

Integrated Filing (Finance) Ind AS

WSFX GLOBAL PAY LIMITED

General Information

Scrip code*	511147
NSE Symbol*	NA
MSEI Symbol*	NA
ISIN*	INE549D01012
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	13-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	
Segment Reporting	Single segment
Description of single segment	Forex and Cross Border remittances and other related services
Start date of board meeting	13-08-2026
Start time of board meeting	15:31:00
End date of board meeting	13-08-2026
End time of board meeting	18:30:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	Yes

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period		01-04- 2026	01-04- 2026
Date of end of reporting period		30-06- 2026	30-06- 2026
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	2,323.12	2,323.12
	Other income	121.78	121.78
	Total income	2,444.90	2,444.90
2	Expenses		
(a)	Cost of materials consumed	0.00	0.00
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00
(d)	Employee benefit expense	698.47	698.47
(e)	Finance costs	54.11	54.11
(f)	Depreciation, depletion and amortisation expense	115.33	115.33
(g)	Other Expenses		
1	Brokerage and commission	1,209.28	1,209.28
2	Electricity	8.72	8.72
3	Local Conveyance	28.43	28.43
4	Printing, Stationery And Periodicals	5.44	5.44
5	Communication Expense	14.34	14.34
6	Security Charges	4.27	4.27
7	Bank charges	3.50	3.50
8	Rent, Rates & Taxes	26.56	26.56
9	Repairs And Maintenance	7.15	7.15
10	Other Expenses	210.98	210.98
	Total other expenses	1,518.67	1,518.67
	Total expenses	2,386.58	2,386.58
	Total profit before exceptional items and tax	58.32	58.32
4	Exceptional items	0.00	0.00
5	Total profit before tax	58.32	58.32
6	Tax expense		
7	Current tax	0.00	0.00
8	Deferred tax	28.17	28.17
9	Total tax expenses	28.17	28.17
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	30.15	30.15

12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	30.15	30.15
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	30.15	30.15
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,270.00	1,270.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.24	0.24
	Diluted earnings (loss) per share from continuing operations	0.23	0.23
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.24	0.24
	Diluted earnings (loss) per share from continuing and discontinued operations	0.23	0.23
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	1. These unaudited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time. 2. These unaudited financial results of WSFX Global Pay Limited (the "Company") for quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 13, 2026. The statutory auditors of the Company have carried out a limited review of the above unaudited financial results of the Company for the quarter ended June 30, 2026. 3. The Company operates only in one Business Segment i.e. "Forex and related services", hence does not have any reportable Segments as per Ind-AS 108 "Operating Segments". 4. Earnings Per share for the quarter ended June 30, 2026, March 31, 2026 and June 30, 2025 are not annualised. 5. Previous periods/ year figures have been regrouped/ re-classified wherever necessary in line with the unaudited financial results for the quarter ended June 30 , 2026. The impact, if any, are not material to the unaudited financial results. 6. The unaudited financial results of are available on the Company's website, www.wsfxglobalpay.com and on the stock exchange website www.bseindia.com.
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Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm- yyyy)	Year to date figures for current period ended (dd-mm- yyyy)
Date of start of reporting period	01-04- 2026	01-04- 2026
Date of end of reporting period	30-06- 2026	30-06- 2026
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss		
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income		

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Unaudited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results			Yes
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	S.R. Batliboi & Co. LLP	Yes	31-07-2027

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditor's Comments on (i) and (ii) above
No records available							

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							

Format for Disclosing Outstanding Default on Loans and Debt Securities

Amount in (Lakhs)

Sr.	Particulars	Amount	Remarks
1.	Loans / revolving facilities like cash credit from banks / financial institutions		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
2.	Unlisted debt securities i.e. NCDs and NCRPS		
A	Total amount outstanding as on date	0.00	
B	Of the total amount outstanding, amount of default as on date	0.00	
3.	Total financial indebtedness of the listed entity including short - term and long - term debt	0.00	