

Ref. No.: WAISL/BSE/BM Outcome/September 2024

Date: November 12, 2024

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

Dear Sir/Madam,

Subject: Outcome of Board Meeting under Regulation 51(2) read with Part B of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Pursuant to the provisions of Regulation 51(2), 52 and 54 read with Part B of Schedule III of Listing Regulations, we wish to inform that the Board of Directors at its Meeting held today i.e. Tuesday, November 12, 2024, at 10:30 A.M. at the at Board Room, 3rd Floor, Unit No. 310 (East Wing) World Mark-1, Asset Area No. 11, Aerocity, New Delhi-110037 and through Video Conferencing, have inter-alia considered and approved the un-audited financial results together with the limited review report issued by the statutory auditors thereon for the quarter and half year ended September 30, 2024. The un-audited financial results were reviewed and recommended by the Audit Committee at their meeting held on November 11, 2024, and the same have been approved and taken on record by the Board of Directors in their meeting held on November 12, 2024.

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

- a. Pursuant to regulation 52 of the Listing Regulations, please find enclosed the un-audited financial results along with limited review report issued by the statutory auditors thereon for the quarter and half year ended September 30, 2024.
- b. Disclosure of line items pursuant to Regulation 52(4) of Listing Regulations for the Quarter and half year ended September 30, 2024.
- c. In terms of the Regulation 52(7) and 52(7A) of Listing Regulations, a statement indicating the utilization of issue proceeds of non-convertible debentures and statement indicating Nil deviation or variation for the quarter and half year ended September 30, 2024, is being enclosed.

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) Worldmark- 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

- d. Since, we have issued and listed unsecured Non-Convertible Debt Securities, the disclosure requirement under Regulation 54 of Listing Regulations with respect to security cover is not applicable. Further, a "NIL" report for the quarter and half year ended September 30, 2024, is duly enclosed herewith.
- e. Disclosure of related party transaction pursuant to regulation 23(9) of the Listing Regulations for the half year ended September 30, 2024.

The Meeting of the Board of Directors concluded at 12:58 P.M.

This is submitted for your information records.

Thanking you,
Yours Sincerely,

For and on behalf of WAISL Limited

Karishma



Karishma Aggarwal
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 Unaudited Financial Results for the Quarter and Half Year Ended 30 Sep 2024

(All amount in Rupees Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30 Sep 2024	30 June 2024	30 Sep 2023	30 Sep 2024	30 Sep 2023	31 March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	(a) Revenue from operations	14,187.87	13,908.83	12,664.02	28,096.70	24,304.14	51,431.52
	(b) Other income	818.40	590.86	281.55	1,409.26	460.32	1,771.28
	Total Income	15,006.27	14,499.69	12,945.57	29,505.96	24,764.46	53,202.80
2	Expenses						
	(a) Cost of services received	3,083.91	2,672.06	2,187.24	5,755.97	4,296.75	9,587.19
	(b) Employee benefits expense	2,054.79	1,351.58	1,336.00	3,406.37	2,182.05	4,745.62
	(c) Depreciation and amortisation expense	3,050.90	2,996.85	2,137.14	6,047.75	4,227.03	9,468.11
	(d) Finance costs	1,738.51	1,682.25	1,237.47	3,420.76	2,334.38	5,673.92
	(e) Other expenses	2,096.84	1,964.02	1,510.70	4,060.86	3,291.53	5,753.48
	Total expenses	12,024.95	10,666.76	8,408.55	22,691.71	16,331.74	36,228.32
3	Profit before tax	2,981.32	3,832.93	4,537.02	6,814.25	8,432.72	16,974.48
4	Tax expenses						
	(a) Current tax	625.65	414.77	-	1,040.42	-	2,113.20
	(b) Deferred tax charge	148.41	865.53	375.37	1,013.91	1,214.34	2,306.72
5	Profit after tax	2,207.26	2,552.63	4,161.65	4,759.89	7,218.38	12,554.56
6	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of the defined benefit plan	-	-	-	-	-	(9.71)
	Income tax relating to above	-	-	-	-	-	2.44
	Other comprehensive income	-	-	-	-	-	(7.27)
7	Total comprehensive income	2,207.26	2,552.63	4,161.65	4,759.89	7,218.38	12,547.29
8	Paid up Equity Share Capital	547.91	547.91	547.91	547.91	547.91	547.91
	(Face value of Rs.10/- each)						
9	Other Equity	28,939.47	32,759.19	24,877.65	28,939.47	24,877.65	30,206.56
10	Earning per share (Not annualised)						
	Basic (In Rs.)	40.29	46.59	75.95	86.87	131.74	226.14
	Diluted (In Rs.)	40.29	46.59	75.95	86.87	131.74	226.14

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)						
(A)	Debt-Equity Ratio (times):	2.28	2.09	3.29	2.28	3.29	2.30
(B)	Debt Service Coverage Ratio (times)	0.89	1.64	1.86	1.57	1.87	3.50
(C)	Interest Service Coverage Ratio (times)	4.47	5.06	6.39	4.76	5.42	5.66
(D)	Outstanding redeemable preference shares (quantity)	NA	NA	NA	NA	NA	NA
(E)	Debenture redemption reserve (Rs. In Lakhs)	NA	NA	NA	NA	NA	NA
(F)	Net Worth (Rs. In Lakhs)	29,487.38	33,307.10	25,425.56	29,487.38	25,425.56	30,754.47
(G)	Net Profit After Tax (Rs. In Lakhs)	2,207.26	2,552.63	4,161.65	4,759.89	7,218.38	12,547.29
(H)	Earnings per share (not annualised)	40.29	46.59	75.95	86.87	131.74	226.14
(I)	Current Ratio (times)	2.71	5.00	2.72	2.71	2.72	4.35
(J)	Long Term Debt to Working Capital (times)	1.49	1.37	1.31	1.49	1.31	1.44
(K)	Bad debts to Accounts Receivable ratio (%)	-	-	-	-	-	-
(L)	Current Liability Ratio (times)	0.25	0.14	0.28	0.25	0.28	0.16
(M)	Total Debts To Total Assets (times)	0.57	0.59	0.68	0.57	0.68	0.60
(N)	Debtors' Turnover (times)	2.47	2.36	1.71	4.90	3.27	7.38
(O)	Inventory Turnover (times)	NA	NA	NA	NA	NA	NA
(P)	Operating Margin (in %)	49.00%	56.95%	43.37%	52.94%	42.41%	59.00%
(Q)	Net Profit Margin (in %)	15.56%	18.35%	32.86%	16.94%	29.70%	24.41%

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

Adi Seshavaram Cherukupalli

ADI SESHAVARAM CHERUKUPALLI

Director

DIN: 00062003

Place: New Delhi

Date : 12th Nov 24



WAISL Limited (CIN:U72200DL2009PLC429177)

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

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Notes to Unaudited Financial Results for the Quarter and Half Year Ended 30 Sep 2024

- 1 The above Standalone Financial results have been reviewed and recommended by the Audit Committee held on 11th November 2024 and are approved by the Board of Directors at their meeting held on 12th November 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 a Limited Review of the above results in terms of Regulation 52 of the SEBI (LODR) Regulations, 2015 and have issued a Limited Review Report with an unmodified opinion.
- 5 Figures for the quarter ended 30 September is the balancing figures between the Reviewed figure in respect of Half Year of relevant financial year and the published figures of 1st quarter of the relevant financial year.
- 6 Previous period figures have been regrouped/re-arranged, wherever necessary to make it comparable with the current period's classification / disclosure
- 7 The number of investor complaints pending at the beginning of the period, received during the period and pending at quarter ended 30th Sep 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 + Depreciation+ 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
WAISL Limited

Adi Seshavaram Cherukupalli

ADI SESHAVATARAM CHERUKUPALLI

Director

DIN: 00062003

Place: New Delhi

Date : 12th Nov 2024



WAISL Limited (CIN:U72200DL2009PLC429177)

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

Statement of Unaudited Assets and Liabilities as at 30th Sep 2024

(All amount in Rupees Lakhs, unless otherwise stated)

Particulars	As at 30 Sep 2024	As at 31 March 2024
ASSETS		
Non-current assets		
(a) Property, plant and equipment	47,339.65	46,827.59
(b) Capital work in progress	1,152.90	1,441.30
(c) Intangible assets	4,707.31	5,030.31
(d) Financial assets		
Investments	2,787.60	2,787.60
Loans	1,101.28	820.13
(e) Other non-current assets	23.92	23.92
Total non-current assets	57,112.66	56,930.85
Current assets		
(a) Financial assets		
(i) Trade receivables	5,338.93	6,132.60
(ii) Cash and cash equivalents	12,211.95	35,539.25
(iii) Bank balance other than (ii) above	30,592.99	3,782.00
(iv) Unbilled revenue	2,971.23	2,278.02
(v) Loans	263.11	700.88
(vi) Other financial assets	1,203.23	947.92
(b) Income tax assets (net)	3.03	829.76
(c) Other current assets	6,763.60	7,942.09
Total current assets	59,348.07	58,152.52
Total assets	1,16,460.73	1,15,083.37
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	547.91	547.91
(b) Other equity	28,939.47	30,206.56
Total equity	29,487.38	30,754.47
Liabilities		
Non-current liabilities		
(a) Financial liabilities		
Borrowings	59,138.55	66,021.37
(b) Provisions	142.08	112.08
(c) Deferred tax liabilities (net)	5,832.20	4,819.43
Total non-current liabilities	65,112.83	70,952.88
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	6,959.65	3,502.62
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small	197.31	409.62
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,774.88	2,596.68
(iii) Other financial liabilities	9,680.41	5,666.84
(b) Other current liabilities	906.00	746.60
(c) Income Tax Liabilities (Net)	342.27	453.66
Total current liabilities	21,860.52	13,376.02
Total equity and liabilities	1,16,460.73	1,15,083.37

Summary of significant accounting policies

See accompanying notes forming part of the Financial Statements

As per our report of even date attached

For S M P & Company

Chartered Accountants

Firm Registration No. 120438 W

Mudit Lakhota

Membership No. 417827

Partner

Place:

Date : 12th Nov 2024

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

Adi Seshavataram Cherukupalli

Director

DIN: 00062003



WAISL Limited (CIN:U72200DL2009PLC429177)

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Unaudited Statement of Cash Flows for the half year ended 30 Sep 2024

(All amount in Rupees Lakhs, unless otherwise stated)

Particulars	For the period ended 30 Sep 2024	For the year ended 31 March 2024
Cash flows from operating activities:		
Profit before tax	6,814.25	16,974.48
Adjustments to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	6,047.75	9,468.11
Finance costs	3,420.76	5,673.92
Interest income	(1,283.92)	(1,634.94)
Interest income on Inter- corporate deposits	(61.86)	(126.81)
Interest on income tax refund	(53.74)	(9.53)
Provision for doubtful receivables (net)	(8.15)	61.29
Unrealised exchange difference (net)	(10.51)	(0.15)
Operating cash flow before working capital changes	14,864.58	30,406.37
Movement in working capital		
(Increase)/decrease in trade receivables	801.82	1,608.50
(Increase)/decrease in Loans, other financial assets and other assets	393.13	(749.98)
Increase/(decrease) in trade payables	965.89	232.15
Increase/(decrease) in other financial liabilities	6,163.37	(4,800.12)
Increase/(decrease) in other liabilities and provisions	200.39	(2,537.71)
Cash generated from operations	23,389.18	24,159.21
Income tax paid (net of refund)	(338.63)	(816.28)
Net cash flows from operating activities (A)	23,050.55	23,342.93
Cash flows from investing activities:		
Capital expenditure on property, plant and equipment and intangible assets (after adjustment of increase/decrease in capital work in progress and advances for capital	(8,084.28)	(17,536.90)
Investment in Subsidiary and Other Company	-	(2,787.60)
Investment in Fixed deposits more than three months (Net)	(26,810.99)	4,125.52
Interest received	1,394.37	994.21
Net cash flows used in investing activities (B)	(33,500.90)	(15,204.77)
Cash flows from financing activities:		
Proceeds from long term borrowings	-	68,417.17
Repayment of long-term borrowings	(3,425.79)	(43,110.62)
Finance costs paid	(3,424.18)	(5,604.94)
Dividend Payment	(6,026.98)	-
Infusion of Fresh Equity Capital including Share Premium	-	952.50
Net cash flows from financing activities (C)	(12,876.95)	20,654.11
Net increase in cash and cash equivalents (A+B+C)	(23,327.30)	28,792.27
Cash and cash equivalents at the beginning of the period	35,539.25	6,746.98
Cash and cash equivalents at the end of the period (Refer Note 9)	12,211.95	35,539.25

Note:

The above Cash Flow has been prepared under the "Indirect Method" as set out in the Ind AS-7 on Statement of Cash Flows.

See accompanying notes forming part of the Financial Statements

As per our report of even date attached

For S M P & Company

Chartered Accountants

Firm Registration No. 120438 W

Mudit Lakhota

Membership No. 417827

Partner

Place:

Date : 12th Nov 2024



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

Adi Seshavaram Cherukupalli

Director

DIN: 00062003



Independent Auditor's Review Report on unaudited quarterly and year to date financial results of Waisl Limited pursuant to the Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To The Board of Directors of Waisl Limited

1. We have reviewed the accompanying statement of unaudited financial results of Waisl Limited ('the Company') for the quarter ended September 30, 2024 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. 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 Engagement (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 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 stated in paragraph 3 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 Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in

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India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The unaudited financial results for the quarter ended are prepared in accordance with Ind AS, included in the statement, were reviewed by us, hence we do not express any opinion on those unaudited financial results.

Our conclusion is not modified in respect of the above matter.

For S M M P & COMPANY

Chartered Accountants

Firm's Registration No. 120438W



Mudit Lakhota

Partner

Membership No.: 417827

UDIN: 24417827BKGHRU2395



Place: Jaipur

Date: 12/11/2024

Sub: Disclosure in compliance with Regulation 52(7) and 52(7A) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended September 30, 2024

A. Statement of Utilization of Issue Proceeds

1 Name of the Issuer	2 ISIN	3 Mode of Fund Raising (Public issues/Private placement)	4 Type of instrument	5 Date of raising funds	6 Amount Raised (Rs. in Crores)	7 Funds utilized (Rs. in Crores)	8 Any deviation (Yes/No)	9 If 8 is Yes, then specify the purpose of for which the funds were utilized	10 Remarks, if any
WAISL LIMITED	INE07XR08015	Private Placement	Listed, Rated, Unsecured, Redeemable, Non-Convertible, Non-Cumulative, Taxable Debentures	27-09-2023	700.00	700.00	No	NA	NA
				Total	700.00	700.00			



Handwritten signature

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B. Statement of Deviation / Variation in use of Issue Proceeds: NIL

Particulars	Remarks					
Name of listed entity	WAISL Limited					
Mode of Fund Raising	Private Placement					
Type of instrument	Non-Convertible Debentures					
Date of Raising Funds	September 27, 2023					
Amount Raised (Rs. in Crores)	Rs. 700.00					
Report filed for Quarter ended	30-09-2024					
Is there a Deviation / Variation in use of funds raised?	No					
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA					
If yes, details of the approval so required?						
Date of approval						
Explanation for the Deviation / Variation						
Comments of the audit committee after review						
Comments of the auditors, if any						
Objects for which funds have been raised and where there has been a deviation / variation, in the following 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
There is no deviation / variation in the use of issue proceeds						

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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SECURITY COVER FOR THE QUARTER ENDED SEPTEMBER 30, 2024
(Pursuant to SEBI Master Circular dated May 16, 2024 (earlier March 31, 2023) read with Regulation 54 of Listing Regulations)

Column A Particulars	Column B Description of asset for which this certificate is valid	Column C Exclusive Charge	Column D Debit for which this certificate is being issued	Column E Debit for which this certificate is being issued	Column F Debit for which this certificate is being issued	Column G Debit for which this certificate is being issued	Column H Debit for which this certificate is being issued	Column I Debit for which this certificate is being issued	Column J Debit for which this certificate is being issued	Column K Debit for which this certificate is being issued	Column L Debit for which this certificate is being issued	Column M Debit for which this certificate is being issued	Column N Debit for which this certificate is being issued	Column O Debit for which this certificate is being issued
ASSETS														
Property, Plant and Equipment	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Capital Work-in-Progress	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Right of Use Assets	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Goodwill	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Intangible Assets	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Intangible Assets under Development	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Investments	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Loans	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Inventories	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade Receivables	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cash and Cash Equivalents	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bank balances other than Cash and Cash Equivalents	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Others	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
LIABILITIES														
Debt securities to which this certificate pertains	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other debt including pari-passu charge with above debt	not to be filled	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other debt		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Subordinated debt		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Borrowings		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Bank		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Debt Securities		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Others		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Trade Payables		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Other liabilities		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Provisions		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Others		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cover on Book Value		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Cover on Market Value *		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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S. No.	Details of the party (listed entity /subsidiary) entering into the transaction				Details of the counterparty *			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness incurred to make or give loans, inter-corporate deposits, advances or investments				Additional disclosure of related party transactions - applicable only in case the related party transactions relate to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Opening balance 01-04-2024	Closing balance 30-09-2024				Nature of indebtedness (loan/ ss/loan/ issuance of debt/ any other etc.)	Cost (see Note 7)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)			
1.	Waisi Limited	AAACW9002D	Waisi International Pte. Ltd.	222279999Z	100% Wholly owned Subsidiary of Listed Entity	Loan	1,220.78	281.15	820.13 Lakhs	1101.28 Lakhs					Loan	10%	5 years with a right to convert the outstanding amount into equity shares	Unsecured	Repayment of Loan taken from earlier shareholders.		



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