Ref. No: WAISL/BSE/BM Outcome/June, 2026 **Date: August 11, 2026**

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 Unaudited Standalone Financial Results under Regulations 51(2) & 52 read with Part B of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of Regulations 51(2) & 52 read with Part B of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("SEBI Listing Regulations"), we wish to inform that the Board of Directors at its Meeting held today, i.e., Tuesday, August 11, 2026 at 11:12 A.M. (IST) at Board Room, 3rd Floor, Unit No. 310 (East Wing) Worldmark-1, Asset Area No. 11, Hospitality District, Aerocity, Near Indira Gandhi International Airport, South West Delhi-110037 through video conferencing, have *inter-alia* considered and approved the following(s):

1. Unaudited Standalone Financial Results for the quarter ended June 30, 2026 along with Limited Review Report issued by M/s SMMP & Company, Chartered Accountants (Firm Registration No. 120438W).

The aforementioned financial results were reviewed and recommended by the Audit Committee and were subsequently approved and taken on record by the Board of Directors.

In terms of the applicable provisions of the listing regulations, please find enclosed the following(s):

1. Unaudited Standalone Financial Results along with Limited Review Report for the quarter ended June 30, 2026.

2. Disclosure of line items as required under Regulation 52(4) of the SEBI Listing Regulations, which forms part of the enclosed Unaudited Standalone Financial Results.

3. A statement indicating the utilization of issue proceeds of non-convertible debentures and a statement indicating NIL deviation and variation in the issue proceeds of non-convertible Debentures pursuant to Regulation 52(7)/(7A) of SEBI Listing Regulations.

4. NIL Security cover certificate as required under Regulation 54 of the SEBI Listing Regulations. (Security Cover Certificate as not applicable, since the Company has not issued any secured non-convertible debt securities)

The trading window for the listed non-convertible debentures of the Company was closed from July 1, 2026 and will reopen on August 13, 2026.

The Meeting of the Board of Directors commenced at 11:12 AM (IST) and concluded at 01:45 PM (IST)

This is submitted for your information and records.

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

Karishma Aggarwal

Digitally signed by Karishma Aggarwal
Date: 2026.08.11 14:05:29 +05'30'

Karishma Aggarwal
Company Secretary and Compliance Officer
M. No. A70927

WAISL Limited (CIN:U62020DL2009PLC429177)
Registered Office: 3rd Floor, Unit no. 310 (East Wing) Worldmark- 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 ended 30 June 2026

(All amount in Rupees Lakhs, unless otherwise stated)

Sr. No.	Particulars	Quarter Ended			Year ended
		June-26 Unaudited	March-26 Unaudited	June-25 Unaudited	31-Mar-26 Audited
1	**Income**				
	(a) Revenue from operations	21,436.26	16,501.39	15,154.16	63,916.04
	(b) Other income	588.45	285.61	754.65	2,719.49
	Total Income	**22,024.71**	**16,787.00**	**15,908.81**	**66,635.53**
2	**Expenses**				
	(a) Cost of services received	6,775.28	2,470.08	3,839.80	14,920.47
	(b) Employee benefits expense	3,177.70	4,279.55	2,356.14	11,046.14
	(c) Depreciation and amortisation expense	3,415.57	3,170.50	3,335.79	13,306.32
	(d) Finance costs	1,453.74	1,401.40	1,599.07	6,106.57
	(e) Other expenses	2,998.38	2,737.41	2,683.04	11,442.29
	Total expenses	**17,820.68**	**14,058.94**	**13,813.84**	**56,821.79**
3	**Profit before tax**	**4,204.03**	**2,728.06**	**2,094.97**	**9,813.74**
4	**Tax expenses**				
	(a) Current tax	1,234.83	1,416.41	619.45	3,028.00
	(b) Deferred tax (credit)/charge	-441.30	-776.65	-796.11	-507.00
5	**Profit after tax**	**3,410.52**	**2,088.30**	**2,271.63**	**7,292.74**
6	**Other comprehensive income**				
	Items that will not be reclassified to profit or loss				
	Gain on Fair Valuation of Investments	-	274.09	-	274
	Remeasurements of the defined benefit plan	-	48.70	-	48.70
	Income tax relating to above	-	(12.26)	-	-12.26
	Other comprehensive income	-	**311.00**	-	**310.53**
7	**Total comprehensive income**	**3,410.52**	**2,399.30**	**2,271.63**	**7,603.27**
8	**Paid up Equity Share Capital**	547.91	547.91	547.91	547.91
	(Face value of Rs.10/- each)				
9	**Other Equity (Note No. 12)**	46,031.57	42,875.39	37,101.67	42,875.39
10	**Earning per share (Not annualised)**				
	Basic (in Rs.)	62.25	38.11	41.46	133.10
	Diluted (in Rs.)	62.25	38.11	41.46	133.10

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 & half year ended 31 March 2026

Sr. No.	Particulars	Quarter Ended			Year Ended
		June-26 Unaudited	March-26 Unaudited	June-25 Unaudited	March-26 Audited
11	Ratios (Refer Note 8)				
(A)	Debt-Equity Ratio (times):	1.29	1.38	1.76	1.38
(B)	Debt Service Coverage Ratio (times)	0.71	1.55	2.09	1.60
(C)	Interest Service Coverage Ratio (times)	5.78	4.21	4.40	4.37
(D)	Outstanding redeemable preference shares (quantity and value) (Rs. In Lakhs)	NA	NA	NA	NA
(E)	Debenture redemption reserve (Rs. In Lakhs)	NA	NA		NA
(E)	Debenture redemption reserve (Rs. In Lakhs)	NA	NA	NA	NA
(F)	Net Worth (Rs. In Lakhs)	46,579	41,463	37,650	41,462.84
(G)	Net Profit After Tax (Rs. In Lakhs)	3,410.52	2,088.30	2,271.63	7,292.74
(H)	Earnings per share (not annualised)	62.25	38.11	41.46	133.10
(I)	Current Ratio (times)	2.17	2.69	3.85	2.69
(J)	Long Term Debt to Working Capital (times)	1.65	1.24	1.21	1.24
(K)	Bad debts to Accounts Receivable ratio (%)	0.09	0.08	0.00	0.08
(L)	Current Liability Ratio (times)	0.32	0.30	0.21	0.30
(M)	Total Debts To Total Assets (times)	0.47	0.51	0.56	0.49
(N)	Debtors' Turnover (times)	3.12	2.46	2.24	9.55
(O)	Inventory Turnover (times)	NA	NA	NA	NA
(P)	Operating Margin (in %)	39.6%	42.5%	41.41%	41.5%
(Q)	Net Profit Margin (in %)	15.91%	12.66%	14.99%	11.41%

WAISL Limited (CIN:U62020DL2009PLC429177)
Registered Office: 3rd Floor, Unit no. 310 (East Wing) Worldmark- 1,Delhi Aerocity, New Delhi-110037
Website:www.waisl.in, Email Id- compliance@waisl.in, Telephone No - +91-80-45114500
Notes to Unaudited Financial Results for the Quarterr Ended 30th June 2026

1 The above Standalone Financial results have been reviewed and recommended by the Audit Committee at its meeting held on 12th November 2025 and subsequently approved by the Board of Directors at their meeting held on 5th August 2026.

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 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 figures for the quarter ended 30 June 2026 represent the balancing figure between the year-to-date figures as of 30 June 2025 and the reviewed year-to-date figures as of 31st March 2026.

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 June 2026 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

WAISL LIMITED

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

ADI SESHAVATARAM CHERUKUPALLI
Director
DIN: 00062003
Place: New Delhi
Date : 11-08-2026

SMMP & Company
Chartered Accountants

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 June 30, 2026 ('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 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.

SMMP & COMPANY FRN-120438W

SMMP & Company
Chartered Accountants

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

SMMP & COMPANY FRN-120438W

Mudit Lakhotia

Partner

Membership No.: 417827

UDIN: **26417827BKZKSL5280**

Place: Jaipur

Date: 10-Aug-26

Innovate / Transform

Waisl Limited
CIN: U62020DL2009PLC429177
Registered office Address: 3rd Floor, Unit no. 310 (East Wing) Worldmark- 1,
Asset Area no. 11, Hospitality District, Delhi Aerocity,
Near IGI Airport, South West Delhi-110037

Subject: Disclosure in the Compliance with the Regulation 52(7) and 52(7A) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 for the Quarter ended June 30, 2026

A. Statement of utilization of issue proceeds.

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

*WAISL Limited has raised debentures amounting to INR 700 crores and same were utilized in the FY 2023-24.

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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	June 30, 2026
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	Fund Utilized	Amount Deviation/ Variation for the half year according to applicable object (INR Crores and in %)	Remark, if any
There is no deviation/variation in the use of issue proceeds. Hence, not applicable						

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.

***Waisl Limited has raised debentures amounting to INR 700 crores and same were utilized in the FY 2023-24.**

For and on behalf of Waisl Limited

Gurpreet Singh
Chief Financial Officer

Waisl Limited
CIN: U62020DL2009PLC429177
Registered office Address: 3rd Floor, Unit no. 310 (East Wing) Worldmark- 1,
Asset Area no. 11, Hospitality District, Delhi Aerocity,
Near IGI Airport, South West Delhi-110037

Security Cover for the quarter ended June 30, 2026
(Pursuant to SEBI Master Circular dated May 16, 2024 read with Regulation 54 of Listing Regulation)

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of asset for which this certificate relate	Exclusive Charge	Exclusive Charge	Pari-Passu Charge	Pari-Passu Charge	Pari- Passu Charge	Assets not offered as Security	Elimination (amount in negative)	(Total C to H)	Related to only those items covered by this certificate				
		Debt for which this certificate being issued	Other Secured Debt	Debt for which this certificate being issued	Assets shared by Pari-passu debt holder (includes debt for which this certificate is issued & other debt with pari-passu charge)	Other assets on which there is pari- Passu charge (excluding items covered in column F)		debt amount considered more than once (due to exclusive plus pari-passu charge)		Market Value for Assets charged on Exclusive basis	Carrying /book value for exclusive charge assets where market value is not ascertainable or applicable (For eg. Bank Balance, DSRA, market value is not applicable)	Market Value for Pari-Passu charge Assetsviii	Carrying value/book value for pari-passu charge assets where market value is not ascertainable or applicable (For eg. Bank Balance, DSRA, market value is not applicable)	Total Value(=K+L+M+N)
												Relating to Column F		
		Book Value	Book Value	Yes/ No	Book Value	Book Value								
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 sharing pari-passu charge with above debt	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	not to be filled	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

Bank	NA	not to be filled	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
Lease 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	NA
Cover on Book Value										NA	NA	NA	NA	NA
Cover on Market Value	NA	NA	NA	NA	NA	NA	NA	NA	NA					
	NA	Exclusive Security Cover Ratio	NA	NA	Pari-Passu Security Cover Ratio	NA	NA	NA	NA					

For and on behalf of WAISL Limited

Gurpreet Singh
Chief Financial Officer

For S M M P & Company
Chartered Accountants

Mudit Lakhotia
Membership No. 417827