



ESHA M. M., B.com, FCA

## ESHA M. M. AND ASSOCIATES CHARTERED ACCOUNTANTS

#284/1, DHAKSH NILAYA, Padma Upadhyaya Layout,  
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### Independent Auditors' Report

To,  
**The Members of**  
**M/S DHANABANDHAVYA NIDHI LIMITED.,**

#### **Report on the Financial Statements:**

We have audited the accompanying financial statements of M/S DHANABANDHAVYA NIDHI LIMITED., ("the Company") which comprise the balance sheet as at 31 March 2022, the statement of profit and loss for the year then ended, and a summary of 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 and presentation of these financial statements that give a true and fair view of the financial position and financial performance of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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; and 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility:**

Our responsibility is to express an opinion on these financial statements based on our audit. While conducting the 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.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act and Other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with



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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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the 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:

- a) In the case of the balance sheet, of the state of affairs of the Company as at 31 March 2021;
- b) In the case of the statement of profit and loss, of the loss for the year ended on that date.
- c) The going concern concept of the company.

### Report on Other Legal and Regulatory Requirements:

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us we give in the 'Annexure A', a statement on the matters specified in the paragraph 3 and 4 of the Order.
2. As required by sub section 3 of Section 143 of the Act, we report that, to the extent applicable, that:
  - a. We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b. In our opinion proper books of account 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, statement of profit and loss account dealt with by this report is in agreement with the relevant books of account.



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- d. In our opinion the financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the companies (Accounts) Rules, 2014:
- e. On the basis of written representations received from the directors as on 31 March 2022, and taken on record by the Board of Directors, none of the directors is disqualified as on 31 March 2022, from being appointed as a director in terms section 164 (2) of the Companies 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, refer to our separate report in 'Annexure B'; and
- g. With respect to the other matters included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit & Auditors) Rules, 2014, in our opinion and to our best of our information and according to the explanations given to us:
- i. 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 has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company during the year ended March 31, 2022.

**For. Esha M M & Associates,**  
Chartered accountants  
Firm Regn. No.013071S



**Esha M M**  
Proprietor  
M.No. 225618



**UDIN: 22225618AQXB BK3863**

Place : Bangalore  
Date : 31-08-2022

**Annexure A to the Auditors' Report**

(Referred to in our report of even date)

The Annexure referred to in the auditors' report to the members of **M/S DHANABANDHAVYA NIDHI LIMITED.,** (the Company) for the year ended March 31, 2022.

We report that:

- i. In respect of its tangible (Property, Plant, Equipment) and intangible assets
  - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
  - b) The fixed assets of the Company have been physically verified during the period by the management in accordance with a programme of verification, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the programmed, a portion of the fixed assets has been physically verified by the Management during the year and no material discrepancies have been noticed on such verification.
  - c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- ii. The physical verification of inventory has been conducted at reasonable intervals by the Management during the year. The discrepancies noticed on physical verification of inventory as compared to book records were not material.
- iii. The Company has neither granted nor taken any loans, secured or unsecured to or from Companies, firms or other parties covered in the register maintained under section 189 of Companies Act, 2013. Therefore, the provisions of Clause 3 (iii), (iii) (a), (iii) (b) and (iii) (c) of the said Order are not applicable to the Company.
- iv. In our opinion and according to the information and explanation given to us, the Company has complied with the provisions of Section 185 and 186 of the Act, with respect to loans and investments made.
- v. The Company has not accepted any deposits from the public within the meaning of Sections 73, 74, 75 and 76 of the Act and the rules framed there under to the extent notified.
- vi. The Central Government has not prescribed the maintenance of cost records under section 148(1) of the Act, for any of the services rendered by the Company.



vii. In respect of Statutory Dues,

- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, income tax, GST, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues have been regularly deposited during the year by the Company with the appropriate authorities. As explained to us, the Company have no dues on account of duty of GST, ESI, PT and TDS .

According to the information and explanations given to us, no undisputed amounts payable in respect of, income tax, sales tax, wealth tax, service tax, duty of customs, value added tax, cess and other material statutory dues were in arrears as at 31 March 2022 for a period of more than six months from the date they became payable.

- b) As per the information given to us and on the basis of our examination company do not have any dispute with income tax or sales tax or wealth tax or service tax or duty of customs or duty of excise or value added tax or cess payable to appropriate authorities.
- viii. The company has not recorded any transactions in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961. The previously unrecorded income has been properly recorded in the books of account during the year.
- ix. According to the records of the Company examined by us and the information and explanation given to us, the Company has not defaulted in repayment of loans or borrowings to any financial institution or bank or Government or dues to debenture holders, as applicable, as at the balance sheet date.
- x. The company did not raise any money by way of initial public offer (including debt instruments), further public offer and term loans during the year.
- xi. During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of material fraud by the Company or on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such case by the Management.
- xii. (a) The Company is a Nidhi Company and Net Owned Funds to Deposits with in the ratio of 1: 20 to meet out the liability of the company; Actual Net Owned Funds to Deposits ratio as at 31-03-2022 is 1 : 3.19



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- (b) The Company is a Nidhi Company and company maintaining ten percent unencumbered term deposits as specified in the Nidhi Rules, 2014 to meet out the liability of the company; unencumbered term deposits kept as at 31-03-2022 Rs.7,00,000/- at Axis Bank.
- xiii. According to the information and explanation given to us and based on the our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards.
- xiv. (a) The Central Government has not prescribed to appoint internal auditor under section 138 of the Act, for any of the services rendered by the Company; (b) This clause is not applicable to the company.
- xv. 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 as restricted in section 192 of Companies Act, 2013; hence this clause is not applicable
- xvi. a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.
- (b) The Company is A Nidhi company has conducted Non-Banking Financial activities since from 30<sup>th</sup> October 2018
- (c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India; hence this clause is,not applicable.
- (d) The Company does not have any CIC
- xvii. The company has not incurred cash losses in the financial year and in the immediately.
- xviii. There is no resignation of statutory auditors during the year; hence this clause is not applicable.
- xix. According to the information and explanations given to us and based on our examination of the records of the Company and financial ratios, ageing and expected dates of realisation 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, we were in the opinion that no material uncertainty exists as on the date of the audit report. There was no any liability in the books of the company for those payable within one year from the date of balance sheet date



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- xx. (a) The company has not any other than ongoing projects, therefore provision of section 135 of Companies Act, 2013 is not applicable to the company; (b) This clause is not applicable to the company.
- xxi. There are no any qualifications or adverse remarks given by the respective auditors in the Companies (Auditor's Report) Order (CARO) reports, hence this clause is not applicable to the company.

**For. Esha M M & Associates,**  
Chartered accountants  
Firm Regn. No.013071S



**Esha M M**  
Proprietor, M.No. 225618  
**UDIN: 22225618AQXBBK3863**



Place : Bangalore  
Date : 31-08-2022

**Annexure B to the Auditors' Report**

Referred to in paragraph 2(f) of the Independent Auditors' Report of even date to the members of **M/S DHANABANDHAVYA NIDHI LIMITED..** the financial statements for the year ended March 31, 2022

**Report on the Internal Financial Controls under Clause (i) of subsection 3 of Section 143 of the Companies Act:**

We have audited the Internal Financial Controls over financial reporting of **M/S DHANABANDHAVYA NIDHI LIMITED..** ('company') as of 31 March 2022 in conjunction with our audit of the 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 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal controls stated in the guidance note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintained of adequate financial controls that were operating effectively for ensuring the orderly and effectively conduct of business, including the adherence to Companies policies the safe guarding 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 Act.

**Auditors Responsibility:**

Our responsibility is to express an opinion on the Company's internal financial controls over financial report 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 obtain reasonable assurance about whether adequate internal financial controls over financial reporting were 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





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effectiveness of internal control based on the assessment of risk of material misstatement weather 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

- i. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;
- ii. Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipt and expenditures of the Company are being made only in accordance with authorizations of the management and directors of the Company; and
- iii. 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.

### Share Allotted but pending for Filing Return of Allotment

As per the Nidhi (Amendment) Rules, 2019 vide notification no G.S.R. 467(E) Dated 01.07.2019 all Nidhi company has to file new from NDH-4 for application for declaration as Nidhi Company and updation of status by Nidhi Company . As per the above mentioned Notification the Company had Filed E-form NDH 4 Vide SRN R45432473, dated 11-07-2020 subsequently it was rejected by the MCA , thereafter company has filed a new E-form NDH-4 vide SRN T14216105 dated 16-04-2021 but has not received the necessary approval from Ministry of Corporate Affairs (MCA).The company had allotted 2900 Equity shares of face value of Rs 10/- Each , Amounting to Rs 29,000/- in the year 2020-21 but filing of PAS-3-Return of allotment of shares is pending as the company has not received the necessary NDH-4 approval. In the notification MCA has stated that the Filing of form SH-7 and PAS-3



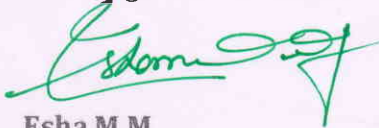
**Continuation Sheet**

shall be allowed only after getting the necessary approval from MCA. However the company has not utilized such amount in any manner, hence the same Compliance is pending in the year 2021-22.

**Opinion:**

In our opinion, 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 31 March 2022, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**For. Esha M M & Associates,**  
Chartered accountants  
Firm Regn. No.013071S



**Esha M M**  
Proprietor, M.No. 225618  
**UDIN: 22225618AQXBBK3863**

Place : Bangalore  
Date : 31-08-2022



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### STATUTORY AUDITORS CERTIFICATE

(Pursuant to Rule 22 of the Nidhi Rules, 2014)

This is to certify that, on the basis of Books of accounts and other relevant documents verified by us and as per explanations given to us for the financial year ended as on 31<sup>st</sup> March 2022 by M/s “**DHANABANDHAVYA NIDHI LIMITED**” we would like to report on the following.

1. It has been noted that the company has filed E-form NDH 4 within the time prescribed under Nidhi Rules 2014 Vide SRN R45432473 dated 11-07-2020 thereafter it was rejected by the Ministry of corporate affairs Delhi vide order date 16-10-2020 and further the same was pending for approval with the Registrar of Companies Bangalore and as on 07-12-2020 it was rejected by the Registrar of Companies Bangalore.

In furtherance the Board of Directors of the Company have once again filed a new E-form NDH -4 With ROC Vide SRN T14216105 dated 16-04-2021 and status of the form stands as “*Pending for approval*” as on date.

**Subject to the above report we here by certify that M/s “DHANABANDHAVYA NIDHI LIMITED has complied with all the provisions as listed below:**

1. All the provisions of the Incorporation of Nidhi Company (RULE 4 Of Nidhi Rules 2014 & as amended by Amendment of Nidhi Rules 2019)
2. All the provisions of Requirements of Members, Net Owned Funds etc (Rule 5 Of Nidhi Rules 2014 & As Amended by Amendment of Nidhi Rules 2019)





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3. All the provisions General Restrictions and Prohibitions (Rule 6 of Nidhi Rules 2014)

4. All the provisions of Share Capital and Allotment (RULE 7 OF NIDHI RULES 2014 & AS AMENDED BY AMENDMENT OF NIDHI RULES 2019)

- Nominal value of fully paid up equity shares for all the Members is Minimum Rupees Ten each.
- Each deposit holder has been allotted a minimum of ten equity shares of Rupees Ten each or shares equivalent to one hundred rupees
- Savings Account holder and a recurring deposit account holders are holding least one equity share of Rupees Ten

5. All the provisions of Membership (RULE 8 OF NIDHI RULES 2014)

- No body Corporate or trust is the member of the company
- Number of Members as on 31-03-2022 - 345
- No minor is admitted as member of the company

6. All the provisions of Net Owned Funds (RULE 9 OF NIDHI RULES 2014)

- Net owned fund as on 31-03-2022 is **Rs 21,37,734/-** which is more than 10 Lakhs as per the Rule 9 Nidhi Rules 2014
- Ration of Net owned fund as on 31-03-2022 is 1:3.19

7. Branches (RULE 10 OF NIDHI RULES 2014)

- The company has no such branches





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8. All the provisions of Acceptance of deposits by Nidhis (RULE 11 OF NIDHI RULES 2014)

- Company has not accepted Deposits Exceeding twenty times of Net Owned Funds as per latest audited balance sheet i.e. as on 31-03-2022

Net owned fund as on 31-03-2022 – **21,37,734/-**

Deposits as on 31-03-2022 - 68,26,740/-

9. All the provisions of Application Form for accepting Deposit (RULE 12 OF NIDHI RULES 2014.

- Company has followed all the particulars of applications forms for placing deposits by the members of the Company.

10 . All the provisions of Deposits (RULE 13 OF NIDHI RULES 2014)

- Company has complied with Deposit Rules and period of Deposits as mentioned in the rules

### RATE OF INTEREST OFFERED ON DEPOSITS BY THE COMPANY TO ITS MEMBERS

SAVING ACCOUNT				
CODE	SCHEME NAME	TENURE	INTEREST PAYOUT	A. INTEREST RATE (%)
SAV001	SAVING ACCOUNT		Qaurterly	4
FIXED DEPOSIT ACCOUNTS				
CODE	SCHEME NAME	TENURE	INTEREST PAYOUT	A. INTEREST RATE (%)
FD001	FD 12MONTHS	12 MONTHS	Yearly	7.5
FD002	FD 24 MONTHS	24 MONTHS	Cumulative yearly	7.75
FD005	FD 36 MONTHS AND ABOVE CUMULATIVE YEARLY	36 MONTHS	Cumulative yearly	8





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FD006	FD 60 MONTHS	60 MONTHS	Cumulative yearly	8
FD007	FD 12 MONTHS - QUARTERLY INTEREST	12 MONTHS	Quarterly	7.5
SFD001	Senior FD for 1 YEAR	12 MONTHS	Yearly	8.5
SFD002	SFD002-FD 36 MONTHS AND ABOVE CUMULATIVE YEARLY	36 MONTHS	Cumulative yearly	9
SFD003	SFD003-FD 12 MONTHS - QUARTERLY Interest	12 MONTHS	Quarterly	8.5
<b>SCHEME CODE</b>	<b>SCHEME NAME</b>	<b>TENURE</b>	<b>INT. COMPOUNDING INTERVAL</b>	<b>A. INTEREST RATE (%)</b>
DD001	Daily Deposit -6 months	182 DAYS	HALF_YEARLY	5
DD002	DAILY DEPOSIT- 6 MONTHS -2	182 DAYS	HALF_YEARLY	5
WD001	WEEKLY DEPOSIT - 1 YEAR	52 WEEKS	YEARLY	7.25
RD012	RD 12 MONTHS	12 MONTHS	YEARLY	7.25
RD024	RD 24 MONTHS	24 MONTHS	YEARLY	7.5
RD036	RD 24 MONTHS AND ABOVE	36 MONTHS	YEARLY	8
RD060	RD 60 MONTHS	60 MONTHS	YEARLY	8.75
RD001-60 MONTHS	RD-01-JAN-2020 @ 8.84	60 MONTHS	YEARLY	8.84
RD002 60 MONTHS	RD-02-JAN-2020- @ 9.71	60 MONTHS	YEARLY	9.71

11. All the provisions of Un-encumbered term deposits (RULE 14 OF NIDHI RULES 2014)

- Company has invested and continuously kept invested in unencumbered term Deposits with AXIS BANK, Basaveshwaranagar Branch :- No 65, Ground





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Floor, which should be minimum ten per cent of the deposits outstanding at the close of business on the last working day of the second preceding month.

- Total amount of unencumbered Term Deposits – Rs 7,00,000/-

### 12. All the provisions of Loans (RULE 15 OF NIDHI RULES 2014)

- Company has complied with all the provision and provided Loan to members within the limits as prescribed under the said Rules

### 13. All the provisions of Rate of Interest (RULE 16 OF NIDHI RULES 2014):

#### Rate Of Interest Charged On Loans By The Company To Its Members

LOAN AGAINST DEPOSIT					
SCHEME CODE	SCHEME NAME	TENURE	INTEREST TYPE	A. INTEREST RATE (%)	MAX. LOAN AMOUNT
LAFD001	LOAN AGAINST FD @ 10.50%	60 Months	Reducing Emi	10.50%	200000
LAFD002	LOAN AGAINST FD @ 10.75%	60 Months	Reducing Emi	10.75%	200000
FD003	LOAN AGAINST FD @11%	60 Months	Reducing Emi	11.00%	200000

LOAN AGAINST MORTGAGE					
SCHEME CODE	SCHEME NAME	TENURE	INTEREST TYPE	A. INTEREST RATE (%)	MAX. LOAN AMOUNT
LAM0001	Loan Against Mortgage	7 Months	Reducing Emi	14.99%	200000

LOAN AGAINST RD & OTHER SECURITIES					
SCHEME CODE	SCHEME NAME	TENURE	INTEREST TYPE	A. INTEREST RATE (%)	MAX. LOAN AMOUNT
LAFDRD0001	LOAN AGAINST FD, RD	60 Months	Reducing Emi	14.49%	200000
LALI001	LOAN AGAINST LIC	60 Months	Reducing Emi	14.99%	200000

### 14. All the Provisions of Directors (RULE 17 OF NIDHI RULES 2014):

### 15. Dividend (Rule 18 Of Nidhi Rules 2014)





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- No dividend has been declared by the Company

16. All the provisions of Auditor (RULE 19 OF NIDHI RULES 2014)

- Company has appointed us i.e. M/s Esha M.M & Associates, Chartered Accountant Firm Regn .No. 013071S as a Chartered Accountant of the company in the First AGM conducted on 13/11/2019 for a term of 05 years

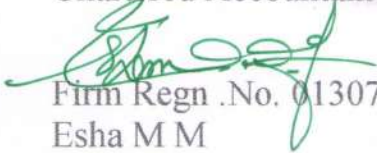
17. All the provisions of prudential norms (RULE 20 OF NIDHI RULES 2014):

18. All the provisions of Filing of Half Yearly Return (RULE 21 OF NIDHI RULES 2014)

Details of Half Yearly Return Filed i.e. Eform NDH 3

FORM	SRN	For quarter
GNL-2	H5826069	31-03-2019
NDH 3	R33203282	30-09-2019
NDH 3	R47205109	31-03-2020
NDH 3	T27972595	30-09-2020
NDH 3	T27975655	31-03-2021
NDH-3	T57206146	30-09-2021
NDH-3	T98735806	31-03-2022

For M/s Esha M.M & Associates.  
Chartered Accountant

  
Firm Regn .No. 013071S  
Esha M M

Proprietor

M.No 225618

UDIN: 22225618AQXBBK3863



Date :31-08-2022

Place : Bangalore