.kcb@gmail.com

BMB MUSIC AND MAGNETICS LIMITED
Registered Office:- B-175 Devi Nagar New Sanganer Road, Jaipur-302019, Rajasthan, India
CIN: L18101RJ1991PLC014466
Email Id: bmbmusicandmagnetics@gmail.com website: www.bmbmusicandmagnetics.com
Contact No.: 9029566993

NOTICE

Notice is hereby given that the 35th Annual General Meeting of the Members of the Company will be held on **Monday, August 24, 2026** at 11:00 A.M./IST through Video Conferencing (VC)/ other Audio Visual Means (OAVM) for which Registered office of the Company at B-175 Devi Nagar New Sanganer Road, Jaipur-302019, Rajasthan, India, shall be deemed as the venue for the meeting, to transact the following business (es):-

ORDINARY BUSINESS

1. To consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 together with report of the Board of Directors and Auditors' thereon, and in this regard, to consider and if thought fit, to pass the following resolutions as **Ordinary Resolutions**:

   "RESOLVED THAT the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. To appoint a Director in place of Mr. Pramod Bokadia (DIN: **01815878**) Chairman and Managing Directors who retires by rotation at this Annual General Meeting and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS

3. TO CONSIDER AND APPROVE THE REGULARIZATION OF MR. AMIT SAJJAN KUMAR GUPTA [DIN- 00418324] AS AN INDEPENDENT DIRECTOR SUBJECT TO APPROVAL OF SHAREHOLDERS BY WAY OF ORDINARY RESOLUTION.

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152, 160 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Articles of Association of the Company, and such other applicable laws, rules, regulations, circulars and guidelines (including any statutory modification(s), amendment(s) or re-enactment thereof for the time being in force), consent of the Members of the Company be and is hereby accorded to regularise Mr. Amit Sajjan Kumar Gupta [DIN- 00418324] as an Independent Director of the Company who was appointed by the Board of Directors as an Additional Director (Non-Executive, Independent) of the Company to hold office for a **first term of five (5) consecutive years** commencing from **May 29, 2026**, and in respect of whom the Company has received a declaration that he meets the criteria of independence under Section 149(6) of the Act and who is not liable to retire by rotation.

4. **TO CONSIDER AND APPROVE THE REGULARIZATION OF MR. PRAMOD BOKADIA (DIN: 01815878) AS CHAIRMAN AND MANAGING DIRECTOR OF THE COMPANY SUBJECT TO THE APPROVAL OF SHAREHOLDERS BY WAY OF ORDINARY RESOLUTION**

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Articles of Association of the Company, and such other applicable laws, rules, regulations, circulars and guidelines (including any statutory modification(s), amendment(s) or re-enactment thereof for the time being in force), consent of the Members of the Company be and is hereby accorded for the regularization of **Mr. Pramod Bokadia (DIN: 01815878)** as the **Chairman and Managing Director** of the Company for a period of **five (5) consecutive years** with effect from **May 29, 2026**, upon the terms and conditions, including remuneration, perquisites and other benefits, as approved by the Board of Directors based on the recommendation of the Nomination and Remuneration Committee .

For & on behalf of the board of directors of
BMB MUSIC AND MAGNETICS LIMITED
Registered Office: - B-175 Devi Nagar New Sanganer Road, Jaipur-302019, Rajasthan, India
E-mail ID: **bmbmusicandmagnetics@gmail.com**, Contact No.: +91-**9029566993**
CIN: L18101RJ1991PLC014466

Pramod Bokadia
DIN: **01815878**
(Managing Director)
Place – Mumbai
Dated- 24.07.2026

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

The following Explanatory Statement sets out all material facts relating to the Special Businesses mentioned in the accompanying notice dated July 24th, 2026.

Item No. 3

In accordance with the provisions of sections 149, 152 and all other applicable provision of the Companies Act, 2013 (“Act”), read with rules made thereunder and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) appointment of director requires approval of members by way of ordinary resolution in case appointment for first term.

Pursuant to Regulation 17(1C) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Listed Entity shall ensure that the approval of shareholders for the appointment or re-appointment of a person on the Board of Directors or as a Manager is obtained at the next General Meeting or within a period of three months from the date of such appointment or re-appointment, whichever is earlier

Mr. Amit Sajjan Kumar Gupta has given a declaration to the Board that he meets the criteria of independence as provided under Section 149(6) of the Act. Mr. Amit Sajjan Kumar Gupta is graduate and thereafter pursued his earlier professional interest in the fields of manufacture, Marine & Logistics, Real Estate and Media & Entertainment etc.

Mr. Amit Sajjan Kumar Gupta is an entrepreneur and has been engaged in the business of Steel, Marine & Logistics and Media & Entertainment. Mr. Amit Sajjan Kumar Gupta lends his advisory services in the capacity of Independent Director to STEEL CHAMBER OF INDIA and he is also associated with other companies as freelance advisor.

During his tenure as a Director on the Board of these Companies, Mr. Amit Sajjan Kumar Gupta has made valuable contribution and earned a high profile reputation for himself in the television broadcaster's fraternity.

Mr. Amit Sajjan Kumar Gupta has wide range acquaintances in the social circles and is highly respected for his social, works in the society.

The matter regarding regularization of Mr. Amit Sajjan Kumar Gupta as Independent Director for first term of 5 years was placed before the Nomination & Remuneration Committee, which recommended his appointment as an Independent Director for first term of Five years starting from May 29, 2026.

Also, in the opinion of the Board, Mr. Amit Sajjan Kumar Gupta fulfills the conditions specified in the Act and the Rules made thereunder for appointment as an Independent Director and he is independent of the management.

In compliance with the provisions of Section 149 read with Schedule IV of the Act, the appointment of Mr. Amit Sajjan Kumar Gupta as Independent Director is now being placed before the Members in ensuing general meeting for their approval.

Copy of the draft letter for appointment of Mr. Amit Sajjan Kumar Gupta would be available for inspection without any fee by the Members at the Registered Office of the Company during normal business hours on any working day.

Information on Directors recommendation for appointment/re-appointment as required under Regulation 36(3) of SEBI (LODR) Regulations, 2015 and Details required as per Secretarial Standard (SS2)

Name of Director	Mr. Amit Sajjankumar Gupta
DIN	00418324
Date of Birth	23/12/1976
Age	50 Years
Date of Appointment	29.05.2026
No. of share Held in the Company	Nil
Qualification	B.Com
Brief Resume and Nature of Experience	Mr. Amit Sajjankumar Gupta is a dynamic entrepreneur spearheading the **Nandkishore Group of Companies**, a diversified Indian conglomerate with interests across manufacturing, energy, marine, media, and real estate. Under his leadership, the Group has evolved from a steel distribution venture into a multi-sector enterprise: **Business Portfolio** 1. **Steel & Metal Processing -** Manufacturing and value-added processing for OEMs in the automotive and white goods industries. **2. Marine & Logistics -** Building and operating Marine Oil Tanker vessels, currently on charter in Andaman **3. Renewable Energy -** Biomass Power Generation Plant in Nagpur, supporting India's clean energy transition. **4. Media & Entertainment -** Production of television serials, short films, and digital media projects. **5. Real Estate -** Gated community developments spanning affordable housing to luxury projects for HNIs. **Leadership & Social Commitment** Beyond business, Amit is deeply committed to community service. He has contributed significantly in terms of time, talent, and resources to *Rotary International* and has taken leadership roles in executing flagship social projects. He currently serves as **President, Rotary Club of Bombay Pier 2026-27** He is actively associated with leading trade organizations and industry fraternities across steel, metal, and real estate sectors. **Core Strengths**: Strategic Diversification, Large-Scale Project Execution, Public-Private Partnerships, Team Leadership. **Philosophy:***Business must create wealth for stakeholders and value for society*
Directorships held in other Companies	

Sr. No	CIN/FCRN/ LLPIN	Company / LLP Name
1.	U67120MH1992PTC068981	NANDKISHORE FINVEST PRIVATE LIMITED
2.	U72100MH2000PTC127336	INFOBAY INTERACTIVE INDIA PRIVATE LIMITED
3.	U74999KL2019PTC057699	TISHA NAVIGATION PRIVATE LIMITED
4.	U68200MH2009PTC197684	NANDKISHORE GRUHNIRMAN PRIVATE LIMITED

	5.	U70101MH2004PLC145385	NANDKISHORE LIFESPACES LIMITED
	6.	U91110MH2001GAP131826	STEEL CHAMBER OF INDIA
	7.	U68100MH2026PTC471992	NANDKISHORE EARTH DEVELOPERS PRIVATE LIMITED
	8.	U30111KL2026PTC103536	RON NANDKISHORE MARITIME PRIVATE LIMITED
	9.	U52190MH2007PTC172721	AGM EVENTS PRIVATE LIMITED
	10.	AAB-8794	STRONGSTONE INFRATECH LLP
	11.	AAO-8945	ENJAY INFRACON LLP
Memberships / Chairmanships other Companies	NA		
Inter-se relationship with other Directors, Manager and other KMP	NA		
Terms & Condition of appointment or re-appointment	Appointment as Non-Executive Independent Director for First term of Five years starting from 29.05.2026		
Detail of remuneration sought to be paid	NIL		
Last Remuneration Drawn	NIL		

None of the Directors or key managerial personnel (KMP) or relatives of directors and KMP is concerned or interested in the Resolution at Item No. 3 of the Notice.

Item No. 4

The Nomination and Remuneration Committee, in its meeting held on May 29, 2026 recommended and the Board of Directors, in its meeting held on the same day, approved the appointment of Mr. Pramod Bokadia (DIN: 01815878) as Chairman and Managing Director of the Company with effect from May 29, 2026 subject to the approval of the shareholders by way of ordinary resolution in the ensuing Annual General Meeting.

As per provisions of Sections 196, 197, 203 of the Companies Act, 2013, and the Rules made thereunder including Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 read with Schedule V to the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and such other provisions as may be applicable, including any statutory modification or re-enactment thereof for the time being in force, the consent of the members of the company be and is hereby accorded to regularize Mr. Pramod Bokadia (DIN: 01815878), as chairman and managing director, who being eligible for appointment to the office of chairman and Managing Director of the Company, for a term of 5 (five) consecutive years, i.e. with effect from May 29, 2026 and whose office shall be liable to retire by rotation.

Name of Director	Mr. Pramod Bokadia
DIN	01815878
Date of Birth	09/08/1974
Age	52
Date of Appointment	29.05.2026
No. of share Held in the Company	35100
Qualification	B.com
Brief Resume and Nature of Experience	Mr. Pramod Bokadia has extensive experience in the music and entertainment industry. He has been involved in production, management, and strategic operations of various business ventures. His leadership is expected to drive the company's next phase of growth. Mr. Pramod Bokadia has completed B.com. He has over 30 years of experience in the entertainment industry, specializing in the production of films and television, managing and running a music production company, distribution and exhibition of films, and handling digital cinema businesses. Throughout his career, Mr. Pramod Bokadia have been actively involved in multiple ventures that have significantly contributed to Indian cinema and entertainment Mr. Pramod Bokadia have successfully produced 55 films and distributed over 100 films, including several major hits such as Pyaar Jhukta Nahin, Teri Meherbaniyan, Naseeb Apna Apna, Aaj Ka Arjun,Phool Bane Angaray,and many more. Mr. Pramod Bokadia have had the opportunity to work with some of India's most celebrated actors, including Amitabh Bachchan, Shah Rukh Khan, SalmanKhan, Saif Ali Khan, Madhuri Dixit, Govinda, Ajay Devgn, Akshay Kumar, Jackie Shroff, Sridevi, and many more. The films under BMB Production have been known for their blockbuster music, featuring some of the leading music directors and singers in India, and many more. Over the years, Mr. Pramod Bokadia have played a pivotal role in shaping the Indian entertainment land scape through his diverse contributions to film, television, and music industry. His experience in production, distribution, and management has allowed him to work with some of the finest talents in the industry. With several exciting projects in the pipeline, and many more to come, Mr. Pramod Bokadia remain committed to delivering high-quality content that resonates with audiences across different platforms
Directorships held in other Companies	NIL

Memberships / Chairmanships of other Companies	NIL
Inter-se relationship with other Directors, Manager and other KMP	Son of Ms. Sohankawar Kastoorchand Bokadia, Director
Terms & Condition of appointment or re-appointment	Appointment as Chairman and Managing Director for Five years starting from 29.05.2026.
detail of remuneration sought to be paid	NIL
Last Remuneration Drawn	NIL

Except Ms. Sohankawar Kastoorchand Bokadia, Director none of the other Directors or key managerial personnel of the Company or their relatives are concerned or interested, financially or otherwise in Resolution No. 4.

Notes:

1. The Ministry of Corporate Affairs ("**MCA**") has, vide its General Circular dated September 22, 2025 read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022, September 25, 2023 and September 19, 2024 (collectively referred to as "**MCA Circulars**"), permitted convening the Annual General Meeting ("**AGM**" / "**Meeting**") through Video Conferencing ("**VC**") or Other Audio Visual Means ("**OAVM**"), without physical presence of the members at a common venue. In accordance with the MCA Circulars and applicable provisions of the Companies Act, 2013 ("**Act**") read with Rules made thereunder and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**Listing Regulations**"), the AGM of the Company is being held through VC / OAVM. The deemed venue for the AGM shall be the registered office of the Company.

2. A Statement pursuant to Section 102 (1) of the Companies Act, 2013, relating to the Special Business to be transacted at the Meeting is annexed hereto.

3. Generally, a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself / herself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the MCA Circulars, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence, the Proxy Form and Attendance Slip are not annexed hereto.
4. Since the AGM will be held through VC / OAVM, the route map of the venue of the Meeting is not annexed hereto.

5. In terms of the provisions of Section 152 of the Act, Mr. Pramod Bokadia Chairman and Managing Directors of the Company, retire by rotation at the Meeting. The Nomination and Remuneration Committee and the Board of Directors of the Company commend his re-appointment. Mr. Pramod Bokadia Chairman and Managing Directors of the Company, is interested in the Ordinary Resolution set out at Item Nos. 2 of this Notice with regard to their re-appointment.
6. Save and except the above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in the Ordinary Business set out under Item Nos. 1 to 2 of this Notice.

7. In compliance with the MCA Circulars and Regulation 36(1)(a) of the Listing Regulations, Notice of the AGM along with the Annual Report for the financial year 2025-26 is being sent only through electronic mode to those members whose e-mail address is registered with the Company / Registrar and Transfer Agent / Depository Participants /Depositories. Further, in compliance with Regulation 36(1)(b) of the Listing Regulations, a letter providing the web-link, including the exact path, where Annual Report for the financial year 2025-26 is available, is being sent to those members whose e-mail address is not registered with the Company / Registrar and Transfer Agent / Depository Participants/ Depositories.

8. Pursuant to the provisions of section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by CDSL.

9. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.bmbmusicandmagnetics.com. The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM i.e. www.evotingindia.com.)

10. The AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular No. 14/2020 dated April 8, 2020 and MCA Circular No. 17/2020 dated April 13, 2020 and MCA Circular No. 20/2020 dated May 05, 2020.

11. In continuation of this Ministry's General Circular No. 20/2020, dated 05th May, 2020 and after due examination, it has been decided to allow companies whose AGMs were due to be held in the year 2020, or become due in the year 2021, to conduct their AGMs on or before 31.12.2021, in accordance with the requirements provided in paragraphs 3 and 4 of the General Circular No. 20/2020 as per MCA circular no. 02/2021 dated January,13,2021

12. The Members can join the AGM in the VC/OAVM mode **15 minutes before and after** the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

13. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

14. The Register of Members and Share Transfer Books of the Company will remain close from –Tuesday, August 18, 2026 to Monday, August 24, 2026 (both days inclusive).

15. The Members are requested to note that, the Company has appointed M/s Adroit Corporate Services Pvt. Ltd., 18-20 Jaferbhoy Industrial Estate 1st Floor, Makwanaoad, Marol Naka, Mumbai-400059, Contact no. 022-42270400 email id: info@adroitcorporate.com, as Registrar and Transfer Agent to look after the work related to shares held in physical as well as demat mode.

16. CS Tara Chand Sharma has been appointed as the Scrutinizer to scrutinize the polling and e-Voting process in a fair and transparent manner. The Scrutinizer shall, immediately after the conclusion of voting at the Annual General Meeting, first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, within 2 (Two) working days of the conclusion of the AGM, a Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or to a person authorized by the Chairman in writing, who shall countersign the same and declare the Result of the voting forthwith.

NOMINATION FACILITY

17. The Members who hold shares in the physical form and wish to make/change in nomination in respect of their shareholding in the Company, as permitted pursuant to the provisions of Section 72 of the Companies Act, 2013, may do so by submitting to the Company the prescribed Form SH-13 duly filled in to Company's Registrar and Share Transfer Agent (RTA). If a Member desires to cancel the earlier nomination and record a fresh nomination, he/she may submit the same in Form No.SH-14. Members who are either not desiring to register for Nomination or would want to opt-out, are requested to fill out and submit Form No. ISR-3. The said forms can be downloaded from the Company's website and also from the website of RTA of the Company. Members are requested to submit the said form to their DP in case the shares are held in electronic form and to the RTA in case the shares are held in physical form, quoting their folio no.The Nomination form can be obtained from RTA by emailing at info@adroitcorporate.com, by quoting their folio number.

18. Members, who are holding shares in identical orders of names in more than one folio, are requested to write to the Company's Share Transfer Agent, M/s Adroit Corporate Services Pvt. Ltd., 18-20 Jaferbhoy Industrial Estate 1st Floor, Makwana Road, Marol Naka, Mumbai-400059 for consolidation into one folio.

19. The Members are requested to notify immediately changes, if any, about their name, postal address, e-mail address, telephone/mobile numbers, PAN, power of attorney registration, Bank Mandate details, etc.
    i. To their Depository Participant ("DP") in case the shares are held in electronic form and
    ii. To the Registrar at M/s Adroit Corporate Services Pvt. Ltd., 18-20, Jaferbhoy Industrial Estate 1st Floor, Makwana Road, Marol Naka, Mumbai-400059, Contact no. 022-42270400 email id: info@adroitcorporate.com, in case the shares are held in physical form, in prescribed Form No. ISR-1, quoting their folio number and enclosing the self-attested supporting document. Further the queries related to the shares may be raised to RTA.

20. For receiving all communication (including Annual Report) from the Company electronically:
    i. Members holding shares in physical mode and who have not updated their email address with the Company are requested register/update the same by writing to the Company with details of Folio number and attaching self-attested copy of a PAN card at kcbokadia.kcb@gmail.com or to Adroit Corporate Services Pvt. Ltd at email id: info@adroitcorporate.com.

    ii. The members holding shares in electronic form may get their email id's updated with their respective Depository Participants.

iii. **Temporarily updation of email ID for receiving Annual Report along with Notice and e-voting/video conferencing Instructions of the 35th AGM**: The member may temporarily update their email id by dropping email along with signed request letter to our E-voting and Video conferencing Agency CDSL India at www.evotingindia.com or to the Company at kcbokadia.kcb@gmail.com

21. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN to the Company / M/s Adroit Corporate Services Pvt. Ltd

INSPECTION OF DOCUMENTS

22. The Register of Directors and Key Managerial Personnel and their Shareholding maintained under section 170 of the Companies Act, 2013, the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Companies Act, 2013 and the relevant documents referred to in the accompanying Notice and the Statement will be available electronically for inspection by the Members during the AGM without any fees by the Members. Members seeking to inspect such documents can send an email to **: bmbmusicandmagnetics@gmail.com**

DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE

23. In consonance with the MCA Circulars and SEBI Circulars, the Notice of the 35th AGM along with the Annual Report for Financial Year 2025-26 and other communications is being sent only to those members, whose email id are registered with the Company/ RTA / Depositories till 27 July, 2026 (cutoff date for sending the Notice).

    The Members who had joined the Company as Member after July 25, 2026 till August 17, 2026 (7 days prior to date of Meeting) may write to **: bmbmusicandmagnetics@gmail.com** .

    The Members may note that the Notice of the 35th AGM along with the Annual Report for Financial Year 2025-26 will also be available on website of the Stock Exchange- BSE Limited - at www.bseindia.com - and on the website of the E-voting and Video conferencing Agency viz. CDSL at www.evotingindia.com.

24. 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 shall also be transferred to the demat account created by the IEPF Authority. However, the company did not declare dividend in last seven years.

25. Non-Resident Indian Members are requested to inform our RTA M/s. Adroit Corporate Services Pvt. Ltd, immediately of:

i. Change in their residential status on return to India for permanent settlement.

ii. Particulars of their Bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

26. **In terms of Regulation 40(1) of the Listing Regulations, as amended, securities of listed companies can be transferred only in dematerialized form with effect from April 1, 2019, except in case of request received for transmission or transposition of securities. Further, SEBI had fixed March 31, 2021, as the cutoff date for the re-lodgment of transfer deeds and the shares that are re-lodged for transfer shall be issued only in dematerialized mode. The requests for effecting transfer / transmission / transposition of securities shall not be processed unless the securities are held in the dematerialized form. Transfers of equity shares in electronic form are effected through the depositories with no involvement of the Company. The Members, who have not, yet got their shares dematerialized are requested to opt for the same in their own interest and send their share certificates through Depository Participant(s) with whom they have opened the dematerialization account to the Share Transfer Agent of the Company. The promoters of the Company have already converted their 100% physical shareholding into demat form.**

    As the AGM of the Company is to be conducted through VC/OAVM, the Members desirous of getting any information/clarification relating to any of the business mentioned in notice of the AGM of the Company or intending to raise any query at AGM are requested to write to the Company Secretary at email id at **: bmbmusicandmagnetics@gmail.com** at **least Seven days** before the Meeting i.e. **by August 17, 2026**, so that the information required can be made readily available.

27. The 35th AGM has been convened through VC/OSSAVM in compliance with applicable provisions of the Companies Act, 2013 and MCA/SEBI circulars.

28. Voting through electronic means:

a) The facility for e-voting shall be made available at the AGM and the members attending the meeting who have not casted their vote by remote e-voting shall be able to exercise their right at the meeting through e-voting. Necessary instruction are given under-

b) The members who have casted their vote by remote e- voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again at the AGM.

THE INTRUCTIONS OF SHAREHOLDERS FOR E-VOTING AND JOINING VIRTUAL MEETINGS ARE AS UNDER:

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual Shareholders holding shares in demat mode.

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) **The remote e-voting period will commence at 9:00 A.M. on Friday, August 21, 2026 and will end at 5:00 P.M. on Sunday, August 23, 2026. During this period, Members of the Company holding**

shares either in physical form or in dematerialized form, as on cut-off date may cast their vote electronically. The remote e-voting module shall be disabled by CDSL, E-voting agency for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.
Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below.

Type of shareholders	**Login Method**
I. Individual Shareholders holding securities in Demat mode with CDSL Depository	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible Companies where the e-voting is in progress as per the information provided by Company. On clicking the e-voting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

	Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
II. Individual Shareholders holding securities in demat mode with NSDL Depository	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on Company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for

	casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
III. Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on Company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in Demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 022-4886 7000 and 022-2499 7000

Step 2 : Access through CDSL e-Voting system in case of Shareholders holding shares in physical mode and non-individual Shareholders in Demat mode.

(v) Login method for e-Voting and joining virtual meetings for Physical Shareholders and Shareholders other than individual holding in Demat form.

1) The Shareholders should log on to the e-voting website www.evotingindia.com.

2) Click on "Shareholders" module.

3) Now enter your User ID

   a. For CDSL: 16 digits beneficiary ID,

   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,

   c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.

4) Next enter the Image Verification as displayed and Click on Login.

5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

6) If you are a first-time user follow the steps given below:

	For Physical Shareholders and other than individual Shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) • Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. • If both the details are not recorded with the Depository or Company, please enter the member id / folio number in the Dividend Bank details field.

(vi) After entering these details appropriately, click on "SUBMIT" tab.

(vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, Shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(viii) For Shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(ix) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

(x) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.

(xi) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.

(xii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.

(xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.

(xv) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.

(xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvii) Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.

- Non-Individual Shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz;**: bmbmusicandmagnetics@gmail.com** (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-Voting on the day of the AGM is same as the instructions mentioned above for e-voting.

2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.

3. Shareholders who have voted through Remote e-Voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

4. Shareholders are encouraged to join the Meeting through Laptops / IPads for better experience.

5. Further Shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

6. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

7. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance atleast 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at **bmbmusicandmagnetics@gmail.com**, company email id. The Shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at kcbokadia.kcb@gmail.com, company email id. These queries will be replied to by the Company suitably by email.

8. Those Shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.

9. Only those Shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system available during the AGM.

10. If any Votes are cast by the Shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the Meeting through VC/OAVM facility, then the votes cast by such Shareholders may be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. **For Physical Shareholders-** Please provide necessary details like Folio No., Name of Shareholder, scanned copy of the Share Certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to Company/RTA email id.

2. **For Demat Shareholders -** Please update your email id & mobile no. with your respective Depository Participant (DP).

3. **For Individual Demat Shareholders** – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911..

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call toll free no1800 21 09911.

2025-26

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

35th Annual Report
2025-26

CHAIRMAN & MANAGING DIRECTOR:	**:** Mr. Pramod Bokadia
DIRECTORS:	**:** Mr. Mahip Jain, Independent Director **:** Mr. Amit Sajjan Kumar Gupta, Independent Director : Sohankawar Kastoorchand Bokadia, Director.
CHIEF FINANCIAL OFFICER	:Mr. Azagan Thamizmane Vadaseri Alagappa
STATUTORY AUDITORS	: M/s Vinod Singhal and Co. LLP, Chartered Accountants, Jaipur
SECRETARIAL AUDITORS	Siddharth Sharma & 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

BMB MUSIC AND MAGNETICS LIMITED
Registered Office:- B-175 Devi Nagar New Sanganer Road, Jaipur-302019, Rajasthan, India
CIN: L18101RJ1991PLC014466
Email Id: : bmbmusicandmagnetics@gmail.com, website: www.bmbmusicandmagnetics.com
Contact No.: 9029566993

BOARD'S REPORT

Report of the Board of Directors of BMB MUSIC AND MAGNETICS LIMITED for the Financial Year ended March 31, 2026

To
The Members of
BMB MUSIC AND MAGNETICS LIMITED

Your Directors hereby present the 35th Annual Report of your Company together with the Audited Financial Statement of Accounts and the Auditors' Report of your company for the financial year ended 31st March, 2026.

1. EXTRACT OF ANNUAL RETURN

In compliance to provisions of section 134 (3) (a) of the Companies Act, 2013 copy of the Annual Return referred to in sub section (3) of Section 92 of the Act as prepared in Form No. MGT 7 is placed on the website of the company, weblink of the same is www.bmbmusicandmagnetics.com.

2. DISCLOSURE WITH REGARD BOARD MEETING.

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

YES ✓NO

(B) Number of Meeting of Board of Directors

During the Financial Year, the Company held 7 board meetings of the Board of Directors as per Section 173 of Companies Act, 2013 which is summarized below. The provisions of the Companies Act, 2013 were adhered to while considering the time gap between the two meetings.

S. No.	Meeting Date	Total Number of directors associated as on the date of meeting	Attendance	
			Number of directors attended	% of attendance
1	05/04/2025	4	3	75
2	30/05/2025	4	3	75
3	12/08/2025	4	3	75
4	22/08/2025	4	3	75
5	17/10/2025	4	3	75
6	12/11/2025	4	3	75
7	13/02/2026	4	3	75

(C) Committee Meeting

During the Financial Year, the following committee meetings were held by the committees as constituted as per the provisions of the Companies Act, 2013:

S. No.	Name of Committee	Meeting Date	Total Number of members associated as on the date of meeting	Attendance	
				Number of members attended	% of attendance
1.	Audit Committee	30/05/2025	3	3	100
2.	Audit Committee	12/08/2025	3	3	100
3.	Audit Committee	12/11/2025	3	3	100
4.	Audit Committee	13/02/2026	3	3	100
5.	Nomination And Remuneration Committee	12/08/2025	3	3	100

6.	Nomination And Remuneration Committee	22/08/2025	3	3	100
7.	Nomination And Remuneration Committee	17/10/2025	3	3	100
8.	Nomination And Remuneration Committee	12/11/2025	3	3	100
9.	Stakeholder's Relationship Committee	12/08/2025	3	3	100
10.	Independent Director's Committee	22/08/2025	2	2	100

(D) General Meeting(S) Held During The Year

During the financial year, following general meetings were held. The provisions of the Companies Act, 2013 were adhered to while conducting the meetings:

S. No.	Nature of meeting	Date of Meeting
1	Annual General Meeting	22/09/2025

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

(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. (A) DECLARATION GIVEN BY INDEPENDENT DIRECTORS U/S 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 fulfil 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.

(B) STATEMENT REGARDING OPINION OF THE BOARD WITH REGARD TO INTEGRITY, EXPERTISE AND EXPERIENCE (INCLUDING THE PROFICIENCY) OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR

The Board is of the opinion that the Independent Directors appointed during the year possess high integrity, relevant expertise, and substantial experience, which enable them to make significant contributions to the functioning of the Board and the Company. Their knowledge and proficiency in their respective areas are expected to enhance the governance and strategic oversight of the Company.

It is to be further noted that and per the provisions of Rule 6 of the Companies (Appointment and Qualifications of Directors) Rules, 2014 (as amended from time to time), every Independent Director appointed in the company is required to clear the online proficiency self-assessment test conducted by the institute within a period of two years from the date of inclusion of his name in the data bank, failing which, his/her name shall stand removed from the databank of the Institute. In accordance with the said, all the Independent Directors of the company have registered their name as Independent Directors in the Database of IICA and have cleared the said online proficiency self-assessment test.

6. COMMITTEES OF BOARD

(A). 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 31st March, 2026. The detail of the composition of the Audit committee as follows:

Name of the Member	Designation
Mr. Deepak Arora	**Chairman**
Mr. Mahip Jain	**Mamber**
Mrs. Sohankawar Kastoorchand Bokadia	**Mamber**

(B). **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 31st March, 2026, 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. Kastoorchand Bokadia	Member

(C). **NOMINATION AND REMUNERATION COMMITTEE**

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 31st March, 2026. Details of Nomination and Remuneration Committee Meeting:-

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

(D.) 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.

(E.) 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.

(F). INDEPENDENT DIRECTORS COMMITTEE

Sr. No.	Name of Committee Members	Designation
1.	Mr. Deepak Arora	Chairman
2.	Mr. Mahip Jain	Member

7. 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 Regulation15 (2) read with Regulation 27(2) of SEBI (LODR) Regulations, 2015

8 . MAINTENANCE OF COST RECORDS

The provisions of Section 148 of the Companies Act, 2013 relating to maintenance of cost records are not applicable to the Company for the financial year 2025-26.

9. AUDITORS & THEIR REPORT

(A) STATUTORY AUDITORS & THEIR REMARKS

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.

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

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(B) SECRETARIAL AUDITOR

In terms of Section 204 of the Act and Rules made there under, M/S Siddharth Sharma & Associates, Company Secretaries have been appointed Secretarial Auditors of the Company for the financial year 2025-26. The report of the Secretarial Auditors is enclosed as **Annexure-A**

S. No.	**Auditors' Qualification, Reservations or adverse remarks or Disclaimer in the Secretarial Audit Report**	**Directors' Comments on Qualification, Reservations or adverse remarks or Disclaimer of the Secretarial auditors as per Board report**
1.	*Internal auditor has not been appointed as per the provisions of section 138 of the Companies Act, 2013.*	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
2.	*The Company has maintained its functional website, but the information and statutory disclosures required under Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were not kept updated timely during the year.*	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
3.	*The Company delayed in submitting its Annual Report for the financial year 2024-25 to the BSE, filing it on December 24, 2025, in non-compliance with the timeline prescribed under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
4.	*The Company failed to fill the vacancy in the office of Company Secretary and Compliance Officer within the statutory period of six months, resulting in a continuous vacancy from March 7, 2025, to October 17, 2025, in non-compliance with Section 203 of the Companies Act, 2013 and Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.*	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
5.	*Company has non-complied with Regulation 30 read with Para A of Part A of Schedule III of the SEBI (LODR) Regulations, 2015, by failing to disclose the resignation of Ms. Prerna Sharma, Company Secretary & Compliance Officer (w.e.f. March 7, 2025), within the statutory timeline of 24 hours.*	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
6.	*The Company did not strictly comply with the presentation and disclosure requirements prescribed under Schedule III of the Companies Act, 2013 in the preparation of its financial statements.*	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
7.	*The Company non-complied with Regulation 47 of SEBI (LODR) Regulations, 2015, by failing to publish its financial results (submitted on May 30, 2025) in newspapers within the mandatory 48-hour timeline.*	Company will take corrective actions to resolve the qualifications and there is no malafide intention of the Company behind such non-compliances.
8.	*The Company non-complied with Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider*	Company will take corrective actions to resolve the qualifications and there is no

	Trading) Regulations, 2015, by failing to maintain a fully operational, tamper-proof Structured Digital Database (SDD) from the beginning of the financial year.	malafide intention of the Company behind such non-compliances.

(C) INTERNAL AUDITOR

Pursuant to the provisions of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014, the Company is required to appoint an Internal Auditor. However, no Internal Auditor has been appointed by the Company during the year under review. The company has appointed **M/s. A J M K & Associates Chartered Accountants (FRN: 019318C)**as the **Internal Auditor** of the Company from the Financial Year **2026-27 to 2030-31** in board Meeting Dated 24.07.2026.

(D) COST AUDITOR

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

10. 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 (a) TABLE FOR ENQUIRING THE DETAILS

*Number of transactions-0

Block-1	
Corporate identity number (CIN) or foreign company registration number (FCRN) or Limited Liability Partnership number (LLPIN)	NA

or Foreign Limited Liability Partnership number (FLLPIN) or Permanent Account Number (PAN)/Passport for individuals or registration number	
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 account or 100% of its free reserves and securities premium account breached?	NA
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. FINANCIAL HIGHLIGHTS

The financial performance of your company for the year ending March 31, 2026 is summarized below:

(Amount in Lakhs)

Particulars	2025-26	2024-25
Revenue from Operations	184.00	255.00
Other Income	0.62	33.43
Profit before Interest and Depreciation, Other expenses and Tax	28.86	118.09

Finance Cost	0.00	0.00
Depreciation and amortization expenses	1.07	0.96
Net Profit before Tax	27.79	117.13
Tax Expense	2.56	0.00
Deferred Tax	9.73	-9.75
Net Profit after Tax	15.50	126.88

12. <u>STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK</u>

During the period under review, the Company had reported turnover of Rs. 184.00 (amount in Lakhs) turnover which has been decreased as compared to previous Financial Year turnover of Rs. 255.00 (amount in Lakhs). The net profit of the Company was recorded as Rs. 15.50 (amount in Lakhs), which is further a substantial decreased as compared to the profit of Rs. 126.88 (amount in Lakhs) as in previous Financial Year.

13. <u>TRANSFER TO RESERVES IN TERMS OF SECTION 134 (3) (J) OF THE COMPANIES ACT, 2013</u>

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

14. <u>DIVIDEND</u>

During Financial Year 2025-26, Board of Directors did not recommend any Dividend to Shareholders of the Company and does not form any Dividend policy.

15. <u>TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND</u>

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.

16. 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	Ms. Swati Maheshwari (Membership No. A72600) was appointed as Whole-time Company Secretary with effect from 17 October 2025. Ms. Swati Maheshwari (Membership No. A72600) resigned from the office of Whole-time Company Secretary with effect from 31 October 2025. Mr. Prateek Bansali (Membership No. F10407) was appointed as Whole-time Company Secretary with effect from 5 November 2025.

17. RISK MANAGEMENT POLICY

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

18. 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 2024-25**	**FY 2023-24**	**FY 2022-2023**
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

(A). 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

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

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

(C). Amount spent in local area (in Rupees) Nil

(D). 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 the Project/ Program was undertaken	Projects or programs - Specify the district where projects or programs was undertaken	Amount outlay (budget) project or programs wise (in Rs.)	Amount spent on the projects or programs (in Rs.)	Expenditure on Administrative overheads (in Rs.)	Mode of Amount spent
1								
2								
	total							

(E) Give details (name, address and email address) of implementing agency (ies), NA

(F) (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

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

19. DISCLOUSRE 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

Earnings	Nil
Outgo	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) 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.

(III) 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

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

Not applicable

20. <u>CHANGE IN NATURE OF BUSINESS</u>

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

21. <u>DIRECTORS AND KEY MANAGERIAL PERSONNEL</u>

The Board plays a crucial role in overseeing how the management serves the short- and long-term interests of shareholders and other stakeholders. This belief is reflected in our governance practices, under which we strive to maintain an effective, informed and independent Board of Directors and keep our governance practices under continuous review.

There are following changes Made during the year in composition of Board of Directors/KMP.

Appointment/Resignation of director/KMP	Ms. Swati Maheshwari (Membership No. A72600) was appointed as Whole-time Company Secretary with effect from 17 October 2025. Ms. Swati Maheshwari (Membership No. A72600) resigned from the office of Whole-time Company Secretary with effect from 31 October 2025.

	Mr. Prateek Bansali (Membership No. F10407) was appointed as Whole-time Company Secretary with effect from 5 November 2025.

As on 31st March, 2026, the Board of the Company consists of four (4) Directors.

Category	Name of Directors/ KMP	Promoter/ Promoter Group	Date of Appointment	Date of cessation
Executive Directors	**Mr. Kastoor Chand Bokadia DIN:(01828803)**	Yes	23/02/1994	-
CFO	**Mr. Azgan Thamizmane Vadaseri Alagappa** **PAN:ACBPT2655H**	No	30/03/2015	-
Non- Executive Directors	**Mrs. Sohankanwar Bokadia** **DIN: 03592230**	Yes	30/03/2015	-
Non- Executive Independent Directors	**Mr. Deepak Arora** **DIN: 07768439**	No	14/08/2021	-
	Mr. Mahip Jain **DIN: 07130462**	No	13/02/2024	-
Company Secretary	**Prateek Bansali**	No	05.11.2025	

There are following changes Made after the closure of financial year but before the approval of Board report .

Appointment/Resignation of director/KMP	Mr. Pramod Bokadia (DIN: 01815878) was appointed as an Additional Director of the Company with effect from 29 May 2026. Mr. Pramod Bokadia (DIN: 01815878) was appointed as the Chairman and Managing Director of the Company with effect from 29 May 2026. Mr. Amit Sajjan Kumar Gupta (DIN: 00418324) was appointed as an Additional Independent Director of the Company with effect from 29 May 2026. Mr. Kastoor Chand Bokadia (DIN: 01828803) resigned from the office of Chairman and Managing Director of the Company with effect from 29 May 2026. Mr. Deepak Arora (DIN: 07768439) resigned from the office of Independent Director of the Company with effect from 29 May 2026. Mr. Prateek Bansali, Whole-time Company Secretary (Membership No. F-10407), resigned from the services of the Company with effect from 10 July 2026.

	Mr. Koshal Gupta was appointed as the Whole-time Company Secretary of the Company (Membership No. ACS-19573) with effect from 10 July 2026.

22. DEPOSITS

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.

23. 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.

24. 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.

25. 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

26. DISCLOSURE UNDER THE MATERNITY BENEFIT (AMENDMENT) ACT, 2017

The provisions of the Maternity Benefit Act, 1961 are not applicable to the Company during the financial year ended 31/03/2026, as the Company does not fall within the thresholds specified under the Act in terms of employee strength or nature of establishment.

27. NUMBER OF EMPLOYEES AS ON THE CLOSURE OF FINANCIAL YEAR

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

28. 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 under investors/policy documents/Vigil Mechanism Policy link.

29. CREDIT RATING OF SECURITIES

The Company has not obtained Credit Rating from any credit rating agency during the Financial Year 2025-26.

30. 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.

31. 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 2025-26 were paid as and when required during the Financial Year.

Annual Custodian fees to NSDL and CDSL for the Financial Year 2025-26 were also paid on time.

32. DETAILS OF FAILURE TO IMPLEMENT ANY CORPORATE ACTION:

During the year the Company has not execute any corporate action.

33 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 2025-26 pursuance 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**

34. DISCLOSURE IN RESPECT OF VOTING RIGHTS NOT EXERCISED DIRECTLY BY THE EMPLOYEES

There were no instances of voting rights not exercised directly by the employees in respect of shares to which scheme relates under section 67 (3) of the Companies Act, 2013 read with Rule 16 (4) Chapter IV- Companies (Share Capital and Debentures) Rules, 2014 during the financial year under review.

35 SHARE CAPITAL

During FY 2025-26, 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

36. STATUTORY DISCLOSURES

During the reporting Financial Year 2025-26, 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.

37. 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.**

38.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.

39. 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 2025-26 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 2025-26 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 **: bmbmusicandmagnetics@gmail.com**
The Members may note that the Notice of the 35th AGM along with the Annual Report for Financial Year 2025-26 will also be available on the Company's website www.bmbmusicandmagnetics.com, website of the Stock Exchange and on the website of the E-voting and Video conferencing Agency.

40.INVESTOR GRIEVANCE REDRESSAL

There were no pending complaint or share transfer cases as on 31st March, 2026, as per the certificate given by RTA.

41. RELATED PARTY TRANSACTIONS

There are no related party transactions in accordance with the provisions of Section 188 of The Companies Act, 2013.

42. 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.

43. 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 statues, market forces and other associated and incidental factors may however lead to variation in actual results.

44. ACKNOWLEDGEMENT

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.

FOR & ON BEHALF OF THE BOARD OF DIRECTORS
BMB MUSIC AND MAGNETICS LIMITED

Pramod Bokadia
DIN: 01815878
(Managing Director)
Date : 24/07/2026
Place : Mumbai

Annexure- A

FORM MR-3
SECRETARIAL AUDIT REPORT
(For the Financial Year Ended on March 31, 2026)
[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 Magnetics Limited

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **BMB Music and Magnetics Limited** (hereinafter called 'the Company' CIN: L18101RJ1991PLC014466). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on the verification of the Company's 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 31st March, 2026 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:

A) We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2026 according to the provisions of:

i. The Companies Act, 2013 (the Act) and the rules made there under;
ii. The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;
iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;
iv. Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

v. The Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') and the statutory modifications, amendments, and re-enactments thereof from time to time viz.: -
   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, 2015
   c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; – *(Not Applicable to the Company during the Audit Period)*
   d) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021– *(Not Applicable to the Company during the Audit Period)*
   e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021; - *(Not Applicable to the Company during the Audit Period)*
   f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents)

Regulations, 1993 regarding the Companies Act and dealing with client; -*(Not Applicable to the Company as the Company is not registered as Registrars to an Issue and Share Transfer Agents during the Audit Period)*

g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; – (*Not Applicable to the Company during the Audit Period)*

h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; - (*Not Applicable to the Company during the Audit Period)*

i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

vi. As confirmed by Management, there are no sector specific laws that are applicable specifically to the Company.

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

a. Secretarial Standards issued by the Institute of Company Secretaries of India.
b. The Listing Agreement entered into by the Company with Bombay Stock Exchange Limited read with the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We further report that the Compliance by the company of applicable Financial Laws like Direct & Indirect Tax Laws, including GST etc., has not been reviewed in this Audit since the same has been subject to review by/under the Statutory Financial Audit and other designated professionals.
During the period under review and as per the explanations and clarifications given to us and the representation made by the management, the company has generally complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc as mentioned above except the following:

a) Internal auditor has not been appointed as per the provisions of section 138 of the Companies Act, 2013.

b) The Company has maintained its functional website, but the information and statutory disclosures required under Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 were not kept updated timely during the year.

c) The Company delayed in submitting its Annual Report for the financial year 2024-25 to the BSE, filing it on December 24, 2025, in non-compliance with the timeline prescribed under Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

d) The Company failed to fill the vacancy in the office of Company Secretary and Compliance Officer within the statutory period of six months, resulting in a continuous vacancy from March 7, 2025, to October 17, 2025, in non-compliance with Section 203 of the Companies Act, 2013 and Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

e) Company has non-complied with Regulation 30 read with Para A of Part A of Schedule III of the SEBI (LODR) Regulations, 2015, by failing to disclose the resignation of Ms. Prerna Sharma, Company Secretary & Compliance Officer (w.e.f. March 7, 2025), within the statutory timeline of 24 hours.

f) *The Company did not strictly comply with the presentation and disclosure requirements prescribed under Schedule III of the Companies Act, 2013 in the preparation of its financial statements.*

g) The Company non-complied with Regulation 47 of SEBI (LODR) Regulations, 2015, by failing to publish its financial results (submitted on May 30, 2025) in newspapers within the mandatory 48-hour timeline.

h) The Company non-complied with Regulation 3(5) and 3(6) of the SEBI (Prohibition of Insider Trading) Regulations, 2015, by failing to maintain a fully operational, tamper-proof Structured

Digital Database (SDD) from the beginning of the financial year.

We further report that:

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors as on March 31, 2026. There was a change in the constitution of the Board due to a cessation during the year, and frequent re-shuffling was observed in the office of the Company Secretary (Key Managerial Personnel), which were carried out in accordance with the provisions of the Act.

As per the explanations provided, adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were generally sent at least seven days in advance, and 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.

Majority decision is carried through while the dissenting members view, if any, are captured and recorded as part of 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 monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period following events took place having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards etc.,

1. The equity shares of the Company remained suspended on the Stock Exchange i.e. BSE Limited throughout the financial year 2025-26. During the financial year under review, the Company filed an application for the revocation of suspension, cleared all outstanding SOP fines, and completed the regulatory compliances. Consequently, BSE Limited revoked the suspension vide Notice No. 20260513-5 dated May 13, 2026, and regular trading resumed w.e.f. May 21, 2026.

For SIDDHARTH **SHARMA & ASSOCIATES**
Company Secretaries
UCN: S2016MH368200

Sidharth Sharma
M.No. FCS 7890
COP. 8872
Peer Review No. 6314/2024
UDIN: F007890H000911386

Date: July 24, 2026
Place: Mumbai
This report is to be read with our letter of even date which is annexed as "**Annexure A"** and forms an integral part of this report.

'Annexure A'

To,

The Members,

BMB Music and Magnetics Limited

The Secretarial Audit 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. Where ever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. 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.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
7. Due to the partial virtual/electronic conduct of the audit process, we have relied on scanned copies, digitised records, and online filings made available by the management on a test-check basis. We express our opinion assuming the authenticity and completeness of the digital data provided to us.
8. We have not evaluated or verified the legal merits or financial outcomes of any ongoing litigations, show-cause notices, or appeals pending before SEBI, Income Tax, Stock Exchanges, NCLT, or any other

judicial/semi-judicial authorities. Our review is limited to the statutory reporting of these events as disclosed by the management

FOR SIDDHARTH SHARMA & ASSOCIATES
Company Secretaries
UCN: S2016MH368200

Sidharth Sharma
M. No. FCS :7890
COP: 8872
Peer Review No. 6314/2024
UDIN: F007890H000911386

Date: July 24, 2026
Place: Mumbai

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

During the Financial Year 2025–26, the Indian media and entertainment industry continued its recovery and growth, supported by increasing consumer demand for quality content, expanding digital platforms, and the steady growth of multiplex infrastructure across the country. The film exhibition sector witnessed improved footfalls, while regional cinema continued to strengthen its presence with growing audience acceptance and wider theatrical releases.

The expansion of multiplex screens, coupled with advancements in digital distribution, has enhanced the reach of films across urban and semi-urban markets. At the same time, increasing ticket prices and improved viewing experiences have contributed positively to the industry's revenue potential.

The regional film industry, including Tamil, Telugu, Kannada, Malayalam, Bengali, and Punjabi cinema, continued to perform strongly, driven by high-quality content and pan-India releases. Digital streaming platforms have further expanded the audience base for regional and Hindi films alike.

Despite these positive developments, the film production industry continues to face challenges due to escalating production costs, higher remuneration of artists and technicians, increasing marketing and promotional expenses, and intense competition for audience attention. These factors have made prudent project selection, cost management, and efficient distribution strategies increasingly important for sustained profitability.

Overall, the long-term outlook for the Indian film and entertainment industry remains positive, supported by favourable demographics, increasing digital consumption, rising disposable incomes, and continued investments in content creation and exhibition infrastructure.

❖ 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.
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.

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Pramod Bokadia
DIN: 01815878
Managing Director
Date: 24.07.2026
Place-Mumbai

INDEPENDENT AUDITOR'S REPORT

To,
The Members,
BMB Music And Magnetics 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 31st March 2026, 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, 2026, 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, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 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, 2026 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: - 29-05-2026
Place: - Jaipur
UDIN:- 26425013VJSRIM9888

“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, 2026 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, 2026, 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:-29-05-2026
Place: Jaipur
UDIN-26425013VJSRIM9888

“ANNEXURE-A” TO THE INDEPENDENT AUDITORS’ REPORT

ANNEXURE REFERED TO IN PARAGRAPH 6th OF OUR REPORT EVEN DATE ON THE ACCOUNTS OF BMB MUSIC AND MAGNETICS LIMITED FOR THE YEAR ENDED ON 31ST MARCH, 2026

(i)	(a)	A. Whether the company is maintaining proper records showing full particulars, including quantitative detail and situation of Property, Plant and Equipment. B. Whether the company is maintaining proper records showing full particulars of Intangible Assets.	**AS PER REPRESENTATION GIVEN BY MANAGNEMENT, THE COMPANY HAS MAINTAINED PROPER RECORDS SHOWING FULL PARTICULARS, INCLUDING QUANTITATIVE DETAILS AND SITUATION OF PROPERTY, PLANT AND EQUIPMENT IN COMPUTERISED SYSTEM.** **AS PER REPRESENTATION GIVEN BY MANAGNEMENT, THE COMPANY IS MAINTAINING PROPER RECORDS SHOWING FULL PARTICULARS OF INTANGIBLE ASSETS IN COMPUTERISED SYSTEM.**
	(b)	Whether these Property, Plant and Equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed in such verification and if so, whether the same have been properly dealt with in the books of accounts;	**YES, AS PER REPRESENTATION GIVEN BY MANAGNEMENT, THE MANAGEMENT HAS PHYSICALLY VERIFIED THE PROPERTY PLANT AND EQUIPMENT AT REASONABLE INTERVALS AND NO DISCREPANCIES WERE OBSERVED**
	(c)	Whether title deeds of immovable properties are held in the name of the company. If not, provide details thereof.	**YES & NO DISCREPANCIES WERE OBSERVED.**
	(d)	Whether the company has revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the year and, if so, whether the revaluation is based on the valuation by a Registered Valuer. specify the amount of change, if change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment or intangible assets;	**NO, COMPANY HAS NOT REVALUED ITS PROPERTY, PLANT AND EQUIPMENT (INCLUDING RIGHT OF USE ASSETS) OR INTANGIBLE ASSETS OR BOTH DURING THE YEAR**
	(e)	Whether any proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder, if so, whether the company has appropriately disclosed the details in its financial statements.	**NO ANY OF PROCEEDINGS HAVE BEEN INITIATED OR ARE PENDING AGAINST THE COMPANY FOR HOLDING ANY BENAMI PROPERTY UNDER THE BENAMI TRANSACTIONS (PROHIBITION) ACT, 1988.**
(ii)	(a)	Whether physical verification of inventory has been conducted at reasonable intervals by the management and whether, in the opinion of the auditor, the coverage and procedure of such verification by the management is appropriate; whether any discrepancies of 10% or more in the aggregate for each class of inventory were noticed and if so, whether they have been properly dealt with in the books of account.	**YES, AS THE COMPANY IS DOING BUSINESS IN FILM PRODUCTION SECTOR, ITS INVENTORY IS ITS DIRECT COST INCURRED DURING THE YEAR FOR PRODUCTION OF FILMS , WHICH GETS VERIFIED TIME TO TIME BY THE MANAGEMENT.**
	(b)	Whether during any point of time of the year, the company has been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets; whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company, if not, give details;	**NO SUCH CASE**

(iii)		Whether during the year the company has made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties, if so,-	**NOT APPLICABLE AS THERE IS NO LOAN, INVETSMENT, GUARANTEE AND SECURITY GIVEN BY THE COMPANY AS ON THE DATE OF BALANCE SHEET AND DURING THE YEAR AS WELL.**
	(a)	Whether during the year the company has provided loans or provided advances in the nature of loans, or stood guarantee, or provided security to any other entity [not applicable to companies whose principal business is to give loans], if so, indicate- A. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to subsidiaries, joint ventures and associates; B. The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates.	
	(b)	whether the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prejudicial to the company's interest;	**NOT APPLICABLE**
	(c)	In respect of loans and advances in the nature of loans, whether the schedule of repayment of principal and payment of interest has been stipulated and whether the repayments or receipts are regular;	**N.A.**
	(d)	If the amount is overdue, state the total amount overdue for more than ninety days, and whether reasonable steps have been taken by the company for recovery of the principal and interest;	**N.A.**
	(e)	Whether any loan or advance in the nature of loan granted which has fallen due during the year, has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties, if so, specify the aggregate amount of such dues renewed or extended or settled by fresh loans and the percentage of the aggregate to the total loans or advances in the nature of loans granted during the year [not applicable to companies whose principal business is to give loans]	**NO.**
	(f)	Whether the company has granted any loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment, if so, specify the aggregate amount, percentage thereof to the total loans granted, aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013;	**N.A.**
(iv)	In respect of loans, investments, guarantees and security whether provisions of section 185 and 186 of the Companies Act, 2013 have been complied with. If not, provide details thereof.		**NOT APPLICABLE AS THERE IS NO LOAN, INVETSMENT, GUARANTEE AND SECURITY GIVEN BY THE COMPANY AS ON THE DATE OF BALANCE SHEET AND DURING THE YEAR AS WELL.**

<table>
<tr><td>(v)</td><td colspan="2">In respect of deposits accepted by the company or amounts which are deemed to be deposits, whether the directives issued by the Reserve Bank of India and the provisions of section 73 to 76 or any other relevant provision of the Act and the rules framed there under, where applicable have been complied with, if not, the nature of contraventions should be stated; if an order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal whether the same has been complied with or not.</td><td>THE COMPANY HAS NOT ACCEPTED ANY DEPOSIT FROM THE PUBLIC</td></tr>
<tr><td>(vi)</td><td colspan="2">Where maintenance of cost records has been prescribed by the Central Government under sub-section (1) of section 148 of the Act, where such accounts and records have been made and maintained;</td><td>NOT APPLICABLE</td></tr>
<tr><td rowspan="2">(vii)</td><td>(a)</td><td>Whether the company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities and if not, the extent of the arrears of outstanding statutory dues as on the last day of the financial year concerned for a period of more than six months from the date they became payable, shall be indicated;</td><td>AS PER INFORMATION & EXPLANATION GIVEN TO US THERE IS STATUTORY DUE OUTSTANDING FOR TDS LIABILITY AMOUNTING Rs. 48,06,677.16 AS AT LAST DATE OF FINANCIAL YEAR 2026 OUT OF WHICH Rs. 47,77,977.16 RELATES TO PRIOR LAST SIX MONTHS.</td></tr>
<tr><td>(b)</td><td>where statutory dues referred to in sub-clause (a) have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned (a mere representation to the concerned Department shall not be treated as a dispute);</td><td>N.A.</td></tr>
<tr><td>(viii)</td><td colspan="2">Whether any transactions not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961), if so, whether the previously unrecorded income has been properly recorded in the books of account during the year;</td><td>N.A.</td></tr>
<tr><td>((ix)</td><td colspan="2">whether the company has defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender, if yes, the period and the amount of default to be reported as per the format below:-
<table>
<tr><td>Nature of borrowing including debt securities</td><td>Name of lender</td><td>Amount not paid on due date</td><td>Whether principa l or interest</td><td>No. of days delay or unpaid</td><td>Remark s (if any)</td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
<tr><td></td><td></td><td></td><td></td><td></td><td></td></tr>
</table></td><td>THE COMPANY DOES NOT HAVE ANY LOANS OR BORROWINGS FROM ANY FINANCIAL INSTITUTIONS, BANKS, GOVERNMENT OR DEBENTURE HOLDERS DURING THE YEAR. ACCORDINGLY THIS PARA IS NOT APPLICABLE.</td></tr>
<tr><td rowspan="2">(x)</td><td>(a)</td><td>Whether moneys raised by way of initial public offer or further public offer (including debt instruments) during the year were applied for the purposes for which those are raised, if not, the details together with delays or default and subsequent rectification, if any, as may be applicable, be reported;</td><td>NO.</td></tr>
<tr><td>(b)</td><td>Whether the company has made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the year and if so, whether the requirements of section 42 and section 62 of the Companies Act, 2013 have been complied with and the funds raised have been used for the purposes for which the funds were raised, if not, provide details in respect of amount involved and nature of non-compliance;</td><td>NO.</td></tr>
<tr><td>(xi)</td><td>(a)</td><td>Whether any fraud by the company or any fraud on the company has been noticed or reported during the year, if yes, the nature and the amount involved is to be indicated;</td><td>AS PER THE MANAGEMENT, THERE IS NO SUCH CASE AS ON THE DATE OF BALANCE SHEET.</td></tr>
</table>

	(b)	whether any report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;	**NO SUCH CASE FOUND IN THE COMPANY**
	(c)	whether the auditor has considered whistle-blower complaints, if any, received during the year by the company;	**WHISTLE BLOWER MECHANISM NOT APPLICABLE IN THIS COMPANY**
(xii)	(a)	Whether the Nidhi Company has complied with the Net Owned Funds to Deposits in the ratio of 1: 20 to meet out the liability;	**NOT APPLICABLE**
	(b)	Whether the Nidhi Company is maintaining ten per cent. unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability;	
	(c)	Whether there has been any default in payment of interest on deposits or repayment thereof for any period and if so, the details thereof	
(xiii)	Whether all transactions with related parties are in compliance with section 188 and 177 of Companies Act, 2013 where applicable and the details have been disclosed in the Financial Statements etc as required by the accounting standards and Companies Act, 2013.		**ACCORDING TO THE INFORMATION AND EXPLANATIONS GIVEN TO US AND BASED ON OUR EXAMINATION OF THE RECORDS OF THE COMPANY, TRANSACTIONS WITH THE RELATED PARTIES ARE IN COMPLIANCE WITH SECTIONS 177 AND 188 OF THE ACT WHERE APPLICABLE AND DETAILS OF SUCH TRANSACTIONS HAVE BEEN DISCLOSED IN THE FINANCIAL STATEMENTS AS REQUIRED BY THE APPLICABLE Ind AS.**
(xiv)	(a)	Whether the company has an internal audit system commensurate with the size and nature of its business;	**COMPANY DOES NOT HAVING ANY INTERNAL AUDIT SYSTEM COMMENSURATE WITH THE SIZE AND NATURE OF BUSINESS.**
	(b)	Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	**AS ABOVE**
(xv)	Whether the company has entered into any non- cash transactions with directors or persons connected with him and if so, whether provisions of section 192 of Companies Act, 2013 have been complied with.		**ACCORDING TO THE INFORMATION AND EXPLANATIONS GIVEN TO US AND BASED ON OUR EXAMINATION OF THE RECORDS OF THE COMPANY, THE COMPANY HAS NOT ENTERED INTO NON-CASH TRANSACTIONS WITH DIRECTORS OR PERSONS CONNECTED WITH HIM, HENCE THIS PARA IS NOT APPLICABLE.**
(xvi)	(a)	Whether the company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and if so, whether the registration has been obtained;	**THE COMPANY IS NOT REQUIRED TO BE REGISTERED UNDER SECTION 45-IA OF THE RESERVE BANK OF INDIA ACT 1934.**
	(b)	Whether the company has conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;	**COMPANY HAS NOT CONDUCTED ANY NON-BANKING FINANCIAL OR HOUSING FINANCE ACTIVITIES WITHOUT A VALID CERTIFICATE OF REGISTRATION (CoR).**

	(c)	Whether the company is a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, if so, whether it continues to fulfill the criteria of a CIC, and in case the company is an exempted or unregistered CIC, whether it continues to fulfill such criteria;	**THE COMPANY IS NOT A CORE INVESTMENT COMPANY (CIC)**
	(d)	Whether the Group has more than one CIC as part of the Group, if yes, indicate the number of CICs which are part of the Group.	**NOT APPLICABLE**
(xvii)		Whether the company has incurred cash losses in the financial year and in the immediately preceding financial year, if so, state the amount of cash losses;	**No**
(xviii)		Whether there has been any resignation of the statutory auditors during the year, if so, whether the auditor has taken into consideration the issues, objections or concerns raised by the outgoing auditors;	**No**
(xix)		On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, whether the auditor is of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date;	**IN OUR KNOWLEDGE THERE ARE NO MATERIAL UNCERTAINTY EXISTS AS ON THE DATE OF THE AUDIT REPORT ABOUT COMPANY ABILITY TO MEET ITS LIABILITY.**
(xx)	(a)	Whether, in respect of other than ongoing projects, the company has transferred unspent amount to a Fund specified in Schedule VII to the Companies Act within a period of six months of the expiry of the financial year in compliance with second proviso to sub-section (5) of section 135 of the said Act;	**N.A.**
	(b)	Whether any amount remaining unspent under sub-section (5) of section 135 of the Companies Act, pursuant to any ongoing project, has been transferred to special account in compliance with the provision of sub-section (6) of section 135 of the said Act.	
(xxi)		Whether there have been any qualifications or adverse remarks by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports of the companies included in the consolidated financial statements, if yes, indicate the details of the companies and the paragraph numbers of the CARO report containing the qualifications or adverse remarks.	**THERE ARE NO ANY QUALIFICATIONS OR ADVERSE REMARKS BY THE RESPECTIVE AUDITORS IN THE COMPANIES (AUDITOR'S REPORT) ORDER (CARO) REPORTS OF THE COMPANIES INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS BECAUSE THIS CLAUSE IS NOT APPLICABLE IN THIS CASE.**

For VINOD SINGHAL & CO LLP
CHARTERED ACCOUNTANTS
Registration No.: 005826C/C400276

MANISH KHANDELWAL
Partner
Membership No.: 425013

Date-29-05-2026
Place: - Jaipur
UDIN:- 26425013VJSRIM9888

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

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

Balance Sheet as at 31st March, 2026

Particulars	Note No	31-Mar-26 Rs.(In Lakhs)	31-Mar-25 Rs.(In Lakhs)
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3	1.31	20.31
(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	15.68
(iii) Loans			
(iv) Other	5	372.06	344.22
(i) Deferred Tax assets (Net)			
(j) Other non-current assets	6	0.70	0.70
Current assets			
(a) Inventories	7	493.20	528.42
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	8	212.89	196.51
(iii) Cash and cash equivalents	9	1.45	4.15
(iv) Bank balances other than (iii) above			
(v) Loans			
(vi) Other			
(c) Current Tax Assets (Net)	10	8.37	20.23
(d) Other Current Assets	11	3.08	7.77
Total assets		**1,108.74**	**1,137.99**
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	12	605.97	605.97
(b) Other Equity	13	(225.93)	(241.43)
LIABILITIES			
Non-Current Liabilities			
(a) Financial liability			
(i) Borrowings			
(ii) Trade payable	14	7.91	8.66
(iii) Other financial liabilities			
(b) Provisions			
(d) Other non- current liabilities	15	524.70	536.94
(c) Deferred Tax Liabilities (Net)	16	(0.02)	(9.75)
Current Liabilities			
(a) Financial liability			
(i) Borrowings			
(ii) Trade payable	17	128.01	188.69
(iii) Other financial liabilities			
(b) Other current liabilities	18	66.23	48.55
(c) Provisions	19	1.87	0.36
(d) Current tax liabilities			
Total equity and liabilities		**1,108.74**	**1,137.99**
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

PRATEEK BANSALI
COMPANY SECRETARY
PAN: AOAPB3933K

KASTOOR CHAND BOKADIA
MANAGING DIRECTOR
(DIN: 01828803)

MANISH KHANDELWAL
Partner

Mem. No. 425013

Dated:-29-05-2026

AZAGAN THAMIZMANE VADASERIALAGAPPA
CFO(KMP)

SOHAN KANWAR BOKADIA
DIRECTOR

Place: JAIPUR	**(PAN: ACBPT2655H)**	**(DIN: 03592230)**
UDIN:- 26425013VJSRIM9888		

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

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

Profit and Loss statement for the year ended 31st March, 2026

	Particulars	Note No	31-Mar-26 Rs.(In Lakhs)	31-Mar-25 Rs.(In Lakhs)
I.	Revenue from operations	20	184.00	255.00
II.	Other Income	21	0.62	33.43
III.	**Total Income (I +II)**		**184.62**	**288.43**
IV.	*Expenses:*			
	Cost of materials consumed	22	46.72	67.16
	Purchase of stock in trade		-	-
	Changes in inventories	23	35.22	93.31
	Employee benefits expenses	24	10.54	3.56
	Finance Costs		-	-
	Depreciation and amortization expenses	25	1.07	0.96
	Other expenses	26	63.28	6.31
	Total Expenses (IV)		**156.82**	**171.29**
V.	Profit/(Loss) before exceptional items and tax (III - IV)		27.79	117.13
VI.	Exceptional Items			
VII.	Profit/(Loss) before and tax (V - VI)		**27.79**	**117.13**
VIII.	Tax expense:			
	(1) Current tax		2.57	-
	(2) Deferred tax		9.73	(9.75)
IX.	**Profit/(Loss) from the perid from continuing operations (VII - VIII)**		**15.50**	**126.88**
X	Profit/(Loss) from discontinued operations			-
XI.	Tax expense of discountinued operations			-
XII	**Profit/(Loss) from Discontinued operations (after tax) (X - XI)**			-
XIII.	**Profit/(Loss) for the period (IX + XII)**		**15.50**	**126.88**
XIV	**Other Comprehensive Income**			
(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	**Total Comprehensive Income for the period (XIII+XIV)**		**15.50**	**126.88**
XVI	Earnings per equity share: (For continuing operations)			
	(1) Basic		0.26	2.09
	(2) Diluted		0.26	2.09
XVII	Earnings per equity share: (For discontinued operations)			
	(1) Basic		-	-
	(2) Diluted		-	-
XVIII	Earnings per equity share: (For discontinued and continuing operations)			
	(1) Basic		0.26	2.09
	(2) Diluted		0.26	2.09

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

For and on behalf of the Board

For BMB MUSIC & MAGNETICS LTD

PRATEEK BANSALI
COMPANY SECRETARY
PAN: AOAPB3933K

KASTOOR CHAND BOKADIA
MANAGING DIRECTOR
(DIN: 01828803)

MANISH KHANDELWAL
Partner

Mem. No. 425013

Dated:-29-05-2026	**AZAGAN THAMIZMANE VADASERIALAGAPPA**	**SOHAN KANWAR BOKADIA**
Place: JAIPUR	**CFO(KMP)**	**DIRECTOR**
UDIN:- 26425013VJSRIM9888	**(PAN: ACBPT2655H)**	**(DIN: 03592230)**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Notes No.04 Non Current Trade Receivables

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Bappi lahiri	1.18	1.18
Sunil Mehta	14.50	14.50
Total	**15.68**	**15.68**

Notes No.05 Other financial assets

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Artage Securities Pvt Ltd	30.00	30.00
BMB Pictures	60.99	60.99
Paras Jain - Indore	0.40	0.40
Pelicon Fabrics Ltd	236.92	236.92
BMB Entertainment- Rakesh ji	3.92	4.00
BMB Production	26.33	4.40
Chaplot Finance	13.5	7.50
Total	**372.06**	**344.22**

Notes No.06 Other Non Current Assets

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Security Deposits		
Rent - Devi Nagar Deposit	0.25	0.25
Reliance Media Works Ltd	0.45	0.45
Total	**0.70**	**0.70**

Notes No.07 Inventories

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Unamortised Cost of Production of Films	493.20	528.42
Total	**493.20**	**528.42**

Notes No.08 Trade Receivables

Particulars	31.03.2026	31.03.2025	
	Rs.(In Lakhs)	Rs.(In Lakhs)	
Trade Receivables	212.89	196.51	-
Total	**212.89**	**196.51**	-

FY 2025-26

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	Total
Undisputed - considered good	47.37	30.90	74.87	18.78	40.97	**212.89**
Undisputed - considered doubtful	-		-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-	-
Total	**47.37**	**30.90**	**74.87**	**18.78**	**40.97**	**212.89**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

FY 2024-25

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	Total
Undisputed - considered good	91.03	43.84	20.67	2.42	38.56	**196.51**
Undisputed - considered doubtful	-		-	-	-	**-**
Disputed - considered good	-	-	-	-	-	**-**
Disputed - considered	-	-	-	-	-	**-**
Total	**91.03**	**43.84**	**20.67**	**2.42**	**38.56**	**196.51**

Notes No. 9 Cash & cash equivalents

Particulars	**31.03.2026**	**31.03.2025**
	Rs.(In Lakhs)	**Rs.(In Lakhs)**
Cash in hand	1.27	3.76
Bank of Maharastra	0.17	0.39
Total	**1.45**	**4.15**

Notes No. 10 Current Tax Assets

Particulars	**31.03.2026**	**31.03.2025**
	Rs.(In Lakhs)	**Rs.(In Lakhs)**
TDS receivable	8.37	20.23
Total	**8.37**	**20.23**

Notes No. 11 Other Current Assets

Particulars	**31.03.2026**	**31.03.2025**
	Rs.(In Lakhs)	**Rs.(In Lakhs)**
GST input	-	7.8
Bageshwar Dham Productions	3.0	-
Prepaid Expenses	0.1	-
Total	**3.08**	**7.77**

Notes No. 12 - Equity Share Capital

Particulars	**31.03.2026**	**31.03.2025**
	Rs.(In Lakhs)	**Rs.(In Lakhs)**
Equity Share Capital		
Authorised Share capital		
6500000 Equity Shares of Rs.10 each fully paid up	650.00	650.00
Issued, subscribed & fully paid share capital		
6059700 Equity Shares of Rs.10 each fully paid up	605.97	605.97
Total	**605.97**	**605.97**

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

Equity Shares	**As at 31st March, 2026**		**As at 31st March, 2025**	
	Number of	**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

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

(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, 2026		As at 31st March, 2025	
	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 paidup				
Unicon Fincap Private Limited	352800	5.82	352800	5.82
Gulshan Investment Company Limited	400000	6.60	400000	6.60
Discovery Infoways Limited	332769	5.49	332769	5.49
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 to one vote per share 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%
Total		**732449**	**12.09%**	**0.00%**

Notes No. 13-Other Equity

Particular	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Security Premium Account		
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
General Reserve		
Balance as per last	4.58	4.58
Add: amount transferred from surplus balance in the		
Less: Appropriations		
Balance in General Reserve A/c	4.58	4.58
Share Forfieture Reserve Account		
Balance as per last financial Statements	18.86	18.86
Add: Addition during the period		
Less: Appropriations		
Balance in Share Forfieture Reserve A/c	18.86	18.86
Profit & Loss account		
Balance as per last financial Statements	(795.67)	(922.55)
Add: amount transferred statement of profit & loss	15.50	126.88
Less: Appropriations		
Balance in profit & loss account	(780.17)	(795.67)
Total	**(225.93)**	**(241.43)**

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Notes No. 14 Non current Trade Payables

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Sundry Creditors for Services/Expenses		
Jaipur Stock Exchange Limited	0.42	0.42
S.K Jain & Co	0.98	1.73
Rooprajath Travels- Kusal	6.51	6.51
Total	**7.91**	**8.66**

Notes No. 15- Other non current Liabilities

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Net Liabilities towards JV Agreement	155.13	155.13
Others	-	-
Devgiri Synthetics Private Limited	9.00	11.00
Gautam Chand Rathor	44.57	44.57
Chaplot Group	-	-
Chaplot Bhilwada	37.50	37.50
Shri Bhanwar Singhal Pal	17.00	17.00
SR Chaplot & Associates	6.50	6.50
Jehaan Varun Seth Min	5.00	17.50
Karishma Jain	24.45	33.90
Treeone Production House	92.69	71.00
Gunjit Kalra up	58.29	54.89
Pankaj Ispat Limited	5.95	8.95
Pramod Bokadia	25.12	-
Rakesh Advertising Pvt Ltd	23.50	59.00
Pune Talkies Pvt Ltd - Loan	20.00	20.00
Total	**524.70**	**536.94**

Notes No. 16 - Deferred Tax Liabilities

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
WDV as per Income Tax Act	1.38	3.57
WDV as per Companies Act	1.31	20.31
Diffrence	(0.07)	16.74
Tax Rate	25.17%	25.17%
Tax Effect (DTA)	(0.02)	4.21
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
Total	**(0.02)**	**(9.75)**

Notes No.17- Trade Payables

Particulars	31.03.2026	31.03.2025		
	Rs.(In Lakhs)	Rs.(In Lakhs)		
Trade Payables	128.01	188.69		
Total	**128.01**	**188.69**	-	-

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

FY 2025-26

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME				-	-
(ii) Others	12.07	11.35	7.56	97.02	128.01
(iii)Disputed dues - MSME	-	-	-	-	-
(iv)Disputed dues - others	-	-	-	-	-
Total	**12.07**	**11.35**	**7.56**	**97.02**	**128.01**

-

FY 2024-25

Particulars	Outstanding for the following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME				-	-
(ii) Others	46.74	11.67	42.59	87.70	188.69
(iii)Disputed dues - MSME	-	-	-	-	-
(iv)Disputed dues - others	-	-	-	-	-
Total	**46.74**	**11.67**	**42.59**	**87.70**	**188.69**

Notes No. 18- Other current liabilities

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
GST Payable	10.28	-
Salary Payable	7.89	1.63
TDS Payable	48.07	46.92
Total (A)	**66.23**	**48.55**

Notes No. 19- Provisions

Particulars		31.03.2026	31.03.2025
		Rs.(In Lakhs)	Rs.(In Lakhs)
Audit Fee payable		0.50	0.36
Income Tax Payable FY 2025-26			
Provision for Tax	2.57		
Less:-TDS/TCS Deducted	1.20	1.37	-
Total (A)		**1.87**	**0.36**

Notes No. 20 Revenue from Operations

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Revenue from films	184.00	255.00
Total	**184.00**	**255.00**

Notes No. 21 Other Income

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Interest on IT Refund	0.62	-
Miscellenous Balance Written off	-	33.43
Total	**0.62**	**33.43**

BMB MUSIC AND MAGNETICS LIMITED
Regd. Offc. B-175 Devi Nagar, New Sanganer Road, Jaipur, Rajasthan 302019

(CIN:L1801RJ1991PLC014466)

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2026

Notes No. 22 Cost of Production of Feature Films

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Cost of Production of Feature Films		
Opening Balances of Cost of Production		
Add: Production Cost of appropriated during the year	46.72	67.16
Less: Any apprortionment fo Cost of Production		
Closing Balance of Cost of Production of Feature films for the Current year	46.72	67.16
Total	**46.72**	**67.16**

Notes No 23 - (Increase)/decrease in inventories

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Opening Unammortised cost of production of films	528.42	621.73
Work in process	-	-
Closing Unammortised cost of production of films	493.20	528.42
Total	**35.22**	**93.31**

Notes No 24- Employee benefit Expenses

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Salary & Wages expenses	10.54	3.56
Total	**10.54**	**3.56**

Notes No 25- Depreciation & Amortization Expenses

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Depreciation	1.07	0.96
Total	**1.07**	**0.96**

Notes No 26- Other Expenses

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
Auditors Remuneration (Refer Details below)	0.50	0.40
Bank Charges	0.08	0.09
Advertisement Expense	0.49	-
Electricity Expenses	0.20	0.25
Legal & Consultancy Charges	0.93	0.68
BSE/NSE Listing Fees and Demat Service Charges	29.12	-
Office expenses	0.93	0.29
Loss on Sale of Machinery	16.14	-
Rent expenses	1.80	1.81
Interest & Late Fees on Statutory Payment	3.59	-
GST Input written off	8.28	-
Misc. Exp	1.21	2.79
Total	**63.28**	**6.31**

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
As Auditor		
- Audit Fees	0.50	0.40
Total	**0.50**	**0.40**

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

MANISH KHANDELWAL
Partner

Mem. No. 425013

Dated:-29-05-2026

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

PRATEEK BANSALI	**KASTOOR CHAND BOKADIA**
COMPANY SECRETARY	**MANAGING DIRECTOR**
PAN: AOAPB3933K	**(DIN: 01828803)**
AZAGAN THAMIZMANE VADASERIALAGAPPA	**SOHAN KANWAR BOKADIA**
CFO(KMP)	**DIRECTOR**

Place: JAIPUR **(PAN: ACBPT2655H)** **(DIN: 03592230)**

UDIN:- 26425013VJSRIM9888

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

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

CASH FLOW STATEMENT
For the year ended 31st March, 2026

S. No.	Particulars	31-Mar-26		31-Mar-25	
		Details (Rs. In Lakhs)	Amount (Rs.In Lakhs)	Details (Rs. In Lakhs)	Amount (Rs.In Lakhs)
A.	**Cash flow from operating activities**				
a	**Net Profit before taxation**	**27.79**	**27.79**	**117.13**	**117.13**
b	**Adjustments for:**				
	Add :				
	– Depreciation & Ammortization	1.07		0.96	
	– DTA	-		-	
	– Provision	-		0	
	– Loss on Sale of Fixed Assets	16.14		0	
	– Interest Expense	-	17.21	-	0.96
c	**Less:**				
	– Interest income/received				
d	Operating profits before working capital changes (a+b-c)		45.01		118.09
e	Add: Decrease in current assets and increase in current liabilities	(58.63)		(141.89)	-
f	Less : Increase in current assets and decrease in current liabilities	(51.77)		(102.86)	
g	Cash generated from operations (d+e-f)		38.15		79.06
h	Less :Income Tax Paid	2.57	2.57	-	-
i	**Net cash from operating activities(g-h)**		**35.58**		**79.06**
B	**Cash Flow from Investing Activities**				
j	**Add :**				
	– Amount received from their financial assets	(27.85)		(3.06)	
	– Sale of Fixed Assets	3.00			
k	**Less :**				
	– Purchase of fixed assets	1.21		0.95	
	- Loan given	-		-	
	– Deposit	-		-	
l	**Net cash from (or used in) investing activities(j-k)**		**(26.05)**		**(4.01)**
C	**Cash flows from Financing Activities**				
m	**Add :**				
	Proceeds from issue of shares and debentures	-		-	
	Unsecured Loans taken	(12.24)		(72.72)	
n	**Less :**				
	Interest on debentures and loans paid	-		-	
	Repayment of loans	-		-	
	Interest	-		-	
o	**Net cash from (or used in) financing activities(m-n)**		**(12.24)**		**(72.72)**
p	**Net increase/Decrease in cash and cash equivalent (i+l+o)**		**(2.71)**		**2.33**
q	**Add : cash and cash equivalents in the beginning of the year**				
	– Cash in hand	3.76		1.80	
	– Cash at bank	0.39		0.02	
	– Marketable securities		4.15		1.82
	Total(p+q)		**1.45**		**4.15**
r	**Less : cash and cash equivalents in the end of the year**				
	– Cash in hand	1.27		3.76	
	– Cash at Bank	0.17		0.39	
	– Marketable Securities		1.45		4.15
			(0.00)		**(0.00)**

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 KHANDELWAL
Partner
Mem. No. 425013
Dated:-29-05-2026

PRATEEK BANSALI
COMPANY SECRETARY
PAN: AOAPB3933K

KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 01828803)

Place: JAIPUR
UDIN:-26425013VJSRIM9888

AZAGAN THAMIZMANE VADASERIALAGAPPA
CFO(KMP)
(PAN: ACBPT2655H)

SOHAN KANWAR BOKADIA
DIRECTOR (DIN: 03592230)

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

Statement of Ratio Analysis

Particulars	Numerator/Denominator	31-Mar-26		31-Mar-25		Change in %	Reason
(a) Current Ratio	Current Assets	718.99	3.67	764.58	3.22	13.93%	NA
	Current Liabilities	196.11		237.60			
(b) Debt-Equity Ratio	Total Debts	728.70	1.92	773.45	2.12	-9.63%	NA
	Equity	380.04		364.54			
(c) Return on Equity Ratio	Profit after Tax	15.50	0.08	126.88	0.84	-90.12%	Due to Decrease In Profit
	Average Shareholder's Equity	186.14		150.55			
(d) Inventory turnover ratio	Total Turnover	184.00	0.36	255.00	0.44	-18.77%	NA
	Average Inventories	510.81		575.08			
(e) Trade receivables turnover ratio	Total Turnover	184.00	11.73	255.00	16.21	-27.62%	Due to Decrease In Turnover
	Average Account Receivable	15.68		15.73			
(f) Trade payables turnover ratio	Total Purchases	46.72	5.64	67.16	5.98	-5.67%	NA
	Average Account Payable	8.28		11.23			
(g) Net capital turnover ratio	Total Turnover	184.00	0.35	255.00	0.48	-27.28%	Due to Decrease In Turnover
	Net Working Capital	522.88		526.98			
(h) Net profit ratio	Net Profit	27.79	0.15	117.13	0.46	-67.12%	Due to Decrease In Profit
	Total Turnover	184.00		255.00			
(i) Return on Capital employed	Net Profit before tax	27.79	0.03	117.13	0.13	-76.36%	Due to Decrease In Profit
	Capital Employed	904.74		901.48			

BMB MUSIC AND MAGNETICS LIMITED
(CIN:L1801RJ1991PLC014466)

Statement for change in equity for FY 2025-26

A. Equity Shares

As at 31st March, 2025		Changes during the FY 2025-26		As at 31st March, 2026	
Number of Shares	Rs. In Lakhs	Number of Shares	Rs.	Number of Shares	Rs. In Lakhs
6059700	605.97	0	0	6059700	605.97

B. Other Equity

	Share application 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	Genearl Recerve	Share Forfeiture Reserve	Retained earning								
Balance as on 01st April 2024	0	0	-	530.81	4.58	18.86	(795.67)	NA	NA	NA	NA	NA	NA	NA	-241.43
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	(795.67)	NA	NA	NA	NA	NA	NA	NA	-241.43
Total Comprehensive income for the year	NA	NA	NA	NA	NA	NA	15.50	NA	NA	NA	NA	NA	NA	NA	15.50
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**	**(780.17)**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**-225.93**

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 KHANDELWAL

Partner

Mem. No. 425013

PRATEEK BANSALI
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PAN: AOAPB3933K

KASTOOR CHAND BOKADIA
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SOHAN KANWAR BOKADIA
DIRECTOR (DIN: 03592230)

Dated:29-05-2026

Place: JAIPUR

UDIN:26425013VJSRIM9888

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 Financ — **Notes No. "03"**

Rs In Lakhs

S. NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION				Net Block	
		AS AT 01.04.25	ADDITION	DAYS USED	SALE	TOTAL	TOTAL UP TO 31.03.25	FOR THE YEAR	SALE	TOTAL UP TO 31.03.26	AS ON 31.03.26	AS ON 31.03.25
(A)	**Property, Plant & Equipemnts**											
	Plant & Machinery	382.84	-	365.00	382.84	-	363.70	-	#####	-	-	19.14
	LED (TV)	0.09	-	365.00	-	0.09	0.07	0.01		0.08	0.01	0.02
		-	-				-					
(B)	**Computer**	-	-				-					
	Hard Disk	3.55	-	365.00	-	3.55	3.37	0.11		3.49	0.07	0.18
	Hard Disk	0.04	-	365.00	-	0.04	0.04	0.00		0.04	0.00	0.00
	Hard Disk	0.83	-	365.00	-	0.83	0.61	0.14		0.75	0.08	0.22
	Hard Disk	0.09	-	365.00	-	0.09	0.06	0.02		0.08	0.01	0.04
	Hard Disk	0.19	-	365.00	-	0.19	0.11	0.05		0.16	0.03	0.07
	Hard Disk	0.14	-	365.00	-	0.14	0.07	0.04		0.11	0.02	0.06
	Hard Disk	0.06	-	365.00	-	0.06	0.02	0.02		0.05	0.01	0.03
	Hard Disk	0.09	-	365.00	-	0.09	0.02	0.04		0.07	0.03	0.07
	Hard Disk	0.09	-	365.00	-	0.09	0.02	0.05		0.07	0.03	0.08
	Hard Disk	0.10	-	365.00	-	0.10	0.01	0.06		0.06	0.03	0.09
	Hard Disk	0.10	-	365.00	-	0.10	0.01	0.06		0.06	0.03	0.09
	Hard Disk	0.09	-	365.00	-	0.09	0.00	0.06		0.06	0.03	0.09
	Hard Disk	-	0.16	302.00	-	0.16	-	0.08		0.08	0.07	
	Hard Disk	-	0.47	273.00	-	0.47	-	0.22		0.22	0.25	
	Hard Disk	-	0.10	165.00	-	0.10	-	0.03		0.03	0.07	
	Hard Disk	-	0.06	89.00	-	0.06	-	0.01		0.01	0.05	
	Hard Disk	-	0.13	21.00	-	0.13	-	0.00		0.00	0.12	
	Hard Disk	-	0.08	13.00	-	0.08	-	0.00		0.00	0.08	
	Hard Disk	-	0.21	8.00	-	0.21	-	0.00		0.00	0.21	
	Apple I phone 13 pro	1.34	-	365.00	-	1.34	1.25	0.06		1.31	0.04	0.10
	Printer	0.11	-	365.00	-	0.11	0.11	0.00		0.11	0.00	0.01
	Furniture and Fixture	-	-				-					
	Cooler	0.08	-	365.00	-	0.08	0.07	0.00		0.08	0.01	0.01
	Furniture	0.06	-	365.00	-	0.06	0.05	0.00		0.05	0.01	0.01
	Furniture	0.07	-	365.00	-	0.07	0.06	0.00		0.06	0.01	0.01

		-	-				-					
	Total (A)	**389.96**	**###**		**#####**	**8.33**	**######**	**1.07**		**7.02**	**1.31**	**20.31**
	Grand Total	**389.96**	**###**	**-**	**#####**	**8.33**	**######**	**1.07**		**7.02**	**1.31**	**20.31**

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

PROPERTY, PLANT AND EQUIPMENT CHART(As Per Income Tax)

Rs In Lakhs

S. NO.	Name Of Assets	Rate of Dep.	W.D.V. As on 01.04.2025	(+)ADDITION Before 03/10	(+)ADDITION After 03/10	(-)DELETION	TOTAL	Dep. During the Year	Net W.D.V. As on 31.03.2026
(A)	**Property, Plant & Equipemnts**								
	Plant & Machinery	15%	1.22		-	**(1.22)**	0.00	0.00	0.00
	LED (TV)	15%	0.04		-		0.04	0.01	0.03
			-						
(B)	**Computer**		-						
	Hard Disk	40%	0.42				0.42	0.17	0.25
	Printer	40%	0.00				0.00	0.00	0.00
	Apple I phone	40%	0.29				0.29	0.12	0.17
	Hard Disk	15%	1.49	0.63	0.58	(1.78)	0.92	0.09	0.83
			-						
(C)	**Furniture and Fixture**		-						
	Cooler	10%	0.04	-	-		0.04	0.00	0.04
	Furniture	10%	0.06	-			0.06	0.01	0.05
			-						
	TOTAL		**3.57**	**0.63**	**0.58**	**(3.00)**	**1.77**	**0.40**	**1.38**
GRAND TOTAL			**3.57**	**0.63**	**0.58**	**(3.00)**	**1.77**	**0.40**	**1.38**

Notes No.08 Trade Receivables

Particulars	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
GHOKUL FILMS RELEASE	0.69	0.69
VIDEO EFFECT	19.08	8.58
VISHAL BOKADIA	0.65	-
ZEE ENTERTAINTMENT ENTERPRISES LTD	2.59	2.59
SHEMAROO ENTERTAINMENT LTD.	-	30.00
BMB PRODUCTION	-	18.34
ABHISHEK KUMAR SINGH	0.60	0.35
ACTOR - UP SUS. ZINDAGI NAMKEEN	1.62	1.62
AJAZ AHMED KHAN	0.60	0.60
AKHILESH KUMAR SUMAN	-	0.30
ALOK DE (SOUND RECORDING SERVICE)	3.54	3.54
AMAR HARLAL MAKWANA	-	0.20
ANAND CHANDRAKANT GIRKAR	-	0.15
ANAND CINE SERVICES	1.00	1.00
ANANG NARENDRA DESAI	0.32	0.32
ANANT MARUTI KAMATH	0.50	-
ANIL PRODUCATION EXP.	2.00	2.00
ANJALI MANOJ SAINANI	-	0.10
ANKIT KUMAR SINGH	0.35	-
ANUJA SHARMA AND CO(SIDDHARTH SHARMA CS)	0.95	0.50
ANUPAM KHER STUDIO LLP- PRODUCTION	24.64	-
A ONE CINE SERVICES	0.28	-
ARUN SHANTI (ASS. SEYS. TALP)	0.52	0.52
ARVINDSINH BAJUSINH P	0.15	-
ASHWIN KAUSHAL	-	0.30
ASIF KHAN -UP	-	0.25
AVANISH KUMAR	-	0.05
BABLU BISWAS AND MRS	0.05	-
BABUBHAI THIBA	1.08	0.88
BASKTHI MARLAPPAN	-	0.10
BBG IT SOLUTIONS	-	0.03
BINDIYA RAJ MALHOTRA	-	0.10
BSAKTHIMARIAPPAN	-	0.10
CBHARATHIRAJAN	0.15	-
CENTRAL DEPOSITORY SERVICES (INDIA) LTD	0.53	0.27
CHANDRAIKA PRASAD	-	0.30
DANISH KURAISHI (LINE PROD.)	0.55	-
DAY NIGHT EQUIPMENT	0.21	-
DEEPA FILM PROPPRADE	0.71	-
DEEPAK ARORA	1.45	0.40
DEEPAK PRODUCTION BOMBAY	2.00	2.00

DEWANTI DEVI ANIL KUMAR	1.94	-
DIGITAL ARTS	-	0.15
DILEEP KUMAR CHHARI	0.50	0.50
DINESH KUMAR RAMKISHOREJAIS	-	0.18
DISCOVER MATUREAND ADVENTU	0.98	0.98
DON KNIGHT MOVIEZ LLP - 60L	22.50	15.00
DURGESH DESTINATION TRAVELS- UP	2.00	2.00
DWAPAR PROMOTERS	0.54	0.54
EMKAY TRADERS AND COM	0.30	0.30
ESHIKA DEY	1.15	1.10
ESSOR PUBLICITY	2.90	2.90
GAATHITHYAN	0.25	0.25
GAJENDRA VITTHAL AHIRE 13.50	2.97	2.97
GAJENDRA VITTHAL AHIRE 20 L Z.N.	5.32	4.32
GOPAL LAL RATANLAL KOTIY	0.25	-
GULAM HYDERABAD JARA	-	0.20
H K ENTERPRISES - DELHI	1.33	0.98
HEMANT VINCHU	1.25	1.25
ISHAN INFOTECH	0.46	-
IYDANI ENTERTAINMENT	0.10	-
JAGDISH PRODUCTION	-	2.00
JAKIR SAJJAD QURESHI	0.06	-
JAYSHREE DINESH DHAWA	0.25	-
J. B. TRAVEL & TOURS (INDIA) PRIVATE LIMITED	3.05	-
JEGADEESAN	0.67	-
JENECY ELECTRONICS	-	0.30
KAILASH DUKHA SINGH	0.45	-
KAMAL RAJ PURI	-	0.11
KARTHICKEYAN AMM	0.20	-
KASHI PRASAD CHAKARWARTI	-	0.10
KESTREL AVIATION PVT	0.63	3.48
KISHOR RAMBILAS RAUT	-	0.16
LALIT KHEMANI	0.40	-
MALPANI PUBLICITY	0.33	-
MANJARI FADNNIS	9.20	6.00
MANORAMA PANCHGAVY KE	0.04	-
MARUDHAR ELECTRICALS	-	0.11
MOHAMMED AKRAM	0.10	-
MOHINI PAWAR	-	0.13
MS JANHVI VISEN DO MANISH SI	0.75	0.75
MUMBADEVI VEYHICLES	0.06	-
NAGESH MISHRA(ADVOCATE LEGAL EX)	-	0.65
NARSU BASUDEV BEHERA - DESINER	0.94	0.80
NATIONAL SECURITY DEPOSITRY LTD.	1.08	0.36
NILESH SALUNKE	-	0.20
PANKAJ BERY	0.30	-
PARAS JAISWAL	-	0.10

PAWAN DHANKHAR	-	0.45
POOJA KAILESH SINGH	-	0.20
PRADEEP KUMAR RAM	-	0.11
PRAKASH JHAA(EDITOR)	1.55	0.40
PRANAV SANJAY ADNANI	0.49	0.49
PRITI H GUJRATHI	0.95	0.75
PRIYA BUILDWELL PVT LTD	0.50	0.50
PROPS CENTRE	0.06	-
QUBE CINEMA TECHNOLOGIES PVT LTD	0.74	0.74
RAJENDRAN S ESEVILORAJA	1.15	0.40
RAKESH KUMAR CHOUDHARY - MAKUPMAN	0.25	-
RAMBABU GAYA PRASAD SUD	-	0.04
RAMESH MODI	-	0.11
ROHIT SHARMA (MUSIC DIRECTOR)	5.81	5.81
R SELVAM	-	0.10
RAJENDRAN SETHUPATHY	-	0.15
RUKSHANA HASIBULLAHMA	-	0.10
SACHIN S NAIR	0.65	-
S . A. FILMS (JAVID)	4.19	5.50
SAGAR SINGH	0.47	0.47
SAIMA QAZI	1.81	1.81
SAIRAJ KAMBLE	-	0.15
SAMRUT HOLIDAYS	-	0.12
SANDEEP KUMAR THAKUR	-	0.05
SARAVIHAN	0.99	-
SAVITA NALAWADA	0.45	0.45
SCRABBLE DIGITAL LTD	0.49	0.49
SHADE 69 STUDIOS	0.31	0.20
SHALINI SRIVASTAVA	-	0.15
SHARMA AND ASSOCIATES	0.20	0.20
SHREYAS ANIL TALPADE	2.00	2.00
SHRI DIGITAL PRINTS	0.53	-
SNV AVIATION PRIVATE LIMITED	0.36	0.36
SONAL SINGH (DANSER)	-	0.15
SONIKA MITESH RUGHA	-	0.16
STISH DEHRA	-	0.15
SUNIL KUMAR LAXMISAHU	-	0.10
SURAJ PATRO	-	0.20
SUPRIYA MADHUSUDAN KA	-	1.00
SURESH (SUNEET KUMAWAT)	3.24	2.00
SWATI VARUN SETH	10.30	5.00
TANMAY BHIDE	1.50	-
T K SHANMUGASUNDARAM	-	0.10
T SRIKANTH(ACTOR)	29.00	29.00
TALAT AZIZ	2.00	2.00
TRAVELS AND TICKETING	0.57	-
T RAVIRAJ	0.20	-

THE LUCKNOW ENTERPRISES	1.75	1.75
UFO MOVIEZ INDIA LTD. - THEATER	2.07	2.07
UROOVAAK VORA	1.83	-
UTTANK VORA	0.25	-
VIKASH KUMAR GUPTA	-	0.08
VINAY SAINI PRODUCTIONS	2.00	2.00
VINOD CHOUDHARY (PRODCUTIONS)	3.00	2.00
VIVEK KUMAR BHAIYA LAL	-	0.25
VOYAGER WORLD	0.27	-
YASIR AHMAD DAAR JAKA	-	0.12
YASMEENA AKHTAR	0.93	0.93
ZUBER AHAMAD(MAKEUP MAN)	-	0.15
Total	**212.89**	**196.51**

Notes No.17- Trade Payables

PARTICULARS	31.03.2026	31.03.2025
	Rs.(In Lakhs)	Rs.(In Lakhs)
AADISHAKTI ENTERTAINMENT	-	0.09
ABHISHEK G JAIN MGR FILMS	0.50	0.50
ADROIT CORPORATE SERVICES PVT LTD	0.77	0.02
AIX CONNECT PRIVATE LIMITED	0.34	0.34
AKHIL RAJENDRA DWIVEDI	-	0.19
AMAN YATAN VERMA	-	0.59
ANIL PRODUCATION EXPENDITURE	0.50	0.50
ANUPAM KHER STUDIO LLP- PRODUCTION	-	26.56
B.S.E. LIMITED	9.80	5.89
BABITAN NARESH JAIN	2.75	2.75
BBG IT SOLUTIONS	0.41	-
BHOR JAIN	0.50	0.50
BOLLYWOOD CAMARAMAN(BABU BHAI)	0.70	0.70
DAY NIGHT EQUIPMENT	-	0.53
DEVRAJ K DASA AMIN	0.22	-
DIKSHANT JESWANI (RENT) PRADEEP JI	0.15	0.30
FARIDA JALA- 12L	0.82	2.82
FIESTA ENT PVT LTD	0.77	0.68
FUTURE STUDIO	0.64	-
GLOBAL VANITY - MUMBAI	0.24	0.24
HOTEL MINA INTERNATIONAL (GST 27AABCB2626D1Z	-	0.04
HOTEL NAQASH RESIDENCY	-	0.27
INTERGLOBE AVIATION LIMITED	3.70	3.48
JAINSHARMA AND ASSOCIATES	1.90	1.05
JAM8 PRIME FOCUS LLP	0.35	0.35
K C BOKADIA [IMPREST A/C]	31.21	31.21
KARNANI & CO.	0.52	0.48

KAVITA RAJENDRA GAVAI	-	0.11
KEER HOTELS PVT LTD	-	0.30
KRISHNA KUMAR SOREN (DOP) THE SING.	1.50	1.50
KRISHNA KUMAR SOREN (DOP) Z.N. - 5L	2.50	3.00
LIGHT N LIGHT DELHI	0.47	0.47
LIXO CREATIONS PRIVATE LIMIT	0.84	0.84
MALPANI PUBLICITY	-	0.22
MGR FILMS IND	37.83	37.83
MONAL ENTERPRISES	0.37	0.18
MOTION GRIP	-	0.04
PINDI ENTERPRISES	0.81	0.81
PLUS MEDIA COMUNICATION	-	0.14
PUNE TALKIES PVT LTD - SOUND MIXING	1.18	1.18
RAKESH KUMAR CHOUDHARY - MAKUPMAN	-	1.00
RANGSANGAM MGR FILMS	1.00	1.00
RENU JAGETIA	12.00	12.00
SENGAR FILMS PRODUCTION	0.49	0.49
SOHAN KANWAR BOKADIA	-	35.89
SUNDRY CREDITORS	7.48	8.48
SWARA STUDIOS - BACK GROUND MUSIC	1.28	1.28
THE REGNANT HOTEL LUCKNOW	0.62	0.62
THE SHAMAS RESIDENCY	1.67	-
VIKRANT STUDIO PVT LTD	0.87	0.87
VINOD SINGHAL & COMPANY	0.33	0.37
TOTAL	**128.01**	**188.69**

BMB MUSIC AND MAGNETICS LIMITED
(CIN :L18101RJ1991PLC014466)

Notes to financial statements for the year ended 31st March 2026

1. ***Company Overview***

BMB Music And Magnetics Limited is a listed company which was incorporated on July 26, 1991 under the provision of the Companies Act, 1956 vide Registration No. L18101RJ1991PLC014466 issued by the Registrar of Companies, Rajasthan..
The Company is engaged in producing feature films.

2. ***Basis of Preparation of Financial Statements***

These financial statements are prepared in accordance with Indian Accounting Standards (IndAs) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values, the provisions of the Companies Act, 2013 ('The Act') (to the extent notified). The IndAs are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2019.

Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the Accounting policies hitherto in the use.

2A. Use of estimates

The preparation of financial statements in conformity with Ind As requires the management to make judgment, estimates and assumptions. These estimates, judgments and assumptions affect the application of accounting policies and the reported amounts of assets and liabilities, the disclosure of contingent assets &liabilities at the date of the financial statements and reported amounts of revenues and expenses during the period. The application of Accounting Policies that require critical Accounting estimates involving complex and subjective judgments and the use of assumptions in thesefinancial statements have been disclosed in the notes separately. Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as the management becomes aware of the changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, there effects are disclosed in the notes to the financial statements.

2B. Summary of Significant Accounting Policies

The Financial Statements have been prepared using the Accounting Policies and measurement basis summarized below:

2B.1 Revenue Recognition

Company is having revenue generating activities during the reporting period.

2B.2 Property, Plant and Equipment

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

Subsequent measurement (Depreciation)

Depreciation on Property, Plant and Equipment is charged on WDV either on the basis of rates arrived at with reference to the useful life of the assets evaluated & approved by the management or rates arrived at based on useful life prescribed under Part C of Schedule II of the Companies Act, 2013.

The residual values, useful lives and methods of Depreciation of Property, Plant and Equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

2B.3 Financial Instruments

Financial Assets

Financial assets are recognized when the Company becomes a party to the contractual provisions of the Financial Instrument and are measured initially at fair value adjusted for transaction cost.

Company has investment only in National Saving Certificate (NSC) which is recognized at cost. Company does not have any other financial assets.

Financial liabilities

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through statement of profit and loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings.

Company have unsecured loans and borrowings for which future repayment of interest and principal repayment can't be estimated reliably hence it is recognized at principal amount of loan less any repayment made up to the balance sheet together with any interest accrued but not paid.

2B.4 Borrowing Costs

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

2B.5 Impairment of Non-financial assets

The Company assesses, at each reporting date, have to check whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. No such impairment of Non-Financial assets is made during the period under audit.

***2B.*6 Inventories**

As per explanation given by the management, land as inventory which is measured at cost without considering the development cost thereon or net realizable value, whichever is less.

Company is engaged in production of feature films. As such feature films are still under production, all the direct expenses incurred (including borrowing cost if applicable as per IND AS 23 during the financial year is directly recognized as closing stock.

2B.7 **Taxation**

Current income tax

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Current income tax relating to items recognized outside profit or loss is recognized outside profit or loss. Current tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred tax liabilities are recognized for all taxable temporary differences, except when it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss (either in other comprehensive income or in equity). Deferred tax items are recognized in correlation to the underlying transaction either in OCI or directly in equity.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current tax liabilities and the deferred taxes relate to the same taxable entity and the same taxation authority.

GST, Sales/ value added taxes paid on acquisition of assets or on incurring expenses

Expenses and assets are recognized net of the amount of sales/ value added taxes paid, except:

- When the tax incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the tax paid is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- When receivables and payables are stated with the amount of tax included, the net amount of tax recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

2B.8 Employee benefit schemes

Short-term employee benefits are recognized as an expense at the undiscounted amount in the Statement of profit and loss for the year in which the related service is rendered. Post employment and other long term employee benefits are recognized as an expense in the profit and loss account of the year in which the employee has rendered services and treated as defined benefit plans. The expense is recognized on the assumption that such benefits are payable at the end of the year to all the eligible employees.

2B.9 Provision for liabilities and charges, Contingent liabilities and contingent assets

The assessments undertaken in recognizing provisions and contingencies have been made in accordance with the applicable Ind AS.

Provisions represent liabilities to the Company for which the amount or timing is uncertain. Provisions are recognized when the Company has a present obligation (legal or constructive), as a result of past events, and it is probable that an outflow of resources, that can be reliably estimated, will be required to settle such an obligation. If the effect of the time value of money is material, provisions are determined by discounting the expected future cash flows to net present value using an appropriate pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability. Unwinding of the discount is recognized in the statement of profit and loss as a finance cost. Provisions are reviewed at each reporting date and are adjusted to reflect the current best estimate.

In the normal course of business, contingent liabilities may arise from litigation and other claims against the Company. Guarantees are also provided in the normal course of business. There are certain obligations which management has concluded, based on all available facts and circumstances, are not probable of payment or are very difficult to quantify reliably, and such obligations are treated as contingent liabilities and disclosed in the notes but are not reflected as liabilities in the financial statements. Although there can be no assurance regarding the final outcome of the legal proceedings in which the Company involved, it is not expected that such contingencies will have a material effect on its financial position or profitability.

Contingent assets are not recognized but disclosed in the financial statements when an inflow of economic benefits is probable.

***2B.10* Earnings per share**

The Company presents basic and diluted earnings per share (“EPS”) data for its equity shares. Basic EPS is calculated by dividing the profit and loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is determined by adjusting the profit and loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential equity shares.

Particulars	**2025-26**	**2024-25**
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	15,50,243.91	1,26,87,903.03
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	6059700	6059700
(c) Basic & Diluted Earnings per Share (in Rs.)	0.26	2.09
(d) Nominal Value per Share (in Rs.)	10	10

***2B.11* Cash Flow Statement**

Cash flows are reported using indirect method as set out in Ind AS -7 "Statement of Cash Flows", whereby profit / (loss) before tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

***2B.12* Related Party Disclosures**

As per IND AS 24, the disclosures of transaction with the related Parties are Given Below:-

(i) List of Entities where KMPs or relatives of KMPs have significant influence

Sr. No.	Name	Influence
1.	Amit Bokadia	Director's Relative
2.	BMB Productiom	Proprietorship of Director

(ii) Disclosure in respect of Related Parties Transactions During the year as under:-

Sr. No.	Name of Related Party	Loan Taken/(Repaid) During the Year	Amt. O/s during the year	Payment on part of Expense/ Income/ Other etc.
1	BMB Production	-	-	Sales of Rs 4,00,000.00+GST

2B.13 Undisclosed Income:

There is no any transactions which not recorded in the books of account have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

2B.14 Discloser with regard to CSR Activities-

Particulars	Amount
Amount To be Spend during the year	Not Applicable
Amount of Expenditure Incurred	Not Applicable
Shortfall at the end of the year	Not Applicable
Total of Previous year shortfall	Not Applicable
Reason of shortfall	Not Applicable
Nature of CSR Activities	Not Applicable

3. Additional Regulatory Information

3.1 Title deeds of Immovable Property not held in name of the Company:

Relevant line item in the Balance Sheet	Description of item of property	Gross Carrying Value	Title deeds held in the name of	Whether title deed holder is a promoter, director or relative of promoter / director or employeee of promoter/ director	Property held since which date	Reason for not being held in the name of company
Not Applicable						

3.2 Revaluation of Property, Plant and Equipment:

The company has not revalued it's any Property, Plant and Equipment during the reporting period.

3.3 Disclosure on Loans/ Advance to Directors/ KMP/ Related parties:

No Loans or Advances in the nature of loans are granted to promoters, directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are:

(a) Repayable on demand or

(b) Without specifying any terms or period of repayment

Type of borrower	Amount of loan or advance in the nature of loan Outstanding	Percentage to the total of loan or advance in the nature of loan Outstanding
Promoters	-	-
Directors	-	-
KMPs	-	-
Related Parties	-	-

3.4 Capital-Work-in Progress (CWIP)

There is no capital work-in-progress undergoing in the company at the balance sheet date.

3.5 Intangible assets under development:

There is no Intangible asset under development in the company at the balance sheet date

3.6 Details of Benami Property held:-

There are no any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder.

3.7 Borrowings from banks or financial institutions on the basis of security of current assets:

No, company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets on the basis of representation from management

3.8 Disclosure of willful defaulter:

Company has not been declared willful defaulter by any bank or financial Institution or other lender.

3.9 Relationship with Struck off Companies:

Company has no any transactions with companies struck off under section 248 of the Companies Act 2013 or section 560 of Companies Act, 1956.

3.10 Registration of charges or satisfaction with Registrar of Companies

Company has no any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.

3.11 Compliance with number of layers of companies:

The company has not any subsidiary company during or at the end of reporting period.

3.12 Ratio Analysis:

Separate Sheet Attached

3.13 Compliance with approved Scheme(s) of Arrangements:

The company has not become part of any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013

3.14 Utilization of Borrowed funds and share Premium:

(A) The company has advanced or loaned or invested funds following funds

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
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) The company has received the following funds

Date of fund advanced or Loaned	Amount (in Rs.)	Intermediary
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.		

For VINOD SINGHAL & CO.
Chartered Accountants
F.R.N.: 005826C

(MANISH KHANDELWAL)
Partner
M.No. 425013

Jaipur, Date-29-05-2026
UDIN:- 26425013VJSRIM9888

For BMB MUSIC & MAGNETICS LTD.

(SOHAN KANWAR BOKADIA)
Director (DIN: 03592230)

(KASTOOR CHAND BOKADIA)
Director (DIN: 01828803)

(AZAGAN THAMIZMANE VADASERIALAGAPPA)
CFO(KMP) (PAN: ACBPT2655H)

(PRATEEK BANSALI)
COMPANY SECRETARY (PAN: AOAPB3933K)