

Date: **May 19, 2026**

To  
Department of Corporate Services  
BSE Ltd, P.J.Towers,  
Datat Street,  
Fort. Mumbai - 400 001

**Ref.: BSE Scrip Code No. 511147**  
**ISIN: INE549D01012**

Sub: **Outcome of Board Meeting held on May 19, 2026**  
**(Commenced at: 4:30 PM and Concluded at:-6:20 PM )**

Dear Sir/ Madam,

Pursuant to Reg. 30, 33 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we list hereunder the decisions taken by the Board of Directors of the Company at its meeting held today i.e. May 19, 2026.

**1. Audited Financial Results**

The Board of Directors of the Company has approved the Financial Results for the quarter and financial year ended 31st March 2026. The Statutory Auditors of the Company have issued Audit Report with unmodified opinion on the Audited financial Results.

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, we enclose the following:-

- (i) Statements showing the Audited Financial Results for the quarter and financial year ended March 31, 2026;
- (ii) Auditors' report issued by the Statutory Auditor of the Company for the quarter and financial year ended March 31, 2026;
- (iii) Declaration w.r.t. the Auditors Report with Unmodified opinion in terms with Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The aforesaid Financial Results along with Auditor's Reports thereon are attached and are also available on the website of the Company at: [www.wsfxglobpay.com/investors](http://www.wsfxglobpay.com/investors).

**2. Recommendation of Final Dividend for FY 2025-26**

The Board of Directors has recommended a final dividend of Rs. 1.50/- per equity share (i.e. 15%) of face value of Rs.10/-each fully paid for the year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting (AGM). The dividend, if approved by the shareholders, will be paid/dispatched within the statutory period as prescribed under Companies Act, 2013.

**WSFx Global Pay Limited**

Registered Office: 6<sup>th</sup> Floor, C Wing, Corporate Avenue, Chakala, Andheri (East), Mumbai – 400 093  
+91 22 62709680 | [www.wsfxglobalpay.com](http://www.wsfxglobalpay.com) | CIN No. L99999MH1986PLC039660

**3. Alteration of Object clause of the company**

The Board of Directors have considered and approved alteration of object clause of the Memorandum of Association (MoA). In Accordance with the requirements of the SEBI (LODR) Regulations, 2015 **Annexure A** is enclosed herewith.

**4. Appointment of Internal Auditor for Financial year 2026-27**

M/s. SAAM & Associates LLP, Chartered Accountants, are appointed as Internal Auditor for the FY 2026-27, as per Sec 138 of Companies Act, 2013.

The details as prescribed under Reg. 30 of Listing Regulations read with SEBI Master Circular dated November 11, 2024 is enclosed as **Annexure II**.

**5. Opening of New Branch office**

The Company is planning to open its new branch offices in Thane.

<b>New Branch</b>	<b>New Office Address</b>	<b>Tentative date of opening</b>
Thane	Shop No.1, area admeasuring 490 sq.ft.,on the Ground Floor of the Building known as "Rudra Apartment" constructed on the land bearing CTS No.97, Tikka No. 21 situated at Village Naupada, Taluka & District Thane-400602	June 01, 2026

You are requested to take the above information on record.

Thanking You,

Yours faithfully,

**For WSFx Global Pay Limited**

\_\_\_\_\_  
**Khushboo Doshi**  
**Company Secretary**

**Encl: as above**

**WSFx Global Pay Limited**

**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of WSFx Global Pay Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To**  
**The Board of Directors of**  
**WSFx Global Pay Limited**

**Report on the audit of the Financial Results****Opinion**

We have audited the accompanying statement of quarterly and year to date financial results of WSFx Global Pay Limited (the "Company") for the quarter ended March 31, 2026 and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter ended March 31, 2026 and for the year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Financial Results**

The Statement has been prepared on the basis of the annual financial statements. The management and Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of

the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists

related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

**For S.R. BATLIBOI & Co. LLP**

Chartered Accountants

**ICAI Firm Registration Number: 301003E/E300005**

**per Shrawan Jalan**

Partner

Membership No.: 102102

UDIN: 26102102CGQVBD9103

Place: Mumbai

Date: May 19, 2026

Statement of audited financial results for the quarter and year ended 31 March 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-26 (Audited)	31-Dec-25 (Unaudited)	31-Mar-25 (Audited)	31-Mar-26 (Audited)	31-Mar-25 (Audited)
<b>1</b>	<b>Income from Operations</b>					
	a) Revenue from Operations	2,618.43	2,835.29	2,180.43	10,794.33	8,651.60
	b) Other Income	148.43	102.66	80.73	402.18	260.11
	<b>Total Income</b>	<b>2,766.86</b>	<b>2,937.95</b>	<b>2,261.16</b>	<b>11,196.51</b>	<b>8,911.71</b>
<b>2</b>	<b>Expenses</b>					
	a. Employee benefits expense	635.25	686.64	559.40	2,594.54	2,331.98
	b. Finance Costs	39.21	45.02	41.75	184.68	108.71
	c. Depreciation & Amortization expenses	115.23	117.47	98.05	446.02	314.74
	d. Brokerage and commission	1,414.94	1,433.43	1,135.39	5,571.20	4,363.60
	e. Other Expenses	460.79	456.47	298.22	1,596.97	1,130.17
	<b>Total Expenses</b>	<b>2,665.42</b>	<b>2,739.03</b>	<b>2,132.80</b>	<b>10,393.41</b>	<b>8,249.20</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items (1-2)</b>	<b>101.43</b>	<b>198.91</b>	<b>128.36</b>	<b>803.10</b>	<b>662.51</b>
<b>4</b>	Exceptional Items	-	-	-	-	-
<b>5</b>	<b>Net Profit / (Loss) before tax (3+4)</b>	<b>101.43</b>	<b>198.91</b>	<b>128.36</b>	<b>803.10</b>	<b>662.51</b>
<b>6</b>	<b>Tax Expense</b>					
	a. Current tax	70.20	-	-	70.20	-
	b. Deferred Tax	(24.25)	23.78	315.51	118.98	315.51
<b>7</b>	<b>Net Profit / (Loss) after tax (5+6)</b>	<b>55.48</b>	<b>175.13</b>	<b>(187.15)</b>	<b>613.92</b>	<b>346.99</b>
<b>8</b>	Other comprehensive income/(loss) (Net of taxes)	(7.03)	-	(23.05)	(7.03)	(23.05)
<b>9</b>	<b>Total comprehensive income (7+8)</b>	<b>48.45</b>	<b>175.13</b>	<b>(210.20)</b>	<b>606.89</b>	<b>323.94</b>
<b>10</b>	Paid-up Equity Share Capital (Face Value Rs. 10/- each)				1,260.14	1,236.52
	Share application money pending allotment					5.04
<b>12</b>	<b>Earning per share (EPS) of Rs. 10 each (not annualised for quarter ended)</b>					
	(a) Basic	0.43	1.38	(1.52)	4.42	2.87
	(b) Diluted	0.43	1.38	(1.48)	4.21	2.79

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## 1. Balance Sheet as at March 31, 2026

(Rs. in Lakhs)		
Particulars	As at 31st March 2026  (Audited)	As at 31st March 2025  (Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	176.62	72.46
Right of use asset	857.62	1,046.49
Intangible assets	361.09	220.38
Intangible assets under development	255.46	277.75
<i>Financial Assets</i>		
Investments	18.47	31.17
Other financial assets	284.22	282.40
Deferred tax asset (Net)	82.75	201.73
Income tax assets (Net)	332.11	280.55
Other non-current assets	21.06	28.24
<b>Current Assets</b>		
Inventories	316.40	464.47
<i>Financial Assets</i>		
Trade Receivables	2,843.38	2,381.35
Cash and Cash Equivalents	1,426.17	463.93
Other Bank Balances	5,401.91	2,506.24
Other financial assets	85.65	43.73
Other Current Assets	4,122.04	1,369.96
<b>Total Assets</b>	<b>16,584.95</b>	<b>9,670.85</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share Capital	1,260.14	1,236.52
Share application money pending allotment	-	5.04
Other Equity	2,880.00	2,391.88
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
<i>Financial Liabilities</i>		
Lease Liabilities	698.54	864.11
Provisions	181.28	217.75
<b>Current Liabilities</b>		
<i>Financial Liabilities</i>		
Borrowings	772.70	314.76
Lease Liabilities	237.80	214.89
Total Outstanding Dues of Micro Enterprises and Small Enterprises	27.25	-
Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	7,796.84	2,930.88
Other Financial Liabilities	43.88	38.56
Provisions	211.07	183.47
Other Current Liabilities	2,475.45	1,272.99
<b>Total Equity and Liabilities</b>	<b>16,584.95</b>	<b>9,670.85</b>

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2. Statement of cash flow for the year ended March 31, 2026

(Rs. in Lakhs)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net profit before tax	803.10	662.51
<b>Adjustment for Non Cash and Non Operating Items</b>		
Depreciation and amortization expense	446.02	314.74
Fair value (gain)/loss on investments	1.49	(17.48)
Interest income on Financial instrument	(6.18)	-
Interest income	(352.54)	(194.91)
Expense on employee stock option plan	35.75	51.46
Sundry balance written off/Other Non Cash items	2.12	0.22
Provision for leave encashment	0.83	(1.85)
Finance cost	184.68	97.01
<b>Operating profit before working capital changes</b>	<b>1,115.27</b>	<b>911.69</b>
<b>Adjustment for:</b>		
(Increase) / decrease in Trade Receivables	(462.03)	
(Increase) / decrease in other financial assets	(43.75)	(31.30)
(Increase) / decrease in other current assets and other non current assets	(2,744.90)	(790.20)
(Increase)/ decrease in Inventories	148.07	(215.03)
Increase/ (decrease) in Trade payables	4,893.21	1,171.65
Increase/ (decrease) in provisions	(8.87)	5.00
Increase/ (decrease) in other current liabilities	1,202.46	(253.54)
Increase/ (decrease) in other financial liabilities	5.32	(22.99)
<b>Cash generated from operations</b>	<b>4,104.78</b>	<b>775.29</b>
Income tax paid	(121.76)	109.91
<b>Net cash flow from operating activities</b>	<b>3,983.02</b>	<b>885.20</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Property, plant & Equipment	(394.18)	(184.62)
Other Bank Balances	(2,895.67)	219.42
Interest Income	352.54	194.91
<b>Net cash flow (used in)/ from investing activities</b>	<b>(2,937.31)</b>	<b>229.71</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from ESOP Exercised by the employee	59.52	124.44
Proceeds/ (Repayment) from bank borrowings	457.94	177.31
Finance cost	(93.38)	(45.78)
Payment of Lease Liabilities	(319.51)	(222.86)
Dividend	(188.05)	(120.85)
<b>Net cash flow (used in) financing activities</b>	<b>(83.48)</b>	<b>(87.74)</b>
<b>Net increase / (decrease) in Cash and Cash equivalents ( A+B+C)</b>	<b>962.23</b>	<b>1,027.17</b>
<b>Opening balance of cash and cash equivalents</b>	<b>463.93</b>	<b>66.76</b>
<b>Closing balance of cash and cash equivalents</b>	<b>1,426.16</b>	<b>1,093.93</b>
in Current Accounts	317.13	161.43
Fixed deposit less than three months	1,077.39	263.18
Cash on hand	31.64	39.32
<b>Cash &amp; Cash Equivalents as per Balance Sheet</b>	<b>1,426.16</b>	<b>463.93</b>

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**Notes to the Financial Results:**

- 3 The above audited financial results have been prepared in accordance with applicable accounting standards prescribed under section 133 of Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015 (Ind AS), as amended from time to time, and other accounting principles generally accepted in India and in compliance with regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 4 The above audited financial results for the quarter & year ended March 31, 2026 have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their meetings held on May 19, 2026. The statutory auditors carried out the audit of the aforesaid results and have issued an unmodified opinion.  
The figures for the quarter ended March 31, 2026 are the balancing figures between audited figures in respect of the year ended March 31, 2026 and unaudited figures in respect of the nine months ended December 31, 2025. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the year ended March 31, 2025 and unaudited figures in respect of the nine months ended December 31, 2024.
- 5 The above results are hosted on website of the Company i.e. [www.wsfxglobalpay.com](http://www.wsfxglobalpay.com) and also available on the website of stock exchange [www.bseindia.com](http://www.bseindia.com).
- 6 The Board of Directors at its meeting held on May 19, 2026, has proposed a final dividend of Rs.1.5 per equity share for the financial year ended March 31, 2026. Payment of the final dividend is subject to its approval by the shareholders, in the ensuing Annual General Meeting of the company.
- 7 The Company is engaged primarily in the business of forex in the current period, there is no separate reportable segment applicable in terms of the requirement of Ind AS 108, 'Operating Segments'.
- 8 On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 ('Labour Codes') - consolidating 29 existing labour laws. The Labour Codes, amongst other things introduce changes, including a uniform definition of wages. The Company has estimated the financial implication of the change in definition of wages based on certain estimates and assumptions which has resulted in an increase in the liability towards gratuity arising out of past service cost by Rs. 3.79 lakhs and the same has been included under "Employee benefit expenses" in the financial results for the year ended March 31, 2026. The Company continues to monitor development and will review its estimates as further clarifications and rules are notified.
- 9 Previous periods/ year figures have been regrouped/ re-classified wherever necessary in line with the audited financial results for the quarter ended and year ended March 31, 2026. The impact, if any, are not material to the audited financial results.

**For Wsfx Global Pay Ltd.**

**Place: Cary, North Carolina, USA  
May 19, 2026**

**Srikrishna Narasimhan  
Whole Time Director &  
Chief Executive Officer  
DIN: 07175251**

**WSFx Global Pay Limited**

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- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC - **Not Applicable**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – **Applicable**- Submitted in XBRL mode.
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Submitted in XBRL mode.

**The Statutory Auditors of the Company have issued Audit Report with an unmodified opinion on the Financial Statements for the fourth quarter and financial year ended March 31, 2026.**

### **WSFx Global Pay Limited**

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Date: May 19, 2026

**To,**  
**The Manager,**  
**Department of Corporate Services,**  
**BSE Limited**  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

**Ref.: BSE Scrip Code No. 511147**  
**ISIN: INE549D01012**

**Subject: Declaration under Regulation 33 (3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

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Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Auditor's Reports on the Financial Results of the Company for the Financial Year ended March 31, 2026, issued by the Statutory Auditor of Company- M/s. S.R. Batliboi & Co. LLP, Chartered Accountants (Firm Registration No. 301003E/E300005) are with unmodified opinion.

The above is for your information and records.

Thanking You,

Yours faithfully,

**For WSFx Global Pay Limited**

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**Srikrishna Narasimhan**  
**Whole Time Director & Chief Executive Officer**  
**DIN: 07175251**  
**Place: Cary, North Carolina, USA**

**WSFx Global Pay Limited**

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**Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Securities and Exchange Board of India Master Circular dated November 11, 2024**

Sr. No.	Particulars	Internal Auditor
1.	Name	M/S. SAAM & Associates LLP (FRN: FNA289088)
2.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Internal Auditors
3.	Date of appointment/ <del>cessation</del> & term of appointment;	May 19, 2026 for Financial Year 2026-27
4.	Brief profile (in case of appointment)	<p>M/s. SAAM &amp; Associates LLP are 18 year old CA firm focused on banking and Infrastructure sector. Originally established on 12th July 2007 under the name Syed Alam &amp; Associates, the firm has steadily evolved in its scope and services over the years. Reflecting its growth and commitment to professional excellence, the firm was most recently restructured and officially registered as a Limited Liability Partnership under the name SAAM &amp; Associates LLP, effective from January 31, 2025.</p> <p>They provide services are in the area of Statutory Audit, Internal Audit, Accounting, Tax Consultancy, Bank Audit, Concurrent Audit, Stock Audit, Loan File Review, Credit Analysis, Loan Documentation, Limited Review, Internal Audit, Infrastructure projects audit, techno Commercial Audit, Project forensic audit etc. Client Portfolio includes Banks and Financial Institutions, Infrastructure Developers, Real Estate Organizations, Manufacturers, Service Providers and various Small and Medium Size organizations.</p>
5.	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable

**WSFx Global Pay Limited**

## Annexure A

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors in their meeting held on Tuesday, May 19, 2026 have approved the alteration of object clause of the Memorandum of Association of the company subject to the approval of shareholders of the company.

Further, the brief details of alteration in MOA as required under Regulation 30 read with Part A of the Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as follows:

### **ALTERATION IN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION:**

By addition of following object(s) after the existing sub-clause of the Clause III(A) (Main Objects) of Memorandum of Association of the Company:

4) "To carry on the business of a Payment Aggregator - Cross-Border (PA-CB) in accordance with applicable regulations prescribed by the Reserve Bank of India for undertaking PA-CB business, by facilitating merchants with digital payment acceptance infrastructure and transaction processing, designing and implementing electronic data capture systems to process transactions through credit cards, debit cards, prepaid cards, smart cards and other modes of digital payment, facilitating merchants (both domestic and cross border) to receive payments from domestic and international customers, providing collection and settlement services and provision of back-end, front-end and other information technology services by using computers, mobile devices or any other modes of communication, to merchants, banks, corporates and other customers to facilitate electronic infrastructure for transactions, relationships and knowledge management."

5) "To carry on the business of a Payment Service Provider (PSP) authorized under the International Financial Services Centres Authority (Payment Services) Regulation 2024 and other applicable laws/regulations/directions for providing the payment service activities in and/or from International Financial Services Centres (IFSC) as permitted by the International Financial Services Centres Authority (IFSCA) including issuance, management and operations of account issuance of various types but not limited to electronic money (e-money) accounts or digital wallets for facilitating loading, storage, withdrawal, transfer, and utilization of electronic funds for various purpose including but not limited to merchant payments, bill payments and making and receiving payments within and to and from IFSC; and to issue e-money for the currencies permitted by the IFSCA including issuing, managing, loading, and redeeming electronic money through payment instruments, wallets, prepaid cards, or other digital means; to undertake merchant acquisitions services to the extent permissible under the applicable laws and regulations including onboarding, integrating, and maintaining merchants for acceptance of digital payments, card transactions, and e-money instruments, and to provide transaction settlement facilities, payment gateway solutions, and related value-added services; to act as a service provider for escrow services, including maintenance, administration, and safeguarding of funds on behalf of parties to commercial or financial transactions, pending completion of agreed contractual obligations, and to provide escrow arrangements in both domestic and cross-border contexts; to undertake applicable due diligence of customers, merchants, vendors, partners at the time onboarding and periodically as per the applicable regulatory requirements; and to provide, manage and operate cross border money remittance services between different countries and IFSC for individuals as well as entities including company, partnership firm, LLP, trust, etc."

## **WSFx Global Pay Limited**

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