

Date: 1st November, 2018

BSE Limited

Listing Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

SCRIP CODE: **511147**

Company: **Wall Street Finance Limited**

Subject: Unaudited consolidated and standalone financial results for the quarter and half year ended 30th September, 2018

Dear Sirs,

We are filing the revised letter for outcome of the Board Meeting, as the earlier letter had inadvertent typo error i.e. the word "**nine months**" should be read as "**half year ended**".

With reference to the captioned subject, kindly note that the Board Meeting of Wall Street Finance Limited was held today. As recommended by the Audit Committee, the Board approved the un-audited financial results (Standalone and Consolidated) for the quarter and half year ended 30th September, 2018 and the same are enclosed along with Limited Review Report in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Indian Accounting Standards (Ind-AS).

The meeting of the Board of Directors commenced at 4.00 p.m. and concluded at 6.00 p.m.

Please take the above on record and acknowledge the receipt of the same.

Thanking You,

For Wall Street Finance Limited



Chaitali Desai
Company Secretary

Encl: As above

D T S & Associates

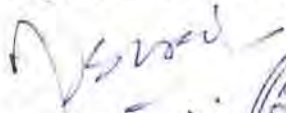
Chartered Accountants

INDEPENDENT AUDITORS' REVIEW REPORT

TO THE BOARD OF DIRECTORS WALL STREET FINANCE LIMITED

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the Statement") of **Wall Street Finance Limited** ("**Company**"), for the Quarter and the Half Year ended September 30, 2018 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement, which is the responsibility of the Company's management and approved by the 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"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on these financial results based on our review of such financial statements.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly we do not express an audit opinion.
4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the applicable Indian Accounting Standard and other accounting principles and practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated June 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D T S & Associates
Chartered Accountants
Registration No. 142412W


T. P. Ostwal
(Partner)
M. No. 30848

Place: Mumbai

Date: November 01, 2018



Sr. No.	Particulars	Standalone					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-18 (Unaudited)	30-Jun-18 (Unaudited)	30-Sep-17 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-17 (Unaudited)	31-Mar-18 (Audited)
1	Income from Operations						
	a) Revenue from Operations	590.04	565.84	1,189.44	1,155.88	2,577.87	3,450.40
	b) Other Income	36.81	58.36	293.51	95.17	304.52	413.85
	Total Revenue (a + b)	626.86	624.20	1,482.96	1,251.06	2,882.39	3,864.26
2	Expenses						
	a. Employee benefits expense	255.48	268.50	378.32	523.98	730.57	1,161.34
	b. Finance Costs	34.87	31.96	107.34	66.82	219.95	312.46
	c. Depreciation & Amortization expenses	10.77	12.27	10.77	23.05	22.36	60.85
	d. Other Expenses	320.29	355.90	854.39	676.19	1,743.25	2,617.17
	Total Expenses	621.40	668.63	1,350.82	1,290.03	2,716.13	4,151.81
3	Profit/(Loss) from before exceptional items (1-2)	5.45	(44.43)	132.14	(38.97)	166.26	(287.55)
4	Exceptional Items	-	-	-	-	-	3,821.66
5	Net Profit / (Loss) before tax (3+4)	5.45	(44.43)	132.14	(38.97)	166.26	3,534.11
6	Tax Expense	(2.70)	(5.37)	47.71	(8.07)	56.42	852.89
7	Net Profit / (Loss) after tax (5-6)	8.15	(39.06)	84.43	(30.90)	109.84	2,681.22
8	Other comprehensive income (OCI) (Net of taxes)	9.62	-	1.01	9.62	2.02	19.24
9	Total comprehensive income (7+8)	17.77	(39.06)	85.44	(21.28)	111.86	2,700.46
10	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	1,159.84	1,159.84	1,159.84	1,159.84	1,159.84	1,159.84
11	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year						2,714.12
12	Earning per share (EPS) of Rs. 10 each (not annualised)						
	(a) Basic	0.07	(0.34)	0.73	(0.27)	0.95	23.12
	(b) Diluted	0.07	(0.34)	0.73	(0.27)	0.95	23.12

Notes to the standalone Unaudited financial results:

- 1 These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI Circular dated July 05, 2016.
- 2 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 1st November, 2018.
- 3 The Company is engaged primarily in the business of forex in the current period, there is no separate reportable segment applicable in terms of the requirement of Ind AS 108, 'Operating Segments'.
- 4 Previous years' quarter figures and half year figures include revenue and expenses from international inward remittance business which was subsequently sold and hence are not comparable
- 5 Figures for the previous period have been regrouped / re-classified wherever necessary to make them comparable with current period.

Place: Mumbai
Date: 1st November, 2018

N. Srikrishna
Whole Time Director &
Chief Executive Officer



AUDITED STATEMENT OF ASSETS & LIABILITIES (Rs. In Lakhs)

PARTICULARS	STANDALONE	
	As at 30th Sep 2018	As at 31st Mar 2018
ASSETS		
Non-Current Assets		
Property, plant and equipment	86.82	94.25
Investment Property	-	49.55
Other Intangible assets	22.24	27.04
Intangible Asset under development	362.77	216.25
<i>Financial assets</i>		
Investments	17.28	17.52
Other financial assets	62.82	64.39
Other non-current assets	9.63	9.63
Deferred tax asset (Net)	93.27	85.20
Income tax assets (Net)	54.48	44.22
Current Assets		
Inventories	493.47	767.95
<i>Financial Assets</i>		
Investments	10.07	10.03
Trade Receivables	2,018.03	1,202.74
Cash and Cash Equivalents	2,520.40	2,955.26
Other Bank Balances	321.40	322.05
Other financial assets	206.39	204.18
Other Current Assets	285.72	258.33
Total Assets	6,564.79	6,328.59
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,159.84	1,159.84
Other Equity	2,703.52	2,714.13
Liabilities		
Non-Current Liabilities		
<i>Financial Liabilities</i>		
Other Financial Liabilities	-	-
Provisions	17.66	17.66
Current Liabilities		
<i>Financial Liabilities</i>		
Borrowings	1,894.72	1,552.14
Trade Payables	523.04	415.27
Other Financial Liabilities	35.40	38.40
Provisions	47.37	43.26
Other Current Liabilities	183.25	387.91
Total Equity and Liabilities	6,564.79	6,328.59

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D T S & Associates

Chartered Accountants

INDEPENDENT AUDITORS' REVIEW REPORT

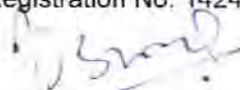
TO THE BOARD OF DIRECTORS WALL STREET FINANCE LIMITED

1. We have reviewed the accompanying "Statement of Unaudited Consolidated Financial Result" ("the Statement") of **Wall Street Finance Limited** ("the Parent") and its subsidiary (together referred to as "Group") for the Quarter and Six Months ended September 30, 2018, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement, which is the responsibility of the Company's management and approved by the 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"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of Parent's personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly we do not express an audit opinion.
4. The Statement includes the results of the following entity:

Subsidiary:

1. S Global Insurance Advisory Limited
5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standard and other accounting principles and practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated June 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D T S & Associates
Chartered Accountants
Registration No. 142412W


T. P. Ostwal
(Partner)
M. No. 30848

Place: Mumbai

Date: November 01, 2018



Sr. No.	Particulars	Consolidated					
		Quarter Ended			Half Year Ended		Year Ended
		30-Sep-18 (Unaudited)	30-Jun-18 (Unaudited)	30-Sep-17 (Unaudited)	30-Sep-18 (Unaudited)	30-Sep-17 (Unaudited)	31-Mar-18 (Audited)
1	Income from Operations						
	a) Revenue from Operations	590.26	566.14	1,244.29	1,156.40	2,695.16	3,567.69
	b) Other Income	36.81	58.36	299.13	95.17	311.69	417.61
	Total Revenue (a + b)	627.07	624.50	1,543.43	1,251.57	3,006.85	3,985.31
2	Expenses						
	a. Employee benefits expense	255.48	268.50	389.70	523.98	751.57	1,182.34
	b. Finance Costs	34.86	31.96	105.97	66.82	217.23	309.74
	c. Depreciation & Amortization expenses	10.78	12.27	11.17	23.05	23.15	61.65
	d. Other Expenses	320.44	355.90	904.73	676.34	1,838.79	2,675.24
	Total Expenses	621.55	668.63	1,411.57	1,290.18	2,830.74	4,228.96
3	Profit/(Loss) from before exceptional items (1-2)	5.52	(44.13)	131.86	(38.61)	176.11	(243.65)
4	Exceptional Items	-	-	-	-	-	3,821.66
5	Net Profit / (Loss) before tax (3+4)	5.52	(44.13)	131.86	(38.61)	176.11	3,578.01
6	Tax Expense	(2.70)	(5.37)	51.56	(8.07)	62.78	859.20
7	Net Profit / (Loss) after tax (5-6)	8.22	(38.76)	80.31	(30.54)	113.34	2,718.81
8	Other comprehensive income (OCI) (Net of taxes)	9.62	-	1.04	9.62	2.02	19.24
9	Total comprehensive income (7+8)	17.84	(38.76)	81.34	(20.92)	115.36	2,738.05
10	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	1,159.84	1,159.84	1,159.84	1,159.84	1,159.84	1,159.84
11	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	2,714.76
12	Earning per share (EPS) of Rs. 10 each (not annualised)						
	(a) Basic	0.07	(0.33)	0.69	(0.26)	0.98	23.44
	(b) Diluted	0.07	(0.33)	0.69	(0.26)	0.98	23.44

Notes to the consolidated unaudited financial results:

- These financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with the rules thereunder and in terms of SEBI Circular dated July 05, 2016.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 1st November, 2018.
- The Company is engaged primarily in the business of forex in the current period, there is no separate reportable segment applicable in terms of the requirement of Ind AS 108, 'Operating Segments'.
- Previous years' quarter figures and half year figures include revenue and expenses from international inward remittance business which was subsequently sold and hence are not comparable.
- Figures for the previous period have been regrouped / re-classified wherever necessary to make them comparable with current period.

Place: Mumbai
Date: 1st November, 2018

N. Srikrishna
Whole Time Director &
Chief Executive Officer



AUDITED STATEMENT OF ASSETS & LIABILITIES		(Rs. In Lakhs)
PARTICULARS	CONSOLIDATED	
	As at 30th Sep 2018	As at 31st Mar 2018
ASSETS		
Non-Current Assets		
Property, plant and equipment	86.82	94.25
Investment Property	-	49.55
Goodwill on Consolidation	-	-
Other Intangible assets	22.24	27.04
Intangible Asset under development	362.77	216.25
<i>Financial assets</i>		
Investments	17.28	16.47
Other financial assets	62.82	64.39
Other non-current assets	9.63	9.63
Deferred tax asset (Net)	93.27	85.20
Income tax assets (Net)	54.48	44.22
Current Assets		
Inventories	493.47	767.95
<i>Financial Assets</i>		
Investments	10.07	10.03
Trade Receivables	2,018.03	1,202.74
Cash and Cash Equivalents	2,521.70	2,956.32
Other Bank Balances	321.40	322.05
Other financial assets	206.39	204.18
Other Current Assets	286.82	259.16
Total Assets	6,567.19	6,329.43
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,159.84	1,159.84
Other Equity	2,704.47	2,714.76
Minority Interest	-	-
Liabilities		
Non-Current Liabilities		
<i>Financial Liabilities</i>		
Other Financial Liabilities	-	-
Provisions	17.66	17.66
Other Non Current Liabilities	-	-
Deferred Tax Liabilities (Net)	-	-
Current Liabilities		
<i>Financial Liabilities</i>		
Borrowings	1,894.72	1,552.14
Trade Payables	523.04	415.47
Other Financial Liabilities	35.40	38.40
Provisions	47.37	43.26
Other Current Liabilities	184.70	387.90
Total Equity and Liabilities	6,567.19	6,329.43

