

ONEGIANTLEAP EDUCATIONAL SERVICES INDIA PRIVATE LIMITED

CIN : U80900KL2018PTC054384

PAN:AACCO7640R

Balance Sheet as on 31st March 2025

(All amounts are in Indian Rupees in except share data and where otherwise stated)

Amount in ₹ ('000)

Particulars	Note No.	Figures as at the end of current reporting period (31.03.2025)	Figures as at the end of previous reporting period (31.03.2024)
		Rs.	Rs.
I. EQUITY AND LIABILITIES			
1. Shareholders Fund			
(a) Share Capital	2	100.00	100.00
(b) Reserves and Surplus	3	(6,286.35)	(6,256.16)
2. Loans Liability			
(a) Short term borrowings	4	(4,502.23)	(4,502.23)
3. Current Liabilities			
(a) Sundry Creditors	5	12,038.59	11,602.21
(b) Other current liabilities	6	30.00	480.57
Total		1,380.00	1,424.39
II. ASSETS			
1. Non - current Asset			
(a) Fixed Asset			
(i) Tangible Asset	7	0.00	26.38
(b) Deferred tax asset		0.00	9.05
2. Current Asset			
(a) Cash and cash equivalents	8	0.00	8.96
(b) Other current assets	9	1,380.00	1,380.00
Total		1,380.00	1,424.39
Significant Accounting Policies & Additional Disclosures	1		

*The accompanying notes form an integral part of the Financial Statements**As per our Audit Report of even date attached***For Ann Denny & Associates**

Chartered Accountants

FRN : 028431S

For and behalf of Board of Directors**CA Ann Maria Davis, ACA**

Proprietor

M.No : 275748

LIJO JOHN

(Director)

(DIN: 07423715)

ANISHA KULUR

(Director)

(DIN: 09526561)

Date : 16-08-2025

Place : Ernakulam

UDIN : 25275748BMIEPZ8900

ONEGIANTLEAP EDUCATIONAL SERVICES INDIA PRIVATE LIMITED

CIN : U80900KL2018PTC054384

PAN :AACCO7640R

Statement of Profit & Loss for the period ended on 31st March 2025

(All amounts in Indian Rupees except share data and where otherwise stated)

Amount in ₹ ('000)

Particulars	Note No.	Figures as at the end of current reporting period (31.03.2025)	Figures as at the end of previous reporting period (31.03.2024)
I. Revenue from Operations			
(a) Fee Collection	10	0.00	1,330.64
(b) Indirect Income	11	0.00	0.00
Total Revenue		0.00	1,330.64
II. Expenditure			
(a) Employee Benefit expense	12	0.00	0.00
(b) Finance charges	13	5.72	4.78
(c) Depreciation expenses	7	0.00	9.33
(d) Other expenses	14	24.48	1,658.41
Total expenditure		30.19	1,672.52
III. Profit/(Loss) Before Tax (I-II)		(30.19)	(341.87)
IV. Tax Expenses:			
-Current Tax			
-Deferred Tax		(0.00)	(0.00)
V. Profit/(Loss) for the period (III-IV)		(30.20)	(341.87)
VI. Earnings per equity share :			
(a) Basic	15	-3.0	-34.20
(b) Diluted			
Significant Accounting Policies & Additional Disclosures	1 & 13		

*The accompanying notes form an integral part of the Financial Statements**As per our Audit Report of even date attached***For Ann Denny & Associates**

Chartered Accountants

FRN : 028431S

For and behalf of Board of Directors**CA Ann Maria Davis, ACA**

Proprietor

M.No : 275748

LIJO JOHN

(Director)

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ONEGIANTLEAP EDUCATIONAL SERVICES INDIA PRIVATE LIMITED

Notes attached to and forming part of Balance Sheet as on 31st March 2025

Note 2 : Share Capital

Particulars	Amount in ₹ ('000)	
	As at 31st March 2025	As at 31st March 2024
Authorised capital		
1,00,000 equity shares of Rs. 10 each	1,000.00	1,000.00
Issued, Subscribed and paid up capital		
10,000 shares of Rs. 10 each	100.00	100.00
Reconciliation of Number of Shares		
Shares at the beginning of the period	10000	10000
Add: Shares issues during the period	-	-
Less: Shares Cancelled	-	-
Shares at the end of the Period	10000	10000

Shares in the company held by each shareholder holding more than 5% Share

As at 31st March 2025

Name of shareholder	No. of shares	% of share holding
Mr. Lijo John	4,900.00	49.00%
Mr. Damodaran Adheesh	5,000.00	50.00%

As at 31st March 2024

Name of shareholder	No. of shares	% of share holding
Mr. Orwel Lionel	5,000.00	50.00%
Mr. Damodaran Adheesh	5,000.00	50.00%

Note 3 : Reserves and Surplus

Particulars	Amount in ₹ ('000)	
	As at 31st March 2025	As at 31st March 2024
Opening Balance	(6,256.16)	(5,914.29)
Add : Profit /Loss transferred from Statement of Profit and Loss	(30.20)	(341.87)
Closing Balance	(6,286.35)	(6,256.16)

Note 4- Short term borrowings

Particulars	Amount in ₹ ('000)	
	As at 31st March 2025	As at 31st March 2024
Loan from Related Party	(4,502.23)	(4,502.23)
Total	(4,502.23)	(4,502.23)

Note 5- Sundry Creditors

Particulars	As at 31st March 2025	As at 31st March 2024
Sundry Creditors	12,038.59	11,602.21
Total	12,038.59	11,602.21

Note 6 : Other Current Liabilities

Particulars	As at 31st March 2025	As at 31st March 2024
Audit fee payable	30.00	22.00
Caution deposit	0.00	458.57
Total	30.00	480.57

Note 8: Cash and cash equivalents

Particulars	As at 31st March 2025	As at 31st March 2024
Cash in hand	0.00	3.24
ICICI Bank	0.00	5.72
Total	0.00	8.96

Note 9: Other Current Assets

Particulars	As at 31st March 2025	As at 31st March 2024
Rent Deposit	1,380.00	1,380.00
Total	1,380.00	1,380.00

Note 10: Revenue from operations

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Boys Hostel Fee	0.00	1,315.38
Girls Hostel Fee	0.00	0.27
Registration Fee	0.00	15.00
Total	0.00	1,330.64

Note 11 : Indirect Income

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Other Income	0.00	0.00
Total	0.00	0.00

Note 12: Employee benefit expense

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Employee Benefit Expense	0.00	0.00
Total	0.00	0.00

Note 13: Finance Charges

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Bank Charges	5.72	4.78
Total	5.72	4.78

Note 14: Other expenses

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Audit fee	10.00	20.00
Interest and Penalty	0.00	32.35
Others	14.48	1,602.76
Cleaning expense	0.00	3.30
Total	24.48	1,658.41

Note 15 - Earnings per share

Particulars	Year Ended 31st March 2025	Year Ended 31st March 2024
Profit After Tax	(30.20)	(341.87)
Weighted Average Number of Shares	10,000.00	10,000.00
Nominal value per equity share	10.00	10.00
Earning per Share :		
Basic	(3.02)	-34.19
Diluted	(3.02)	-34.19

Note 16 - Other Notes - Contingent Liability

i. The company is involved in a pending rental dispute (CS No. 520/2021) with Palazhi Trust related to non-payment for unused hostel facilities during COVID. The case is currently at the "Written Statement" stage, with multiple Interlocutory Applications filed, some still pending. The last hearing was on August 1, 2025, and the next is scheduled for September 15, 2025. Company believe judgement will be in favour, and no settlement shall be made. Hence, no provision has been made in the books.