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DBNL

DHANABANDHAVYA NIDHI LIMITED

CIN: U65990KA2018PLC118162

Registered Office: No. 5/A, 1 STAGE, MIG A.D HALLI, KHB COLONY, BANGALORE KA 560079 IN.

Email Id : dbnlinfo@gmail.com

Annual Accounts and Reports For the Financial Year 2024-2025

Note 24: Notes to Accounts and Significant Accounting Policies

Corporate Information

The company "DHANABANDHAVYA NIDHI LIMITED" (or Company) was incorporated on 30th October 2018 vide company identification number U65990KA2018PLC118162 and having its registered office at No. 5/A, 1 STAGE, MIG A.D HALLI, KHB COLONY, BANGALORE KA 560079 IN

The company is engaged

To carry on the business of all kinds and description as may permitted to be carried as Nidhi companies it terms of the provisions of the **Companies Act, 2013** and rules made there under and to encourage, afford all facilities for cultivating thrift, savings or money from its members of all categories as deposits i.e. Fixed Deposits (F.D.), Recurring Deposits (R.D.), Monthly Income Scheme (MIS), Term Deposit (T.D.) under various schemes formulated from time to time by the Company any and to provide Interest or benefit on the Deposits, as it fit for and beneficial to the company and to the members as per the rules & regulations or guideline or Reserve bank of India (RBI), Ministry of Corporate Affairs and Regulatory Authority on NBFC or NIDHI. The company shall not carry on chit fund business, insurance business, hire purchase finance business of trading in shares and securities

To lend, grant loans to the shareholders or members only as a against securities of immovable properties, and / or on the security of deposits, movable such as gold, silver, jewellery, Kisan Vikas Patra, National Saving Certificates Scheme, as may from time to time prescribed in law for Nidhi Companies, subject to the provisions of the Act, to provide locker facility to its members and charge rent for the same

Summary of Significant Accounting Policies:

24.1 Basis of preparation and Presentation of Financial Statement

The Financial Statements of the company have been prepared in accordance with Generally Accepted Accounting Principles in India (Indian GAAP). The company has prepared these Financial Statements to comply in all material aspects with Accounting Standards notified under The Companies (Accounting Standards) Rules, 2006 (as amended) and the relevant provisions of the Companies Act, 2013. The Financial Statements have been prepared on an accrual basis and under the historical cost convention. The Company is a Small and Medium Sized Company (SMC) as defined in the general instruction in respect of Accounting Standards notified under the companies (Accounting standards) Rules, 2006. Accordingly, the company has complied with the Accounting Standards as applicable to a

Small and Medium Sized Company. During the period ended 31 March 2025, the company has complied with Schedule III notified under Companies Act 2013, for the preparation and presentation of its financial statement. The preparation of financial statements requires the management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) as on the date of the financial statements and the reported income and expenses during the reporting period. The estimates and assumptions used in the financial statements are based upon the Management's evaluation of the relevant facts and circumstances as on the date of financial statements. Management believes that the estimates used in the preparation of the financial statements are prudent and reasonable. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Regrouping of items of financial statements is done for the users to compare the figures of last year vs current year

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24.2 Tangible Fixed Assets

Fixed Assets are stated at cost less accumulated depreciation. The cost includes purchase consideration, financing costs till commencement of commercial production and other directly attributable costs incurred to bring an Asset to its working condition for its intended use. Subsidy received towards specific assets is reduced from the cost of fixed assets. Fixed assets taken on Finance Lease are capitalized. The costs of Assets not ready for use as at the Balance Sheet date are disclosed under Capital Work-In-Progress.

24.3 Depreciation on tangible fixed assets

Depreciation on fixed assets is calculated on written down value basis using the rates arrived at based on the useful lives prescribed under the Schedule II to the Companies Act 2013. The company has used the following useful life to provide depreciation on its fixed assets.

Sl No	Asset Type	Useful Life	Rate of Depreciation
1	Office Equipment's	10	25.89%
2	Computers	5	39.30%
3	Furniture and Fixtures	15	25.89%
4	Printers	5	20.58%

24.4 Intangible Asset

Intangible Assets are recorded at the consideration paid for acquisition less accumulated amortization and accumulated impairment, if any. Intangible assets are amortized over their estimated useful life subject to a maximum period of 10 years on straight line basis, commencing from the date the asset is available to the Company for its use. Expenditure for acquisition and implementation of software system is recognized as part of the intangible asset and amortized on straight line basis over a period of 10 years being the maximum period available for writing off of intangible asset.

24.5 Borrowing Costs

(a) General Rule

Borrowing costs should be expensed in the period in which they are incurred.

(b) Capitalization

Borrowing costs that are directly attributable to acquisition, construction, or production of a qualifying asset (such as office building, branch, IT infrastructure, etc.) shall be capitalized until the asset is ready for its intended use.

(c)Non-Qualifying Borrowings

If funds are borrowed for lending to members (normal business of a Nidhi), then:

- Such borrowing cost is treated as an expense, not capitalized.
- It appears under Finance Costs in the Statement of Profit and Loss.

24.6 Impairment

The company at each balance Sheet date reviews whether there is indication that an asset may be impaired. If any such indication exists; the enterprise should estimate the recoverable amount of the asset. If such recoverable amount of the asset or the recoverable amount of the cash generation unit to which the assets belongs is less than the carrying amount, the carrying amount is reduced to its recoverable amount. The reduction is treated as an impairment loss and is recognizing in the statement of Profit and Loss.

24.7 Leases

Leases where the lessor effectively retains substantially all risks and benefits of ownership of the leased term are classified as operating leases. Operating lease payments in respect of non-

ESA PRASANNA & CO CHARTERED ACCOUNTANTS BENGALURU cancellable leases are recognized as an expense in the profit and loss account on a straight-line basis over the lease term.

24.8 Investments

Investments that are readily realisable and are intended to be held for not more than one year from the date, on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried at cost or fair value, whichever is lower. Long-term investments are carried at cost.

24.9 Foreign currency transaction

On initial recognition, all foreign currency transactions are recorded by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction. As at the reporting date, non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported using the exchange rate at the date of the transaction. All non-monetary items which are carried at fair value or other similar valuation denominated in a foreign currency are reported using the exchange rates that existed when the values were determined. All monetary assets and liabilities in foreign currency are restated at the end of accounting period. A monetary asset or liability is termed as a long-term foreign currency monetary item, if the asset or liability is expressed in a foreign currency and has a term of 12 months or more at the date of origination of the asset or liability. Exchange differences on restatement of all other monetary items are recognised in the Statement of Profit and Loss. Foreign operations are classified as either 'integral' or 'non-integral' operation. Exchange differences arising on a monetary item that, in substance, forms part of an enterprise's net investment in a non-integral foreign operation are accumulated in the Foreign Currency Translation Reserve until the disposal of the net investment, at which time they are recognised as income or as expenses. The financial statements of integral foreign operations are translated using the principles and procedures as if the transactions of the foreign operation are those of the Company itself. There are no foreign currency transactions during the year.

24.10 Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefit will flow to the Company and the revenue can be readily measured. Company follows accrual method of accounting for its income and expenditure.

Other Income

Interest: Interest income is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

24.11 Employee Benefits

Short term Employee Benefit

All employee benefits payable wholly within twelve months of rendering the service are classified as short term employee benefits. These benefits include compensated absence such as paid annual leave and sickness leave. The undiscounted amount of short term employee benefits expected to be paid in exchange for the services rendered by employees are recognized as an expense during the period.

Defined benefit plans:

Gratuity: The Company provides for gratuity, a defined benefit plan (the "Gratuity Plan" covering eligible employees in accordance with the Payment of Gratuity Act, 1972. The Gratuity Plan provides a lump sum payment to vested employees at retirement, death, incapacitation or termination of employment, of an amount based on the respective employee's salary and the tenure of employment. 15 days salary for every completed year of service and vesting period is 5 years. Since none of the employees has completed 5 years of service, no provision has been provided in the books during the year.

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24.12 Taxes on Income

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India.

Deferred tax charge or credit reflects the tax effects of timing difference between accounting income and taxable income for the period. The deferred tax charge of credit and the corresponding deferred tax liabilities or assets are recognised using the tax rates that have been enacted or substantively enacted by the Balance Sheet date. Deferred tax assets are recognized only to the extent there is reasonable certainty that the assets can be realized in future; however, where there is unabsorbed depreciation or carry forward losses, deferred tax assets are recognized, only if there is virtual certainty of realisation of such assets. Deferred tax assets are reviewed at each Balance Sheet date and are written-down or written-up to reflect the amount that is reasonably/ virtually certain (as the case may be) to be realised. Deferred Tax Assets and deferred tax liabilities are offset when there is a legally enforceable right to set off assets against liabilities representing current tax and where the deferred tax assets and the deferred tax liabilities relate to taxes on income levied by the same governing taxation laws.

24.13 Provisions and Contingent Liabilities

Provisions: Provisions are recognised when there is a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and there is a reliable estimate of the amount of the obligation. Provisions are measured at the best estimate of the expenditure required to settle the present obligation at the Balance sheet date and are not discounted to its present value. The company is required to maintain provisions as per prudential norms specified in rule 20 of the Nidhi Rules 2014.

Contingent Liabilities: Contingent liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the company or a present obligation that arises from past events where it is either not probable that an outflow of resources will be required to settle or a reliable estimate of the amount cannot be made, is termed as a contingent liability. Contingent Liabilities are not recognised but are disclosed in the Notes. Contingent Assets are neither recognised nor disclosed in the financial statements.

24.14 Earnings per Share

Basic earnings per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equities shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares that have changed the number of equity shares outstanding, without a corresponding change in resources. For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.

24.15 Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term investments with an original maturity of three months or less.

24.16 Cash Flow Statement

Company has prepared cash flow statement using the Indirect Method, whereby net profit or loss is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of income or expense associated with investing or financing cash flows.

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24.17 **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 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" 31st March 2025. And there was a recent email dated Jul 25, 2025 from MCA that the "application status has changed to Rejected" with the several reasons (attached reason for rejection for your reference) Hence post rejection the company has not filed further NDH 4 post rejection for Declaration of Nidhi Pursuant to section 406 of the Companies Act 2013 and Rules 3A, of the Nidhi Rules 2014 and other applicable rules as made there under. .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 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 2024-25.

24.18 Related Party Disclosure in accordance with accounting standard – 18 issued by The Institute of Chartered Accountants of India.

i. Key Management Personnel (KMP)

Directors/Signatory Details		
DIN/PAN	**Name**	**Begin date**
0007919872	JAGADISH KRISHNAPPA	30/10/2018
0008270132	RUDRESH UMESH	30/10/2018
0008270163	BYRANAHALLI CHANDRA SHEKAR KIRAN KUMARA	30/10/2018
0008270164	BISKUR SHIVANNA SUNDAR PRABHU	30/10/2018
0008353481	GAINATHPURAPALYA YATHEESH KUMAR NANJEGOWDA	06/02/2019
0008353496	DODDAMADHURE CHANNE GOWDA CHANNAKESHAVA	06/02/2019
0008698350	GUDDADAHALLI SHIVASHANKAR PUTTESH	13/02/2020

ii. Transaction with related party

(Amount in Thousands)

Member ID	Member Name	Share Holding	SB /AC	RD/AC	FD A/C	Loan A/c
	Directors		₹	₹	₹	₹
DBNL00001	JAGADISHA KRISHNA	5300	11.10	9.08	242.40	139.24
DBNL00002	RUDRESH UMESH	20000	0.81	15.17	0.00	138.51
DBNL00003	KIRAN KUMARA B C	20000	0.00	0.00	0.00	0.00
DBNL00004	SUNDARA PRABHU B S	20000	0.94	16.48	25.54	96.95
DBNL00006	YATHEESH KUMAR G N	20000	2.45	9.08	0.00	151.42

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DBNL00007	CHANNAKESHAVA D C	20000	0.22	56.74	0.00	0.00
DBNL00040	PUTTESH G S	20100	156.05	0.00	108.90	0.00
	Members - Related parties		₹	₹	₹	₹
DBNL00005	GEETHA YOGESHA	500	0.29	2.02	0.00	124.45
DBNL00008	RAMYA B	500	0.53	51.10	0.00	163.89
DBNL00009	PAVITHRA B P	500	0.67	71.03	0.00	0.00
DBNL00010	SUMATHI A	500	1.48	6.05	0.00	0.00
DBNL00011	ANNAPURNA S	500	1.30	12.11	0.00	186.73
DBNL00012	SOWMYASHREE J B	500	0.13	3.03	0.00	0.00
DBNL00018	RAMESH K	700	1.31	13.17	10.02	0.00
DBNL00019	GANGAMMA	300	0.88	0.00	301.50	115.13
DBNL00034	MAMATHA G N	500	1.11	12.11	138.91	116.96
DBNL00041	PAVITHRA K M	500	74.14	0.00	0.00	0.00
DBNL00050	CHANDRASHEKAR	100	3.01	0.00	0.00	0.00
DBNL00051	SUSHILAMMA	100	0.53	0.00	0.00	0.00
DBNL00060	SOMASHEKAR B S	100	0.99	62.20	0.00	164.19
DBNL00075	CHANDRAMMA	100	0.90	3.03	35.98	0.00
DBNL00103	SHIVANNA B S	100	0.12	22.45	144.81	68.10
DBNL00079	NANJEGOWDA	100	0.18	0.00	0.00	0.00
DBNL00080	BHAGYAMMA	100	0.10	0.00	0.00	0.00
DBNL00123	GANGAMMA	300	0.88	0.00	301.50	115.13
DBNL00124	UMESH	100	0.24	0.00	0.00	0.00
DBNL00125	GANGAMMA	300	0.88	0.00	301.50	115.13
DBNL00138	DHANALAKSHMI B C	100	1.91	0.00	109.35	0.00
DBNL00143	KAVITHA B C	100	29.68	3.02	0.00	0.00
DBNL00176	SHIVA SHANKARAIAH	100	53.17	6.08	0.00	182.33
DBNL00177	AMBIKA	100	54.09	6.08	0.00	182.33
DBNL00225	ANUSUYA B R	100	1.73	48.83	32.82	163.61
DBNL00271	M VEERABHADRASWAMY	100	2.59	0.00	0.00	0.00
DBNL00277	YOGESH M	100	57.78	6.08	0.00	182.33

24.19 DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

A crypto currency or crypto, is a virtual currency secured by cryptography. It is designed to work as a medium of exchange, where individual ownership records are stored in a computerised database.

Not Applicable: Company not transacting through crypto currency.

24.20 CAPITAL AND OTHER COMMITMENTS

In the opinion of the Board and to the best of its knowledge and belief, the value on realization of assets other than Property, Plant and Equipment, intangible assets and non-current investments will, in the ordinary course of business, not be less than the amounts at which they are stated in the Balance Sheet.

24.21 DETAILS OF UTILISATION OF BORROWINGS

Company is a Nidhi Company not taken any loan from Bank or Financials institutions. Company has collected deposits from and utilised for lending to members

(Amount in Thousands)

Name of the bank / financial institution	Nature of borrowings	Amount utilized for	Amount	Details of Utilization

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		purpose other than specific purpose		
Loans From Directors	Deposits Collected	Lending	654.97	Loan Against Property, Deposit and Guarantee
Loans From Members	Deposits Collected	Lending	13,554.44	Loan Against Property, Deposit and Guarantee

24.22 **DETAILS OF TITLE DEEDS OF IMMOVABLE PROPERTY NOT HELD IN THE NAME OF THE COMPANY**

Not Applicable: No Immovable Properties

24.23 **DETAILS OF BENAMI PROPERTY HELD**

Not Applicable: No benami properties Held

24.24 ADDITIONAL DISCLOSURES WTH RESPECT TO LOANS AND ADVANCES

: Loans repayable on demand:

(Amount in Thousands)

Type of borrower	As at 31.03.2025		As at 31.03.2024
	Amount of loan or advance in the nature of loan outstanding	**Percentage to the total loans and advances in the nature of loans**	**Amount of loan or advance in the nature of loan outstanding**
Promoter	-	-	-
Directors	654.97	4.61%	654.97
KMPs	-	-	-
Related parties	1,995.41	14.04%	1,995.41

: Loans provided without specifying any terms or period of repayment:

Type of borrower	As at 31.03.2025		As at 31.03.2024
	Amount of loan or advance in the nature of loan outstanding	**Percentage to the total loans and advances in the nature of loans**	**Amount of loan or advance in the nature of loan outstanding**
Promoter	-	-	-
Directors	-	-	-
KMPs	-	-	-
Related parties	-	-	-

24.25 **DETAILS OF SECURITY OF CURRENT ASSETS AGAINST BORROWINGS**

Not Applicable: Company is a NIDHI Company. No Such Activities.

24.26 **AGEING DETAILS FOR TRADE RECEIVABLES**

Not Applicable: Company not doing Manufacturing or trading business

24.27 **RELATIONSHIP WITH STURCK OFF COMPANIES**

Not Applicable: Company not having relationship with struck off companies

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24.28 **DETAILS OF CHARGES OR SATISFACTION YET TO BE REGISTERED WITH REGISTRAR OF COMPANIES**

Not Applicable: Company not taking any loan from bank or financial institutions

24.29 **ANALYTICAL RATIOS**

Ratio	**Description of numerator**	**Description of denominator**	**Ratio 31.03.2025**	**Ratio 31.03.2024**	**Variance**	**Reasons for variance**
(a) Current ratio	Current assets	Current liabilities	1.23	1.91	(0.68)	Variance due to Increase in Short Term Borrowings
(b) Debt-equity ratio	Borrowings - Short-term and Long-term	Shareholder's Funds	5.03	6.35	(1.32)	Reduction in Borrowings
(c) Debt service coverage ratio	PAT + Non cash expenses (eg. Depn) + Interest on borrowings + other adjustments like loss on sale of fixed assets	Interest + Installments	1.32	1.25	0.07	More Retention Profit
(d) Return on equity ratio	PAT - Preference dividend	Equity Shareholder's Funds	0.10	0.05	0.05	More Retention Profit
(e) Inventory turnover ratio	Sales (product sales)		-	-	-	Not Applicable
(f) Trade receivables turnover ratio	Credit sales		-	-	-	Not Applicable
(g) Trade payables turnover ratio	Credit purchases		-	-	-	Not Applicable
(h) Net capital turnover ratio	Revenue from operations	Net assets	0.15	0.12	0.03	Growth in Revenue and PAT
(i) Net profit ratio	Profit after tax	Revenue from operations	0.10	0.06	0.04	Reduction of Expenses
(j) Return on capital employed	EBIT	Capital employed (Total assets - current liabilities)	0.25	0.02	0.23	Reduction of Expenses
(k) Return on investment	Profit after tax	Share capital	0.14	0.06	0.08	Expenses Reduced

24.30 **PARTICULARS OF UNHEDGED FOREIGN CURRENCY EXPOSURES AS AT THE REPORTING DATE**

: The Company does not enter into any derivative instruments to hedge its foreign currency exposures. Particulars of unhedged foreign currency exposures as at the reporting date is Nil

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24.31 **DETAILS OF UNDISCLOSED INCOMEs**
: Not Applicable: No Undisclosed Incomes

24.32 shares held by the promoters at the end of the financial year and % change during the year

	As at March 31, 2025		As at March 31, 2024		
Promoter Name	Number of shares	% of holding	Number of shares	% of holding	% of change during the year
JAGADISHA KRISHNA	5,300	2.63%	10,200	5.06%	-2.43%
RUDRESH UMESH	20,000	9.92%	20,000	9.92%	0.00%
KIRAN KUMARA B C	20,000	9.92%	20,000	9.92%	0.00%
SUNDARA PRABHU B S	20,000	9.92%	20,000	9.92%	0.00%
YATHEESH KUMAR G N	20,000	9.92%	20,000	9.92%	0.00%
CHANNAKESHAVA D C	20,000	9.92%	20,000	9.92%	0.00%
PUTTESH G S	20,100	9.97%	20,100	9.97%	0.00%
	1,25,400		**1,30,300**		

24.33 **PAYMENT TO AUDITORS**

(Amount in Thousands)

Sl No.	**Particulars**	**Fees as at 31-03-2025**	**Fees as at 31-03-2024**
1	Audit fees (excluding GST)	25.00	25.00
2	Tax Audit and other services	05.00	05.00
	Total	30.00	30.00

24.34 Previous year figures have been regrouped where necessary to conform with current year's classification / disclosure.

As per our report of even date attached
For ESHA PRASANNA & CO.,
Chartered accountants
Firm Regn. No.013071S

CA. ESHA M.M
M.No.225618
FRN-013071S
ESHA PRASANNA & CO

Esha M M
Partner
M.No. 225618
UDIN: 25225618BMIOKW9429
Place : Bangalore
Date : 04-09-2025

for and on behalf of the Board of Directors

Jagadish Krishnappa
Director- DIN: 07919872

Rudresh. U

Rudresh Umesh
Director-DIN: 08280132

DHANABANDHAVYA NIDHI LIMITED

5/A, 1 STAGE, MIG A.D HALLI, KHB COLONY, BANGALORE KA 560079 IN- CIN - U65990KA2018PLC118162

BALANCE SHEET AS AT 31ST MARCH, 2025

Particulars	*Note No.*	Figures as at 31-03-2025	*Figures as at 31-03-2024*
		₹ in Thousands	₹ in Thousands
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	*1*	2,017.00	2,017.00
(b) Reserves and Surplus	*2*	807.83	529.37
(2) Non-Current Liabilities			
(a) Long-Term Borrowings	*3*	3,711.69	8,710.03
(b) Deferred Tax Liabilities (Net)	*10*	0.00	0.00
(c) Other Long Term Liabilities		0.00	0.00
(d) Long Term Provisions		0.00	0.00
(3) Current Liabilities			
(a) Short-Term Borrowings	*4*	10,497.73	7,464.19
(b) Trade Payables	*5*	0.00	0.00
(i) Total outstanding dues to MSME			
(ii)Total outstanding dues to other creditors			
(c) Other Current Liabilities	*6*	41.01	91.77
(d) Short-Term Provisions	*7*	169.57	95.63
Total Equity & Liabilities		**17,244.81**	**18,907.98**
II.ASSETS		₹ in Thousands	₹ in Thousands
(1) Non-Current Assets			
(a) Property, Plant and Equipment and intangible assets	*8*		
(i) Property, plant and equipment		316.88	441.83
(ii) Intangible assets		0.00	0.00
(iii) Capital work-in-progress		0.00	0.00
(b) Deferred tax assets (net)	*10*	26.05	10.57
(c) Long term loans and advances	*11*	3,710.38	4,011.58
(d) Other non-current assets		0.00	0.00
(2) Current Assets			
(a) Inventories		0.00	0.00
(b) Trade receivables	*12*	0.00	0.00
(c) Cash and cash equivalents	*13*	2,356.66	6,402.00
(d) Short-term loans and advances	*14*	10,834.67	8,041.84
(e) Other current assets	*15*	0.17	0.17
Total Assets		**17,244.81**	**18,907.98**

Significant Accounting Policy and Notes to Accounts *1-24,*

Regrouping of items of Previous year financial statements is done.

Schedules referred to above and notes attached there to form an integral part of Balance Sheet

This is the Balance Sheet referred to in our Report of even date.

For ESHA PRASANNA & CO.
Chartered Accountants

CA. ESHA M.M. M.No.225618 FRN-013071S ESHA PRASANNA & CO.

CA.Esha M.M.
PARTNER, B Com, FCA
Membership No. : 225618
Firm Reg. No.: 013071S
UDIN: 25225618BMIOKW9429

For and on behalf of the Board of Directors of
DHANABANDHAVYA NIDHI LIMITED

Jagadish Krishnapp	Rudresh Umesh
Director	*Director*
(DIN 07919872)	*(DIN 08280132)*

Place : Bangalore
Date: 04-09-2025

DHANABANDHAVYA NIDHI LIMITED

5/A, 1 STAGE, MIG A.D HALLI, KHB COLONY, BANGALORE KA 560079 IN- CIN - U65990KA2018PLC118162

PROFIT & LOSS STATEMENT FOR THE PERIOD ENDED ON 31ST MARCH, 2025

Sr. No	Particulars	*Note No.*	Figures ended on 31-03-2025	*Figures ended on 31-03-2024*
			₹ in Thousands	₹ in Thousands
I	Revenue from operations	*16*	2,291.83	1,920.04
II	Other Income	*17*	364.00	270.54
III	*III. Total income (I +II)*		**2,655.83**	**2,190.58**
IV	***Expenses:***			
	Cost of Material Consumed	*18*	0.00	0.00
	Changes in inventories	*19*	0.00	0.00
	Employee Benefit Expense	*20*	576.38	404.31
	Financial Costs	*21*	1,273.59	1,034.29
	Depreciation and Amortization Expense	*22*	124.95	76.66
	Other Administrative Expenses	*23*	309.27	493.88
	Total Expenses (IV)		**2,284.19**	**2,009.14**
V	Profit before exceptional and extraordinary items and tax	(III - IV)	**371.64**	**181.44**
VI	Exceptional Items		0.00	0.00
VII	Profit before extraordinary items and tax (V - VI)		**371.64**	**181.44**
VIII	Extraordinary Items		0.00	0.00
IX	Profit before tax (VII - VIII)		**371.64**	**181.44**
X	***Tax expense:***			
	(1) Current tax		108.67	60.03
	(2) Minimum Alternative Tax (MAT)		0.00	0.00
	(2) Deferred tax DTL/(DTA)	*10*	-15.48	-8.20
XI	Profit(Loss) from the period from continuing operations	(IX-X)	**278.46**	**129.61**
XII	Profit/(Loss) from discontinuing operations		0.00	0.00
XIII	Tax expense of discounting operations		0.00	0.00
XIV	Profit/(Loss) from Discontinuing operations (XII - XIII)		0.00	**0.00**
XV	Profit/(Loss) for the period (XI + XIV)		**278.46**	**129.61**
XVI	Earning per equity share:			
	(1) Basic		**1.38**	**0.64**
	(2) Diluted		-	-

Schedules referred to above and notes attached there to form an integral part of Profit & Loss Statement

Regrouping of items of Previous year financial statements is done.

This is the Profit & Loss Statement referred to in our Report of even date.

For ESHA PRASANNA & CO.
Chartered Accountants

CA. ESHA M.M
M.No.225618
FRN-013071S
ESHA PRASANNA & CO.

CA.Esha M.M.
PARTNER, B Com, FCA
Membership No. : 225618
Firm Reg. No.: 013071S
UDIN: 25225618BMIOKW9429

For and on behalf of the Board of Directors of
DHANABANDHAVYA NIDHI LIMITED

Jagadish Krishnappa	**Rudresh Umesh**
Director	***Director***
(DIN 07919872)	***(DIN 08280132)***

Place : Bangalore
Date: 04-09-2025

DHANABANDHAVYA NIDHI LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

₹ in Thousands

Note : 1 Share Capital

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	AUTHORIZED CAPITAL		
	3,00,000 Equity Shares of Rs. 10/- each.	3,000.00	3,000.00
		3,000.00	**3,045.38**
2	ISSUED , SUBSCRIBED & PAID UP CAPITAL		
	To the Subscribers of the Memorandum		
	201700 Equity Shares of Rs. 10/- each, Fully Paid up Share capital by allotment	2,017.00	2,017.00
	Total in ₹	**2,017.00**	**2,017.00**

Note : 2 Reserve & Surplus

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	General Reserve	529.37	399.76
2	Surplus B/F from previous year	0.00	0.00
	Total	529.37	399.76
	Less: Tax on Regular Assessment Paid	0.00	0.00
	Add: Profit for the period	278.46	129.61
	Total in ₹	**807.83**	**529.37**

a. The revised schedule VI requires that debit balance in the statement of profit and loss, if any , will be shown as a negative figure under the head "Reserve and Surplus" Similarly any negative balance of total "Reserve and Surplus" after adjusting negative balance of surplus. will be shown under the head "Reserve and Surplus" not on the asset side.

Note : 3 Long Term Borrowings

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
Secured			
1	Term Loan		
	- From Bank (note a.)	0.00	0.00
	- From Others	0.00	0.00
	Less: Amount disclosed under "Short-term borrowings"	0.00	0.00
Unsecured			
1	**Loans From Directors - Deposits Collected**	0.00	0.00
	Fixed Deposit Accounts	0.00	161.98
	Recurring Deposit Accounts	53.71	579.60
2	**Loans From Members - Deposits Collected**		
	Fixed Deposit Accounts	2,203.51	1,516.02
	Recurring Deposit Accounts	1,454.47	6,452.42
	Total in ₹	**3,711.69**	**8,710.03**

Note : Nil

CHARTERED ACCOUNTANTS BENGALURU

DHANABANDHAVYA NIDHI LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

Note : 4 Short Term Borrowings

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	**Secured:**		
(a)	Current maturities of long-term debt	0.00	0.00
(b)	Loans repayable on demand	0.00	0.00
2	**Unsecured:**		
(a)	Current maturities of long-term debt	0.00	0.00
(b)	Loans repayable on demand		
i)	Saving Accounts	1,481.22	1,109.46
ii)	Daily Deposit Accounts	957.95	1,056.33
iii)	Fixed Deposit Accounts	5,846.25	4,879.01
iv)	Recurring Deposit Accounts	1,690.22	419.39
v)	MIS Deposit Accounts	522.10	0.00
	Total in ₹	**10,497.73**	**7,464.19**

a. Overdraft from bank is secured by hypothecation of inventory and trade receivable of the company.

Note : 5 Trades Payable

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	(i) Total outstanding dues to MSME	0.00	0.00
2	(ii)Total outstanding dues to other creditors	0.00	0.00
	Total in ₹	**0.00**	**0.00**

Note : 6 Other Current Liabilities

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Statutory dues payable	0.00	0.00
	RD TDS Payable	0.05	19.77
	GST Payable	5.26	
	Professional Tax Payable	0.20	0.20
2	Accrued employee payables		
	Salary Payable	35.50	36.80
	Directors Expenses Reimbursement Payable	0.00	35.00
3	Advance from customers	0.00	0.00
	Total in ₹	**41.01**	**91.77**

Note : 7 Short Term Provisions

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Provision of Income Tax	108.67	60.03
2	**Others Provisions**		
	Rent Payable	10.00	9.00
	Other Expenses Payable	25.90	1.60
	Audit Fees Payable	25.00	25.00
	Total in ₹	**169.57**	**95.63**

CHARTERED ACCOUNTANTS
BENGALURU

DHANABANDHAVYA NIDHI LIMITED

ACCOUNTING YEAR AS AT 31-03-2025.

Note : 6 PROPERTY, PLANT AND EQUIPMENT

₹ in Thousands

DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-3-2025 UNDER COMPANIES ACT 2013.

As per WDV Method

Sr. No	Asset	Date Of Purchase Of New / Exsisting Asset	Original Cost	WDV as on	Addition	Estimated useful life sch II (in years)	Balance days of Assets per Remaning life as on	Days used in year	Rate of Dep.	Dep. Amount	Net block
		31-Mar-24		31-Mar-24			31-Mar-25				31-Mar-25
1	COMPUTER	30-Oct-18	60.18	0.00	0.00	5	-	365	39.30%	0.00	0.00
	COMPUTER	12-Feb-24	40.93	38.81	0.00	5	1412	365	39.30%	15.25	23.56
2	OFFICE EQUIPMENT	30-Oct-18	1.50	0.30	0.00	10	1306	365	25.89%	0.08	0.22
3	MOBILE PHONE	21-Oct-20	6.80	1.27	0.00	5	203	365	39.30%	0.50	0.77
4	CURRENCY COUNTING MACHINE	9-Sep-20	16.40	2.92	0.00	5	161	365	39.30%	1.15	1.77
5	FURNITURES&FIXTURES	30-Oct-18	9.60	2.42	0.00	15	3131	365	25.89%	0.63	1.80
	FURNITURES&FIXTURES	23-Oct-21	11.00	5.36	0.00	15	4220	365	25.89%	1.39	3.97
	FURNITURES&FIXTURES	26-Jan-22	8.30	4.35		15	4315	365	25.89%	1.13	3.23
	FURNITURES&FIXTURES	7-Oct-23	417.50	365.38	0.00	15	4934	365	25.89%	94.60	270.78
6	PASSBOOK PRINTER	24-May-19	19.40	3.26	0.00	5	-	365	20.58%	3.26	0.00
7	CC TV	20-Aug-22	26.51	12.23	0.00	5	871	365	39.30%	4.81	7.42
	CC TV	9-Oct-23	6.80	5.52	0.00	5	1286	365	39.30%	2.17	3.35
	TOTAL		624.92	441.83	0.00					124.95	316.88

DETAILS OF DEPRECIATION ON FIXED ASSETS AS ON 31-3-2024 UNDER COMPANIES ACT 2013.

As per WDV Method

Details as per above perticulars

		31-Mar-23		31-Mar-23			31-Mar-24				31-Mar-24
1	COMPUTER	30-Oct-18	60.18	5.33	0.00	5	-	365	39.30%	5.33	0.00
	COMPUTER	12-Feb-24	40.93	0.00	40.93	5	1777	48	39.30%	2.12	38.81
2	OFFICE EQUIPMENT	30-Oct-18	1.50	0.40	0.00	10	1671	365	25.89%	0.10	0.30
3	MOBILE PHONE	21-Oct-20	6.80	2.10	0.00	5	568	365	39.30%	0.82	1.27
4	CURRENCY COUNTING MACHINE	9-Sep-20	16.40	4.80	0.00	5	526	365	39.30%	1.89	2.92
5	FURNITURES&FIXTURES	30-Oct-18	9.60	3.27	0.00	15	3496	365	25.89%	0.85	2.42
	FURNITURES&FIXTURES	23-Oct-21	11.00	7.23	0.00	15	4585	365	25.89%	1.87	5.36
	FURNITURES&FIXTURES	26-Jan-22	8.30	5.87		15	4680	365	25.89%	1.52	4.35
	FURNITURES&FIXTURES	7-Oct-23	417.50	0.00	417.50	15	5299	176	25.89%	52.12	365.38
6	PASSBOOK PRINTER	24-May-19	19.40	4.11	0.00	5	52	365	20.58%	0.85	3.26
7	CC TV	20-Aug-22	26.51	20.15	0.00	5	1236	365	39.30%	7.92	12.23
	CC TV	9-Oct-23	6.80		6.80	5	1651	174	39.30%	1.27	5.52
	TOTAL		624.92	53.26	465.23					76.66	441.83

CHARTERED ACCOUNTANTS
BENGALURU

DHANABANDHAVYA NIDHI LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

₹ in Thousands

Note : 10 Deferred Tax Assets/(Deferred Tax Liability)		₹	₹
Sr. No	Particulars	31-03-2025	31-03-2024
1	Unabsorbed C/fd Business Loss & Depreciation Allowance	0.00	0.00
2	Related to Fixed Assets	26.05	10.57
	Total in ₹	26.05	10.57

a. The revised schedule VI requires that Deferred tax Assets (DTA) in respect of unabsorbed depreciation & Carry forward business losses can be carry forward when the company has a sufficient taxable income will be available to set off and it has a legally enforceable right for such setoff.

Note : 11 Long Term Loans and Advances		₹	₹
Sr. No	Particulars	31-03-2025	31-03-2024
I)	Loans and Advances		
	a) Secured, Considered Good :	0.00	0.00
	Rental Deposit	100.00	100.00
	Loan Against Property - > 1Year	136.77	89.22
	Loan Against Deposit - > 1Year	104.97	0.00
	b) Unsecured, Considered Good :		
	Loan Against Guarantee - > 1Year	3,368.64	3,822.36
	c) Doubtful	0.00	0.00
	Total in ₹	3,710.38	4,011.58

Note : Inventories		₹	₹
Sr. No	Particulars	31-03-2025	31-03-2024
	(Valued at lower of cost and net realisable value)	0.00	0.00
1	Raw Material	0.00	0.00
2	Work-in-Progress	0.00	0.00
3	Finished Goods	0.00	0.00
4	Stock-in-Trade	0.00	0.00
	Total in ₹	0.00	0.00

PRASANNA & CO
CHARTERED ACCOUNTANTS
BENGALURU

DHANABANDHAVYA NIDHI LIMITED

Notes Forming Integral Part of the Balance Sheet as at 31st March, 2025

Note : 12 Trade Receivables

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	**Outstanding for more than six months**		
	a) Secured, Considered Good :	0.00	0.00
	b) Unsecured, Considered Good :	0.00	0.00
	c) Doubtful	0.00	0.00
2	**Others**		
	a) Secured, Considered Good :	0.00	0.00
	b) Unsecured, Considered Good :	0.00	0.00
	c) Doubtful	0.00	0.00
	Total in ₹	**0.00**	**0.00**

Note : 13 Cash & Cash Equivalent

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Cash-in-Hand	60.24	96.56
2	**Bank Balance**		
	In Current Accounts		
	Axis Bank - CA	126.23	276.26
	State Bank of India - CA	70.20	129.19
3	Other bank balances:		
	Fixed deposits with Banks		
	Axis Bank FD - 10% on Deposit	2,100.00	2,100.00
	Axis Bank FD others	0.00	1,000.00
	SBI Bank FD others	0.00	2,800.00
	Total in ₹	**2,356.66**	**6,402.00**

Note :14 Short Terms Loans and Advances

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Balance with Government Authorities		
	Advance Tax Paid	100.00	0.00
	TDS Asset	26.47	16.61
	Staff Salary Advance	70.00	0.00
2	Loans and Advances		
	b) Unsecured, Considered Good :		
	Loan Against Guarantee - < 1Year	10,638.20	7,463.15
	Loan Against Deposit - < 1Year	0.00	394.51
	Loan Against Property - < 1Year	0.00	167.57
	Total in ₹	**10,834.67**	**8,041.84**

Note :15 Other Current Assets

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Wallet Balance	0.17	0.17
	Total in ₹	**0.17**	**0.17**

CHARTERED ACCOUNTANTS BENGALURU

DHANABANDHAVYA NIDHI LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2025

₹ in Thousands

Note : 16 Revenue from Operations

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Property loan interest	30.54	34.43
2	Deposit loan interest	35.85	22.01
3	Other loan interest	1,965.44	1,687.47
4	Processing charges	245.28	159.93
5	Membership fee	14.73	16.20
	Total in ₹	2,291.83	1,920.04

Note : 17 Other Income

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Fixed deposit interest	265.99	195.43
2	Other Receipts	32.61	1.66
3	Loan Overdue Interest	38.98	73.46
4	Penal charges	26.43	0.00
	Total in ₹	364.00	270.54

Note : 18 Cost of Material Consumed

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
a)	PURCHASES OF RAW MATERIALS AND STORES		
1	Purchase of Raw Materials	0.00	0.00
2	Stores & Consumables	0.00	0.00
	Sub-total (a)	0.00	0.00
b)	DIRECT/PRODUCTIONS EXPENSES		
1	Others	0.00	0.00
	Sub-total (b)	0.00	0.00
	Total in ₹	0.00	0.00

Note : 19 Change in Inventories

Sr. No	Particulars	₹ 31-03-2025	₹ 31-03-2024
1	Opening Stock	0.00	0.00
2	Closing Stock	0.00	0.00
	Total in ₹	0.00	0.00

CHARTERED ACCOUNTANTS
BENGALURU

DHANABANDHAVYA NIDHI LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2025

Note : 20 Employment Benefit Expenses		₹	₹
Sr. No	Particulars	31-03-2025	31-03-2024
1	Salary and Wages	471.90	355.94
2	Director Salary	0.00	0.00
3	Travelling Conveyance	24.55	35.00
4	Staff Welfare Expenses	46.44	13.38
5	Incentives	33.50	0.00
	Total in ₹	576.38	404.31

Note :21 Financial Cost		₹	₹
Sr. No	Particulars	31-03-2025	31-03-2024
1	Bank Processing & Other Charges	9.53	2.50
2	Saving interest	50.70	39.71
3	FD interest	489.66	390.97
4	RD interest	683.28	578.47
5	DD interest	33.07	22.65
6	MIS interest	7.35	0.00
	Total in ₹	1,273.59	1,034.29

Note : 22 Depreciation & Amortized Cost		₹	₹
Sr. No	Particulars	31-03-2025	31-03-2024
1	Depreciation	124.95	76.66
2	Preliminary Expenses W/O		
	Total in ₹	124.95	76.66

Note : 23 Other Administrative Expenses		₹	₹
Sr. No	Particulars	31-03-2025	31-03-2024
1	Agm Expenses	29.71	2.95
2	Website & software Expenses	41.11	22.35
3	Repair & maintenance Expenses	0.72	169.63
4	Printing & stationery	20.59	29.65
5	Registration Expenses	5.67	0.00
6	Consultancy & professional fees	20.60	70.50
7	Telephone & Internet Expenses	9.81	1.56
8	Audit Fees	25.00	25.00
9	Rent (office rent)	120.00	108.00
10	Housekeeping Expenses	12.15	12.86
11	Other expenses	11.80	22.91
12	Conveyance (Local travel conveyance)	0.00	19.07
13	Bescom (electricity charges)	12.11	7.98
14	Postage &Courier Charges	0.00	1.42
	Total in ₹	309.27	493.88

CHARTERED ACCOUNTANTS BENGALURU

DHANABANDHAVYA NIDHI LIMITED

5/A, 1 STAGE, MIG A.D HALLI, KHB COLONY, BANGALORE KA 560079 IN- CIN - U65990KA2018PLC118162

Notes forming part of the financial statements

Note 1.1 Share capital

₹ in Thousands

(i) Details of authorised, issued, subscribed and paidup capital

Particulars	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares	Amount	Number of shares	Amount
(a) Authorised				
Equity shares of Rs.10 each with voting rights	3,00,000	3,000.00	3,00,000	3,000.00
(b) Issued				
Equity shares of Rs.10 each with voting rights	2,01,700	2,017.00	2,01,700	2,017.00
(c) Subscribed and fully paid up				
Equity shares of Rs.10 each with voting rights	2,01,700	2,017.00	2,01,700	2,017.00
(d) Subscribed but not fully paid up				
Equity shares of Rs.10 each with voting rights, Rs.- not paid up	-	0.00	-	0.00

(ii) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Particulars	Opening Balance	Fresh issue	Other changes	Closing Balance
Equity shares with voting rights				
Year ended 31 March, 2025				
- Number of shares	2,01,700		-	2,01,700
- Amount (Rs.10 each)	2,017.00		-	2,017.00
Year ended 31 March, 2024				
- Number of shares	2,01,700		-	2,01,700
- Amount (Rs.10 each)	2,017.00		-	2,017.00

(iii) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	As at 31 March, 2025		As at 31 March, 2024	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of
JAGADISHA KRISHNA	5300	2.63%	10200	5.06%
RUDRESH UMESH	20000	9.92%	20000	9.92%
KIRAN KUMARA B C	20000	9.92%	20000	9.92%
SUNDARA PRABHU B S	20000	9.92%	20000	9.92%
YATHEESH KUMAR G N	20000	9.92%	20000	9.92%
CHANNAKESHAVA D C	20000	9.92%	20000	9.92%
PUTTESH G S	20100	9.97%	20100	9.97%
TOTAL	**1,25,400**		**1,30,300**	

ESHA PRASANNA & CO CHARTERED ACCOUNTANTS BENGALURU

(iv) Aggregate number and class of shares allotted as fully paid up pursuant to contract(s) without payment being received in cash,

Particulars	Aggregate number of shares	
	As at 31 March, 2025	As at 31 March, 2024
Equity shares with voting rights Fully paid up pursuant to contract(s) without payment being received in cash Fully paid up by way of bonus shares Shares bought back	Nil	Nil

(v) Details of shareholding of promoters

Promoter Name	As at March 31, 2025		As at March 31, 2024		
	Number of shares	**% of holding**	**Number of shares**	**% of holding**	**% of change during the year**
JAGADISHA KRISHNA	5,300	2.63%	10,200	5.06%	-2.43%
RUDRESH UMESH	20,000	9.92%	20,000	9.92%	0.00%
KIRAN KUMARA B C	20,000	9.92%	20,000	9.92%	0.00%
SUNDARA PRABHU B S	20,000	9.92%	20,000	9.92%	0.00%
YATHEESH KUMAR G N	20,000	9.92%	20,000	9.92%	0.00%
CHANNAKESHAVA D C	20,000	9.92%	20,000	9.92%	0.00%
PUTTESH G S	20,100	9.97%	20,100	9.97%	0.00%
	1,25,400		**1,30,300**		

(vi) Rights, preferences and restrictions attached to shares

Equity shares: The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The final dividend proposed by the Board of Directors is subject to the approval of the shareholders at the Annual General Meeting. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amounts, in proportion to their shareholding.

ESHA PRASANNA & CO
CHARTERED ACCOUNTANTS
BENGALURU

DHANABANDHAVYA NIDHI LIMITED

DEPRECIATION STATEMENT AS PER INCOME TAX ACT FOR THE YEAR 2024-25

₹ in Thousands

Particulars	As On 1-Apr-24	Additions Before 30-Sep-24	Additions After 30-Sep-24	Deletions	As On 31-Mar-25	Rate %	Depreciation	WDV As On 31-Mar-25
Accounting Software	1.91	0.00	0.00		1.91	40%	0.76	1.15
Furniture&Fixtures	416.86	0.00	0.00		416.86	10%	41.69	375.18
Office Equipments	13.04	0.00	0.00		13.04	15%	1.96	11.08
Computer&Pheripleral	51.07	0.00	0.00		51.07	40%	20.43	30.64
	482.88	0.00	0.00	0.00	482.88		64.83	418.04

ESHA PRASANNA & CO CHARTERED ACCOUNTANTS BENGALURU

DHANABANDHAVYA NIDHI LIMITED

Notes Forming Part of the Profit & Loss Accounts as at 31st March, 2025

₹ in Thousands

PARTICULARS	₹ OPENING BAL AS AT 1st April 2024	₹ P & L A/C CHARGE/CR DURING THE YEAR	₹ CLOSING BAL AS AT 31st'March 25
DEFERRED TAX ASSET/(LIABILITIES):			
Depreciation As per the Act's	10.57	15.48	26.05
Business Loss & Unubsorbed Depreciation	0.00	0.00	0.00
	10.57	15.48	26.05
		-	
	DTA	*DTL*	*DTL*
Particulars			
WDV of Fixed Assets as per Company Act	3,16,875		
WDV of Fixed Assets as per Income Tax Act	4,18,044		
Deferred Value (A)	**1,01,169**		
	DTL		
Total Business Loss as on 31/03/2021(B)	-		
	DTA		
DTA (A*25.75%)	26,051		
DTA (B*25.75%)	-		
Net Deferred Tax	26,051		

CHARTERED ACCOUNTANTS
BENGALURU