

Date: 4th February, 2020

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

SCRIP CODE: 511147

Subject: Minor correction in Financial Results

In continuation of our today's declaration of financial results, there has been an in-advent typo error in column of 'Nine Months Ended 31st December, 2019' for point 6(a) i.e. Current Tax under head of 'Tax Expense' and accordingly, subsequent numbers have been corrected in the same column.

The necessary corrections have been incorporated, we request you to kindly consider enclosed the Un-Audited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31st December, 2019 alongwith the Limited Review report (Standalone and Consolidated) as issued by M/s. DTS & Associates LLP, Chartered Accountants, the Statutory Auditors of the Company.

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

Yours Faithfully,
For Wall Street Finance Limited

Dipesh Dharod
Chief Financial Officer



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

**Review Report to
The Board of Directors
Wall Street Finance Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Wall Street Finance Limited ("Company")**, for the quarter ended December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of Matter:

5. As stated in note 4 to the accompanied statement of Unaudited Standalone Financial Results, a counter party exposure of Rs. 67.06 Lakhs entered into during the quarter has become overdue, however the management is confident of regularising this and hence no provision is considered necessary during the quarter. Our conclusion is not modified in respect of above matter.



For D T S & Associates LLP
Chartered Accountants
Registration No. 142412W/W100595


T. P. Ostwal
(Partner)

Membership No. 030848
Mumbai, February 04, 2020

UDIN: 20030848 AAAAK 3086

WALL STREET FINANCE LTD.

CIN : L99999MH1986PLC039660


UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019 (Rs. in Lakhs)

Sr. No.	Particulars	Standalone					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-19 (Unaudited)	30-Sep-19 (Unaudited)	31-Dec-18 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-18 (Unaudited)	31-Mar-19 (Audited)
1	Income from Operations						
	a) Revenue from Operations	873.67	988.64	543.83	2,682.73	1,699.71	2,387.79
	b) Other Income	50.77	47.31	82.18	149.88	177.36	277.74
	Total Revenue (a + b)	924.44	1,035.95	626.01	2,832.61	1,877.07	2,665.53
2	Expenses						
	a. Employee benefits expense	330.02	344.00	240.76	1,006.46	764.74	1,039.53
	b. Finance Costs	36.13	48.07	30.92	116.99	97.74	126.86
	c. Depreciation & Amortization expenses	18.88	19.93	10.77	53.27	33.82	39.15
	d. Other Expenses	528.55	555.93	340.72	1,544.67	1,016.90	1,452.84
	Total Expenses	913.58	967.94	623.17	2,721.39	1,913.20	2,658.38
3	Profit/(Loss) from before exceptional items (1-2)	10.86	68.01	2.84	111.22	(36.14)	7.15
4	Exceptional Items	-	-	-	-	-	-
5	Net Profit / (Loss) before tax (3+4)	10.86	68.01	2.84	111.22	(36.14)	7.15
6	Tax Expense						
	a. Current tax	(0.50)	(21.35)	-	(22.50)	-	(1.50)
	b. Deferred Tax	(9.27)	(4.78)	0.50	(23.48)	8.57	6.52
7	Net Profit / (Loss) after tax (5-6)	1.09	41.88	3.33	65.24	(27.57)	12.17
8	Other comprehensive income (OCI) (Net of taxes)	(0.00)	(8.30)	4.81	(7.13)	14.43	4.68
9	Total comprehensive income (7+8)	1.09	33.58	8.14	58.11	(13.14)	16.85
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						2,756.94
12	Earning per share (EPS) of Rs. 10 each (not annualised)						
	(a) Basic	0.01	0.36	0.03	0.56	(0.24)	0.10
	(b) Diluted	0.01	0.36	0.03	0.56	(0.24)	0.10

Notes to the Standalone 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 as amended.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 4th February, 2020. The Statutory Auditors of the Company have carried out a limited review of the financial results for the quarter ended on December 31, 2019.
- 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'.
- A counter party exposure of Rs. 67.06 lakhs entered during the quarter has become overdue. All efforts are being made to regularise the same at the earliest.
- Figures for the previous period have been regrouped / re-classified wherever necessary to make them comparable with current period.

 Place: Mumbai
 Date: 4th February 2020


N. Srikrishna
 Whole Time Director &
 Chief Executive Officer


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

**Review Report to
The Board of Directors
Wall Street Finance Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Result of Wall Street Finance Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the Quarter ended December 31, 2019 and year to date from April 01, 2019 to December 31, 2019 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entity

Subsidiary:

1. S Global Insurance Advisory Limited
5. Based on our review conducted and procedures performed 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principle generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



A handwritten signature in blue ink, appearing to be the initials "A".

Emphasis of Matter:

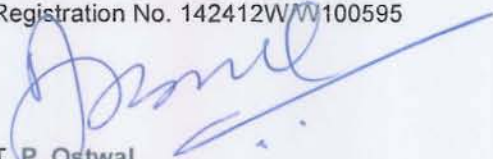
6. As stated in note 4 to the accompanied statement of Unaudited Consolidated Financial Results, a counter party exposure of Rs. 67.06 Lakhs entered into during the quarter has become overdue, however the management is confident of regularising this and hence no provision is considered necessary during the quarter. Our conclusion is not modified in respect of above matter.



For D T S & Associates LLP

Chartered Accountants

Registration No. 142412W/100595


T. P. Ostwal

(Partner)

Membership No. 030848

Mumbai, February 04, 2020

UDIN: 20030848 AAAAL5661

WALL STREET FINANCE LTD.

CIN : L99999MH1986PLC039660


UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2019 (Rs. In Lakhs)

Sr. No.	Particulars	Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-19 (Unaudited)	30-Sep-19 (Unaudited)	31-Dec-18 (Unaudited)	31-Dec-19 (Unaudited)	31-Dec-18 (Unaudited)	31-Mar-19 (Audited)
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11	Reserves Excluding Revaluation Reserves as per Balance Sheet of previous accounting year						2,756.83
12	Earning per share (EPS) of Rs. 10 each (not annualised)						
	(a) Basic	0.01	0.36	0.03	0.56	(0.24)	0.10
	(b) Diluted	0.01	0.36	0.03	0.56	(0.24)	0.10

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 as amended.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 4th February, 2020. The Statutory Auditors of the Company have carried out a limited review of the financial results for the quarter ended on December 31, 2019.
- 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'.
- A counter party exposure of Rs. 67.06 lakhs entered during the quarter has become overdue. All efforts are being made to regularise the same at the earliest.
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 Place: Mumbai
 Date: 4th February 2020


N. Srikrishna
 Whole Time Director &
 Chief Executive Officer
