



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 2024, 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, 2024, 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, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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.

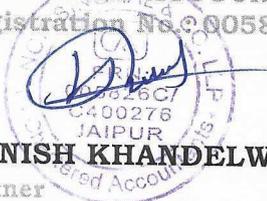
Based on such audit procedures we have considered reasonable and appropriate in the circumstances, nothing has come to their notice that has caused them to believe that the representations under sub-clause (i) and (ii) contain any material misstatement.

- 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, 2024 which has a feature of recording audit trail (edit log) facility.

For VINOD SINGHAL & CO. LLP

CHARTERED ACCOUNTANTS

Registration No. C005826C/C400276



MANISH KHANDELWAL

Partner

Membership No.: 425013

Dated: -

Place: -

UDIN:-

“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, 2024 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, 2024, 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:
Place:
UDIN-

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

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

Balance Sheet as at 31st March, 2024

Particulars	Note No	31-Mar-24	31-Mar-23
		Rs.	Rs.
ASSETS			
Non-current assets			
(a) Property, Plant and Equipment	3	20,31,732.43	20,63,094.31
(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	15,77,780.25	15,68,000.00
(iii) Loans			
(iv) Other	5	3,33,65,554.00	3,54,08,954.00
(i) Deferred Tax assets (Net)			
(j) Other non-current assets	6	69,996.00	72,996.00
Current assets			
(a) Inventories	7	6,21,73,155.45	3,78,48,686.13
(b) Financial Assets			
(i) Investments			
(ii) Trade receivables	8	65,26,671.43	1,41,92,392.10
(iii) Cash and cash equivalents	9	1,82,410.42	5,81,559.69
(iv) Bank balances other than (iii) above			
(v) Loans			
(vi) Other			
(c) Current Tax Assets (Net)	10	1,32,770.00	1,32,770.00
(d) Other Current Assets	11	43,72,381.57	15,70,476.73
Total assets		11,04,32,451.55	9,34,38,928.99
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	12	6,05,97,000.00	6,05,97,000.00
(b) Other Equity	13	(3,68,31,042.40)	(3,73,48,692.35)
LIABILITIES			
Non-Current Liabilities			
(a) Financial liability			
(i) Borrowings			
(ii) Trade payable	14	13,80,848.00	19,02,783.00
(iii) Other financial liabilities			
(b) Provisions			
(d) Other non-current liabilities	15	6,09,65,473.58	5,06,98,095.68
(c) Deferred Tax Liabilities (Net)	16		
Current Liabilities			
(a) Financial liability			
(i) Borrowings			
(ii) Trade payable	17	1,96,19,033.21	1,34,24,148.50
(iii) Other financial liabilities			
(b) Other current liabilities	18	45,33,689.16	40,34,144.16
(c) Provisions	19	1,67,450.00	1,31,450.00
(d) Current tax liabilities			
Total equity and liabilities		11,04,32,451.55	9,34,38,928.99

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

MANISH KHANDELWAL
Partner
Mem. No. 425013



Dated:
Place: JAIPUR
UDIN:-

For and on behalf of the Board
For BMB MUSIC & MAGNETICS LTD.
KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 01828803)

For BMB MUSIC & MAGNETICS LTD.

SOHAN KANWAR BOKADIA
DIRECTOR (DIN: 03592230)

Sohan Kanwar Bokadia
Director

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, 2024

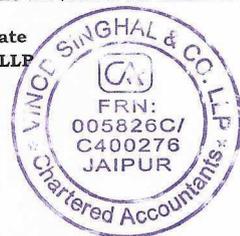
	Particulars	Note No	31-Mar-24	31-Mar-23
			Rs.	Rs.
I.	Revenue from operations	20	11,50,000.00	14,00,000.00
II.	Other Income		-	-
III.	Total Income (I + II)		11,50,000.00	14,00,000.00
IV.	<u>Expenses:</u>			
	Cost of materials consumed	21	2,43,24,469.32	92,21,749.47
	Purchase of stock in trade			
	Changes in inventories	22	(2,43,24,469.32)	(92,21,749.47)
	Employee benefits expenses	23	73,180.00	-
	Finance Costs		-	-
	Depreciation and amortization expenses	24	1,14,093.44	1,84,825.41
	Other expenses	25	4,45,076.62	4,01,203.87
	Total Expenses (IV)		6,32,350.06	5,86,029.28
V.	Profit/(Loss) before exceptional items and tax (III - IV)		5,17,649.94	8,13,970.72
VI.	Exceptional Items			
VII.	Profit/(Loss) before and tax (V - VI)		5,17,649.94	8,13,970.72
VIII.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		-	2,82,913.00
IX.	Profit/(Loss) from the period from continuing operations (VII - VIII)		5,17,649.94	5,31,057.72
X.	Profit/(Loss) from discontinued operations			-
XI.	Tax expense of discontinued operations			-
XII.	Profit/(Loss) from Discontinued operations (after tax) (X - XI)			-
XIII.	Profit/(Loss) for the period (IX + XII)		5,17,649.94	5,31,057.72
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)		5,17,649.94	5,31,057.72
XVI.	Earnings per equity share: (For continuing operations)			
	(1) Basic		0.09	0.09
	(2) Diluted		0.09	0.09
XVII.	Earnings per equity share: (For discontinued operations)			
	(1) Basic		-	-
	(2) Diluted		-	-
XVIII.	Earnings per equity share: (For discontinued and continuing operations)			
	(1) Basic		0.09	0.09
	(2) Diluted		0.09	0.09
Notes to Accounts & Summary of significant accounting policies		1 & 2		

The accompanying notes forms the part of the financial statements

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

MANISH KHANDELWAL
Partner
Mem. No. 425013

Dated:
Place: JAIPUR
UDIN:-



For and on behalf of the Board
For BMB MUSIC AND MAGNETICS LTD.

KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 01828803)

For BMB MUSIC & MAGNETICS LTD.
SOHAN KANWAR BOKADIA
DIRECTOR (DIN: 03592230)

Sohan Kanwar Bokadia

Director

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

CASH FLOW STATEMENT

For the year ended 31st March, 2024

S. No.	Particulars	31-Mar-24		31-Mar-23	
		Details (Rs.)	Amount (Rs.)	Details (Rs.)	Amount (Rs.)
A.	Cash flow from operating activities				
a	Net profit after taxation	5,17,649.94	5,17,649.94	8,13,970.72	8,13,970.72
b	Adjustments for:				
	Add :				
	- Depreciation & Ammortization	1,14,093.44		1,84,825.41	
	- DTA				
	- Provision				
	- Miscellaneous Balances Written Off		1,14,093.44	30,466.76	2,15,292.17
	- Interest Expense				
c	Less:				
	- Interest income/received		6,31,743.38		10,29,262.89
d	Operating profits before working capital changes (a+b-c)				
e	Add: Decrease in current assets and increase in current liabilities	1,38,67,435.13			
f	Less : Increase in current assets and decrease in current liabilities	2,71,26,374.16		1,96,80,998.71	
g	Cash generated from operations (d+e-f)		(1,26,27,195.65)		(1,86,51,735.82)
h	Less :Income Tax Paid				0
i	Net cash from operating activities(g-h)		(1,26,27,195.65)		(1,86,51,735.82)
B	Cash Flow from Investing Activities				
j	Add :				
	- Amount received from their financial assets	20,43,400.00			
k	Less :				
	- Purchase of fixed assets	82,731.55		3,12,337.85	
	- Loan given			3,43,400.00	
	- Deposit				
l	Net cash from (or used in) investing activities(j-k)		19,60,668.45		(6,55,737.85)
C	Cash flows from Financing Activities				
m	Add :				
	Proceeds from issue of shares and debentures			1,99,28,033.00	
	Unsecured Loans taken	1,02,67,377.90			
n	Less :				
	Interest on debentures and loans paid			3,04,697.00	
	Repayment of loans			30,466.76	
	Interest				
o	Net cash from (or used in) financing activities(m-n)		1,02,67,377.90		1,95,92,869.24
p	Net increase/Decrease in cash and cash equivalent (i+l+o)		(3,99,149.27)		2,85,395.59
q	Add : cash and cash equivalents in the beginning of the year				
	- Cash in hand	5,52,659.65		2,93,663.30	
	- Cash at bank	28,900.04		2,500.80	
	- Marketable securities		5,81,559.69		2,96,164.10
	Total(p+q)		1,82,410.42		5,81,559.69
r	Less : cash and cash equivalents in the end of the year				
	- Cash in hand	1,80,187.34		5,52,659.65	
	- Cash at Bank	2,223.08		28,900.04	
	- Marketable Securities		1,82,410.42		5,81,559.69
			(0.00)		(0.00)

As per our report of even date
For VINOD SINGHAL & CO.LLP
 Chartered Accountants
 FRN 005826/200276/
 JAIPUR
MANISH KHANDELWAL
 Partner
 Mem. No. 425013
 Dated:
 Place: JAIPUR
 UDIN:-

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

KASTOOR CHAND BOKADIA
 Managing Director (CIN: 01828803)
SOHAN KANWAR BOKADIA
 Director (CIN: 01828803)
For BMB MUSIC & MAGNETICS LTD

For BMB MUSIC & MAGNETICS LTD
 Sohan Kanwar Bokadia
 Director

BMB MUSIC AND MAGNETICS LIMITED
(CIN :L18101RJ1991PLC014466)

Notes to financial statements for the year ended 31st March 2024

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.

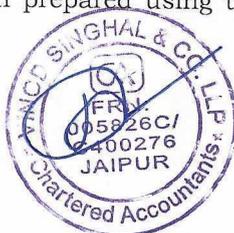
Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or a revision to an existing Accounting Standard requires a change in the Accounting policies hitherto in the use.

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 these financial 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, their 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.

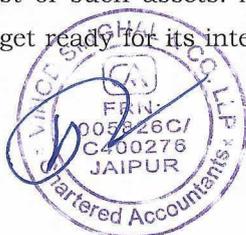
All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

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.

The company incurred profit in FY 2023-24 and, since the company have unsold land and reduced operating and administration expenditure, hence it is probable that company will have taxable profit in future hence DTA recognized, wherever applicable.



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.

Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. In FY 2023-24, Company do not have the liability for MAT.

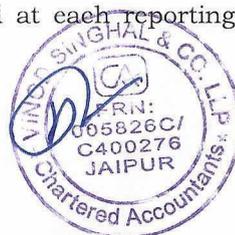
2B.8 Employee benefit schemes

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	2023-24	2022-23
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	5,17,649.94	5,31,057.35
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	6059700	6059700
(c) Basic & Diluted Earnings per Share (in Rs.)	0.09	0.09
(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.

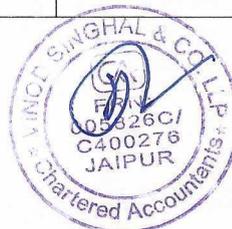
Statement of reconciliation of reconciliation of cash flow from financing activity with change in financial liability for FY 2023-24 has been annexed separately with the financial statements.

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



(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	Amit Bokadia	-	-	Production Expense:-Rs 30,000.00

2.25 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).

2.26 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 employee 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
UDIN:-

For BMB MUSIC & MAGNETICS LTD.

(SOHAN KANWAR BOKADIA)
Director (DIN: 03592230)

(KASTOOR CHAND BOKADIA)
Director (DIN: 01828803)

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

Notes No.08 Trade Receivables

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Ghokul Films Release	68,523.00	68,523.00
Pavani Textile	2,00,000.00	2,52,000.00
Video Effect	4,33,000.00	2,36,000.00
Zee Entertainment Enterprises Ltd	2,59,000.00	2,59,000.00
Advance to creditors		
ACTOR - UP SUS. ZINDAGI NAMKEEN	1,62,000.00	-
AJAY AMRUT BHALERAO	20,000.00	-
AKHILESH KUMAR SUMAN	30,000.00	-
CHANDRAIKA PRASAD	30,000.00	-
Durgesh destination travels- UP	1,00,000.00	-
ESHIKA DEY	1,00,000.00	-
J P TRAVEL AGENCY	10,950.00	-
KAMAL RAJ PURI	11,000.00	-
KISHOR RAMBILAS RAUT	16,000.00	-
Manjari Fadnnis	2,70,000.00	-
MS janhvi visen do manish si	75,000.00	-
NILESH SALUNKE	20,000.00	-
POOJA KAILESH SINGH	20,000.00	-
PRITI H GUJRATHI	25,000.00	-
Production Exp for Zindagi Namkeen	27,572.04	-
RAKESH KUMAR CHOUDHARY	45,000.00	-
SAIRAJ KAMBLE	15,000.00	-
SAMRUT HOLIDAYS	11,780.00	-
SAVITA NALAWADA	45,000.00	-
SHALINI SRIVASTAVA	15,000.00	-
SURAJ PATRO	20,000.00	-
THE LUCKNOW ENTERPRISES	1,75,000.00	-
T Srikanth	29,00,000.00	29,00,000.00
ANJAN BHATTACHARYA	1,00,000.00	-
MUNI JAH	45,000.00	-
AVENA MEDIA ADVERTISERS	-	(12,324.00)
ESSOR PUBLICITY	2,90,000.00	2,90,000.00
ANAND CINE SERVICES	1,00,000.00	1,00,000.00
CENTRAL DEPOSITORY SERVICES	-	17,285.00
INSOLGENCHAMKAUR SAHIB	-	25,000.00
PARMAIL JOT SINGH	-	25,000.00
PRIYA BUILDWELL PVT LTD	50,000.00	50,000.00
R SELVAM	-	25,000.00
SHARMA HOLIDAY	-	60,233.00
AEROX DIGITAL CINEMAS PVT LTD	17,873.39	17,864.00
LE MAGIC LANTERN	-	24,780.00
JAMS & associates	45,600.00	-
SCRABBLE DIGITAL LTD	49,000.00	49,000.00
Mallika Sherawat (/ sunil	-	63,500.00
QUBE CINEMA TECHNOLOGIES PVT LTD	74,122.00	80,022.00
UFO MOVIEZ INDIA LTD.	2,07,476.00	2,07,476.00
TICKETING EXPERT PVT LTD	-	52,400.00
JVE STUDIOS PVT LTD	-	25,000.00
PRANAV SANJAY ADNANI	49,000.00	49,000.00
BMB production	-	2,94,500.00
Gautam Chand Bokadia	-	17,500.00
Vishal Bokadia	-	3,00,000.00
Prakash Jhaa	-	25,000.00
Pushpendra Suryawanshi	-	20,000.00
Amar Harlal Makwana	-	15,000.00
Anil Nagrath Consultants	-	20,000.00
Aradhaya Event Mgt	-	25,000.00
Dileep Kumar Chhari	50,000.00	-
Bindu Pareek	-	15,000.00
National Security Depository Ltd	2,78,775.00	-

For BMB MUSIC AND MAGNETICS LTD.

J. C. Balesh

Managing Director

Deepak Arora	-	1,17,000.00
Light and Light Delhi		50,000.00
Nagesh Mishra	45,000.00	30,000.00
Narsu Basudev Behera	-	15,000.00
Sharma and Associates	20,000.00	20,000.00
Shri Laxmi Ji Tours and Travels	-	10,000.00
Yogesh Subash Dixit	-	45,000.00
Sundry Creditor for Production		83,08,633.10
Total	65,26,671.43	1,41,92,392.10

Notes No.17- Trade Payables

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
AIX CONNECT PRIVATE LIMITED	28,389.00	-
Awasthi hotel and Resorts - HOLIDAY INN	9,325.71	-
DAY NIGHT EQUIPMENT	1,37,512.00	-
FARIDA JALA- 12L	5,16,000.00	-
GLOBAL VANITY - MUMBAI	24,400.00	-
HOTEL NAQASH RESIDENCY	26,880.00	-
JAM8 PRIME FOCUS LLP	35,400.00	-
KEER HOTELS PVT LTD	30,400.00	-
PINDI ENTERPRISES	80,513.00	-
PRASAR BHAR	6,750.00	-
SENGAR FILMS PRODUCTION	49,100.00	-
Adroit Services Corporate Pvt Ltd	50,014.00	50,336.00
B.S.E. Limited	5,89,044.00	1,57,944.00
Bollywood Cameraman	70,000.00	70,000.00
Dikshant Jeswani (Rent) Pradeep Ji	47,500.00	38,500.00
Jyoti Lakhani / Murli Dhar	-	13,500.00
Karnani & Co	46,480.00	56,480.00
Interglobe Aviation Limited	78,365.00	45,657.00
Pvr Ltd	25,665.00	25,665.00
Scrabble Entertainment Limited	-	12,154.00
Wincard Systems Zone	-	5,800.00
K C Bokadia (Imprest A/C)	31,21,297.00	31,21,297.00
Sohan Kanwar Bokadia	35,39,336.00	33,89,336.00
Be Birbal Digital Media Pvt Ltd	88,500.00	88,500.00
Prasad Exterme Digital Cine	-	4,372.00
Success Ads	-	15,826.00
Vanse Infrotech Pvt Ltd	-	(17,500.00)
Active Telugu Film Producer	1,79,665.00	1,79,655.00
Mgr Films Ind	37,82,608.00	37,82,608.00
Renu Jagetia	12,00,000.00	12,00,000.00
Rps Hotel Pvt Ltd - Chandigarh	-	22,480.00
Abhishek G Jain Mgr Films	50,000.00	50,000.00
Rangsangam Mgr Films	1,00,000.00	1,00,000.00
Sushil Kumar Chhajed	40,000.00	40,000.00
Vikrant Studio Private Ltd	86,962.50	1,03,037.50
Babitan Naresh Jain	2,75,000.00	2,75,000.00
Natural Hair Studio	-	40,000.00
Suresh (Suneet Kumawat)	13,82,467.00	2,07,417.00
Jay Novelty	-	25,000.00
Malpani Publicity	-	1,320.00
Ramjagadeesh Films	25,000.00	25,000.00
Light & light Delhi	46,840.00	
Sundry Creditor for Production	32,79,856.00	
Sundry Creditors	5,69,764.00	2,94,764.00
Total	1,96,19,033.21	1,34,24,148.50

For BMB MUSIC AND MAGNETICS LTD.

J. C. Bokadia

Managing Director

BMB MUSIC AND MAGNETICS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2024

Notes No.04 Non Current Trade Receivables

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Bappi lahiri	1,18,000.00	1,18,000.00
BSE Limited-Penalty	9,780.25	-
Sunil Mehta	14,50,000.00	14,50,000.00
Total	15,77,780.25	15,68,000.00

Notes No.05 Other financial assets

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Artage Securities Pvt Ltd	30,00,000.00	30,00,000.00
BMB Pictures	60,99,325.00	60,99,325.00
Classic Pictures	3,34,166.00	3,34,166.00
Khalsa Motors General Finance Co.	-	3,00,000.00
Metro Movies (Adv. For Music Marketing Bhaiyajii)	-	14,00,000.00
Paras Jain - Indore	2,40,000.00	2,40,000.00
Pelicon Fabrics Ltd	2,36,92,063.00	2,36,92,063.00
Kartik Jatawat	-	20,000.00
Pankaj Sharma	-	3,23,400.00
Total	3,33,65,554.00	3,54,08,954.00

Notes No.06 Other Non Current Assets

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Security Deposits	-	-
NSC	-	3,000.00
Rent - Devi Nagar Deposit	25,000.00	25,000.00
Reliance Media Works Ltd	44,996.00	44,996.00
Total	69,996.00	72,996.00

Notes No.07 Inventories

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Unamortised Cost of Production of Films	6,21,73,155.45	3,78,48,686.13
Total	6,21,73,155.45	3,78,48,686.13

Notes No.08 Trade Receivables

Particulars	31.03.2024	31.03.2023
Trade Receivables	65,26,671.43	1,41,92,392.10
Total	65,26,671.43	1,41,92,392.10

Particulars	Outstanding for the following periods from due date of payment					Total
	Less than 6 months	6 months - 1 year	1-2 year	2-3 year	More than 3 years	
Undisputed - considered good	20,38,677.04	1,73,000.00	43,14,994.39	-	-	65,26,671.43
Undisputed - considered doubtful	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-	-
Subtotal	20,38,677.04	1,73,000.00	43,14,994.39	-	-	65,26,671.43
MSME-Undue	-	-	-	-	-	-
Other-Undue	-	-	-	-	-	-
Total	20,38,677.04	1,73,000.00	43,14,994.39	-	-	65,26,671.43



For BMB MUSIC AND MAGNETICS LTD.

J. C. Babbar

Managing Director

BMB MUSIC AND MAGNETICS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2024

Notes No. 9 Cash & cash equivalents

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Cash in hand	1,80,187.34	5,52,659.65
Bank of Maharashtra	2,223.08	28,900.04
Total	1,82,410.42	5,81,559.69

Notes No. 10 Current Tax Assets

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
TDS receivable	1,32,770.00	1,32,770.00
Total	1,32,770.00	1,32,770.00

Notes No. 11 Other Current Assets

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
GST input	43,72,381.6	15,70,476.7
Total	43,72,381.57	15,70,476.73

Notes No. 12 - Equity Share Capital

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Equity Share Capital		
Authorised Share capital		
6500000 Equity Shares of Rs.10 each fully paid up	6,50,00,000.00	6,50,00,000.00
Issued, subscribed & fully paid share capital		
6059700 Equity Shares of Rs.10 each fully paid up	6,05,97,000.00	6,05,97,000.00
Total	6,05,97,000.00	6,05,97,000.00

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

Equity Shares	As at 31st March, 2024		As at 31st March, 2023	
	Number of Shares	Rs.	Number of Shares	Rs.
At the beginning of the period	6059700	60597000	6059700	60597000
Issued during the period				
Outstanding at the end of the period	6059700	60597000	6059700	60597000

(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, 2024		As at 31st March, 2023	
	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				
Unicon Fincap Private Limited	352800	5.82	352800	5.82
Gulshan Investment Company Limited	400000	6.60	400000	6.60
Kastoor Chand Bokadia	476300	7.86	476300	7.86

The Company has only one class of share referred to as Equity Shares having a par value of Rs.10/- . Each shareholder is entitled 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.



For BMB MUSIC AND MAGNETICS LTD.

J. L. Babbar
Managing Director

BMB MUSIC AND MAGNETICS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2024

Notes No. 13-Other Equity

Particular	31.03.2024	31.03.2023
	Rs.	Rs.
Security Premium Account		
Balance as per last financial Statements	5,30,80,776.66	5,30,80,776.66
Add: Addition during the period		
Less: Appropriations		
Balance in Security Premium A/c	5,30,80,776.66	5,30,80,776.66
General Reserve		
Balance as per	4,57,500.00	4,57,500.00
Add: amount transferred from surplus balance in the statement		
Less: Appropriations		
Balance in General Reserve A/c	4,57,500.00	4,57,500.00
Share Forfeiture Reserve Account		
Balance as per last financial Statements	18,85,500.00	18,85,500.00
Add: Addition during the period		
Less: Appropriations		
Balance in Share Forfeiture Reserve A/c	18,85,500.00	18,85,500.00
Profit & Loss account		
Balance as per last financial Statements	(9,27,72,469.01)	(9,33,03,526.73)
Add: amount transferred statement of profit & loss	5,17,649.94	5,31,057.72
Less: Appropriations		
Balance in profit & loss account	(9,22,54,819.06)	(9,27,72,469.01)
Total	(3,68,31,042.40)	(3,73,48,692.35)

Notes No. 14 Non current Trade Payables

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Sundry Creditors for Services/Expenses		
National Security Depository Ltd	-	47,200.00
Maina Parik Hyd(Finance)	2,70,000.00	2,70,000.00
Pramod Kumar Jain	2,00,000.00	2,00,000.00
Jaipur Stock Exchange Limited	42,000.00	42,000.00
S.K Jain & Co	1,26,643.00	88,200.00
Roopraiath Travels- Kusal	6,51,000.00	6,51,000.00
Jaks & Associates	91,205.00	91,205.00
Infinity Print Pack Pvt Ltd	-	5,13,178.00
Total	13,80,848.00	19,02,783.00

Notes No. 15- Other non current Liabilities

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Net Liabilities towards JV Agreement	1,55,13,272.00	1,55,13,272.00
Others		
AAS Films Punjab	5,00,000.00	5,00,000.00
Devgiri Synthetics Private Limited	13,00,000.00	13,00,000.00
Vinod Singhal & Company	71,936.00	64,058.00
Gautam Chand Rathor	46,31,947.58	46,31,947.58
Chaplot Group		
Chaplot Bhilwada	37,50,000.00	37,50,000.00
Chaplot Finance	1,50,000.00	1,50,000.00
Shri Bhanwar Singhal Pal	17,00,000.00	17,00,000.00
SR Chaplot & Associates	6,50,000.00	6,50,000.00
Indira Films	4,81,543.00	4,81,543.00
KSS Ltd	20,00,000.00	20,00,000.00
JEHAAN VARUN SETH MIN	29,50,000.00	29,50,000.00
KARISHMA JAIN	45,00,000.00	45,00,000.00
Trecone Production House	71,00,000.00	
Gunjit Kalra up	5,50,000.00	
PANKAJ ISPAT LIMIED	15,00,000.00	15,00,000.00
RAKESH ADVERTISING PVT. LTD	94,50,000.00	94,50,000.00
BMB Productions	41,66,775.00	15,57,275.10
Total	6,09,65,473.58	5,06,98,095.68



For BMB MUSIC AND MAGNETICS LTD.

J. C. Bakshi

Managing Director

BMB MUSIC AND MAGNETICS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2024

Notes No. 16 - Deferred Tax Liabilities

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
WDV as per Income Tax Act		
WDV as per Companies Act		
Difference		
Tax Rate	22.00%	22.00%
Tax Effect (DTA)	0.00	0.00
Opening DTL		(2,82,913.37)
Add/(Less) : During the year		(2,82,913.37)
Loss C/F as per IT Act		
Unabsorbed Depreciation c/f per IT Act		
Closing DTL		
Total		

Notes No.17- Trade Payables

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Trade Payables	1,96,19,033.21	1,34,24,148.50
Total	1,96,19,033.21	1,34,24,148.50

Trade Payable

Particulars	Outstanding for the following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	66,01,549.25	1,30,17,483.96			1,96,19,033.21
(ii) Others					
(iii) Disputed					
(iv) Disputed					
Subtotal	66,01,549.25	1,30,17,483.96			1,96,19,033.21
MSME Undue					
Others-Undue					
Total	66,01,549.25	1,30,17,483.96			1,96,19,033.21



For BMB MUSIC AND MAGNETICS LTD.

Jeeva Babu

Managing Director

BMB MUSIC AND MAGNETICS LIMITED

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2024

Notes No. 18- Other current liabilities

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Salary Payable		
Sandeep Yogi	10,000.00	62,500.00
Prerna Sharma CS	7,500.00	-
Amit Bokadia	-	(30,000.00)
Deepak Kumar Gupta	-	(23,000.00)
Sumit Agarwal	2,10,000.00	2,31,000.00
TDS Payable	43,06,189.16	37,93,644.16
Total (A)	45,33,689.16	40,34,144.16

Notes No. 19- Provisions

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Audit Fee payable	1,67,450.00	1,31,450.00
Total (A)	1,67,450.00	1,31,450.00

Notes No. 20 Revenue from Operations

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Revenue from films	11,50,000.00	14,00,000.00
Total	11,50,000.00	14,00,000.00

Notes No. 21 Cost of Production of Feature Films

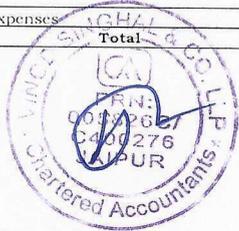
Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Cost of Production of Feature Films		
Opening Balances of Cost of Production		
Add: Production Cost of appropriated during the year	2,43,24,469.32	92,21,749.47
Less: Any appropriation to Cost of Production		
Closing Balance of Cost of Production of Feature films for the Current year	2,43,24,469.32	92,21,749.47
Total	2,43,24,469.32	92,21,749.47

Notes No 22 - (Increase)/decrease in inventories

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Opening Unammortised cost of production of films	3,78,48,686.13	2,86,26,936.66
Work in process		
Closing Unammortised cost of production of films	6,21,73,155.45	3,78,48,686.13
Total	(2,43,24,469.32)	(92,21,749.47)

Notes No 23- Employee benefit Expenses

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Salary & Wages expenses	73,180.00	-
Total	73,180.00	-



For BMB MUSIC AND MAGNETICS LTD.

J. V. Babochi

Managing Director

BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31st March 2024

Notes No 24- Depreciation & Amortization Expenses

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Depreciation	1,14,093.44	1,84,825.41
Total	1,14,093.44	1,84,825.41

Notes No 25- Other Expenses

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
Auditors Remuneration (Refer Details below)	40,000.00	40,000.00
Bank Charges	9,711.96	30,466.76
Consultancy Fees	15,000.00	75,000.00
Publicity Expense	91,296.00	-
Electricity Expenses	9,700.00	5,460.00
Legal & Consultancy	76,775.10	69,074.58
Office expenses	25,593.56	19,202.53
Rent expenses	1,77,000.00	1,62,000.00
Total	4,45,076.62	4,01,203.87

Particulars	31.03.2024	31.03.2023
	Rs.	Rs.
As Auditor		
- Audit Fees	40,000.00	40,000.00
Total	40,000.00	40,000.00

As per our report of even date
For **VINOD SINGHAL & CO.LLP**
Chartered Accountants
FRN-005826C/0400276
MANISH KHANDELWAL
Partner
Mem. No. 425013

Dated:
Place: JAIPUR
UDIN:-

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

J. C. Babbar
Managing Director
KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 01828803)

SOHAN KANWAR BOKADIA
DIRECTOR (DIN: 03592230)

For **BMB MUSIC & MAGNETICS LTD.**

Sohan Kanwar Bokadia

Director

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

PROPERTY, PLANT AND EQUIPMENT For Financial Year 2023-24

Notes No. '03'

S. NO.	PARTICULARS	GROSS BLOCK			DEPRECIATION		Net Block				
		AS AT 01.04.23	ADDITION	DAYS USED	SALE	TOTAL	TOTAL UP TO 31.03.23	FOR THE YEAR	TOTAL UP TO 31.03.24	AS ON 31.03.24	AS ON 31.03.23
(A)	<u>Property, Plant & Equipments</u> Plant & Machinery LED (TV)	3,82,84,132.00 8,898.00	- -	365.00 365.00	- -	3,82,84,132.00 8,898.00	3,63,69,925.40 5,374.51	- 1,100.54	3,63,69,925.40 6,475.05	19,14,206.60 2,422.95	19,14,206.60 3,523.49
(B)	<u>Computer</u> Hard Disk Hard Disk Hard Disk Apple I phone 13 pro Printer <u>Furniture and Fixture</u> Cooler Furniture Furniture	3,55,195.32 4,000.00 - - 1,34,491.53 11,440.67 8,400.00 5,500.00 6,500.00	- 82,731.55 - - - - - - - -	365.00 365.00 164.00 365.00 365.00 365.00 365.00 365.00 365.00	- - - - - - - - -	3,55,195.32 4,000.00 82,731.55 1,34,491.53 11,440.67 8,400.00 5,500.00 6,500.00	2,86,409.38 3,926.32 23,478.17 63,533.78 10,543.73 6,954.63 4,032.53 4,762.93	43,444.98 - 23,478.17 44,816.69 162.38 261.66 379.88 449.13	3,29,854.36 3,926.32 23,478.17 1,08,350.47 10,706.11 7,216.30 4,412.41 5,212.06	25,340.96 73.68 59,253.38 26,141.06 734.56 1,183.70 1,087.59 1,287.94	68,785.94 73.68 70,957.75 896.94 1,445.37 1,467.47 1,737.07
	Total (A)	3,88,18,557.52	82,731.55	-	-	3,89,01,289.07	3,67,55,463.21	1,14,093.44	3,68,69,556.64	20,31,732.43	20,63,094.31
	Grand Total	3,88,18,557.52	82,731.55	-	-	3,89,01,289.07	3,67,55,463.21	1,14,093.44	3,68,69,556.64	20,31,732.43	20,63,094.31



For BMB MUSIC AND MAGNETICS LTD.
Se. Co. B. B. B.
 Managing Director

BMB MUSIC & MAGNETICS LIMITED
(CIN: L18101RJ1991PLC014466)

Statement of Ratio Analysis

Particulars	Numerator/Denominator	31-Mar-24		31-Mar-23		Change in %
(a) Current Ratio	Current Assets	7,33,87,388.87	3,02	3,44,28,122.37	1.95	-54.77%
	Current Liabilities	2,43,20,172.37		1,76,58,375.13		
(b) Debt-Equity Ratio	Total Debts	8,66,66,493.95	3.65	5,03,53,004.34	2.22	-64.52%
	Equity	2,37,65,957.60		2,27,17,249.93		
(c) Return on Equity Ratio	Profit after Tax	5,17,649.94	0.04	(28,12,053.32)	(0.23)	118.89%
	Average Shareholder's Equity	1,17,53,566.31		1,20,61,638.30		
(d) Inventory turnover ratio	Total Turnover	11,50,000.00	0.02	NA	NA	NA
	Average Inventories	5,00,10,920.79				
(e) Trade receivables turnover ratio	Total Turnover	11,50,000.00		NA	NA	NA
	Average Account Receivable	15,72,890.13				
(f) Trade payables turnover ratio	Total Purchases	2,43,24,469.32	14.82	20,000.00	0.00	-963061.26%
	Average Account Payable	16,41,815.50		1,30,01,994.49		
(g) Net capital turnover ratio	Total Turnover	11,50,000.00	0.02	NA	NA	NA
	Net Working Capital	4,90,67,216.50				
(h) Net profit ratio	Net Profit	5,17,649.94	0.45	NA	NA	NA
	Total Turnover	11,50,000.00				
(i) Return on Capital employed	Net Profit before tax	5,17,649.94	0.01	(28,12,053.32)	(0.05)	111.62%
	Capital Employed	8,47,31,431.18		5,34,87,312.51		



For BMB MUSIC AND MAGNETICS LTD.

K.C. Baidya

Managing Director

BMB MUSIC & MAGNETICS LIMITED

(CIN: L16101RJ1991PLC014466)

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

S. NO.	Name Of Assets	Rate of Dep.	W.D.V. As on 01.04.2023	(+)/ADDITION / (-)/DELETION		TOTAL	Dep. During the Year	Net W.D.V. As on 31.03.2024
				Before 03/10	After 03/10			
(A)	Property, Plant & Equipemnts Plant & Machinery LED (TV)	15%	1,68,645.80		-	1,68,645.80	25,296.87	1,43,348.93
		15%	5,464.48		-	5,464.48	819.67	4,644.81
(B)	<u>Computer</u> Hard Disk Printer Apple I phone Hard Disk	40%	1,17,080.66		-	1,17,080.66	46,832.26	70,248.40
		40%	889.63		-	889.63	355.85	533.78
		40%	80,694.92		-	80,694.92	32,277.97	48,416.95
		15%	-	82,731.55	-	82,731.55	6,204.87	76,526.68
(C)	<u>Furniture and Fixture</u> Cooler Furniture	10%	4,960.12		-	4,960.12	496.01	4,464.10
		10%	7,479.54		-	7,479.54	747.95	6,731.59
	TOTAL		3,85,215.14	-	82,731.55	4,67,946.69	1,13,031.46	3,54,915.24
	GRAND TOTAL		3,85,215.14	-	82,731.55	4,67,946.69	1,13,031.46	3,54,915.24

For BMB MUSIC AND MAGNETICS LTD.

J. C. Babu
Managing Director

Statement for change in equity for FY 2023-24

A. Equity Shares		Changes during the FY 2023-24		As at 31st March, 2024	
As at 31st March, 2023	Rs.	Number of Shares	Rs.	Number of Shares	Rs.
	60597000	0	0	60597000	60597000

B. Other Equity	Share application pending allotment	Equity component of compound financial instruments	Reserve and surplus					Debt instrument through other comprehensive income	Equity Instruments through other comprehensive income	Effective portion of cash flow hedges	Revaluation surplus	Exchange difference on translating the financial statements of a foreign operation	Other items of other comprehensive income	Money received against share warrants	Total
			Capital Reserve	Securities premium reserve	General Reserve	Share Forfeiture Reserve	Retained earning								
Balance as on 01st April 2023	0	0	5,30,80,776.66	4,57,500.00	18,85,500.00	0	0	0	NA	NA	NA	NA	NA	NA	-37348692.35
Changes in accounting policy or prior period errors	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	0
Restated balance as on 01st April 2023	0	0	5,30,80,776.66	4,57,500.00	18,85,500.00	0	0	0	NA	NA	NA	NA	NA	NA	-37348692.35
Total	NA	NA	NA	NA	NA	5,17,649.94	NA	NA	NA	NA	NA	NA	NA	NA	517649.94
Comprehensive income for the year	NA	NA	0	NA	NA	0	NA	0	NA	NA	NA	NA	NA	NA	0
Dividends	NA	NA	0	NA	NA	0	NA	0	NA	NA	NA	NA	NA	NA	0
Transfer to retained earnings	NA	NA	0	NA	NA	0	NA	0	NA	NA	NA	NA	NA	NA	0
Other changes	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	0
Balance to the end of reporting period	0	0	5,30,80,776.66	4,57,500.00	18,85,500.00	9,22,54,819.06	NA	NA	NA	NA	NA	NA	NA	NA	-36831042.40

As per our report of even date
For VINOD SINGHAL & CO. LLP
Chartered Accountants
FIR No. 2582/2024/40276
MANSI SINGHAL
Partner, JAIPUR
Mem. No. 425913
Registered Accountants
Dated:

For and on behalf of the Board
For BMB MUSIC & MAGNETICS LTD.
KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIR: 01828803)
SOHAN KANWAR BOKADIA
DIRECTOR (DIR: 03592230)
For BMB MUSIC & MAGNETICS LLP
Sohan Kanwar Bokadia
Managing Director



BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ1991PLC014466)

DETAILED ANNEXURE TO THE AUDITED FINANCIAL STATEMENT AS ON 31ST MARCH, 2024

Note No.	Particular	31-Mar-24	31-Mar-23
B	Net Liabilities towards JV Agreement :		
	Bloomberg Entertainment Praful	(10,20,642.00)	(10,20,642.00)
	Sonia Films Pvt Ltd	1,65,33,914.00	1,65,33,914.00
Total		1,55,13,272.00	1,55,13,272.00
A	Particular	31-Mar-24	31-Mar-23
A	Suresh (Suneet Group)		
	Deepak Production Bombay	-	-
	Jagdish Production	-	-
	Deepak Direction (Tere Meherbaniya)	-	-
	Suneet Production	-	-
	Sunil (Suneet)	-	-
	Suresh 3(Suneet)	-	-
	Total	-	-

As per our report of even date
For VINOD SINGHAL & CO.LLP
 Chartered Accountants
 FRN-00592600000170
 10532601
 00276
MANISH KHANDELWAL
 Partner
 Mem. No. 425013

Dated: _____
 Place: JAIPUR
 UDIN: _____

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

S. C. Bhatnagar
 Managing Director

KASTOOR CHAND BOKADIA
 MANAGING DIRECTOR (DIN: 01828803)

For BMB MUSIC & MAGNETICS LTD

Sohan Kanwar Bhatnagar

SOHAN KANWAR BOKADIA
 DIRECTOR (DIN: 0359223)

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 31st March, 2024

S. No.	Particulars	Quarter Ended 31.03.2024	Quarter Ended 31.12.2023	Quarter Ended 31.03.2023	Half Year Ended 31.03.2024	Half Year Ended 31.03.2023	Year Ended 31.03.2024	Year Ended 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I.	Revenue from operations	400.00	250.00	200.00	650.00	450.00	1,150.00	1,400.00
II.	Other Income	-	-	-	-	-	-	-
III.	Total Income (I +II)	400.00	250.00	200.00	650.00	450.00	1,150.00	1,400.00
IV.	<u>Expenses:</u>							
	Cost of materials consumed	10,246.19	7,191.33	9,221.75	17,437.52	9,221.75	24,324.47	9,221.75
	Purchase of stock in trade	-	-	-	-	-	-	-
	Changes in inventories	(10,246.19)	(7,191.33)	(9,221.75)	(17,437.52)	(9,221.75)	(24,324.47)	(9,221.75)
	Employee benefits expenses	69.18	-	-	69.18	-	73.18	-
	Finance Costs	(9.01)	2.64	0.82	(6.37)	7.59	-	30.47
	Depreciation and amortization expenses	114.09	-	90.20	114.09	134.64	114.09	184.83
	Other expenses	184.30	84.21	92.06	268.51	184.88	445.08	370.74
	Total Expenses (IV)	358.57	86.85	183.08	445.42	327.11	632.35	586.03
V.	Profit/(Loss) before exceptional items and tax (III - IV)	41.43	163.15	16.92	204.58	122.89	517.65	813.97
VI.	Exceptional Items	-	-	-	-	-	-	-
VII.	Profit/(Loss) before tax (V - VI)	41.43	163.15	16.92	204.58	122.89	517.65	813.97
VIII.	Tax expense:							
	(1) Current tax	-	-	-	-	-	-	-
	(2) Deferred tax	-	-	282.91	-	282.91	-	282.91
IX.	Profit/(Loss) from the period from continuing operations (VII - VIII)	41.43	163.15	(265.99)	204.58	(160.02)	517.65	531.06
X.	Profit/(Loss) from discontinued operations	-	-	-	-	-	-	-
XI.	Tax expense of discontinued operations	-	-	-	-	-	-	-
XII.	Profit/(Loss) from Discontinued operations (after tax) (X - XI)	-	-	-	-	-	-	-
XIII.	Profit/(Loss) for the period (IX + XII)	41.43	163.15	(265.99)	204.58	(160.02)	517.65	531.06
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)	41.43	163.15	(265.99)	204.58	(160.02)	517.65	531.06
XVI.	Earnings per equity share: (For continuing operations)							
	(1) Basic	0.01	0.03	(0.04)	0.03	(0.03)	0.09	0.09
	(2) Diluted	0.01	0.03	(0.04)	0.03	(0.03)	0.09	0.09
XVII.	Earnings per equity share: (For discontinued operations)							
	(1) Basic	-	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-	-
XVIII.	Earnings per equity share: (For discontinued and continuing operations)							
	(1) Basic	0.01	0.03	(0.04)	0.03	(0.03)	0.09	0.09
	(2) Diluted	0.01	0.03	(0.04)	0.03	(0.03)	0.09	0.09

1 The Company has adopted Indian Accounting Standards (Ind As) notified by the Ministry of Corporate Affairs (MCA) w.e.f 1st April, 2017
2 The figures of the previous period / year have been regrouped / recast wherever considered necessary.
3 The Above audited Financial results have been reviewed and approved by the Board of Directors at their respective Board meeting held on 07.02.2024



Date:-
Place: Jaipur

For and on behalf of the Board
For BMB MUSIC AND MAGNETICS LTD.
J. C. Bokadia
Managing Director

KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 01828830)

For BMB MUSIC & MAGNETICS LTD.
Sohan Kumar Bokadia
SOHANKAWAR KASTOORCHAND BOKADIA
MANAGING DIRECTOR (DIN: 03592230)

For BMB MUSIC & MAGNETICS LTD.

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