

RPG GLOBAL MUSIC LIMITED
Balance Sheet as at 31st March, 2021

Particulars	Notes	As at 31st March, 2021 Rs.	As at 31st March, 2020 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	2,99,519	3,01,790
Total current assets		2,99,519	3,01,790
TOTAL ASSETS		2,99,519	3,01,790
EQUITY AND LIABILITIES			
Equity			
Equity share capital	5.1	10,26,20,060	10,26,20,060
Other equity	5.2	(14,71,67,845)	(14,71,65,574)
Total equity		(4,45,47,785)	(4,45,45,514)
Liabilities			
(1) Current liabilities			
(a) Financial liabilities			
(i) Borrowings	6.1	4,13,29,300	4,13,29,300
(ii) Other financial liabilities	6.3	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		2,99,519	3,01,790

The accompanying notes are an integral part of these Financial Statements

In terms of our report attached
For and on behalf of
Vidya & Co.
Chartered Accountants
Firm Registration No.308022E

Jitendra Nagar

Jitendra Nagar
Partner
Membership No. 55659.



For and on behalf of the Board

Vineet Garg
Vineet Garg
Director
DIN-06935347

B. L. Chandak
B. L. Chandak
Director
DIN-00057273

Place : Kolkata
Date : 10 May, 2021

RPG GLOBAL MUSIC LIMITED
Statement of Profit and Loss for the year ended 31st March, 2021

Particulars	Notes	Year ended 31st March, 2021 Rs.	Year ended 31st March, 2020 Rs.
Other income	8	-	-
Total income		-	-
Expenses			
Depreciation and amortisation expense	3	-	-
Other expenses	9	2,271	1,90,068
Total expenses		2,271	1,90,068
Profit before tax		(2,271)	(1,90,068)
Income tax expense			
- Current tax		-	-
- Deferred tax [charge/(credit)]		-	-
Total tax expense		-	-
Profit for the year		(2,271)	(1,90,068)
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the period		(2,271)	(1,90,068)
Earnings per equity share: [Nominal value per share Rs.10 (Previous Year- Rs. 10)]			
Basic (Rs.)		(0.001)	(0.08)
Diluted (Rs.)		(0.001)	(0.08)

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For and on behalf of
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Vineet Garg
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Director
DIN-00057273

Place : Kolkata
Date : 10 May, 2021

3 Intangible assets

(All amounts in Rs. unless otherwise stated)

Description	Gross Block			Accumulated Amortisation				Net Block	
	Cost as at 1st April, 2020	Addition/ Adjustments	Deductions/ Adjustments	Cost as at 31st March, 2021	upto 1st April, 2020	For the Year	Deductions /Adjustments	Upto 31st March, 2021	As at 31st March, 2021
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, 2019	Addition/ Adjustments	Deductions/ Adjustments	Cost as at 31st March, 2020	upto 1st April, 2019	For the Year	Deductions /Adjustments	Upto 31st March, 2020	As at 31st March, 2020
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	-



RPG GLOBAL MUSIC LIMITED

Notes forming part of the Standalone Financial Statements for the year ended 31st March, 2021

(All amounts in Rs ,unless otherwise stated)

4 Financial assets (current)

4.1 Trade Receivables

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Trade Receivables		
Unsecured, considered Good	-	-
Unsecured, considered Doubtful	-	97,06,228
Less: Provision for Doubtful Debts	-	(97,06,228)
Total trade receivables	-	-

4.2 Cash and Cash Equivalents

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Bank Balances		
Current Accounts	2,99,519	3,01,790
Total cash and cash equivalents	2,99,519	3,01,790



RPG GLOBAL MUSIC LIMITED

Notes forming part of the Standalone Financial Statements for the year ended 31st March, 2021

(All amounts in Rs ,unless otherwise stated)

5.1 Equity Share Capital

Particulars	As at 31st March, 2021 Number of Shares	As at 31st March, 2021	As at 31st March, 2020 Number of Shares	As at 31st March, 2020
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 31st March, 2021 Number of Shares	As at 31st March, 2021 Amount Rs.	As at 31st March, 2020 Number of Shares	As at 31st March, 2020 Amount Rs.
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 entitled 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 interim 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 31st March, 2021		As at 31st March, 2020	
	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 31st March, 2021		As at 31st March, 2020	
	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 31st March, 2021	As at 31st March, 2020
Retained earnings	(14,71,67,845)	(14,71,65,574)
Total reserves and surplus	(14,71,67,845)	(14,71,65,574)

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

Particulars	As at 31st March, 2021	As at 31st March, 2020
Balance at the beginning of the year	(14,71,65,574)	(14,69,75,506)
Net profit for the period	(2,271)	(1,90,068)
Others	-	-
Balance at the end of the year	(14,71,67,845)	(14,71,65,574)



RPG GLOBAL MUSIC LIMITED**Notes forming part of the Standalone Financial Statements for the year ended 31st March, 2021**

(All amounts in Rs ,unless otherwise stated)

6 Financial liabilities (Current)**6.1 Borrowings**

Particulars	As at 31st March, 2021 Rs.	As at 31st March, 2020 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 31st March, 2021 Rs.	As at 31st March, 2020 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 31st March, 2021 Rs.	As at 31st March, 2020 Rs.
Advance from Customers	3,81,063	3,81,063
Total Other Current Liabilities	3,81,063	3,81,063



RPG GLOBAL MUSIC LIMITED

Notes forming part of the Standalone Financial Statements for the year ended 31st March, 2021

(All amounts in Rs ,unless otherwise stated)

8 Other Income

	Year ended 31st March, 2021 Rs.	Year ended 31st March, 2020 Rs.
Net Gain/ (loss) on foreign currency transactions and translation	-	-
Total Other Income	-	-

9 OTHER EXPENSES

	Year ended 31st March, 2021 Rs.	Year ended 31st March, 2020 Rs.
Bad debts/advances written off *	-	-
Legal/Consultancy Expenses	-	1,81,129
Miscellaneous Expense	2,271	8,939
Total Other Expense	2,271	1,90,068

Include debts written off of Rs.97,06,228 offset with provision for doubtful debts no longer required written back of the equivalent amount.



RPG GLOBAL MUSIC LIMITED

(All amounts in Rs, unless otherwise stated)

Notes forming part of the Standalone Financial Statements for the year ended 31st March, 2021

10 Related Party Disclosures in keeping with Ind AS 24

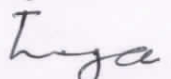
Name of the Related Party	Nature of Relationship
Composure Services Pvt Ltd.(CSPL)	Ultimate Holding Company w.e.f. 29th March,2017
Saregama India Limited (SIL)	Holding Company with 100% holding
Saregama Plc.(SPLC)	Fellow Subsidiary Company
Saregama INC	Fellow Subsidiary Company
Kolkata Metro Networks Limited (KMNL)	Fellow Subsidiary Company
Open Media Network Pvt.Ltd. (OMNPL)	Fellow Subsidiary Company
Saregama FZE	Fellow Subsidiary Company

Related Party Transactions	(Rs.)
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Particulars	Period	Fellow Subsidiaries	
		SPLC	KMNL
<u>Balance outstanding at year end.</u>			
Short-Term Borrowings	Current Period	1,65,68,573	2,47,60,727
	Previous Period	1,65,68,573	2,47,60,727

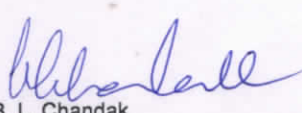
11 Previous year's figures have been regrouped or rearranged, where considered necessary.

For and on behalf of
Vidya & Co.
Chartered Accountants
Firm Registration No.308022E


Jitendra Nagar
Membership No. 55659.
Partner

Place: Kolkata
Date : 10 May 2021




B. L. Chandak
Director
DIN-00057273

On behalf of the Board


Vineet Garg
Director
DIN-06935347

