

Dhani Limited
UK
Unaudited Balance Sheet as at 31st March 2024
(All amounts in INR unless stated otherwise)

(All amounts in INR)

Particulars	Note	As at	As at
		31 March 2024	31 March 2023
Assets			
Non Current assets			
Fixed assets	1	1,74,784	3,25,688
		1,74,784	3,25,688
Current assets			
Financial assets			
Cash and cash equivalents	2	77,30,78,404	84,49,44,946
Other Current Assets	3	45,04,506	1,36,80,099
Total current assets		77,75,82,910	85,86,25,045
Total assets		77,77,57,694	85,89,50,734
Equity and liabilities			
Equity	4	34,51,67,202	34,51,67,203
Other Equity	5	(28,32,40,232)	(25,19,66,586)
		6,19,26,970	9,32,00,617
Liabilities			
Current Liabilities			
Financial Liabilities			
Trade Payables	6	4,44,807	7,22,807
Share Application Money	7	70,49,64,013	70,55,04,639
Other Financial Liabilities	8	1,04,21,904	5,95,22,670
Total equity		71,58,30,724	76,57,50,117
Total equity and liabilities		77,77,57,694	85,89,50,734

The accompanying notes form an integral part of these financial statements

For Dhani Limited UK

Dhani Limited

UK

Unaudited Statement of profit and loss for the year ended 31st March 2024*(All amounts in INR unless stated otherwise)**(All amounts in INR)*

	Particulars	Notes	For the year ended 31 March 2024	For the Year ended 31 March 2023
	Income			
	Interest Income			
	Bank Interest	9	3,89,69,710	22,14,617
	Other Income			
	Profit and Loss on Exchange of Currency	10	3,24,407	-
	Total Income		3,92,94,117	22,14,617
I	Expenses			
	Employee benefits expense	11	7,65,89,941	8,54,42,416
	Depreciation	12	3,91,567	1,65,344
	Other expenses	13	2,26,51,760	1,50,44,806
	Total Expenses		9,96,33,268	10,06,52,566
II	Profit/(Loss) before tax		(6,03,39,151)	(9,84,37,950)
III	Tax expense		-	-
IV	Profit/(Loss) for the year (II-III)		(6,03,39,151)	(9,84,37,950)
V	Other comprehensive income		-	-
	Items that will be reclassified to profit or loss			
	Foreign Currency Translation		2,90,65,505	6,72,01,421
	Income tax relating to items that will be reclassified to profit and loss		-	-
	Total Other comprehensive income/(Loss) for the year (Net of Tax)		2,90,65,505	6,72,01,421
VI	Total comprehensive income for the year (IV+V)		(3,12,73,646)	(3,12,36,529)

The accompanying notes form an integral part of these financial statements

For Dhani Limited UK

Dhani Limited
UK

Summary of significant unaudited accounting policies and other explanatory information for the year ended 31st March 2024

(All amounts in GBP unless stated otherwise)

Note - 1

(All amounts in INR)

	As at	As at
	31 March 2024	31 March 2023
Fixed assets		
Fixed Assets	1,74,784	3,25,688
	1,74,784	3,25,688

Note - 2

	As at	As at
	31 March 2024	31 March 2023
Financial assets		
Cash and cash equivalents	1,71,09,018	1,96,99,633
Fixed deposit with bank	75,59,69,386	82,52,45,313
	77,30,78,404	84,49,44,946

Note - 3

	As at	As at
	31 March 2024	31 March 2023
Other Current assets		
Prepaid Expenses	37,78,075	51,47,125
Security Deposit	7,10,640	19,85,932
Other Advances		
- Balance with government authorities	-	1,56,083
- Advance to supplier	-	-
Other Current Assets	15,791	63,90,959
	45,04,506	1,36,80,099

Note - 4

	No. of shares		Amount (INR)	
	As at	As at	As at	As at
	31 March 2024	31 March 2023	31 March 2024	31 March 2023
Ordinary Share capital				
Issued and subscribed and paid up				
Opening Balance	34,07,100	10,07,100	34,51,67,202	10,20,27,498
Changes in equity share capital during the year ended	-	24,00,000	-	24,31,39,704
Closing Balance	34,07,100	34,07,100	34,51,67,202	34,51,67,203

Note-5

	As at	As at
	31 March 2024	31 March 2023
Other Equity		
Reserve & Surplus		
Retained Earnings		
Opening Balance	(32,01,40,496)	(22,17,02,547)
Profit/(Loss) during the year ended	(6,03,39,151)	(9,84,37,950)
Closing Balance	(38,04,79,647)	(32,01,40,496)
Foreign currency translation reserve		
Opening Balance	6,81,73,910	9,72,490
Profit/(Loss) during the year ended	2,90,65,505	6,72,01,421
Closing Balance	9,72,39,415	6,81,73,910
	(28,32,40,232)	(25,19,66,586)

Note-6

	As at	As at
	31 March 2024	31 March 2023
Current Financial Liability		

Trade Payables	4,44,807	7,22,807
	4,44,807	7,22,807

Note-7

	As at	As at
	31 March 2024	31 March 2023
<u>Current Financial Liability</u>		
Share Application Money	70,49,64,013	70,55,04,639
	70,49,64,013	70,55,04,639

Note-8

	As at	As at
	31 March 2024	31 March 2023
<u>Other Financial Liability</u>		
Other Creditor	79,41,148	5,73,45,505
Other Payable		
- Expenses payable	24,80,756	21,77,166
	1,04,21,904	5,95,22,670

Dhani Limited

UK

Summary of significant unaudited accounting policies and other explanatory information for the year ended 31st March 2024

(All amounts in INR unless stated otherwise)

Note-9

#REF!

	For the Year ended	For the Year ended
	31 March 2024	31 March 2023
Bank Interest	3,89,69,710	22,14,617
	3,89,69,710	22,14,617

Note-10

	For the Year ended	For the Year ended
	31 March 2024	31 March 2023
Other Income		
Profit and Loss on Exchange of Currency	3,24,407	-
	3,24,407	-

Note-11

	For the Year ended	For the Year ended
	31 March 2024	31 March 2023
Employee benefits expense		
- Salaries and wages	6,47,18,680	6,95,83,416
- Staff Welfare Expenses	-	-
- Contribution to provident fund and other funds	1,18,71,261	1,58,59,000
	7,65,89,941	8,54,42,416

Note-12

	For the period ended	For the Year ended
	31 March 2024	31 March 2023
Depreciation and Amortization		
Depreciation on property, plant and equipment	3,91,567	1,65,344
	3,91,567	1,65,344

Note-13

	For the Year ended	For the Year ended
	31 March 2024	31 March 2023
Other expenses		
- Advertising and Marketing	13,34,544	27,24,207
- Travelling Cost	-	-
- Bank Charges	1,19,363	54,568
- Rates and Taxes	3,13,044	1,73,264
- Rent Expenses	1,14,38,588	82,78,005
- Insurance Expenses	2,47,716	2,60,864
- Software Cost	2,56,761	11,054
- Other Expenses	13,98,314	8,02,147
	2,26,51,760	1,50,44,806