

Date: October 26, 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: Outcome of Board Meeting held on October 26, 2026
(Commenced at: 5:35 PM and Concluded at: 6:30 PM)

Dear Sir/ Madam,

This is to inform you that the Board of Directors of the Company at their meeting held today i.e. October 26, 2026 has inter-alia considered and approved the following:

1. Un-Audited Financial Results and Limited Review Report issued by the Statutory Auditor of the Company for the quarter and half year ended September 30, 2026, pursuant to Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").
2. Considered and approved other businesses as per agenda circulated.

You are requested to kindly take the above information on records.

Thanking You,

Yours faithfully,

For WSFx Global Pay Limited

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KHUSHBOO SAHIL DOSHI
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Khushboo Doshi
Company Secretary and Compliance Officer
Encl: As above

WSFx Global Pay Limited

Registered Office: 6th Floor, C Wing, Corporate Avenue, Chakala, Andheri (East), Mumbai – 400 093
+91 22 62709600 | info@wsfxglobalpay.com | www.wsfxglobalpay.com |
CIN No. L66190MH1986PLC039660

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
WSFX Global Pay Limited**

1. We have reviewed the accompanying statement of unaudited financial results of WSFX Global Pay Limited (the "Company") for the quarter ended September 30, 2026 and year to date from April 01, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 aforesaid Ind AS 34 prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

Shrawan
Bhagwati Jalan

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Bhagwati Jalan
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per Shrawan Jalan
Partner
Membership No.: 102102

UDIN: 26102102KKEWHB8550

Place: Mumbai
Date: October 26, 2026

Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September 2026

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26 (Unaudited)	30-Jun-26 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-26 (Unaudited)	30-Sep-25 (Unaudited)	31-Mar-26 (Audited)
1	Income from Operations						
	a) Revenue from Operations	4,457.68	2,323.12	3,428.35	6,780.80	5,249.43	10,478.01
	b) Other Income	141.22	121.78	89.64	263.00	151.09	402.18
	Total Income	4,598.90	2,444.90	3,517.99	7,043.80	5,400.52	10,880.19
2	Expenses						
	a) Employee benefits expense	832.41	698.47	687.87	1,530.89	1,272.65	2,594.54
	b) Finance costs	37.94	54.11	41.69	92.05	100.44	184.68
	c) Depreciation and amortisation expense	118.42	115.33	114.33	233.76	213.32	446.02
	d) Brokerage and commission	2,604.97	1,209.28	1,834.41	3,814.25	2,722.83	5,571.20
	e) Other expenses	472.02	309.39	353.35	781.40	588.53	1,280.65
	Total Expenses	4,065.76	2,386.58	3,031.65	6,452.34	4,897.77	10,077.09
3	Profit / (Loss) before exceptional items and tax (1-2)	533.14	58.32	486.34	591.46	502.75	803.10
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax (3+4)	533.14	58.32	486.34	591.46	502.75	803.10
6	Tax expense						
	a) Current tax	127.40	-	-	127.40	-	70.20
	b) Deferred tax	(20.29)	28.17	119.45	7.88	119.45	118.98
7	Net Profit / (Loss) after tax (5-6)	426.03	30.15	366.89	456.18	383.30	613.92
8	Other comprehensive income / (loss) (net of taxes)	-	-	-	-	-	(7.03)
9	Total comprehensive income (7+8)	426.03	30.15	366.89	456.18	383.30	606.89
10	Paid-up equity share capital (Face value Rs. 10/- each)	-	-	-	-	-	1,260.14
	Share application money pending allotment	-	-	-	-	-	-
11	Other equity (excluding revaluation reserve)	-	-	-	-	-	2,880.00
12	Earnings per share (EPS) of Rs. 10/- each (not annualised for quarter and half year)						
	a) Basic (Rs.)	3.29	0.24	2.96	3.53	3.09	4.91
	b) Diluted (Rs.)	3.19	0.23	2.90	3.43	3.03	4.83

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Notes:

1. Statement of Assets and Liabilities as at 30th September 2026

(Rs. in Lakhs)

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
ASSETS		
Non-Current Assets		
Property, plant and equipment	240.63	176.62
Right-of-use assets	838.96	857.62
Intangible assets	627.63	361.09
Intangible assets under development	93.60	255.46
<i>Financial assets</i>		
Investments	19.37	18.47
Other financial assets	78.14	74.86
Deferred tax assets (net)	74.87	82.75
Income tax assets (net)	226.93	332.11
Other non-current assets	259.51	230.41
Total Non-Current Assets	2,459.64	2,389.39
Current Assets		
Inventories	432.01	316.40
<i>Financial assets</i>		
Trade receivables	5,686.30	2,843.38
Cash and cash equivalents	16,713.24	1,426.17
Bank balances other than cash and cash equivalents	3,026.27	5,401.91
Other financial assets	52.27	45.19
Other current assets	7,166.60	4,162.51
Total Current Assets	33,076.69	14,195.56
TOTAL ASSETS	35,536.33	16,584.95
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,268.66	1,260.14
Other equity	3,178.29	2,880.00
Total Equity	4,446.95	4,140.14
Liabilities		
Non-Current Liabilities		
<i>Financial liabilities</i>		
Lease liabilities	659.18	698.54
Provisions	204.68	181.28
Total Non-Current Liabilities	863.86	879.82
Current Liabilities		
<i>Financial liabilities</i>		
Borrowings	-	772.70
Lease liabilities	274.41	237.80
Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	44.18	27.25
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	18,421.40	7,796.84
Other financial liabilities	214.44	43.88
Other current liabilities	11,110.69	2,475.45
Provisions	160.40	211.07
Total Current Liabilities	30,225.52	11,564.99
TOTAL EQUITY AND LIABILITIES	35,536.33	16,584.95

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2. Statement of Cash Flows for the Half Year ended 30th September 2026

(Rs. in Lakhs)

Particulars	Half Year ended 30th September 2026 (Unaudited)	Half Year ended 30th September 2025 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	591.46	502.75
<i>Adjustments for non-cash and non-operating items:</i>		
Depreciation and amortisation expense	233.76	213.32
Fair value (gain) / loss on investments	(0.90)	4.22
Interest income on financial instruments	0.32	-
Interest income	(233.36)	(140.62)
Expense on employee stock option plan	12.74	16.37
Sundry balances written off / other non-cash items	11.77	(1.47)
Provision for leave encashment	2.03	-
Finance costs	92.05	100.44
Operating profit before working capital changes	709.87	695.01
<i>Adjustments for:</i>		
(Increase) / decrease in trade receivables	(2,842.92)	(5,185.39)
(Increase) / decrease in other financial assets	(10.36)	(41.01)
(Increase) / decrease in other current and non-current assets	(3,033.19)	(3,203.21)
(Increase) / decrease in inventories	(115.61)	159.47
Increase / (decrease) in trade payables	10,641.49	8,486.65
Increase / (decrease) in provisions	(27.27)	15.49
Increase / (decrease) in other current liabilities	8,635.24	6,502.16
Increase / (decrease) in other financial liabilities	170.56	188.05
Cash generated from operations	14,127.81	7,617.22
Income tax paid (net)	(22.22)	(33.08)
Net cash flow from operating activities (A)	14,105.59	7,584.14
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(415.75)	(381.40)
Sale of property, plant and equipment	-	11.16
Other bank balances	2,375.64	(5,333.37)
Interest income	233.36	140.62
Net cash flow from / (used in) investing activities (B)	2,193.25	(5,562.99)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from ESOPs exercised by employees	28.18	49.94
Proceeds / (repayment) of bank borrowings (net)	(772.70)	(314.76)
Finance costs paid	(48.95)	(52.73)
Payment of lease liabilities	(175.21)	(156.61)
Interest on lease liabilities	(43.09)	(47.71)
Net cash flow used in financing activities (C)	(1,011.77)	(521.87)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	15,287.07	1,499.28
Opening balance of cash and cash equivalents	1,426.17	463.93
Closing balance of cash and cash equivalents	16,713.24	1,963.21
<i>Cash and cash equivalents comprise:</i>		
Balances with banks in current accounts	4,858.07	1,919.39
Fixed deposits with original maturity of less than three months	11,794.48	-
Cash on hand	60.69	43.82
Cash and cash equivalents as per Balance Sheet	16,713.24	1,963.21

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3. 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 the Companies (Indian Accounting Standards) Rules, as amended from time to time.
4. These unaudited financial results of WSFx Global Pay Limited (the "Company") for the quarter and half year ended 30th September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 26th October 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 and half year ended 30th September 2026.
5. The Company operates only in one business segment i.e. "Forex and related services"; hence it does not have any reportable segments as per Ind AS 108 "Operating Segments".
6. Earnings per share for the quarters ended 30th September 2026, 30th June 2026 and 30th September 2025 and for the half years ended 30th September 2026 and 30th September 2025 are not annualised.
7. The unaudited financial results of WSFx Global Pay Limited are available on the Company's website, www.wsfxglobalpay.com, and on the stock exchange website, www.bseindia.com.

For and on behalf of the Board of Directors
WSFx Global Pay Limited

SRIKRISHNA
NARASIMHAN

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

Place: Mumbai
Date: 26th October 2026

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