

Date: January 31, 2024

The Manager
Department of Corporate Relationship
BSE Limited
25th Floor P. J. Towers, Dalal Street
Mumbai -400 001

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East)
Mumbai -400 051

Scrip Code: Equity- 532900
NCDs-975107, 975202, 975251, 975284, 975329 and CPs-725884

SCRIP SYMBOL: PAISALO

Subject : Outcome of Board Meeting held on January 31, 2024, as per Regulations 30, 33, 51, 52 and 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to our intimation letter dated January 3, 2024 and January 20, 2024 regarding Board Meeting, we wish to inform you that the Board of Directors of the Company at their meeting held on January 31, 2024 has inter alia:

- Considered and approved the Un-audited Financial Results (Standalone and Consolidated) for quarter and nine months ended December 31, 2023.
- Considered and recommended issue of Bonus Shares in the ratio of 1:1 i.e. 1 (one) new bonus equity share of Re. 1/- each fully paid for every 1 (one) existing share of Re. 1/- each fully paid up held by the members as on "Record Date" to be fixed by the Board thereof for the purpose. The Bonus Issue of Equity Shares is subject to approval of the members and other applicable statutory and regulatory approvals as may be required. The Bonus shares once allotted shall rank pari-passu in all respects and carry the same rights as the existing Equity Shares.
- Approved the Notice of Postal Ballot for seeking the approval of the Members of the Company for issue of Bonus Shares.
- Approved the appointment of M/s Satish Jadon & Associates, Company Secretaries, as the Secretarial Auditor of the Company, for conducting Secretarial Audit of the Company for the financial year ended on March 31, 2024.
- Considered and approved the issuance of Non-Convertible Debt Securities ("NCD's) subject to the borrowing limits of Rs. 4500 Crores as approved by Shareholders of the Company, u/s 180(1)(a) of the Companies Act, 2013, in the Annual General Meeting of the Company held on September 21, 2023 and to authorise Operation and Finance Committee of the Board for finalisation of terms and conditions for issuance, allocation and allotment of Non-Convertible Debt Securities ("NCD's) in one or more tranches during the currency of Shareholder Resolution.



PAISALO DIGITAL LIMITED

Registered Office: CSC, Pocket 52, Near Police Station, CR Park, New Delhi - 110 019. Phone : + 91 11 4351 8888. Email: delhi@paisalo.in

Head Office: Paisalo House, 74, Gandhi Nagar, NH-2, Agra - 282 003, India. Phone : +91 562 402 8888. Email: agra@paisalo.in

CIN: L65921DL1992PLC120483

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We further inform the exchanges that Agenda matter for raising the equity capital of the Company through issue of equity shares to eligible employees of the Company under Employee Stock Purchase Scheme has been discussed and in principle approval was granted by the Board and decided to place amended scheme before the Board in its next Meeting. Therefore, the matter has been deferred for next Board Meeting.

Pursuant to applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose the following:

1. Statements showing the Un-audited Financial Results (Standalone and Consolidated) for quarter and nine months ended December 31, 2023. **(Annexure-1)**
2. Auditor's Limited Review Reports on Un-audited Financial Results –Standalone and Consolidated for quarter and nine months ended December 31, 2023. **(Annexure-2)**
3. The details pertaining to the Bonus issue of equity shares. **(Annexure-3)**
4. The details pertaining to the appointment of Secretarial Auditor. **(Annexure-4)**

The meeting of Board of Directors commenced at 10.45 A.M. and concluded at 12:25 P.M.

We request you to take the same on record.

Thanking you,

Yours faithfully,

For Paisalo Digital Limited



(MANENDRA SINGH)
Company Secretary

Encl.: as above

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2023

(₹ in Lakh Except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations:						
	(i) Interest Income	15,658.92	12,317.40	10,722.78	38,761.80	31,315.00	41,485.30
	(ii) Dividend Income	-	1.24	-	1.24	0.83	0.83
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and commission Income	1,454.94	682.90	296.80	2,852.02	574.45	811.06
	(v) Net gain on fair value changes	11.55	19.52	-	66.78	-	-
	(vi) Net gain on derecognition of financial instruments under	-	-	-	-	-	-
	(vii) Sale of products (including Excise Duty)	-	-	-	-	-	-
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Others	-	-	-	638.38	-	-
	Total Revenue from operations (I)	17,125.41	13,021.06	11,019.58	42,320.22	31,890.28	42,297.19
II	Other Income	-	-	-	-	-	-
	Total Income (I+II)	17,125.41	13,021.06	11,019.58	42,320.22	31,890.28	42,297.19
III	Expenses:						
	(i) Finance Costs	5,673.27	5,183.07	4,521.38	15,965.05	12,980.28	18,035.46
	(ii) Fees and commission expense	-	-	-	-	-	-
	(iii) Net loss on fair value changes	-	-	-	-	-	49.38
	(iv) Net loss on derecognition of financial instruments under amortized cost category	-	-	-	-	-	-
	(v) Impairment on financial instruments	898.91	(1,287.32)	980.69	(1,274.86)	3,958.21	4,454.08
	(vi) Cost of materials consumed	-	-	-	-	-	-
	(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
	(viii) Changes in Inventories of finished goods,	-	-	-	-	-	-
	(ix) Employee Benefits Expenses	1,355.41	1,128.01	913.29	3,448.72	2,332.40	3,271.10
	(x) Depreciation, amortization and impairment	86.14	86.03	82.24	247.49	229.53	328.68
	(xi) Others expenses	1,557.96	1,611.71	830.49	4,939.85	2,631.03	3,316.62
	Total Expenses (III)	9,571.69	6,721.50	7,328.09	23,326.25	22,131.45	29,455.32
IV	Profit / (loss) before exceptional items and tax (II-III)	7,553.72	6,299.56	3,691.49	18,993.97	9,758.83	12,841.87
V	Exceptional items	-	-	-	-	-	458.85
VI	Profit/(loss) before tax (IV-V)	7,553.72	6,299.56	3,691.49	18,993.97	9,758.83	12,383.02
VII	Tax Expense:						
	(1) Current Tax	2,167.07	1,704.50	928.60	5,575.05	2,513.38	3,542.29
	(2) Deferred Tax	(224.79)	(125.85)	(16.15)	(693.78)	9.69	(328.52)
VIII	Profit / (loss) for the period from continuing operations (VI-VII)	5,611.44	4,720.91	2,779.04	14,112.70	7,235.76	9,169.25
IX	Profit/(loss) from discontinued operations	-	-	-	-	-	-
X	Tax Expense of discontinued operations	-	-	-	-	-	-
XI	Profit/(loss) from discontinued operations (After tax) (IX-X)	-	-	-	-	-	-
XII	Profit/(loss) for the period (VIII+XI)	5,611.44	4,720.91	2,779.04	14,112.70	7,235.76	9,169.25
XIII	Other Comprehensive Income:						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
XIV	Total Comprehensive Income for the period	5,611.44	4,720.91	2,779.04	14,112.70	7,235.76	9,169.25
XV	Paid-up equity share capital (face value of Re. 1 per equity share)	4,490.22	4,490.22	4,490.22	4,490.22	4,490.22	4,490.22
XVI	Other equity as per statement of assets and liabilities)	-	-	-	-	-	1,10,528.10
XVII	Earnings per equity share (for continuing operations):						
	Basic (Rs.)	1.25	1.05	0.62	3.14	1.61	2.06
	Diluted (Rs.)	1.25	1.05	0.62	3.14	1.61	2.06
XVIII	Earnings per equity share (for discontinued operations):						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
XIX	Earnings per equity share (for continuing and discontinued operations):						
	Basic (Rs.)	1.25	1.05	0.62	3.14	1.61	2.06
	Diluted (Rs.)	1.25	1.05	0.62	3.14	1.61	2.06



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अर्थ: समाजस्य च्यासः

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2023

(₹ in Lakh Except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations:						
	(i) Interest Income	16,790.18	13,764.64	11,929.47	42,782.83	34,941.94	46,502.06
	(ii) Dividend Income	-	1.24	-	1.24	0.83	0.83
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and commission Income	1,457.08	682.85	297.90	2,856.21	577.71	816.10
	(v) Net gain on fair value changes	11.55	19.52	-	66.78	-	-
	(vi) Net gain on derecognition of financial instruments under	-	-	-	-	-	-
	(vii) Sale of products (including Excise Duty)	-	-	-	-	-	-
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Others	-	-	-	638.38	-	-
	Total Revenue from operations (I)	18,258.81	14,468.25	12,227.37	46,345.44	35,520.48	47,318.99
II	Other Income	-	-	-	-	-	-
	Total Income (I+II)	18,258.81	14,468.25	12,227.37	46,345.44	35,520.48	47,318.99
III	Expenses:						
	(i) Finance Costs	6,418.43	6,022.80	5,236.58	18,410.93	14,945.33	20,867.00
	(ii) Fees and commission expense	-	-	-	-	-	-
	(iii) Net loss on fair value changes	-	-	-	-	-	49.38
	(iv) Net loss on derecognition of financial instruments under amortized cost category	-	-	-	-	-	-
	(v) Impairment on financial instruments	1,149.30	(929.47)	1,381.81	(350.57)	5,346.23	5,390.14
	(vi) Cost of materials consumed	-	-	-	-	-	-
	(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
	(viii) Changes in Inventories of finished goods,	-	-	-	-	-	-
	(ix) Employee Benefits Expenses	1,418.66	1,167.87	977.81	3,600.68	2,489.70	3,467.12
	(x) Depreciation, amortization and impairment	86.23	86.13	82.35	247.79	229.84	329.09
	(x) Others expenses	1,586.13	1,767.41	843.71	5,278.93	2,671.70	4,139.67
	Total Expenses (III)	10,658.75	8,114.74	8,522.26	27,187.76	25,682.80	34,242.40
IV	Profit / (loss) before exceptional items and tax (II-III)	7,600.06	6,353.51	3,705.11	19,157.68	9,837.68	13,076.59
V	Exceptional items	-	-	-	-	-	452.87
VI	Profit/(loss) before tax (IV-V)	7,600.06	6,353.51	3,705.11	19,157.68	9,837.68	12,623.72
VII	Tax Expense:						
	(1) Current Tax	2,180.48	1,733.06	926.75	5,622.51	2,525.58	3,586.24
	(2) Deferred Tax	(226.87)	(128.71)	(10.88)	(701.26)	16.30	(324.38)
VIII	Profit / (loss) for the period from continuing operations (VI-VII)	5,646.45	4,749.16	2,789.24	14,236.43	7,295.80	9,361.86
IX	Profit/(loss) from discontinued operations	-	-	-	-	-	-
X	Tax Expense of discontinued operations	-	-	-	-	-	-
XI	Profit/(loss) from discontinued operations (After tax) (IX-X)	-	-	-	-	-	-
XII	Profit/(loss) for the period (VIII+XI)	5,646.45	4,749.16	2,789.24	14,236.43	7,295.80	9,361.86
XIII	Other Comprehensive Income:						
	(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to	-	-	-	-	-	-
	Subtotal (A)	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
	Other Comprehensive Income (A+B)	-	-	-	-	-	-
XIV	Total Comprehensive Income for the period	5,646.45	4,749.16	2,789.24	14,236.43	7,295.80	9,361.86
XV	Net profit after tax attributable to:						
	Owners of the holding company	5,646.45	4,749.16	2,789.24	14,236.43	7,295.80	9,361.86
	Non-controlling interest	-	-	-	-	-	-
XVI	Other comprehensive income attributable to:						
	Owners of the holding company	-	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-	-
XVII	Total comprehensive income attributable to:						
	Owners of the holding company	5,646.45	4,749.16	2,789.24	14,236.43	7,295.80	9,361.86
	Non-controlling interest	-	-	-	-	-	-
XVIII	Other comprehensive income attributable to:						
	Owners of the holding company	4,490.22	4,490.22	4,490.22	4,490.22	4,490.22	4,490.22
	Non-controlling interest	-	-	-	-	-	1,11,762.91
XIX	Earnings per equity share (for continuing operations):						
	Basic (Rs.)	1.26	1.06	0.62	3.17	1.62	2.10
	Diluted (Rs.)	1.26	1.06	0.62	3.17	1.62	2.10
XX	Earnings per equity share (for discontinued operations):						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
XXI	Earnings per equity share (for continuing and discontinued operations):						
	Basic (Rs.)	1.26	1.06	0.62	3.17	1.62	2.10
	Diluted (Rs.)	1.26	1.06	0.62	3.17	1.62	2.10



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NOTES

- The above results have been reviewed by Audit Committee and approved by the Board of Directors in the meeting held on January 31, 2024. The Statutory Auditors have expressed an Unmodified Opinion.
- The Consolidated financial results include results of Wholly Owned Subsidiary Nupur Finvest Private Limited (a RBI registered Non-Banking Finance Company).
- The above financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under the Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the requirements of Regulations 33, 52 and 63 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.
- During the quarter ended December 31, 2023, Company has raised fund through issuance of following series of Non Convertible Debentures:

Particular	Date of allotment	No. of Debentures	Total Amount (In Rs. Crores)
9.95% Unlisted Unsecured Redeemable Non-Convertible Debentures Face Value Rs. 10 Lakh Per Debenture	November 7, 2023	85	8.50
9.95% Listed Secured Redeemable Non-Convertible Debentures Face Value Rs. 100 Lakh Per Debenture	November 11, 2023	10	10.00
12.00% Unlisted Unsecured Redeemable Non-Convertible Debentures Face Value Rs. 10 Lakh Per Debenture	December 8, 2023	462	46.20
9.95% Listed Secured Redeemable Non-Convertible Debentures Face Value Rs. 100 Lakh Per Debenture	December 15, 2023	1970	19.70
9.95% Listed Secured Redeemable Non-Convertible Debentures Face Value Rs. 100 Lakh Per Debenture	December 28, 2023	1800	18.00

- The Company is engaged in single business segment viz; financing. As such, there are no separate reportable segments as per Indian Accounting Standard 108 (IND AS) on Operating Segment.
- Previous periods/year's figures have been reclassified/regrouped whenever necessary to conform to current period presentation.
- Disclosures pursuant to RBI Notification - RBI /DOR/2021-22/86 DOR.STR.REC.51 /21.04.048/2021-22 dated 24 September 2021 - None
- The information pursuant to Regulation 52(4) and 52(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:

Sr. No.	Particulars	Period ended 31.12.2023	
		Standalone	Consolidated
a	Debt-Equity Ratio (no. of times)	1.71	1.86
b	Debt service coverage ratio	Not applicable	Not applicable
c	Interest service coverage ratio	Not applicable	Not applicable
d	Outstanding redeemable preference shares (quantity and value)	Nil	Nil
e	Capital Redemption Reserve (Rs. in Lakhs)	250.00	250.00
f	Debenture Redemption Reserve	Not applicable	Not applicable
g	Net Worth (Rs. in Lakhs)	1,29,518.85	1,31,025.93
h	Net Profit after tax (Rs. in Lakhs)	14,112.70	14,236.43
i	Earnings Per Share (Basic and Diluted) (Rs.)	3.14	3.17
j	Current ratio (no. of times)	3.20	3.26
k	Long term debt to working capital (no. of times)	0.61	0.62
l	Bad debts to Account receivable ratio	0.00	0.00
m	Current liability ratio (no. of times)	0.49	0.47
n	Total debts to total assets	0.60	0.63
o	Debtors turnover	Not applicable	Not applicable
p	Inventory turnover	Not applicable	Not applicable
q	Operating margin (%)	Not applicable	Not applicable
r	Net profit margin (%)	44.88%	41.34%
s	Sector specific equivalent ratios, as applicable		
s-i	Net Interest Margin (%)	7.29%	6.98%
s-ii	GNPA (%)	0.23%	0.21%
s-iii	NNPA (%)	0.02%	0.02%

Place : New Delhi
Date : 31/01/2024

For and on behalf of Board of Directors


SUNIL AGARWAL
MANAGING DIRECTOR



Independent Auditor's Review Report on the Review of Interim
Unaudited Standalone Quarterly Financial Results of Paisalo Digital Limited pursuant to the
Regulation 33, Regulation 52 and other applicable provisions of the SEBI (Listing Obligations
and Disclosure Requirements) Regulations, 2015 (As Amended)

To
THE BOARD OF DIRECTORS OF
M/S PAISALO DIGITAL LIMITED

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **M/S PAISALO DIGITAL LIMITED** (the 'Company') for the quarter and nine month ended December 31, 2023 (the 'Statement'), being submitted by the Company pursuant to the requirements of Regulation 33, Regulation 52 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the 'Listing Regulations').

The Statement of Standalone Financial Results, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principle generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter

Date : 31.01.2024
Place : Agra

For Manish Goyal & Co.
 Chartered Accountants
 Firm Reg. No. 006066C



(CA MANISH GOYAL)
 Partner
 M. No. 074778

UDIN: 240747788BKA0ZV1470



Independent Auditor's Review Report on the Review of Interim
Unaudited Consolidated Quarterly Financial Results of Paisalo Digital Limited pursuant to the
Regulation 33, Regulation 52 and other applicable provisions of the SEBI (Listing Obligations
and Disclosure Requirements) Regulations, 2015 (As Amended)

TO
THE BOARD OF DIRECTORS OF
M/S PAISALO DIGITAL LIMITED

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **M/S PAISALO DIGITAL LIMITED** (the 'Company') and its wholly owned subsidiary **M/S NUPUR FINVEST PRIVATE LIMITED** (collectively referred as the 'Group') for the quarter and nine month ended December 31, 2023 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33, Regulation 52 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the 'Listing Regulations').

The Statement of Consolidated Financial Results, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principle generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the wholly owned subsidiary **M/S NUPUR FINVEST PRIVATE LIMITED**.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33, Regulation 52 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter

Date : 31.01.2024
Place : Agra

For Manish Goyal & Co.
Chartered Accountants
Firm Reg. No. 006066C


(CA MANISH GOYAL)
Partner

M. No. 074778

UDIN: 24074778 BKAOW3551

Details under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI/HO/CFD/CFD-PoD-1/CIR/2023/123, dated July 13, 2023

Issue of Bonus Equity Shares in ratio of 1:1 i.e. 1 (One) bonus equity share of Re. 1/- each for every 1(One) existing equity share of Re. 1/- each fully paid-up.

Sr. No.	Particulars	Details
1	Types of Securities proposed to be issued (viz. equity shares, convertibles etc.)	Equity Shares
2	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Bonus Issue of Equity Shares
3	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	Rs. 44,90,21,990/- (Rupees Forty Four Crores Ninety Lakhs Twenty One Thousand Nine Hundred and Ninety only) divided into 44,90,21,990 (Forty Four Crores Ninety Lakhs Twenty One Thousand Nine Hundred and Ninety) Equity Shares of Re. 1/- each fully paid up.
4	Whether bonus is out of free reserves created out of profits or share premium account	Bonus shares will be issued out of the Free Reserve as on March 31, 2023
5	Bonus ratio	1:1 i.e. 1 (One) bonus equity share of Re. 1/- (Rupee One) each for every 1 (One) existing equity shares of Re. 1/- (Rupee One) each held as on a record date .
6	Details of share capital - pre and post bonus issue	<u>Pre-Bonus- fully paid-up equity share capital</u> Rs. 44,90,21,990/- (Rupees Forty Four Crores Ninety Lakhs Twenty One Thousand Nine Hundred and Ninety only) divided into 44,90,21,990 (Forty Four Crores Ninety Lakhs Twenty One Thousand Nine Hundred and Ninety) Equity Shares of Re. 1/- (Rupee One) each fully paid up. <u>Post-Bonus- fully paid-up equity share capital</u> Rs. 89,80,43,980/- (Rupees Eighty Nine Crores Eighty Lakhs Forty Three Thousand Nine Hundred and Eighty only) divided into 89,80,43,980/- (Eighty Nine Crores Eighty Lakhs Forty Three Thousand Nine Hundred and Eighty) equity shares of Re. 1/- (Rupee One) each fully paid up.
7	Free reserves and/ or share premium required for implementing the bonus issue	Free Reserve of Rs. 44,90,21,990/- (Rupees Forty Four Crores Ninety Lakhs Twenty One Thousand Nine Hundred and Ninety only) is required for

PAISALO DIGITAL LIMITED

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CIN: L65921DL1992PLC120483

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		implementing the Bonus Issue.
8	Free reserves and/ or share premium available for capitalization and the date as on which such balance is available	As on March 31, 2023, following balances are available on Standalone basis: General Reserve: Rs. 513.55 Crores Securities premium account: Rs. 380.92 Crores Retained Earnings: Rs. 7.14 Crores Capital Redemption Reserve : Rs. 2.50 Crores
9	Whether the aforesaid figures are audited	Yes, the figure provided at Item no. 8 is audited.
10	Estimated date by which such bonus shares would be credited/dispatched	Subject to obtaining Shareholders approval and other Statutory/Regulatory approvals, as may be necessary, the Bonus shares shall be credited/ dispatched within 2 months from the date of the Board approval i.e. on or before March 31, 2024.



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Appointment of Secretarial Auditor

1	Reason for change	Appointment pursuant to provisions of Section 204 of the Companies Act, 2013 and Regulation 24A of SEBI (LODR) Regulations, 2015																
2	Date of appointment & term of appointment	January 31, 2024 Secretarial Auditor has been appointed to conduct secretarial audit of the Company for the financial year ended March 31, 2024																
3	Brief Profile Secretarial Auditor	<p>Mr. Satish Kumar Jadon, Proprietor of Satish Jadon & Associates (Company Secretaries), aged about 41 years has a good experience of 15+ years in the corporate compliance matters.</p> <p>He holds bachelor degree in Commerce and is a Fellow Member of the Institute of Company Secretaries of India. He is experienced, dynamic, and competent to work independently. He has willingness to learn new skills and is achievement oriented. He has also good experience of arbitration and NCLT related matters.</p> <p>Brief details of M/s Satish Jadon & Associates</p> <table border="1"><tr><td>Name of Firm</td><td>M/s Satish Jadon & Associates (Company Secretaries)</td></tr><tr><td>Proprietor</td><td>Mr. Satish Kumar Jadon</td></tr><tr><td>Membership No.</td><td>FCS-9512</td></tr><tr><td>CoP No.</td><td>9810</td></tr><tr><td>Peer Review Unique Identification Number</td><td>1028/2020</td></tr><tr><td>Address</td><td>Shop No. 12, 1st Floor, Block No. 54/4, Sanjay Place, Agra-282002</td></tr><tr><td>Contact No.</td><td>+91 8010484231</td></tr><tr><td>Email ID</td><td>satishjadon@gmail.com</td></tr></table>	Name of Firm	M/s Satish Jadon & Associates (Company Secretaries)	Proprietor	Mr. Satish Kumar Jadon	Membership No.	FCS-9512	CoP No.	9810	Peer Review Unique Identification Number	1028/2020	Address	Shop No. 12, 1 st Floor, Block No. 54/4, Sanjay Place, Agra-282002	Contact No.	+91 8010484231	Email ID	satishjadon@gmail.com
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