VIDYA & CO.
CHARTERED ACCOUNTANTS

50, WESTON STREET, ROOM - 404
KOLKATA - 700 012
PHONE : 40085450
E-Mail : jnagar@gmail.com

Independent auditors' report to the members of RPG Global Music Limited

The Board of Directors
RPG Global Music Limited

1. We have audited (for management purposes) the accompanying Ind AS financial statements of **RPG Global Music Limited** (the Company), which comprise the Balance Sheet as at 31 March, 2026 and the Statement of Profit and Loss for the year then ended and a summary of significant accounting policies and other explanatory information, which we have signed under reference to this report. These financial statements are the responsibility of the Company's management and prepared by you in keeping with the generally accepted accounting principles followed in India. Our responsibility is to express an opinion on these financial statements based on our audit.

2. We have conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Ind AS financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Ind AS financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

3. We have obtained all the information and explanations, which to the best of our Knowledge and belief were necessary for the purposes of our audit.

4. In our opinion, proper books of account have been kept by the company so far as appears from our examination of those books (including overseas locations not visited by us) as made available to us in India.

5. The Balance Sheet and the Statement of Profit and Loss dealt with by this report are in agreement with the books of account.

6. In our opinion, and to the best of our information and according to the explanations given to us, the said Ind AS financial statements together with the notes thereon and attached thereto {in particular Note 1 (a)} Accounts regarding preparation of Ind AS financial statements on going concern basis give a true and fair view in conformity with the accounting principles generally accepted in India:

VIDYA & CO. KOLKATA CHARTERED ACCOUNTANTS

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(i) In the case of the Balance Sheet, of the state of affairs of the Company as at 31st March, 2026, and

(ii) In the case of the Statement of Profit and Loss, of the **No profit or loss** for the year ended on that date.

For **VIDYA & CO.**
Registration No. 308022E
Chartered Accountants

VIDYA & CO. KOLKATA CHARTERED ACCOUNTANTS

Jnagar

JITENDRA NAGAR
Partner
Membership No: 055659
UDIN : 26055659UNNNPL5744

Place: Kolkata
Date: 12th May 2026

RPG GLOBAL MUSIC LIMITED

Balance Sheet as at 31 March, 2026

Particulars	Notes	As at 31 March, 2026 Rs.	As at 31st March, 2025 Rs.
ASSETS			
(1) Non-current assets			
(a) Intangible assets	3	-	-
Total non-current assets		-	-
(2) Current assets			
(a) Financial assets			
(i) Trade receivables	4.1	-	-
(ii) Cash and cash equivalents	4.2	2,96,625	2,96,625
Total current assets		2,96,625	2,96,625
TOTAL ASSETS		2,96,625	2,96,625
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5.1	10,26,20,060	10,26,20,060
Other equity	5.2	(14,71,70,739)	(14,71,70,739)
Total equity		(4,45,50,679)	(4,45,50,679)
Liabilities			
(1) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	6.1	4,13,29,300	4,13,29,300
(ii) Other financial liabilities	6.2	31,36,941	31,36,941
(b) Other current liabilities	7	3,81,063	3,81,063
Total current liabilities		4,48,47,304	4,48,47,304
TOTAL LIABILITIES		4,48,47,304	4,48,47,304
TOTAL EQUITY AND LIABILITIES		2,96,625	2,96,625

The accompanying notes are an integral part of these Financial Statements

As per our report of even date attached

For **Vidya & Co.**
Chartered Accountants
Firm Registration No.308022E

JNagar.

VIDYA & CO. KOLKATA CHARTERED ACCOUNTANTS

Jitendra Nagar
Partner
Membership No. 55659

Place : Kolkata
Date : 12 May, 2026

For and on behalf of the Board
RPG Global Music Limited

PMChaturvedi

Pankaj Mahesh Chaturvedi
Chief Financial Officer

Place : Kolkata
Date : 12 May, 2026

RPG GLOBAL MUSIC LIMITED

Statement of Profit and Loss for the Period Ended 31 March, 2026

Particulars	Notes	Period Ended 31 March, 2026 Rs.	Year ended 31st March, 2025 Rs.
Other income	8	-	-
Total Income		-	-
Expenses			
Depreciation and amortisation expense	3	-	-
Other expenses	9	-	2,894
Total expenses		-	2,894
Profit before tax		-	(2,894)
Income tax expense			
- Current tax		-	-
- Deferred tax [charge/(credit)]		-	-
Total tax expense		-	-
Profit for the year		-	(2,894)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the Year		-	(2,894)
Earnings per equity share: [Nominal value per share Rs.10 (Previous Year-Rs. 10)]			
Basic (Rs.)		-	(0.00)
Diluted (Rs.)		-	(0.00)

The accompanying notes are an integral part of these Financial Statements

As per our report of even date attached

For **Vidya & Co.**
Chartered Accountants
Firm Registration No.308022E

Jnagar.

VIDYA & CO. KOLKATA CHARTERED ACCOUNTANTS

Jitendra Nagar
Partner
Membership No. 55659

Place : Kolkata
Date : 12 May, 2026

For and on behalf of the Board
RPG Global Music Limited

Pmchaturvedi

Pankaj Mahesh Chaturvedi
Chief Financial Officer

Place : Kolkata
Date : 12 May, 2026

RPG GLOBAL MUSIC LIMITED
Notes forming part of the Standalone Financial Statements for the Period Ended 31 March, 2026
(All amounts In Rs ,unless otherwise stated)

3 Intangible assets

Description	Gross Block				Accumulated Amortisation				Net Block	
	Cost as at 1st April, 2025	Addition/ Adjustments	Deductions/ Adjustments	Cost as at 31 March, 2026	upto 1st April, 2025	For the Year	Deductions /Adjustments	Upto 31 March, 2026	As at 31 March, 2026	As at 31st March, 2025
Copyrights-Music	5,99,52,130	-	-	5,99,52,130	5,99,52,130	-	-	5,99,52,130	-	-
Total	5,99,52,130	-	-	5,99,52,130	5,99,52,130	-	-	5,99,52,130	-	-

3.1 Intangible assets

Description	Gross Block				Accumulated Amortisation				Net Block	
	Cost as at 1st April, 2024	Addition/ Adjustments	Deductions/ Adjustments	Cost as at 31st March, 2025	upto 1st April, 2024	For the Year	Deductions /Adjustments	Upto 31st March, 2025	As at 31st March, 2025	As at 31st March, 2024
Copyrights-Music	5,99,52,130	-	-	5,99,52,130	5,99,52,130	-	-	5,99,52,130	-	-
Total	5,99,52,130	-	-	5,99,52,130	5,99,52,130	-	-	5,99,52,130	-	-

VIDYA & CO. CHARTERED ACCOUNTANTS KOLKATA

RPG GLOBAL MUSIC LIMITED
Notes forming part of the Standalone Financial Statements for the Period Ended 31 March, 2026
(All amounts in Rs ,unless otherwise stated)

4 Financial assets (current)

4.1 Trade Receivables

Particulars	As at 31 March, 2026 Rs.	As at 31st March, 2025 Rs.
Trade Receivables		
Unsecured, considered Good	-	-
Unsecured, considered Doubtful	-	-
Less: Provision for Doubtful Debts	-	-
Total trade receivables	-	-

4.2 Cash and Cash Equivalents

Particulars	As at 31 March, 2026 Rs.	As at 31st March, 2025 Rs.
Bank Balances		
Current Accounts	2,96,625	2,96,625
Total cash and cash equivalents	2,96,625	2,96,625

VIDYA & CO. KOLKATA CHARTERED ACCOUNTANTS

RPG GLOBAL MUSIC LIMITED
Notes forming part of the Standalone Financial Statements for the Period Ended 31 March, 2026
(All amounts in Rs ,unless otherwise stated)

5.1 Equity Share Capital

Particulars	As at 31 March, 2026 Number of Shares	As at 31 March, 2026	As at 31st March, 2025 Number of Shares	As at 31st March, 2025
Authorised				
Ordinary Shares of USD 1 each	40,00,000	$ 40,00,000	40,00,000	$ 40,00,000
Issued				
Ordinary Shares of USD 1 each	23,14,885	10,26,20,060	23,14,885	10,26,20,060
Subscribed and fully paid up				
Ordinary Shares of USD 1 each	23,14,885	10,26,20,060	23,14,885	10,26,20,060

Reconciliation of number of ordinary shares outstanding

	As at 31 March, 2026 Number of Shares	As at 31 March, 2026	As at 31st March, 2025 Number of Shares	As at 31st March, 2025
As at the beginning of the year	23,14,885	10,26,20,060	23,14,885	10,26,20,060
As at the end of the year	23,14,885	10,26,20,060	23,14,885	10,26,20,060

Rights, preferences and restrictions attached to shares

The Company has only one class of issued shares i.e.Ordinary shares par value of USD 1 each per share.Each holder of Ordinary shares is entitle one vote per share and equal right for dividend. The dividend proposed by the Board of Directors is subject to the approval of shareholders in ensuing Annual General Meeting , except in case of interm dividend .In the event of liquidation of the Company, the holder of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts

Shares held by holding company

Name of the Shareholder	As at 31 March, 2026		As at 31st March, 2025	
	Number of shares held	Amount Rs.	Number of shares held	Amount Rs.
M/s. Saregama India Limited	23,14,885	10,26,20,060	23,14,885	10,26,20,060

Details of Shares held by Shareholders holding more than 5 % of the aggregate shares in the Company

Name of the Shareholder	As at 31 March, 2026		As at 31st March, 2025	
	Number of shares held	Holding percentage	Number of shares held	Holding percentage
Saregama India Limited	23,14,885	100%	23,14,885	100%

5.2 Reserves and Surplus

Particulars	As at 31 March, 2026	As at 31st March, 2025
Retained earnings	(14,71,70,739)	(14,71,70,739)
Total reserves and surplus	(14,71,70,739)	(14,71,70,739)

(iv) Retained Earnings : This Reserve represents the cumulative profits/(losses) of the Company.

Particulars	As at 31 March, 2026	As at 31st March, 2025
Balance at the beginning of the year	(14,71,70,739)	(14,71,67,845)
Net profit for the Year	-	(2,894)
Others	-	-
Balance at the end of the year	(14,71,70,739)	(14,71,70,739)

VIDYA & CO. CHARTERED ACCOUNTANTS KOLKATA

RPG GLOBAL MUSIC LIMITED

Notes forming part of the Standalone Financial Statements for the Period Ended 31 March, 2026

(All amounts in Rs ,unless otherwise stated)

6 Financial liabilities (Current)

6.1 Borrowings

Particulars	As at 31 March, 2026 Rs.	As at 31st March, 2025 Rs.
Unsecured, repayable on demand		
Loans from Related Parties	4,13,29,300	4,13,29,300
Total Borrowings (Current)	4,13,29,300	4,13,29,300

6.2 Other financial liabilities

Particulars	As at 31 March, 2026 Rs.	As at 31st March, 2025 Rs.
Security Deposit from Dealers and Others	31,36,941	31,36,941
Total Other Financial Liabilities	31,36,941	31,36,941

7 Other Current Liabilities

Particulars	As at 31 March, 2026 Rs.	As at 31st March, 2025 Rs.
Advance from Customers	3,81,063	3,81,063
Total Other Current Liabilities	3,81,063	3,81,063

VIDYA & CO. KOLKATA CHARTERED ACCOUNTANTS

RPG GLOBAL MUSIC LIMITED
Notes forming part of the Standalone Financial Statements for the Period Ended 31 March, 2026
(All amounts in Rs ,unless otherwise stated)

8 Other Income

	Period ended 31 March, 2026 Rs.	Year ended 31st March, 2025 Rs.
Net Gain/ (loss) on foreign currency transactions and translation	-	-
Total Other Income	-	-

9 Other Expenses

	Period ended 31 March, 2026 Rs.	Year ended 31st March, 2025 Rs.
Miscellaneous Expense	-	2,894
Total Other Expense	-	2,894

VIDYA & CO. KOLKATA CHARTERED ACCOUNTANTS