

BMB MUSIC & MAGNETICS LTD.

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

CIN: L18101RJ1991PLC014466

Date: -30.05.2025

To,
The Manager,
BSE Limited
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Dear Sir/Madam,

Scrip Code: 531420; Symbol: BMBMUMG

Sub.: **Outcome of the Board Meeting of BMB Music and Magnetics Limited ("the Company") held today i.e. Friday, May 30, 2025 at shorter notice.**

Ref.: **1. Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Ref.: **2. Notice of the Board Meeting of the Company dated May 27,2025.**

Please be informed that the Board of Directors of the Company at its meeting held today i.e. Friday, May 30, 2025, has inter alia considered and approved the following:

1. Approved the Audited Financial Results (Standalone) of the Company along with Auditors' Report for the quarter and year ended March 31, 2025, which has been duly reviewed and recommended by the Audit Committee.

The meeting commenced at 7:30 p.m. and concluded at 8:50 p.m.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For **BMB MUSIC AND MAGNETICS LIMITED**

KASTOOR CHAND BOKADIA
Managing Director
DIN: 01828803



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 2025, the statement of Profit and Loss, the cash flow statement & the statement of changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements:

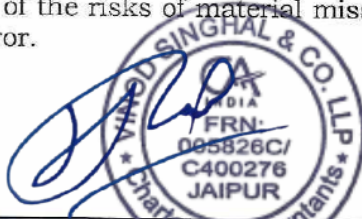
The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS Financial Statements that give true and fair view of the financial position and financial performance including cash flows and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

Auditors' Responsibility:

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

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

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



207, 222, II Floor, Ganpati Plaza, M.I. Road, Jaipur -302001 Rajasthan
Tel.: +91-141-4009291, 2389290 2389291
Email : vinodsinghal@vsc.co.in • Website : www.vsc.co.in

(Registered under the Limited Liability Partnership Act, 2008 on Conversion from
Vinod Singhal & Co. w.e.f. 04.07.2019 with LLPIN : AAP-7985)

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

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

Opinion

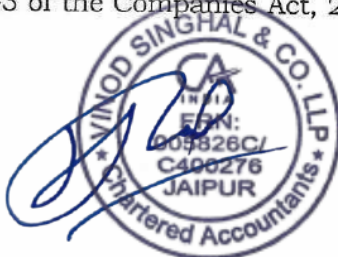
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in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

Report on Other Legal and Regulatory Requirements

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

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

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



- g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending litigations which would impact its financial position
 - ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which required to be transferred, to the Investor Education and Protection Fund by the Company
 - iv. Management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts-
 - a) No funds have been advanced or loaned or invested by the company to or in any other person(s) or entities, including foreign entities ("Intermediaries"), with the understanding, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
 - b) No funds have been received by the company from any person(s) or entities including foreign entities ("Funding Parties") with the understanding that such company shall whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or provide guarantee, security or the like on behalf of the Ultimate beneficiaries.

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

- v. No dividend declared or paid during the year.
- vi. Based on our examination, which included test checks, the Company has not used accounting software for maintaining its books of account for the financial year ended March 31, 2025 which has a feature of recording audit trail (edit log) facility.

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

FRN:
005826C/
C400276
JAIPUR
MANISH KHANDELWAL

Partner
Membership No.: 425013

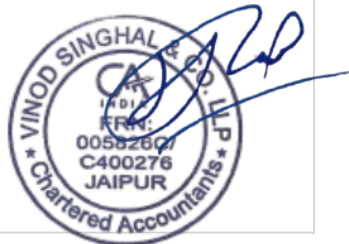
Dated: - 30.05.2025

Place: - JAIPUR

UDIN:- 25425013BMJNRR3372

“ANNEXURE-A” TO THE INDEPENDENT AUDITORS’ REPORT

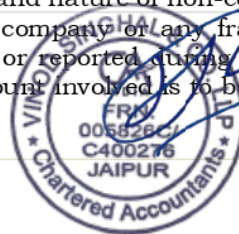
**ANNEXURE REFERED TO IN PARAGRAPH 6th OF OUR REPORT EVEN DATE ON THE ACCOUNTS OF
BMB MUSIC AND MAGNETICS LIMITED FOR THE YEAR ENDED ON 31ST MARCH, 2025**

(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,- (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; (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; (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; (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] (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;	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. NOT APPLICABLE N.A. N.A. NO. N.A. 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.
(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.



(v)	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.					THE COMPANY HAS NOT ACCEPTED ANY DEPOSIT FROM THE PUBLIC		
(vi)	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;					NOT APPLICABLE		
(vii)	(a)	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;				AS PER INFORMATION & EXPLANATION GIVEN TO US THERE IS STATUTORY DUE OUTSTANDING FOR TDS LIABILITY AMOUNTING Rs. 46,92,257.16 AS AT LAST DATE OF FINANCIAL YEAR 2025 OUT OF WHICH Rs. 43,67,179.16 RELATES TO PRIOR LAST SIX MONTHS.		
	(b)	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);				N.A.		
(viii)	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;					N.A.		
(ix)	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:-					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.		
		Nature of borrowing including debt securities	Name of lender	Amount not paid on due date	Whether principal or interest		No. of days delay or unpaid	Remarks (if any)
(x)	(a)	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;				NO.		
	(b)	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;				NO.		
(xi)	(a)	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;				AS PER THE MANAGEMENT, THERE IS NO SUCH CASE AS ON THE DATE OF BALANCE SHEET.		



	(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. As Above
	(b)	Whether the reports of the Internal Auditors for the period under audit were considered by the statutory auditor;	
(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- 30-05-2025

Place:- Jaipur

UDIN:- 25425013BMJNRR3372

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

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

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

Management’s Responsibility for Internal Financial Controls

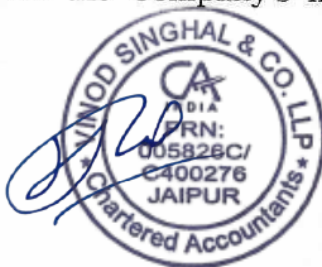
The Company’s management is responsible for establishing and maintaining internal financial controls. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its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

Auditors’ Responsibility

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

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

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



Meaning of Internal Financial Controls over Financial Reporting

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

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

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

For Vinod Singhal & Co. LLP

Chartered Accountants

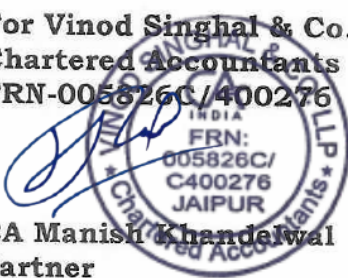
FRN-005826C/400276

CA Manish Khandelwal
Partner

Date: 30.05.2025

Place: Jaipur

UDIN- 25425013BMJNRR3372



Balance Sheet as at 31st March, 2025

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

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/0400276



MANISH KHANDEWAL
Partner
Mem. No. 425013

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

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

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

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, 2025

	Particulars	Note No	31-Mar-25	31-Mar-24
			Rs. In Lakhs	Rs. In Lakhs
I.	Revenue from operations	20	255.00	11.50
II.	Other Income	21	33.43	-
III.	Total Income (I +II)		288.43	11.50
IV.	<u>Expenses:</u>			
	Cost of materials consumed	22	67.16	243.24
	Purchase of stock in trade		-	-
	Changes in inventories	23	93.31	(243.24)
	Employee benefits expenses	24	3.56	0.73
	Finance Costs		-	-
	Depreciation and amortization expenses	25	0.96	1.14
	Other expenses	26	6.31	4.45
	Total Expenses (IV)		171.29	6.32
V.	Profit/(Loss) before exceptional items and tax (III - IV)		117.13	5.18
VI.	Exceptional Items			
VII.	Profit/(Loss) before and tax (V - VI)		117.13	5.18
VIII.	Tax expense:			
	(1) Current tax		-	-
	(2) Deferred tax		(9.75)	-
IX.	Profit/(Loss) from the perid from continuing operations (VII - VIII)		126.88	5.18
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)		126.88	5.18
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)		126.88	5.18
XVI	Earnings per equity share: (For continuing operations)			
	(1) Basic		2.09	0.09
	(2) Diluted		2.09	0.09
XVII	Earnings per equity share: (For discontinued operations)			
	(1) Basic			-
	(2) Diluted			-
XVIII	Earnings per equity share: (For discontinued and continuing operations)			
	(1) Basic		2.09	0.09
	(2) Diluted		2.09	0.09
Notes to Accounts & Summary of significant accounting policies		1 & 2		

The accompanying notes forms the part of the financial statements

As per our report of even date
For VINOD SINGHAL & CO.LLP

Chartered Accountants
FRN-005826C/0400276

05826C/
C400276
JAIPUR

MANISH KHANDELWAL

Partner

Mem. No. 425013

Dated:-30-05-2025

Place: JAIPUR

UDIN:- 25425013BMJNRR3372

For and on behalf of the Board

For BMB MUSIC & MAGNETICS LTD

For BMB MUSIC AND MAGNETICS LTD.

Sanjay Babbar
KASTOOR CHAND BOKADIA
Managing Director
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, 2025

S. No.	Particulars	31-Mar-25		31-Mar-24	
		Details (Rs. In Lakhs)	Amount (Rs.In Lakhs)	Details (Rs. In Lakhs)	Amount (Rs.In Lakhs)
A.	Cash flow from operating activities				
a	Net profit after taxation	117.13	117.13	5.18	5.18
b	Adjustments for:				
	<u>Add :</u>				
	- Depreciation & Ammortization	0.96		1.14	
	- DTA				
	- Provision				
	- Miscellaneous Balances Written Off				
	- Interest Expense	-	0.96	-	1.14
c	<u>Less:</u>				
	- Interest income/received				
d	Operating profits before working capital changes (a+b-c)		118.09		6.32
e	Add: Decrease in current assets and increase in current liabilities	(141.92)		138.67	-
f	Less : Increase in current assets and decrease in current liabilities	(102.86)		271.26	
g	Cash generated from operations (d+e-f)		79.03		(126.27)
h	Less :Income Tax Paid		-		0
i	Net cash from operating activities(g-h)		79.03		(126.27)
B	Cash Flow from Investing Activities				
j	<u>Add :</u>				
	- Amount received from their financial assets	(3.06)		20.43	
k	<u>Less :</u>				
	- Purchase of fixed assets	0.95		0.83	
	- Loan given	-		-	
	- Deposit	-		-	
l	Net cash from (or used in) investing activities(j-k)		(4.01)		19.61
C	Cash flows from Financing Activities				
m	<u>Add :</u>				
	Proceeds from issue of shares and debentures				
	Unsecured Loans taken	(72.72)		102.67	
n	<u>Less :</u>				
	Interest on debentures and loans paid			-	
	Repayment of loans			-	
	Interest	-		-	
o	Net cash from (or used in) financing activities(m-n)		(72.72)		102.67
p	Net increase/Decrease in cash and cash equivalent (i+l+o)		2.33		(3.99)
q	<u>Add : cash and cash equivalents in the beginning of the year</u>				
	- Cash in hand	1.80		5.53	
	- Cash at bank	0.02		0.29	
	- Marketable securities		1.82		5.82
	Total(p+q)		4.15		1.82
r	<u>Less : cash and cash equivalents in the end of the year</u>				
	- Cash in hand	3.76		1.80	
	- Cash at Bank	0.39		0.02	
	- Marketable Securities		4.15		1.82

As per our report of even date

For VINOD SINGHAL & CO.LLP

Chartered Accountants

FRN 005826C/ C400276

FRN: 005826C/ C400276

JAIPUR

MANISH KHANDELWAL

Partner

Mem. No. 425013

Dated: 30-05-2025

Place: JAIPUR

UDIN:- 25425013BMJNRR3372

(0.00)

(0.00)

For and on behalf of the Board

For BMB MUSIC & MAGNETICS LTD

For BMB MUSIC AND MAGNETICS LTD.

For BMB MUSIC & MAGNETICS LTD.

KASTOOR CHAND BOKADIA

MANAGING DIRECTOR (DIN: 01828803)

For BMB MUSIC & MAGNETICS LTD.

SOHAN KUMAR BOKADIA

DIRECTOR (DIN: 03592230)

BMB MUSIC AND MAGNETICS LIMITED
(CIN :L18101RJ1991PLC014466)

Notes to financial statements for the year ended 31st March 2025

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.

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	2024-25	2023-24
(a) Net Profit (Loss) after Tax available for Equity share holders (in Rs.)	1,26,87,903.03	5,17,649.94
(b) Weighted average number of Equity Shares outstanding during the year (in numbers)	6059700	6059700
(c) Basic & Diluted Earnings per Share (in Rs.)	2.09	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.

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 Nil

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. 0058/2016

FRN:
005826C/
C400276
JAIPUR

(MANISH KHADELWAL)

Partner

M.No. 425013

Jaipur, 30th May 2025

UDIN:- 25425013BMJNRR3372

For BMB MUSIC & MAGNETICS LTD.

X Sohan Kanwar Bokadia

(SOHAN KANWAR BOKADIA)

Director (DIN: 03592230)

For BMB MUSIC AND MAGNETICS LTD.

(KASTOOR CHAND BOKADIA)

Director (DIN: 01828803)

Managing Director

(AZAGAN THAMIZMANE VADASERIALAGAPPA)

CFO(KMP) (PAN: ACBPT2655H)

BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

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

Notes No.04 Non Current Trade Receivables

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

Notes No.05 Other financial assets

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

Notes No.06 Other Non Current Assets

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

Notes No.07 Inventories

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Unamortised Cost of Production of Films	528.42	621.73
Total	528.42	621.73

Notes No.08 Trade Receivables

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Trade Receivables	196.51	65.27
Total	196.51	65.27

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	91.03	43.84	20.67	2.42	38.56	196.51
Undisputed - considered doubtful	-	-	-	-	-	-
Disputed - considered good	-	-	-	-	-	-
Disputed - considered doubtful	-	-	-	-	-	-
Subtotal	91.03	43.84	20.67	2.42	38.56	196.51
MSME-Undue						-
Other-Undue						-
Total	91.03	43.84	20.67	2.42	38.56	196.51



For BMB MUSIC AND MAGNETICS LTD.

Jan c. Bakshi
Managing Director

For BMB MUSIC & MAGNETICS LTD.

Sahankumar Bhatnagar
Director

BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

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

Notes No. 9 Cash & cash equivalents

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

Notes No. 10 Current Tax Assets

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
TDS receivable	20.23	1.33
Total	20.23	1.33

Notes No. 11 Other Current Assets

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

Notes No. 12 - Equity Share Capital

Particulars	31.03.2025	31.03.2024
	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, 2025		As at 31st March, 2024	
	Number of Shares	Rs. In Lakhs	Number of Shares	Rs. In Lakhs
At the beginning of the period	6059700	605.97	6059700	605.97
Issued during the period				
Outstanding at the end of the period	6059700	605.97	6059700	605.97

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

Class of shares / Name of shareholder	As at 31st March, 2025		As at 31st March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares of Rs.10/- each fully				
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.

(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	Sohankarwar K Bokadia	199749	3.30%	0.00%
	Total	732449	12.09%	0.00%



For BMB MUSIC AND MAGNETICS LTD.

Sanjay C. Bokadia
Managing Director

For BMB MUSIC & MAGNETICS LTD.

X *Sohankarwar Bokadia*
Director

BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

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

Notes No. 13-Other Equity

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

Notes No. 14 Non current Trade Payables

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

Notes No. 15- Other non current Liabilities

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

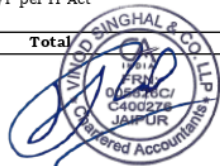
Notes No. 16 - Deferred Tax Liabilities

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

For BMB MUSIC AND MAGNETICS LTD.
Jas. c. Bohadwa
Managing Director

For BMB MUSIC & MAGNETICS LTD.

X Sohan Kumar Bohadwa
Director



BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

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

Notes No.17- Trade Payables

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Trade Payables	190.32	196.19
Total	190.32	196.19

Trade Payable

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

Notes No. 18- Other current liabilities

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

Notes No. 19- Provisions

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

Notes No. 20 Revenue from Operations

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Revenue from films	255.00	11.50
Total	255.00	11.50

Notes No. 21 Other Income

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Miscellaneous Balance Written off	33.43	-
Total	33.43	-

Notes No. 22 Cost of Production of Feature Films

Particulars	31.03.2025	31.03.2024
	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	67.16	243.24
Less: Any apportionment to Cost of Production	-	-
Closing Balance of Cost of Production of Feature films for the Current year	67.16	243.24
Total	67.16	243.24



For BMB MUSIC AND MAGNETICS LTD.
Sanjeev Bhatnagar
Managing Director

For BMB MUSIC & MAGNETICS LTD.
Shantanuwar Bhatnagar
Director

BMB MUSIC AND MAGNETICS LIMITED

(CIN:L1801RJ1991PLC014466)

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

Notes No 23 - [Increase]/decrease in inventories

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

Notes No 24- Employee benefit Expenses

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Salary & Wages expenses	3.56	0.73
Total	3.56	0.73

Notes No 25- Depreciation & Amortization Expenses

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
Depreciation	0.96	1.14
Total	0.96	1.14

Notes No 26- Other Expenses

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

Particulars	31.03.2025	31.03.2024
	Rs. In Lakhs	Rs. In Lakhs
As Auditor		
- Audit Fees	0.40	0.40
Total	0.40	0.40

As per our report of even date
For VINOD SINGHAL & CO.LLP
Chartered Accountants

FRN-005826C/0400276

MANISH KHANDELWAL
Partner
Mem. No. 425013

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

For BMB MUSIC AND MAGNETICS LTD.

Jas. C. Boradia

KASTUR CHAND BORADIA
MANAGING DIRECTOR (DIN: 01828803)

For BMB MUSIC & MAGNETICS LTD.

SOHAN KANWAR BOKADIA

Sohan Kanwar Bokadia
DIRECTOR (DIN: 03592230)

Dated:-30-05-2025

Place: JAIPUR

UDIN:- 25425013BMJNRR3372

Director

BMB MUSIC & MAGNETICS LIMITED
(CIN: L18101RJ1991PLC014466)

Statement of Ratio Analysis

Particulars	Numerator/Denominator	31-Mar-25		31-Mar-24	Change in %	Reason
(a) Current Ratio	Current Assets	764.58	3.22	733.87	3.02	6.64%
	Current Liabilities	237.60		243.20		
(b) Debt-Equity Ratio	Total Debts	773.45	2.12	866.66	3.65	-41.82%
	Equity	364.54		237.66		
(c) Return on Equity Ratio	Profit after Tax	126.88	0.84	5.18	0.04	1813.57%
	Average Shareholder's Equity	150.55		117.54		
(d) Inventory turnover ratio	Total Turnover	255.00	0.44	11.50	0.02	1828.33%
	Average Inventories	575.08		500.11		
(e) Trade receivables turnover ratio	Total Turnover	255.00	16.21	11.50	0.73	2117.39%
	Average Account Receivable	15.73		15.73		
(f) Trade payables turnover ratio	Total Purchases	67.16	5.98	243.24	14.82	-59.65%
	Average Account Payable	11.23		16.42		
(g) Net capital turnover ratio	Total Turnover	255.00	0.48	11.50	0.02	1964.61%
	Net Working Capital	526.98		490.67		
(h) Net profit ratio	Net Profit	117.13	0.46	5.18	0.45	2.05%
	Total Turnover	255.00		11.50		
(i) Return on Capital employed	Net Profit before tax	117.13	0.13	5.18	0.01	2026.85%
	Capital Employed	901.48		847.31		



For BMB MUSIC AND MAGNETICS LTD.

J. C. Bhatnagar
Managing Director

For BMB MUSIC & MAGNETICS LTD.

X. Sahankumar Bhatnagar
Director

BMB MUSIC AND MAGNETICS LIMITED
(CIN:L1801RJ1991PLC014466)

Statement for change in equity for FY 2024-25

A. Equity Shares

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

B. Other Equity

	Share application pending allotment	Equity component of compoundin g 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 comprehens ive income	Money received against share warrants	Total
			Capital Reserve	Securities premium reserve	General Reserve	Share Forfeiture Reserve	Retained earning								
Balance as on 01st April 2024	0	0	-	530.81	4.58	18.86	(922.55)	NA	NA	NA	NA	NA	NA	NA	-368.31
Changes in accounting policy or prior period errors	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	0
Restated balance as on 01st April 2024	0	0	0	530.81	4.58	18.86	(922.55)	NA	NA	NA	NA	NA	NA	NA	-368.31
Total Comprehensive income for the year	NA	NA	NA	NA	NA	NA	126.88	NA	NA	NA	NA	NA	NA	NA	126.88
Dividends	NA	NA	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	0
Transfer to retained earnings	NA	NA	0	NA	NA	NA	0	NA	NA	NA	NA	NA	NA	NA	0
Other changes	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA	NA	0
Balance to the end of reporting period	0	0	0	530.81	4.58	18.86	(795.67)	NA	NA	NA	NA	NA	NA	NA	-241.43

As per our report of even date
For **VINOD SINGHAL & CO. LLP**
Chartered Accountants
FRN 005826C/0400276
INDIA
PRN:
005826C/
C400276
JAIPUR
MANISH KHANDELWAL
Partner
Mem. No. 425013

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

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

For **BMB MUSIC AND MAGNETICS LTD.**

J. C. Bakhadia

KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 01828803)

For **BMB MUSIC & MAGNETICS LTD.**

SOHAN KANWAR BOKADIA
DIRECTOR (DIN: 03592230)

X 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 2024-25

Notes No. "03"

Rs In Lakhs

S. NO.	PARTICULARS	GROSS BLOCK					DEPRECIATION			Net Block		
		AS AT 01.04.24	ADDITION	DAYS USED	SALE	TOTAL	TOTAL UP TO 31.03.24	FOR THE YEAR	TOTAL UP TO 31.03.25	AS ON 31.03.25	AS ON 31.03.24	
(A)	<u>Property, Plant & Equipemnts</u>											
	Plant & Machinery	382.84	-	365.00	-	382.84	363.70	-	363.70	19.14	19.14	
	LED (TV)	0.09		365.00	-	0.09	0.06	0.01	0.07	0.02	0.02	
(B)	<u>Computer</u>											
	Hard Disk	3.55	-	365.00	-	3.55	3.30	0.08	3.37	0.18	0.25	
	Hard Disk	0.04		365.00	-	0.04	0.04	-	0.04	0.00	0.00	
	Hard Disk	0.83		365.00	-	0.83	0.23	0.37	0.61	0.22	0.59	
	Hard Disk	-	0.09	352.00	-	0.09	-	0.06	0.06	0.04	-	
	Hard Disk	-	0.19	350.00	-	0.19	-	0.11	0.11	0.07	-	
	Hard Disk	-	0.14	304.00	-	0.14	-	0.07	0.07	0.06	-	
	Hard Disk	-	0.06	243.00	-	0.06	-	0.02	0.02	0.03	-	
	Hard Disk	-	0.09	139.00	-	0.09	-	0.02	0.02	0.07	-	
	Hard Disk	-	0.09	104.00	-	0.09	-	0.02	0.02	0.08	-	
	Hard Disk	-	0.10	55.00	-	0.10	-	0.01	0.01	0.09	-	
	Hard Disk	-	0.10	41.00	-	0.10	-	0.01	0.01	0.09	-	
	Hard Disk		0.09	21.00	-	0.09	-	0.00	0.00	0.09	-	
	Apple I phone 13 pro	1.34	-	365.00	-	1.34	1.08	0.17	1.25	0.10	0.26	
	Printer	0.11	-	365.00	-	0.11	0.11	0.00	0.11	0.01	0.01	
	<u>Furniture and Fixture</u>											
	Cooler	0.08	-	365.00	-	0.08	0.07	0.00	0.07	0.01	0.01	
	Furniture	0.06	-	365.00	-	0.06	0.04	0.00	0.05	0.01	0.01	
	Furniture	0.07	-	365.00	-	0.07	0.05	0.00	0.06	0.01	0.01	
		Total (A)	389.01	0.95		-	389.96	368.70	0.96	369.65	20.31	20.32
		Grand Total	389.01	0.95	-	-	389.96	368.70	0.96	369.65	20.31	20.32



For BMB MUSIC AND MAGNETICS LTD.

Sanjay Babbar
Managing Director

For BMB MUSIC & MAGNETICS LTD.

Sehankumar Babbar
Director

BMB MUSIC & MAGNETICS LIMITED

(CIN: L18101RJ2091PLC014466)

Rs (In lakhs) Except EPS

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 31st March, 2025

S. No.	Particulars	Quarter Ended 31.03.2025	Quarter Ended 31.12.2024	Quarter Ended 31.03.2024	Half Year Ended 31.03.2025	Half Year Ended 31.03.2024	Year Ended 31.03.2025	Year Ended 31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
I.	Revenue from operations	60.00	74.00	4.00	134.00	6.50	255.00	11.50
II.	Other Income	28.61	-	-	28.61	-	33.43	-
III.	Total Income (I + II)	88.61	74.00	4.00	162.61	6.50	288.43	11.50
IV.	Expenses:							
	Cost of materials consumed	3.29	19.74	102.46	23.03	174.38	67.16	243.24
	Purchase of stock in trade	-	-	-	-	-	-	-
	Changes in inventories	(15.81)	45.05	(102.46)	29.24	(174.38)	93.31	(243.24)
	Employee benefits expenses	1.01	0.75	0.69	1.76	0.69	3.56	0.73
	Finance Costs	-	-	(0.09)	-	(0.06)	-	-
	Depreciation and amortization expenses	0.96	-	1.14	0.96	1.14	0.96	1.14
	Other expenses	0.77	0.94	1.84	1.71	2.69	6.31	4.45
	Total Expenses (IV)	-9.80	66.49	3.59	56.69	4.45	171.29	6.32
V.	Profit/(Loss) before exceptional items and tax (III - IV)	98.41	7.51	0.41	105.92	2.05	117.13	5.18
VI.	Exceptional Items	-	-	-	-	-	-	-
VII.	Profit/(Loss) before tax (V - VI)	98.41	7.51	0.41	105.92	2.05	117.13	5.18
VIII.	Tax expense:							
	(1) Current tax	-	-	-	-	-	-	-
	(2) Deferred tax	(9.75)	-	-	(9.75)	-	(9.75)	-
IX.	Profit/(Loss) from the period from continuing operations (VII - VIII)	108.15	7.51	0.41	115.67	2.05	126.88	5.18
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)	108.15	7.51	0.41	115.67	2.05	126.88	5.18
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)	108.15	7.51	0.41	115.67	2.05	126.88	5.18
XVI.	Earnings per equity share: (For continuing operations)							
	(1) Basic	1.78	0.12	0.01	1.91	0.03	2.09	0.09
	(2) Diluted	1.78	0.12	0.01	1.91	0.03	2.09	0.09
XVII.	Earnings per equity share: (For discontinued operations)							
	(1) Basic	-	-	-	-	-	-	-
	(2) Diluted	-	-	-	-	-	-	-
XVIII.	Earnings per equity share: (For discontinued and continuing operations)							
	(1) Basic	1.78	0.12	0.01	1.91	0.03	2.09	0.09
	(2) Diluted	1.78	0.12	0.01	1.91	0.03	2.09	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 30.05.2025

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

For BMB MUSIC AND MAGNETICS LTD.

Sanjay C. Bokadia

Managing Director

KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 01828830)

For BMB MUSIC & MAGNETICS LTD.

*X Sohankumar Bokadia*SOHANKAWAR KASTOOR CHAND BOKADIA
MANAGING DIRECTOR (DIN: 03592230)

Date:- 30-05-2025

Place:- Jaipur

BMB MUSIC & MAGNETICS LTD.

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

CIN: L18101RJ1991PLC014466

Date: -30.05.2025

To,
The Manager,
BSE Limited
Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Scrip Code: 531420; Symbol: BMBMUMG

Sub.: **Declaration regarding Audit Reports with unmodified opinion for the Audited Financial Results (Standalone)**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") (as amended from time to time), we hereby declare that M/s. Vinod Singhal & Co. LLP, Chartered Accountants, the Statutory Auditor of the Company, have issued Audit Reports with unmodified opinion on the Audited Financial Results (Standalone) of the Company for the financial year ended March 31 , 2025.

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For **BMB MUSIC AND MAGNETICS LIMITED**

KASTOOR CHAND BOKADIA
Managing Director
DIN: 01828803