

Date: February 6, 2026

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

To,  
The Asstt. Vice President  
National Stock Exchange of India Limited  
Exchange Plaza, Bandra Kurla Complex  
Bandra (East)  
Mumbai -400 051

**Scrip Code: 532900 (Equity)**

**NCDs-975107, 975202, 975251, 975329, 975437, 975592, 975640, 975865, 976752, 977004, 977278, 977279 and CPs- 730058, 730387, 730411**

**Scrip Code: PAISALO**

**Subject : Outcome of Board Meeting held on February 06, 2026, as per Regulations 30, 33, and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

With reference to our intimation letter dated January 9, 2026, regarding Board Meeting and pursuant to Regulations 30, 52 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we wish to inform that the Board of Directors of the Company at its meeting held today has, inter alia, approved Unaudited Financial Results (Standalone and Consolidated) with the Limited Review Report for the Quarter and Nine Months ended December 31, 2025.

Pursuant to applicable regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following as **Annexure I**:

1. Statements showing the Unaudited Financial Results (Standalone and Consolidated) for quarter and Nine Months ended December 31, 2025, and
2. Auditor's Limited Review Reports on Unaudited Financial Results-Standalone and Consolidated.

The meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 02:00 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**

**CC:**

1. AFRINEX EXCHANGE LISTING CENTRE
2. India International Exchange (IFSC) Ltd.

**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

**www.paisalo.in**

अर्थ: समाजस्य न्यासः

# PAISALO

EASY LOAN आसान लोन

## PAISALO DIGITAL LIMITED

REGD. OFF: CSC, POCKET 52, NEAR POLICE STATION, CR PARK, NEW DELHI-110019

TEL: +91 11 43518888 FAX: + 91 11 43518816 WEB: www.paisalo.in

CIN: L65921DL1992PLC120483

अर्थ: समाजस्य न्यासः

### STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in Lakh Except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	<b>Revenue from operations:</b>						
	(i) Interest Income	23,987.47	19,959.17	17,170.07	63,128.89	48,214.12	66,023.60
	(ii) Dividend Income	1.63	-	-	1.63	-	1.53
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and commission Income	(357.77)	1,669.42	2,111.62	3,042.86	6,022.61	7,098.84
	(v) Net gain on fair value changes	-	(45.59)	(105.95)	-	74.78	26.68
	(vi) Net gain on derecognition of financial instruments under amortized cost category	-	-	-	-	-	-
	(vii) Sale of products (including Excise Duty)	-	-	-	-	-	-
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Others	-	-	200.00	-	200.00	332.54
	<b>Total Revenue from operations (I)</b>	<b>23,631.33</b>	<b>21,583.00</b>	<b>19,375.74</b>	<b>66,173.38</b>	<b>54,511.51</b>	<b>73,483.19</b>
II	Other Income	-	-	-	-	-	-
	<b>Total Income (I+II)</b>	<b>23,631.33</b>	<b>21,583.00</b>	<b>19,375.74</b>	<b>66,173.38</b>	<b>54,511.51</b>	<b>73,483.19</b>
III	<b>Expenses:</b>						
	(i) Finance Costs	9,302.69	9,539.78	7,749.47	27,910.96	22,762.46	30,930.05
	(ii) Fees and commission expense	-	-	-	-	-	-
	(iii) Net loss on fair value changes	(27.29)	48.44	-	21.15	-	-
	(iv) Net loss on derecognition of financial instruments under amortized cost category	-	-	-	-	-	-
	(v) Impairment on financial instruments	539.83	753.06	84.68	2,950.67	1,599.40	1,868.43
	(vi) Cost of materials consumed	-	-	-	-	-	-
	(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
	(viii) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	-	-	-	-	-	-
	(ix) Employee Benefits Expenses	1,995.49	1,781.14	1,667.30	5,448.23	4,282.27	6,074.87
	(xi) Depreciation, amortization and impairment	312.66	218.01	123.27	750.82	323.55	546.86
	(x) Other expenses	2,611.94	2,416.11	1,568.37	7,076.08	5,172.56	7,602.99
	<b>Total Expenses (III)</b>	<b>14,735.32</b>	<b>14,756.54</b>	<b>11,193.09</b>	<b>44,157.91</b>	<b>34,140.24</b>	<b>47,023.20</b>
IV	<b>Profit/(loss) before exceptional items and tax (II-III)</b>	<b>8,896.01</b>	<b>6,826.46</b>	<b>8,182.65</b>	<b>22,015.47</b>	<b>20,371.27</b>	<b>26,459.99</b>
V	Exceptional items	78.39	-	-	78.39	-	(59.46)
VI	<b>Profit/(loss) before tax (IV-V)</b>	<b>8,817.62</b>	<b>6,826.46</b>	<b>8,182.65</b>	<b>21,937.08</b>	<b>20,371.27</b>	<b>26,519.45</b>
VII	<b>Tax Expense:</b>						
	(1) Current Tax	1,970.82	1,685.08	1,896.72	5,149.26	4,379.53	5,376.93
	(2) Deferred Tax	249.94	60.64	78.95	443.90	723.86	1,373.82
VIII	<b>Profit/(loss) for the period from continuing operations (VI-VII)</b>	<b>6,596.86</b>	<b>5,080.74</b>	<b>6,206.98</b>	<b>16,343.92</b>	<b>15,267.88</b>	<b>19,768.70</b>
IX	Profit/(loss) from discontinued operations	-	-	-	-	-	-
X	Tax Expense of discontinued operations	-	-	-	-	-	-
XI	<b>Profit/(loss) from discontinued operations (After tax) (IX-X)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XII	<b>Profit/(loss) for the period (VIII+XI)</b>	<b>6,596.86</b>	<b>5,080.74</b>	<b>6,206.98</b>	<b>16,343.92</b>	<b>15,267.88</b>	<b>19,768.70</b>
XIII	<b>Other Comprehensive Income:</b>						
	(A) (i) Items that will not be reclassified to profit or loss (Revaluation of Building)	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (A)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIV	<b>Total Comprehensive Income for the period</b>	<b>6,596.86</b>	<b>5,080.74</b>	<b>6,206.98</b>	<b>16,343.92</b>	<b>15,267.88</b>	<b>19,768.70</b>
XV	Paid-up equity share capital (face value of Re. 1 per equity share)	9,095.84	9,095.84	8,980.44	9,095.84	8,980.44	9,021.81
XVI	Other equity as per statement of assets and liabilities	-	-	-	-	-	142,743.60
XVII	<b>Earnings per equity share (for continuing operations):</b>						
	Basic (Rs.)	0.73	0.56	0.69	1.80	1.70	2.20
	Diluted (Rs.)	0.73	0.56	0.69	1.80	1.70	2.20
XVIII	<b>Earnings per equity share (for discontinued operations):</b>						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
XIX	<b>Earnings per equity share (for continuing and discontinued operations):</b>						
	Basic (Rs.)	0.73	0.56	0.69	1.80	1.70	2.20
	Diluted (Rs.)	0.73	0.56	0.69	1.80	1.70	2.20



# PAISALO

EASY LOAN आसान लोन

## PAISALO DIGITAL LIMITED

REGD. OFF: CSC, POCKET 52, NEAR POLICE STATION, CR PARK, NEW DELHI-110019

TEL: +91 11 43518888 FAX: + 91 11 43518816 WEB: www.paisalo.in

CIN: L65921DL1992PLC120483

अर्थ: समाजस्य न्यासः

### STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED 31ST DECEMBER, 2025

(₹ in Lakh Except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I</b>	<b>Revenue from operations:</b>						
	(i) Interest Income	24,355.41	20,771.21	18,166.42	65,214.50	51,428.99	69,636.70
	(ii) Dividend Income	1.63	-	-	1.63	-	1.53
	(iii) Rental Income	-	-	-	-	-	-
	(iv) Fees and commission Income	(351.69)	1,675.80	2,114.90	3,061.35	6,029.70	7,113.21
	(v) Net gain on fair value changes	-	(45.59)	(105.95)	-	74.78	26.68
	(vi) Net gain on derecognition of financial instruments under amortized cost category	-	-	-	-	-	-
	(vii) Sale of products (including Excise Duty)	-	-	-	-	-	-
	(viii) Sale of services	-	-	-	-	-	-
	(ix) Others	-	-	200.00	-	200.00	332.54
	<b>Total Revenue from operations (I)</b>	<b>24,005.35</b>	<b>22,401.42</b>	<b>20,375.37</b>	<b>68,277.48</b>	<b>57,733.47</b>	<b>77,110.66</b>
<b>II</b>	<b>Other Income</b>	-	-	-	-	-	-
	<b>Total Income (I+II)</b>	<b>24,005.35</b>	<b>22,401.42</b>	<b>20,375.37</b>	<b>68,277.48</b>	<b>57,733.47</b>	<b>77,110.66</b>
<b>III</b>	<b>Expenses:</b>						
	(i) Finance Costs	9,471.08	9,777.15	8,207.93	28,675.11	24,248.02	32,830.61
	(ii) Fees and commission expense	-	-	-	-	-	-
	(iii) Net loss on fair value changes	(27.29)	48.44	-	21.15	-	-
	(iv) Net loss on derecognition of financial instruments under amortized cost category	-	-	-	-	-	-
	(v) Impairment on financial instruments	553.82	1,191.55	513.08	3,500.86	2,540.28	2,551.19
	(vi) Cost of materials consumed	-	-	-	-	-	-
	(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
	(viii) Changes in Inventories of finished goods, stock-in- trade and work-in- progress	-	-	-	-	-	-
	(ix) Employee Benefits Expenses	2,053.93	1,833.02	1,726.64	5,606.82	4,444.00	6,286.14
	(xi) Depreciation, amortization and impairment	312.66	218.01	123.33	750.85	323.78	547.15
	(x) Others expenses	2,682.42	2,433.16	1,573.93	7,504.10	5,652.95	8,138.36
	<b>Total Expenses (III)</b>	<b>15,046.62</b>	<b>15,501.33</b>	<b>12,144.91</b>	<b>46,058.89</b>	<b>37,209.03</b>	<b>50,353.45</b>
<b>IV</b>	<b>Profit/(loss) before exceptional items and tax (II-III)</b>	<b>8,958.73</b>	<b>6,900.09</b>	<b>8,230.46</b>	<b>22,218.59</b>	<b>20,524.44</b>	<b>26,757.21</b>
<b>V</b>	<b>Exceptional items</b>	78.39	-	-	78.39	-	(78.37)
<b>VI</b>	<b>Profit/(loss) before tax (IV-V)</b>	<b>8,880.34</b>	<b>6,900.09</b>	<b>8,230.46</b>	<b>22,140.20</b>	<b>20,524.44</b>	<b>26,835.58</b>
<b>VII</b>	<b>Tax Expense:</b>						
	(1) Current Tax	2,002.55	1,685.09	1,910.30	5,200.24	4,424.18	5,458.82
	(2) Deferred Tax	251.64	60.63	77.06	442.35	716.70	1,364.69
<b>VIII</b>	<b>Profit/(loss) for the period from continuing operations (VI-VII)</b>	<b>6,626.15</b>	<b>5,154.37</b>	<b>6,243.10</b>	<b>16,497.61</b>	<b>15,383.56</b>	<b>20,012.07</b>
<b>IX</b>	<b>Profit/(loss) from discontinued operations</b>	-	-	-	-	-	-
<b>X</b>	<b>Tax Expense of discontinued operations</b>	-	-	-	-	-	-
<b>XI</b>	<b>Profit/(loss) from discontinued operations (After tax) (IX-X)</b>	-	-	-	-	-	-
<b>XII</b>	<b>Profit/(loss) for the period (VIII+XI)</b>	<b>6,626.15</b>	<b>5,154.37</b>	<b>6,243.10</b>	<b>16,497.61</b>	<b>15,383.56</b>	<b>20,012.07</b>
<b>XIII</b>	<b>Other Comprehensive Income:</b>						
	(A) (i) Items that will not be reclassified to profit or loss (Revaluation of Building)	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (A)</b>	-	-	-	-	-	-
	(B) (i) Items that will be reclassified to profit or loss (specify items and amounts)	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (B)</b>	-	-	-	-	-	-
	<b>Other Comprehensive Income (A+B)</b>	-	-	-	-	-	-
<b>XIV</b>	<b>Total Comprehensive Income for the period</b>	<b>6,626.15</b>	<b>5,154.37</b>	<b>6,243.10</b>	<b>16,497.61</b>	<b>15,383.56</b>	<b>20,012.07</b>
<b>XV</b>	<b>Net profit after tax attributable to:</b>						
	Owners of the holding company	6,626.15	5,154.37	6,243.10	16,497.61	15,383.56	20,012.07
	Non-controlling interest	-	-	-	-	-	-
<b>XVI</b>	<b>Other comprehensive income attributable to:</b>						
	Owners of the holding company	-	-	-	-	-	-
	Non-controlling interest	-	-	-	-	-	-
<b>XVII</b>	<b>Total comprehensive income attributable to:</b>						
	Owners of the holding company	6,626.15	5,154.37	6,243.10	16,497.61	15,383.56	20,012.07
	Non-controlling interest	-	-	-	-	-	-
<b>XVIII</b>	<b>Paid-up equity share capital (face value of Re. 1 per equity share)</b>	<b>9,095.84</b>	<b>9,095.84</b>	<b>8,980.44</b>	<b>9,095.84</b>	<b>8,980.44</b>	<b>9,021.81</b>
<b>XIX</b>	<b>Other equity as per statement of assets and liabilities</b>	-	-	-	-	-	<b>144,476.25</b>
<b>XX</b>	<b>Earnings per equity share (for continuing operations):</b>						
	Basic (Rs.)	0.73	0.57	0.70	1.82	1.71	2.23
	Diluted (Rs.)	0.73	0.57	0.70	1.82	1.71	2.23
<b>XXI</b>	<b>Earnings per equity share (for discontinued operations):</b>						
	Basic (Rs.)	-	-	-	-	-	-
	Diluted (Rs.)	-	-	-	-	-	-
<b>XXII</b>	<b>Earnings per equity share (for continuing and discontinued operations):</b>						
	Basic (Rs.)	0.73	0.57	0.70	1.82	1.71	2.23
	Diluted (Rs.)	0.73	0.57	0.70	1.82	1.71	2.23



# PAISALO

EASY LOAN आसान लोन

## PAISALO DIGITAL LIMITED

REGD. OFF: CSC, POCKET 52, NEAR POLICE STATION, CR PARK, NEW DELHI-110019

TEL: +91 11 43518888 FAX: + 91 11 43518816 WEB: www.paisalo.in

CIN: L65921DL1992PLC120483

अर्थ: समाजस्य न्यासः

### NOTES

- The above results have been reviewed by Audit Committee and approved by the Board of Directors in their respective meetings held on February 6, 2026 and are reviewed by the Statutory Auditor of the Company pursuant to Regulation 33 and 52 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 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 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.
- 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.
- During the quarter ended December 31, 2025, Company has raised fund through issuance of following series of Non Convertible Debentures and Commercial Papers on private placement basis:

Particular	Date of allotment	No. of Debentures/ Commercial Papers	Total Amount (In Rs. Crores)
8.45% Unsecured, Listed, Rated, Redeemable Non-Convertible Debentures	06-11-2025	5500	55.00
8.50% Unsecured, Listed, Rated, Redeemable Non-Convertible Debentures	06-11-2025	2500	25.00
8.50% Secured, Listed, Rated, Redeemable Non-Convertible Debentures	09-12-2025	4000	40.00
8.45% Secured, Listed, Rated, Redeemable Non-Convertible Debentures	15-12-2025	3000	30.00
Commercial Papers Face Value Rs. 5.00 Lakh per commercial paper with maturity of 162 days (Discounted price per commercial paper: Rs.4,81,822.50)	14-10-2025	700	35.00
Commercial Papers Face Value Rs. 5.00 Lakh per commercial paper with maturity of 159 days (Discounted price per commercial paper: Rs.4,82,147.50)	16-10-2025	100	5.00

- On November 21, 2025, the Government of India consolidated 29 existing labour laws into four comprehensive labour codes, namely the Code on Wages, 2019 the Code on Social Security, 2020 the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, with immediate effect. The increase in employee benefit obligations resulting from the change in law has been accounted for as past service cost and recognised as an expense in the Statement of Profit and Loss, as Exceptional Items, for the quarter ended December 31, 2025, in accordance with Ind AS 19. The actual impact may vary upon finalisation of the Central and State rules under the new Codes, and the Company will continue to monitor the regulatory developments.
- Previous periods / year's figures have been reclassified/ regrouped whenever necessary to conform to current period presentation.
- 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 31.12.2025 Unaudited	
		Standalone	Consolidated
a	Debt-Equity Ratio (No. of Times)	2.21	2.23
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	Debt Redemption Reserve (Pursuant to the Companies (Share Capital and Debentures) Amendment Rules, 2019 dated August 16, 2019, the Company being a Non Banking Financial Company is exempted from the requirement of creating Debt Redemption Reserve.)	Not applicable	Not applicable
g	Net Worth (Rs. in Lakhs) (Equity + Other Equity-Revaluation Reserve-Deferred Expenses)	168,666.14	170,587.65
h	Net Profit after tax (Rs. in Lakhs)	16,343.92	16,497.61
i	Earnings Per Share (Basic and Diluted) (Rs.)	1.80	1.82
j	Current ratio (No. of Times)	4.35	4.43
k	Long term debt to working capital (No. of Times)	0.63	0.63
l	Bad debts to Account receivable ratio	0.00	0.01
m	Current liability ratio (No. of Times)	0.33	0.32
n	Total debts to total assets	0.67	0.67
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 (%)	33.15%	32.43%
s	Sector specific equivalent ratios, as applicable		
s-i	Net Interest Margin (%)	6.57%	6.62%
s-ii	GNPA (%)	0.83%	0.81%
s-iii	NNPA (%)	0.66%	0.65%

- All secured Non-Convertible Debentures ("NCDs") issued by the Company are secured by way of an exclusive/first pari-passu charge on receivables to the extent as stated in the respective offer document, term sheet and debenture trust deed (together referred to as "transaction documents"). The asset cover available as on December 31, 2025 in respect of listed secured debt securities is 1.10 times.

Place : New Delhi  
Date : 06/02/2026

For and on behalf of Board of Directors



SUNIL AGARWAL  
MANAGING DIRECTOR



# SAKET JAIN & CO.

## CHARTERED ACCOUNTANTS

Head Office : 192, Jaipur House, Agra – 282002.

Phone: +91 562 4307192, +91 94122 57192

Email : saketjain\_co@yahoo.com

ashish@casjco.com

**Independent Auditor's Review Report on the Review of Interim Unaudited Standalone Quarterly Financial Results of Paisalo Digital Limited pursuant to 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 quarter and nine months ended December 31, 2025 (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.

**Date : 06.02.2026**

**Place : Agra**

**For Saket Jain & Co.  
Chartered Accountants  
Firm Regd. No. 14685N**

  
(CA Ashish Jain)

**Partner**

**Membership No. 400599**

**UDIN : 26400599RKTQIP8487**

# SAKET JAIN & CO.

## CHARTERED ACCOUNTANTS

Head Office : 192, Jaipur House, Agra – 282002.

Phone: +91 562 4307192, +91 94122 57192

Email : saketjain\_co@yahoo.com  
ashish@casjco.com

**Independent Auditor's Review Report on the Review of Interim Unaudited Consolidated Quarterly Financial Results of Paisalo Digital Limited pursuant to 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 months ended December 31, 2025 (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.

**Date : 06.02.2026  
Place : Agra**

**For Saket Jain & Co.  
Chartered Accountants  
Firm Regd. No. 14685N**

  
**(CA Ashish Jain)  
Partner**

**Membership No. 400599**

**UDIN : 26400599LIVNYP5924**