

No.: WAISL/BSE/BM Outcome/2024

Date: May 27, 2024

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400001
Scrip Code: 975113

Dear Sir/Madam,

Subject: Outcome of Board Meeting and submission of Audited Financial Results (Standalone & Consolidated) for the Quarter and year ended March 31, 2024

This is to inform you that Pursuant to Regulation 51(2) and 52 read with Part B of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI LODR) as amended from time to time, the Board of Directors at its Meeting held today i.e. Monday, May 27, 2024, have, inter alia, considered and approved the following:

1. Approval of Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2024

The Board of Directors considered and approved Audited Financial Results (Standalone & Consolidated) for the quarter and year ended 31st March 2024. A copy of Audited Financial Results (Standalone & Consolidated) for the quarter and year ended March 31, 2024, along with Cash Flow Statement and Statement of Assets and Liabilities for the half year ended March 31, 2024, of the Company is being submitted along with Statutory Auditors Reports (Standalone & Consolidated) thereon, with unmodified opinion. The Audited Financial Results (Standalone & Consolidated) have been reviewed by the Audit Committee and approved & taken on record by the Board of Directors of the company in their respective meetings held on May 27, 2024.

Further, in accordance with Regulation 52(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Company hereby declares that the Statutory Auditors viz. M/s. SMMP & Company, Chartered Accountants, (Firm Registration No. 120438W) have issued the Audit Reports (Standalone & Consolidated) with an unmodified opinion on the Audited financial results (Standalone & Consolidated) of the Company for the year ended March 31, 2024.

In relation to the above, we enclose herewith the following:

a. Disclosure of line items pursuant to Regulation 52(4) of SEBI LODR for the Quarter and Year ended March 31, 2024.

Corporate Office:

1st Floor, Wing D, Building No. 301, New Udaan Bhawan Complex, Opp. T3, IGI Airport, New Delhi-110037

Registered Office:

3rd Floor, Unit no. 310 (East Wing) Wordmark- 1, Asset Area no. 11, Hospitality District, Delhi Aerocity, Near Indira Gandhi International Airport, New Delhi-110037. Tel: +91-80-45114500. Website – waisl.in, CINNo. U72200DL2009PLC429177, Email Id - compliance@waisl.in

- b. In terms of the Regulation 52(7) and 52(7A) of SEBI LODR read with SEBI Master Circular SEBI/HO/DDHS/PoD1/P/CIR/2023/108 dated July 29, 2022 (updated on June 30, 2023), a statement indicating the utilization of issue proceeds of Non-Convertible Debentures and statement indicating Nil deviation or variation is being enclosed.
- c. Since, we have not issued any Secured Non-convertible Debt Securities, the requirement of SEBI Master Circular SEBI/HO/DDHS-PoD1/P/CIR/2023/109 for Debenture Trustee dated March 31, 2023 (updated on July 06, 2023), read with Regulation 54 of SEBI LODR shall not be applicable to our Company. Further, a "NIL" report for the quarter and year ended March 31, 2024, in the format prescribed in Annexure I of the SEBI Circular is duly enclosed.
- d. Disclosure of Related Party Transactions pursuant to Regulation 23(9) of SEBI LODR for the year ended March 31, 2024, is enclosed.
- 2. Re-Appointment M/s Ernst & Young LLP, as Internal Auditors of the Company, in terms of Section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 on recommendation of Audit Committee for undertaking the Internal Audit for Financial Year 2024-25.
- 3. Subsequent to the date of Balance Sheet, the Board of Directors have considered, approved and taken on record the transfer of 4,60,000 Equity Shares constituting 8.40% of paid-up share capital of WAISL Limited from Utthishta Virat Fund to GMR Airports Infrastructure Limited

The Meeting of the Board of Directors concluded at 12:25 P.M.

This is submitted for your information records.

Thanking you,
Yours Sincerely,
For and on behalf of WAISL Limited

Karishma Aggarwal

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Company Secretary and Compliance Officer

M. No.: A70927

WAISL Limited (CIN:U72200DL2009PLC429177) Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1, Delhi Aerocity, New Delhi-110037

Website:www.waisl.in, Email Id- compliance@waisl.in, Telephone No - +91-80-45114500 Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31 March 2024 (All amount in Rupees Lakhs, unless otherwise stated)

Sr.	Authorized Line		Quarter Ended		Year E	nded
No.	Particulars	31 March 2024	31 December 2023	31 March 2023	31 March 2024	31 March 2023
-	- 110000000	Audited	Unaudited	Audited	Audited	Audited
1	Income					Addited
	(a) Revenue from operations	13,949.69	13,177.69	15,775.34	51,431.52	39,114.95
	(b) Other income	666,53	644.43	622.14	1,771.28	1,082.46
_	Total Income	14,616.22	13,822.12	16,397.48	53,202.80	40,197.41
2	Expenses					10/257.42
	(a) Cost of services received	2,979.09	2,311.35	2,248.24	9,587.19	7,793.45
	(b) Employee benefits expense	1,346.87	1,216.70	811.58	4,745.62	3,101.19
	(c) Depreciation and amortisation expense	2,637.12	2,603.96	2,622.90	9,468.11	5,316.20
	(d) Finance costs	1,630.77	1,708.77	1,503.38	5,673.92	3,597.66
	(e) Other expenses	1,954.13	1,507.82	1,704.67	6,753.48	4,847.39
_	Total expenses	10,547.98	9,348.60	8,890.77	36,228.32	24,655.89
3	Profit before tax	4,068.24	4,473.52	7,506.71	16,974.48	15,541.52
4	Tax expenses				20,07 1110	13,341,32
	(a) Current tax	519.60	1,593.60	526.92	2,113.20	970.65
-	(b) Deferred tax (credit)/charge	703.29	389.09	1,307.15	2,306.72	2,968.68
5	Profit after tax	2,845.35	2,490.83	5,672.64	12,554.56	11,602.19
6	Other comprehensive income					21/002:13
	Items that will not be reclassified to profit or					
	loss					
	Remeasurements of the defined benefit plan	(9.71)	~	5.10	(9.71)	5.10
	Income tax relating to above	2.44		(1.28)	2.44	(1.28)
	Other comprehensive income	(7.27)	(46	3.82	(7.27)	3.82
7	Total comprehensive income	2 020 00	100000000000000000000000000000000000000			
8	Paid up Equity Share Capital	2,838.08	2,490.83	5,676.46	12,547.29	11,606.01
	(Face value of Rs.10/- each)	547.91	547.91	500.00	547.91	500.00
9	Other Equity	2 020 00	77.77	WANTED AND THE STATE OF THE STA	200000000000000000000000000000000000000	
10	Earning per share (Not annualised)	2,838.08	27,368.48	5,433.62	30,206.56	16,754.68
HART.	Basic (in Rs.)	F1 00				
	Diluted (in Rs.)	51.93	45.46	113.45	229.14	232.04
4.4:4:	ional information assessment to Boulett water	51.93	45.46	113.45	229.14	232.04

Additional information pursuant to Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended 31 March 2024

11	Ratios (Refer Note 9)					
1)	Debt-Equity Ratio (times):	2.49	2.49	2.64	2.20	
3)	Debt Service Coverage Ratio (times)	5.11	1.86		2.30	2.64
)	Interest Service Coverage Ratio (times)	5.11	12,100,000	1.04	3.50	1.46
))	Outstanding redeemable preference shares (quantity		5.14	7.74	5.66	6.80
)	Debenture redemption reserve (Rs. In Lakhs)	NA	NA	NA	NA	NA
)	Net Worth (Rs. In Lakhs)	NA	NA.	NA	NA.	NA
) i)		3,385.99	27,916.39	5,933.62	30,754.47	17,254.68
1)	Net Profit After Tax (Rs. In Lakhs)	2,838.08	2,490.83	5,676.46	12,547.29	11,606.01
	Earnings per share (not annualised)	51.93	45.46	113.45	229.14	232.04
)	Current Ratio (times)	4.35	4.11	1.29	4.35	1.29
	Long Term Debt to Working Capital (times)	1.44	1.47	2.15	1.44	2.15
)	Bad debts to Accounts Receivable ratio (%)	-		in.		2.13
)	Current Liability Ratio (times)	0.16	0.17	0.43	0.16	0.43
1)	Total Debts To Total Assets (times)	0.60	0.62	0.58		0.43
)	Debtors' Turnover (times)	2.23	1.96		0.60	0.58
)	Inventory Turnover (times)	NA	NA NA	3.10	7.38	8.56
)	Operating Margin (in %)	54.98%		NA	NA	NA
)	Net Profit Margin (in %)		61.78%	69.80%	59.00%	59.75%
-	Tarana and An 10)	20.40%	18.90%	35.96%	24.41%	29.66%

For and on behalf of the Board of Directors of

WAISL Limited

ADI SESHAVATARAM CHERUKUPALLI

Director DIN: 00062003 Place: New Delhi Date: 27th May 24

Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1, Delhi Aerocity, New Delhi-110037

Website:www.waisl.in, Email Id- compliance@waisl.in, Telephone No - +91-80-45114500

Notes to Statement of Standalone Audited Financial Results for the Quarter and Year Ended 31 March 2024

- The above Audited Standalone Financial results have been reviewed and recommended by the Audit Committee and are approved by the Board of Directors at their respective meeting held on 27 May 2024.
- The Company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013, as amended, and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" read with relevant rules issued thereunder and other accounting principles generally accepted in India and discloses the information required to be disclosed in terms of Regulation 52 of the SEBI (LODR) Regulations, 2015 (as amended)
- In accordance with Ind AS 108 Segment Reporting, the Company's business segment comprises of a single reportable operating segment of "Information Technology". Accordingly, no separate segment information has been provided.
- The Statutory Auditors of the Company have carried out an Audit of the above results in terms of Regulation 52 of the SEBI (LODR) Regulations, 2015 and have issued an Audit Report with an unmodified opinion.
- The Standalone statement of Assets and Liabilities as at 31 March 2024 and Standalone statement of Cash Flows for the year ended 31 March 2024 have been disclosed along 5 with audited financial results in terms of Regulation 52 of the SEBI (LODR) Regulations, 2015 (as amended).
- Figures for the quarter ended 31 March 2024 and 31 March 2023 are the balancing figures between the audited figure in respect of full financial year and the published year 6 to date figures up to the 3rd quarter of the relevant financial year.
- Previous period figures have been regrouped/re-arranged, wherever necessary to make it comparable with the current period's classification / disclosure
- The no of investor complain pending at the beginning of the period, received during the period and pending at the end of financial year ended 31 March 2024 is Nil. 8

Formula for computation of ratios are as follows:

(a) Debt-Equity Ratio (times) = Total Borrowings (Current + Non current) / Total Equity

- (b) Debt Service Coverage Ratio (times) = (Profit before tax, finance costs, depreciation and amortisation expense) / (Finance cost + Principal repayment-loan repayment refinanced during the period)
- (c) Interest Service Coverage Ratio (times) = (Profit before tax, finance costs, depreciation and amortisation expense) / Finance cost

(d) Net Worth = Share capital + Other Equity

(e) Current Ratio (times) = Current Assets / Current liabilities

- (f) Long Term Debt to Working Capital (times) = Total Long term Borrowings (Current + Non current) / (Current Assets- Current liability excluding Current maturities of long term debt)
- (g) Bad debts to Accounts Receivable ratio (%) = Bad debts / Average Trade Receivable

(h) Current Liability Ratio (times) = Current Liabilities / Total Liabilities

(i) Total Debts To Total Assets (times) = Total Borrowings (Current + Non current) / Total Assets

(j) Debtors' Turnover (times) = Revenue From Operations / Average Trade Receivable (k) Operating Margin (in %) = (Profit before exceptional item and tax + Finance costs - other income) / Revenue from operations (l) Net Profit Margin (in %) = Profit after tax / Revenue from operations

For and on behalf of the Board of Directors of

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WAISL Limited

ADI SESHAVATARAM CHERUKUPALLI

Director DIN: 00062003

Place: New Delhi Date: 27th May 24

WAISL Limited (CIN:U72200DL2009PLC429177) Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1,Delhi Aerocity, New Delhi-110037 Statement of Standalone Assets and Liabilities (All amount in Rupees Lakhs, unless otherwise stated)

Particulars	As at 31 March 2024	As at 31 March 2023
ASSETS	(Audited)	(Audited)
Non-current assets		
(a) Property, plant and equipment		
(b) Capital work in progress	46,827.59	36,535.10
(c) Intangible assets	1,441.30	3,096.64
(d) Financial assets	5,030.31	3,165.26
Investments		
	2,787.60	360
Inter-corporate Deposits Loans		671.25
(e) Other non-current assets	820.13	-
Total non-current assets —	23.92	23.92
Total Hon-Current assets	56,930.85	43,492.17
Current assets		
(a) Financial assets		
(i) Trade receivables	C 122 C2	
(ii) Cash and cash equivalents	6,132.60	7,802.39
(iii) Bank balance other than (ii) above	35,539.25	6,746.98
(iv) Unbilled revenue	3,782.00	7,907.52
(v) Loans	2,278.02	1,675.65
(vi) Other financial assets	700.88	1,006.88
(b) Income tax assets (net)	947.92	214.00
(c) Other current assets	829.76	3.95
Total current assets —	7,942.09	7,603.74
Total assets —	58,152.52	32,961.11
	1,15,083.37	76,453.28
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	547.91	F00.00
(b) Other equity	30,206.56	500.00
Total equity —	30,754.47	16,754.68
11.4.004.5	30,134.47	17,254.68
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	66,021.37	31,032.70
(b) Provisions	112.08	63.97
(c) Deferred tax liabilities (net)	4,819.43	2,516.44
Total non-current liabilities —	70,952.88	33,613.11
Current liabilities		00,010,11
(a) Financial liabilities		
(i) Borrowings		
(i) Trade payables	3,502.62	13,184.74
(a) Total outstanding dues of micro enterprises and small enterprises	409.62	162.81
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,596.68	2,611.34
(iii) Other financial liabilities	E EEE OA	2021
b) Other current liabilities	5,656.84	7,964.71
c) Income Tax Liabilities (Net)	746.60	1,478.66
Total current liabilities .	453.66	183.23
	13,376.02	25,585.49
Total equity and liabilities	1,15,083.37	76,453.28
	_//	7 0/433.20

For and on behalf of the Board of Directors of WAISL Limited

ADI SESHAVATARAM CHERUKUPALLI

Director DIN: 00062003

Place: New Delhi Date: 27th May 24 WAISL Limited (CIN:U72200DL2009PLC429177)
Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1,Delhi Aerocity, New Delhi-110037
Standalone Statement of Cash Flows for the year ended 31 March 2024
(All amount in Rupees Lakhs, unless otherwise stated)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Cach flows from an anti-	(Audited)	(Audited)
Cash flows from operating activities: Profit before tax		
	16,974.48	15,541.52
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	9,468.11	5,316.20
Finance costs	5,673.92	3,597.66
Interest income	(1,634.94)	(545.77)
Interest income on Inter- corporate deposits	(126.81)	(203.76)
Interest on income tax refund	(9.53)	(327.88)
Provision for doubtful receivables (net)	61.29	(5.05)
Unrealised exchange difference (net)	(0.15)	(4.87)
Operating cash flow before working capital changes	30,406.37	23,368.05
Movement in working capital		
(Increase)/decrease in trade receivables	1,608.50	(6,456.07)
(Increase)/decrease in Loans, other financial assets and other assets	(749.98)	(2,068.49)
Increase/(decrease) in trade payables	232.15	(945.32)
Increase/(decrease) in other financial liabilities	(4,800.12)	240.00
Increase/(decrease) in other liabilities and provisions	(2,537.71)	333.99
Cash generated from operations	24,159.21	14,472.16
Income tax paid (net of refund)	(816.28)	2,504.32
Net cash flows from operating activities (A)	23,342.93	16,976.48
Cash flows from investing activities:		
Capital expenditure on property, plant and equipment and intangible assets (after	(17,536.90)	(24,437.57)
Investment in Subsidiary and Other Company	(2,787.60)	(24,437.37)
Investment in Fixed deposits more than three months (Net)	4,125.52	(2.402.09)
Interest received	994.21	(3,403.08)
Net cash flows used in investing activities (B)	(15,204.77)	481.87 (27,358.78)
Cash flows from financing activities:		
Proceeds from long term borrowings	60 417 17	10 004 05
Repayment of long-term borrowings	68,417.17	19,884.95
Finance costs paid	(43,110.62) (5,604.94)	(5,650.00)
Infusion of Fresh Equity Capital Including Share Premium	952.50	(3,787.52)
Increase in Share Premium	952.50	5
Net cash flows from financing activities (C)	20,654.11	10,447.43
Net increase in cash and cash equivalents (A+B+C)	20 70-	
Cash and cash equivalents at the beginning of the year	28,792.27	65.15
Cash and cash equivalents at the beginning of the year	6,746.98	6,681.83
Note:	35,539.25	6,746.98
The above Cash Flow has been prepared under the "Indirect Method" as set out in the In	4 16 3 Chih 1	

For and on behalf of the Board of Directors of WAISL Limited

ADI SESHAVATARAM CHERUKUPALLI

Director DIN: 00062003 Place: New Delhi Date: 27th May 24



Independent Auditor's Report

To the Board of Directors,

WAISL Limited

Report on the Audit of Ind AS Standalone Financial Statements

Opinion

We have audited the Ind AS Standalone Financial Statements of WAISL Limited, (hereinafter referred to as "the Company"), for the year ended 31 March 2024 included in the accompanying statement of Standalone Financial results for the year ended 31 March 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (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:

 Is presented in accordance with the requirement of Regulation 52 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.

Management's Responsibilites for the Statement

This Annual Financial Results has been prepared on the basis of the Annual Financial Statement. The Company's Board of Directors are responsible for the preparation and presentation of this statement that gives a true and fair view of the net profit, total comprehensive income and other financial information of the company in accordance with the Indian 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 52 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 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 Standalone Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS Standalone Financial Statements, Board of Director is 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 management 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 Ind AS Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are 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 these Standalone Financial Statements. As a part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the Audit.

We also:

- Identify and assess the risk of material misstatement of the Standalone Financial Statements,
 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 of 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 financial controls 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 an opinion on whether the Company has adequate
 internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 Standalone Financial Statements 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial statements
 of the company to express an opinion on the standalone financial statements.

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 Matters

The annual financial results includes the results for the quarter ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the current financial year which were subjected to limited review by us.

For S M M P & Company Chartered Accountants

Firm Registration No. 120438W

Mudit Lakhotia

Membership No. - 417827

UDIN No. - 24417827BKGHNI4016

Jaipur, dated 27th May 2024

Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1,Delhi Aerocity, New Delhi-110037 Website:www.waisl.in, Email Id- compliance@waisl.in, Telephone No - +91-80-45114500 Statement of Consolidated Audited Financial Results for the Quarter and Year Ended 31 March 2024

(All amount in Rupees Lakhs, unless otherwise stated)

Sr.	11-00-1		Quarter Ended		Year E	nded
No.	Particulars	31 March 2024	31 December 2023	31 March 2023	31 March 2024	31 March 2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income					1000000
	(a) Revenue from operations	13,949.69	13,177.69	15,775.34	51,431.52	39,114.95
	(b) Other income	666.53	644.43	622,14	1,771.28	1,082.46
	Total Income	14,616.22	13,822.12	16,397.48	53,202.80	40,197.41
2	Expenses					,
	(a) Cost of services received	2,979.09	2,311.35	2,248.24	9,587.19	7,793,45
	(b) Employee benefits expense	1,346.87	1,216.70	811.58	4,745.62	3,101.19
	(c) Depreciation and amortisation expense	2,637.12	2,603.96	2,622.90	9,468.11	5,316.20
	(d) Finance costs	1,643.58	1,713.02	1,503.38	5,690.98	3,597.66
	(e) Other expenses	1,973.68	1,515.73	1,704.67	6,780.94	4,847.39
	Total expenses	10,580.34	9,360.76	8,890.77	36,272.84	24,655.89
3	Profit before tax	4,035.88	4,461.36	7,506.71	16,929.96	15,541.52
4	Tax expenses		(1) A STATE OF THE	W		20/0 12:02
	(a) Current tax	519.60	1,593.60	526.92	2,113.20	970.65
	(b) Deferred tax (credit)/charge	703.29	389.09	1,307.15	2,306.72	2,968.68
5	Profit after tax	2,812.99	2,478.67	5,672.64	12,510.04	11,602.19
6	Other comprehensive income					
	Items that will not be reclassified to profit or loss			1		
	Remeasurements of the defined benefit plan	(9.71)		5.10	(9.71)	5.10
	Income tax relating to above	2,44		(1.28)	2.44	(1.28
	Other comprehensive income	(7.27)		3.82	(7,27)	3.82
				5.52	(1.21)	3.02
7	Total comprehensive income	2,805.72	2,478.67	5,676.46	12,502.77	11,606.01
8	Paid up Equity Share Capital	547.91	547.91	500.00	547.91	500.00
	(Face value of Rs.10/- each)		5.0.52	500.00	547.51	300.00
9	Other Equity	2,801.86	27,356,32	5,433.62	30,158.18	16,754.68
10	Earning per share (Not annualised)		,	3,133.02	50,150.10	10,754.00
	Basic (in Rs.)	51.34	45.24	113.45	228.32	232.04
	Diluted (in Rs.)	51.34	45.24	113.45	228.32	232.04

Additional information pursuant to Regulation 52(4) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the quarter and year ended 31 March 2024

11	Ratios (Refer Note 10)					
A)	Debt-Equity Ratio (times);	2.51	2.49	2.64	2.33	2.64
B)	Debt Service Coverage Ratio (times)	5.06	1.85	1.04	3.49	1.46
C)	Interest Service Coverage Ratio (times)	5.06	5.12	7.74	5.64	6.80
D)	Outstanding redeemable preference shares (quantity and	NA	NA	NA	NA	NA.
E)	Debenture redemption reserve (Rs. In Lakhs)	NA	NA	NA	NA	NA.
F)	Net Worth (Rs. In Lakhs)	3,349.77	27,904.23	5,933.62	30,706.09	17,254.68
3)	Net Profit After Tax (Rs. In Lakhs)	2,805.72	2,478.67	5,676.46	12,502.77	11,606.01
i)	Earnings per share (not annualised)	51.34	45.24	113.45	228.32	232.04
)	Current Ratio (times)	4.32	4.09	1.29	4.32	1.29
)	Long Term Debt to Working Capital (times)	1.46	0.69	2.15	1.46	2.15
()	Bad debts to Accounts Receivable ratio (%)	-		-	2	-
L)	Current Liability Ratio (times)	0.16	0.17	0.43	0.16	0.43
M)	Total Debts To Total Assets (times)	0.61	0.62	0.58	0.61	0.58
N)	Debtors' Turnover (times)	2.23	1.96	3.45	7.38	8.56
D)	Inventory Turnover (times)	NA	NA	NA	NA	NA.
")	Operating Margin (in %)	54.84%	61.72%	69.80%	58.95%	59.75%
2)	Net Profit Margin (in %)	20.17%	18.81%	35.96%	24.32%	29.56%

For and on behalf of the Board of Directors of WAISL Limited

ADI SESHAVATARAM CHERUKUPALLI

Director DIN: 00062003 Place: New Delhi Date: 27th May 24

Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1,Delhi Aerocity, New Delhi-110037 Website:www.waisl.in, Email Id- compliance@waisl.in, Telephone No - +91-80-45114500

Notes to Statement of Consolidated Audited Financial Results for the Quarter and Year Ended 31 March 2024

- 1 The above Audited Consolidated Financial results have been reviewed and recommended by the Audit Committee and are approved by the Board of Directors at their respective meeting held on 27 May 2024.
- 2 The Company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013, as amended, and accordingly these financial results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 "Interim Financial Reporting" read with relevant rules issued thereunder and other accounting principles generally accepted in India and discloses the information required to be disclosed in terms of Regulation 52 of the SEBI (LODR) Regulations, 2015 (as amended)
- 3 In accordance with Ind AS 108 Segment Reporting, the Company's business segment comprises of a single reportable operating segment of "Information Technology". Accordingly, no separate segment information has been provided.
- 4 The Statutory Auditors of the Company have carried out an Audit of the above results in terms of Regulation 52 of the SEBI (LODR) Regulations, 2015 and have issued an Audit Report with an unmodified opinion.
- 5 The Consolidated statement of Assets and Liabilities as at 31 March 2024 and Consolidated statement of Cash Flows for the year ended 31 March 2024 have been disclosed along with audited financial results in terms of Regulation 52 of the SEBI (LODR) Regulations, 2015 (as amended).
- 6 The Company has acquired 100% shares of WAISL International Pte Ltd (formarmerly known as Amber Insights Pte Ltd) in Singapore, wef 1 December 2023.
- 7 Figures for the quarter ended 31 March 2024 and 31 March 2023 are the balancing figures between the audited figure in respect of full financial year and the published year to date figures up to the 3rd quarter of the relevant financial year.
- 8 Previous period figures have been regrouped/re-arranged, wherever necessary to make it comparable with the current period's classification / disclosure
- 9 The no of investor complain pending at the beginning of the period, received during the period and pending at the end of financial year ended 31 March 2024 is Nil.

10 Formula for computation of ratios are as follows:

(a) Debt-Equity Ratio (times) = Total Borrowings (Current + Non current) / Total Equity

- (b) Debt Service Coverage Ratio (times) = (Profit before tax, finance costs, depreciation and amortisation expense) / (Finance cost + Principal repayment refinanced during the period)
- (c) Interest Service Coverage Ratio (times) = (Profit before tax, finance costs, depreciation and amortisation expense) / Finance cost

(d) Net Worth = Share capital + Other Equity

(e) Current Ratio (times) = Current Assets / Current liabilities

- (f) Long Term Debt to Working Capital (times) = Total Long term Borrowings (Current + Non current) / (Current Assets- Current liability excluding Current maturities of long term debt)
- (g) Bad debts to Accounts Receivable ratio (%) = Bad debts / Average Trade Receivable

(h) Current Liability Ratio (times) = Current Liabilities / Total Liabilities

(i) Total Debts To Total Assets (times) = Total Borrowings (Current + Non current) / Total Assets

(j) Debtors' Turnover (times) = Revenue From Operations / Average Trade Receivable

(k) Operating Margin (in %) = (Profit before exceptional item and tax + Finance costs - other income) / Revenue from operations

(I) Net Profit Margin (in %) = Profit after tax / Revenue from operations

For and on behalf of the Board of Directors of WAISL Limited

WAISE Limited

ADI SESHAVATARAM CHERUKUPALLI

Director

DIN: 00062003 Place: New Delhi Date: 27th May 24

Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1,Delhi Aerocity, New Delhi-110037

Statement of Consolidated Assets and Liabilities

(All amount in Rupees Lakhs, unless otherwise stated)

Particulars	As at 31 March 2024	As at 31 March 2023
ASSETS	(Audited)	(Audited)
Non-current assets	15	
(a) Property, plant and equipment		
(b) Capital work in progress	46,827.59	36,535.10
(c) Intangible assets	1,441.30	3,096.64
(d) Financial assets	6,604.56	3,165.26
Investments	•	
Inter-corporate Deposits	1,882.98	150
Loans	-	671.25
(e) Other non-current assets	820.13	-
Total non-current assets -	23.92	23.92
rotal non-current assets	57,600.48	43,492.17
Current assets		
(a) Financial assets		
(i) Trade receivables	4/42/6/201	
(ii) Cash and cash equivalents	6,132.60	7,802.39
(iii) Bank balance other than (ii) above	35,597.94	6,746.98
(iv) Unbilled revenue	3,782.00	7,907.52
(v) Loans	2,278.02	1,675.65
(vi) Other financial assets	700.88	1,006.88
(b) Income tax assets (net)	947.92	214.00
(c) Other current assets	829.76	3.95
Total current assets —	7,943.63	7,603.74
Total assets –	58,212.75	32,961.11
_	1,15,813.23	76,453.28
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	547.91	
(b) Other equity		500.00
Total equity —	30,158.18 30,706.09	16,754.68
Fightifier-	30,706.09	17,254.68
Liabilities Non-appearant liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings 75 Description	66,685.87	31,032.70
(b) Provisions	112.08	63.97
(c) Deferred tax liabilities (net)	4,819.43	2,516.44
Total non-current liabilities —	71,617.38	33,613.11
Current liabilities	•	DOJULGILL
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	3,502.62	13,184.74
(a) Total outstanding dues of micro enterprises and small enterprises		
(b) Total outstanding dues of micro enterprises and small enterprises	409.62	162.81
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,635.19	2,611.34
(iii) Other financial liabilities		
(b) Other current liabilities	5,742.07	7,964.71
(c) Income Tax Liabilities (Net)	746.60	1,478.66
Total current liabilities —	453.66	183.23
	13,489.76	25,585.49
Total equity and liabilities —	1 15 912 22	
The state of the s	1,15,813.23	76,453.28

For and on behalf of the Board of Directors of WAISL Limited

ADI SESHAVATARAM CHERUKUPALLI

Director

DIN: 00062003 Place: New Delhi Date: 27th May 24 WAISL Limited (CIN:U72200DL2009PLC429177)
Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1,Delhi Aerocity, New Delhi-110037
Consolidated Statement of Cash Flows for the year ended 31 March 2024
(All amount in Rupees Lakhs, unless otherwise stated)

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
Cash flows from operating activities:	(Audited)	(Audited)
Profit before tax		
	16,931.54	15,541.52
Adjustments to reconcile profit before tax to net cash flows Depreciation and amortisation expense		
Finance costs	9,468.11	5,316.20
Interest income	5,697.63	3,597.66
	(1,534.94)	(545.77)
Interest income on Inter- corporate deposits	(126.81)	(203.76
Interest on income tax refund	(9.53)	(327.88)
Provision for doubtful receivables (net)	61.29	(5.05)
Unrealised exchange difference (net)	(0.15)	(4.87)
Operating cash flow before working capital changes	30,387.14	23,368.05
Movement in working capital		
(Increase)/decrease in trade receivables	1,608.50	(5 455 67)
(Increase)/decrease in Loans, other financial assets and other assets	(749.98)	(6,456.07)
Increase/(decrease) in trade payables	232.15	(2,068.49)
Increase/(decrease) in other financial liabilities		(945.32)
Increase/(decrease) in other liabilities and provisions	(4,768.51)	240.00
Cash generated from operations	(2,537.17)	333.99
Income tax paid (net of refund)	24,172.00	14,472.16
Net cash flows from operating activities (A)	(816.28)	2,504.32
	23,356.00	16,976.48
Cash flows from investing activities:		
Capital expenditure on property, plant and equipment and intangible assets (after adjustment	(17,536.90)	(24,437.57)
Investment in Subsidiary and Other Company	(2,787.60)	(21,131.31)
Investment in Fixed deposits more than three months (Net)	4,125.52	(2.402.00)
Interest received	994.21	(3,403.08)
Net cash flows used in investing activities (B)	(15,205.00)	481.87 (27,358.78)
Cash flows from financing activities:		•
Proceeds from long term borrowings	50 422 25	
Repayment of long-term borrowings	68,433.35	19,884.95
Finance costs paid	(43,110.62)	(5,650.00)
Infusion of Fresh Equity Capital including Share Premium	(5,628.65)	(3,787.52)
Increase in Share Premium	952.50	et .
Net cash flows from financing activities (C)	20.515.55	
	20,646.58	10,447.43
Net increase in cash and cash equivalents (A+B+C)	28,797.58	65.15
Cash and cash equivalents at the beginning of the year	6,800.28	
Cash and cash equivalents at the end of the year	35,597.94	6,681.83
Note:		6,746.98
he above Cash Flow has been prepared under the "Indirect Method" as set out in the Ind AS-7 o		

For and on behalf of the Board of Directors of

WAISL Limited

ADI SESHAVATARAM CHERURUPALLI

Director DIN: 00062003 Place: New Delhi Date: 27th May 24



Independent Auditor's Report

To the Board of Directors,

WAISL Limited

Report on the Audit of Ind AS Consolidated Financial Statements

Opinion

We have audited the Ind AS Consolidated Financial Statements of **WAISL Limited**, (hereinafter referred to as "the Company"), for the year ended 31 March 2024 included in the accompanying statement of Consolidated Financial results for the year ended 31 March 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 52 of the SEBI (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, and based on the unaudited financial statements of the subsidiary company referred to in Other Matters section below, the Statement:

i. Includes the annual financial results of the following entities:

Name of the Parent (Holding) Company

1. WAISL Limited

Name of the Subsidiary

- 1. WAISL International Pte Limited
- Is presented in accordance with the requirement of Regulation 52 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and total comprehensive income and other financial information of the Company for the year ended 31 March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the ICAI. We believe





that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Consolidated Financial Statements.

Board of Director's Responsibilities for the Statement

These Consolidated Financial results have been prepared on the basis of the Consolidated Ind AS Annual Financial Statement. The Holding Company's Board of Directors are responsible for the preparation and presentation of this statement that gives a true and fair view of the net profit, total comprehensive income and other financial information of the Group in accordance with the Indian 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 52 of the Listing Regulations.

The respective Board of Directors of the Companies included in the Group are responsible for 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 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 Consolidated Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Ind AS Consolidated Financial Statements, the respective Board of Directors of the Companies included in the Group 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 management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Ind AS Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are 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 these Consolidated Financial Statements. As a part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the Audit.

We also:

 Identify and assess the risk of material misstatement of the Consolidated Financial Statements, 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





of 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 financial controls 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 an opinion on whether the Group has
 adequate internal financial controls system 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 management.
- Conclude on the appropriateness of management's 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 ability of the Group 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 Consolidated Financial Statements 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ other financial
 information of the entities within the Group to express an opinion on Statement.

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 Matters

(a) The Statement includes subsidiary's total assets of Rs.6.10 crore as on year ended 31 March 2024 respectively in respect of one Subsidiary whose financial statements/ other financial information have not been audited by us. These financial statements and other financial information are unaudited and have been furnished to us by the Board of



Directors and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this Subsidiary, is based solely on such financial statements/ other financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial statements/ other financial information are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matter with respect to the Financial Results / financial information certified by the Board of Directors.

(b) The consolidated financial results includes the results for the quarter ended 31 March 2024 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subjected to limited review by us.

8. CO

For S M M P & Company Chartered Accountants

Firm Registration No. 120438W

Mudit Lakhotia

Partner

Membership No. - 417827 UDIN No.- **24417827BKGHNJ8012**

Jaipur, dated 27th May 2024



(Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended Sub: Disclosure in compliance with Regulation 52(7) and 52(7A) of Securities and Exchange Board of India March 31, 2024

A. Statement of Utilization of Issue Proceeds

Remar ks, if any	10	NA	
If 8 is Yes, then specify the purpose of for which the funds were utilized	6	NA	
Any deviation (Yes/ No)	8	No	
Funds utilized (Rs. in Crores)	7	700.00	700.00
Amount Raised (Rs. in Crores)	9	700.00	700.00
Date of raising funds	rc.	27-09-2023	Total
Type of instrument	4	Unsecured, Redeemable, Non- Convertible, Non-Cumulative, Taxable	
Mode of Fund Raising (Public issues/ Private placemen t)	m	Private Placement	
NISI	2	INE07XR08015	
Name of the Issuer	-	WAISL LIMITED	



Corporate Office:

1st Floor, Wing D, Building No. 301, New Udaan Bhawan Complex, Opp. T3, IGI Airport, New Delhi-110037

Registered Office:

3rd Floor, Unit no. 310 (East Wing) Wordmark- 1, Asset Area no. 11, Hospitality District, Delhi Aerocity, Near Indira Gandhi International Airport, New Delhi-110037. Tel: +91-80-45114500. Website – waisl.in, CINNo. U72200DL2009PLC429177, Email Id - compliance@waisl.in



B. Statement of Deviation or Variation in use of Issue Proceeds

Particulars				Remarks		
Name of liste	ed entity			WAISL Lin	nited	
Mode of Fun				Private Pla	MARCHEN CONTRACTOR CON	
Type of insti	rument				ertible Debentures	
Date of Raisi	ing Funds				5 above table	
	sed (Rs. in Crore	s)		Rs. 700.00	Description of the Control of the Co	
Report filed	for Quarter ende	ed		31-03-202		
	viation / Variati		unds raised?	No	1	
the issue sta If yes, detail: Date of appr Explanation Comments o Comments o	for the Deviation f the audit comn f the auditors, if	ectus/ offer d l so required? n / Variation nittee after re any	ocument?	NA		
		been raised	and where thei	re has been :	a deviation, in the followi	ng table:
Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the half year according to applicable object [INR Crores and in	Remarks, if any

NA

Deviation could mean:

(a) Deviation in the objects or purposes for which the funds have been raised

(b) Deviation in the amount of funds actually utilized as against what was originally disclosed.



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1st Floor, Wing D, Building No. 301, New Udaan Bhawan Complex, Opp. T3, IGI Airport, New Delhi-110037

Registered Office:

Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark- 1,Delhi Aerocity, New Delhi-110037 Website:www.waisl.in, Email Id-compliance@waisl.in, Telephone No - +91-80-45114500

SECURITY COVER FOR THE QUARTER & YEAR ENDED MARCH 31, 2024

(Pursuant to SEBI Master Circular SEBI/HO/DDHS-PoD1/P/CIR/2023/109 for Debenture Trustee dated March 31, 2023 (updated on July 06, 2023), read with Regulation 54 of SEBI LODR, 2015)

Paticulars	ŭ		Column D	3 naming		Column G	Column H	Column	Column					
	for which this confined relata	egrasius en Charge	exelusive Charge	Paod Possu Charge	ï	Pauf -Passu Eherge	Assets not offered as security	(amount)	Falled (Close)	Ryland	Colorest Policy (Note Name Covered by this continue to Policy (Note Name Covered by this covered by the Policy (Note Name Covered by this covered by the Policy (Note Name Covered by this covered by the Policy (Note Name Covered by this cove	Cobarri M.	Column M	Column O
	1100		Other secured debt	Debt for which this	Assets shared by part	other assets on which		de bit sameunt		Marker traine for		Maria		
		perneq		certificate being	passu debt holder	there is part-passu		considered more		-roets charged on	ductoring charge assessed been	passes against the base	CATTING/back value for challesive charge assets advise	Total Value (Ket-en
					which this certificate	Items sovered in		then once (due to enclusive plus part		Exclusive basis			8	
					deb) with part-passu charge)	fattiments		(allege massed			e p. Book Bulance, DSRA market value is not applicable)		Balance, DSPA market value is not applicable;	
		Book Value 8	Book Value	Yes/Mo	Book Value	Book Value					The state of the s	Relating to Columns	enns.	
ASSETS			100000000000000000000000000000000000000											
Property, Plant and Equipment	NA	NA	NA	NA	NA	NJ.	200							
Cap has every-in-Progress	NA	NA	NA	AN	N/A	Z,	VIN.	200	NA	AN	NA.	NN	NA.	N.
Goodwall Goodwall	NA	NA	NA	AN	NN	NA	NA :	NA	NA PA	200	NA	NN	NA.	NA.
Organities Organities	NA	NA AN	NA	NA	NA	NA	NA.	NA.	200	200	NA.	VN	NA	NA
resett	AK	\$	NA	Ą	AN	NA	XX	NA	4	NA	NA	N N	NA NA	N N
ntangible Assets under Development	AN	NA.	NA.	NA	NA	NA	NA.	NA	ALC:	200				
ivestments	Z >	NA	NA A	2							ş	5	25	NA.
SURO	VN	NA	NA.	NA	NA NO	NA	NA.	NA.	NA	NA	NA	NA	NA.	NA.
	NA	NA	NA	NA I	NA S	NA.	NA.	NA	NA	NA	NA	NA	NA	NA
	NA	NA.	NA	NA	NA .	NA S	N. A.	NA AN	NA.	NA	NA	NA	NA	S
-	NA.	NA	NA	NA	NA	NA.	NA.	N/N	200	NA.	NA	NA	NA	NA.
Cash Equivalents	AA	3	NA A	NA	NA	W	NA	AN	NA	NA.	NA S	NA NA	N. N.	× ×
15	NA	NN	NA	NA	NA	NA	200							3
Total	NA	NA	N	NA.	NA	NA II	NA SA	NA.	NA.	NA	NA	NA.	NA	AN
JABIUTIES							500	MA	NA.	NA	NA.	NA	NA	NA
ties to which this certificate	NA	NA A	NO.											
	-	3	NA.	NA	2	NA	¥	NA	NA	ξ	NA.	NA	AN	NA
ng pari-passu charge	not to be filled	N	NA A	Z	N.	NA	AN.	6						
WITH HEOVE DEDI								Š	AM	NA.	NA	NA A	35	NA
Other debt	П	NA	N.	NA	NA	NA.	NA	NA	NA					
Borrowings	T	NA	NA	NA	NA	NA	NA.	NA	NA	NA NA	NA.	23	2	NA
Bank	Т	NA	NA NA	NA	NA	NA	NA.	nu.	NA	NA	NA I	NA ST	NA NA	200
Debt Securities	Т	N N	2 2	NA.	NA	NA	NA	NA.	NA.	NA	NA.	NA.	NA.	2 2
Others	T	NA	2 2	3	NA NA	NA	NA.	N.	¥	NA.	NA.	š	NA	NA SA
rade Payablas	T	NA .	No No	NA.	NA.	NA	N/A	NA	N.	NA	74	NA	NA.	NA.
	AN	N/s	NA I	2 5	NA	N/A	NA.	NA	NA	NA	NA.	NA	×A.	NA.
Provisions	NA	NA	NA.	NA S	NA S	AUA	NA	NA	NA	NA	NA	NA	AN	NA
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WAISE Limited (CIN:U72200DL2009PLC42917?)
Registered Office: 3rd Floor, Unit no. 310 (East Wing) Wordmark-1,Delhi Aeroolty, New Delhi-110037
Related Party Transactions for the year ended March 31, 2024
(All amount in Rupees Lakins, unless otherwise stated)

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