

FINANCIAL REPORT

OF

PUPIL FINANCE PRIVATE LIMITED

CIN: U65990KA2019PTC120350

**No.108, 4th Floor, Maxworth Mansion,
Lalbagh Fort Road, Mavalli,
BANGALORE-560004**

FINANCIAL YEAR: 2022 – 2023

ASSESSMENT YEAR: 2023 – 2024

R P A N & Associates LLP,
No. 306 & 307, 3rd Floor, No.13, Paxal Tower,
K.R. Road, Opp. To Vanivilas Hospital,
Bangalore 560002
E-Mail: info@rpan.in

PUPIL FINANCE PRIVATE LIMITED

Third Floor, 22/5-1, 4th Cross, N R Road
Behind Shivaji Talkies, Bangalore - 560002

CIN: U65990KA2019PTC120350

Balance Sheet as at March 31, 2023

Particulars	Note	As at March 31, 2023 (INR in '000s)	As at March 31, 2022 (INR in '000s)
Equity And Liabilities			
Shareholders' Funds			
(a) Share Capital	3	26,700.000	26,700.000
(b) Reserves and Surplus	4	5,105.593	(3,275.126)
Non Current Liabilities			
(a) Long-term Provisions	5	63.958	36.246
Current Liabilities			
(a) Trade Payables			
(i) Total Outstanding Dues of Micro Enterprises and Small Enterprises		-	-
(ii) Total Outstanding Dues of Creditors Other Than Micro Enterprises and Small Enterprises	6	9,935.009	-
(b) Other Current Liabilities	7	1,167.828	16.200
(c) Short-term Provisions	8	236.463	13.800
Total		43,208.851	23,491.120
Assets			
Non Current Assets			
(a) Property, Plant and Equipment		-	-
(b) Long-term Loans and Advances	9	31,024.497	14,498.291
(c) Other Non Current Assets	10	-	152.451
(d) Deferred Tax Asset		16.503	16.503
Current Assets			
(a) Short Term Loans & Advances		-	-
(b) Cash and Cash Equivalents	11	10,783.742	8,544.171
(c) Other Current Assets	12	1,384.110	279.703
Total		43,208.851	23,491.120
Notes Forming Part of the Financial Statements	(1 - 26)		

for **R P A N & Associates LLP**
Chartered Accountants

for and on behalf of the Board of Directors
Pupil Finance Private Limited

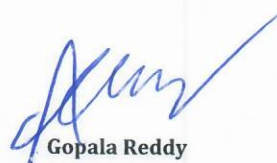


CA. Rajat Nahata
Partner
Membership No. 229980
FRN: S200364
Place: Bangalore
Date: 22/09/23
UDIN: 23229980 BGRQHL6247



Pankaj Bhandari
(Director)
DIN: 08780587

Place: Bangalore
Date: 22/09/23



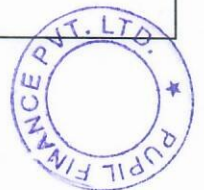
Gopala Reddy
(Director)
DIN: 09116162

Place: Bangalore
Date: 22/09/23



M.C. Shivakumar
(Compliance Officer)

Place: Bangalore
Date: 22/09/23



PUPIL FINANCE PRIVATE LIMITED
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Statement of Profit and Loss Account for the Year ended March 31, 2023

Particulars		Note	As at March 31, 2023 (INR in '000s)	As at March 31, 2022 (INR in '000s)
A	Revenue from Operations	13	27,237.090	3,456.651
B	Other Income	14	2,445.846	114.213
C	Total Revenue (C = A + B)		29,682.936	3,570.864
D	Expenses			
i.	Employee Benefits Expense	15	451.126	494.085
ii.	Finance Costs	16	17,352.805	16.688
iii.	Other Expenses	17	1,762.037	1,307.753
E	Total Expenses		19,565.969	1,818.526
F	Profit / (Loss) before Exceptional and Extraordinary Items and Tax (F = C - E)		10,116.967	1,752.338
G	Exceptional and Extraordinary Items		-	-
H	Profit / (Loss) before Tax (H = F - G)		10,116.967	1,752.338
I	Less : Tax Expenses			
i.	Current Tax		1,736.248	-
ii.	Deferred Tax		-	-
J	Total Tax Expenses		1,736.248	-
K	Profit / (Loss) for the Period (K = H - J)		8,380.719	1,752.338
L	Less : Amount Transefered to Reserve Fund as per Section 45-IC		1,676.144	350.468
M	Balance Transferred to Reserves & Surplus		6,704.575	1,401.870
L	Earnings per Share (Basic & Diluted)	18	3.14	0.66
Notes Forming Part of the Financial Statements		(1 - 26)		

for **R P A N & Associates LLP**
Chartered Accountants



Raj Nahata

CA. Rajat Nahata

Partner

Membership No. 229980

FRN: S200364

Place: Bangalore

Date: 22/09/23

UDIN: 23229980BGRQHL6247

for and on behalf of the Board of Directors
Pupil Finance Private Limited

Pankaj Bhandari

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(Director)

DIN: 08780587

Place: Bangalore

Date: 22/09/23

Gopala Reddy

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(Director)

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