

13th August, 2021

National Stock Exchange of India Ltd.	a Ltd. BSE Ltd.		
Listing Department.	Corporate Relation Department,		
Exchange Plaza, C-1, Block- G,	Listing Department,		
BandraKurla Complex,	PhirozeJeejeebhoy Towers,		
Bandra (East) Mumbai–400 051.	Dalal Street, Mumbai – 400 023.		
Fax No. 26598235/8237/8347.	Facsimile No. 22723121/22722037/2041		
Symbol: EBIXFOREX	Scrip Code : 533452		

Dear Sir(s),

Sub: Outcome of Board Meeting held on August 13th, 2021 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("LODR")

In terms of Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on August 13th, 2021 has *inter alia* transacted the following business:

 Adoption and approval of Un-Audited Financial Results of the Company for the quarter ended 30th June, 2021 along with Limited Review Report of the Statutory Auditor (Copies of Un-Audited Financial Results along with Limited Review Report for the quarter ended 30th June, 2021 are enclosed herewith).

The Board meeting commenced at 11:00 A.M. and concluded at 12:30 P.M.

You are requested to take the above on record and oblige.

Thanking You.

FOR DELPHI WORLD MONEY LIMITED (ERSTWHILE EBIXCASH WORLD MONEY INDIA LIMITED)

PURNIMA NIJHAWAN (COMPANY SECRETARY) M. NO.: A32151



Encl.: as above

DELPHI WORLD MONEY LIMITED (ERSTWHILE EBIXCASH WORLD MONEY INDIA LIMITED)

Registered Office : 8th Floor, Manek Plaza, Kalina CST Road, Kolekalyan, Santacruz (E), Mumbai Mumbai City MH 400098 IN Tel.:+91-22-68549600

CIN: L65990MH1985PLC037697

Corporate Office : 2nd Floor, Manek Plaza, Kalina, CST Road, Vidya Nagri Marg, Kalina, Santacruz (East), Mumbai-400 098 Tel: +91-22-68649800 * Website: www.indiaforexonline.com * Email: corp.relations@ebixcash.com

EBIXCASH WORLD MONEY INDIA LIMITED

(Erstwhile 'WEIZMANN FOREX LIMITED') Regd. Office : 8th Floor, Manek Plaza, Kalina CST Road, Kolekalyan, Santacruz (E), Mumbai, Maharashtra, 400098. STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2021

Particulars	Particulars Quarter Ended					
- utiluito	Jun 30, 2021	Mar 31, 2021	Jun 30, 2020	Year Ended Mar 31, 2021		
5	(Unaudited)	(Audited)	(Unaudited)	(Audited)		
	(Refer Note 2)	(Refer Note 2)	(Refer Note 2)	(Aunten)		
1 Income				r an anna a' an an An Iorainn		
- Sale of Foreign Currency	30,931.54	31,148.15	15,351.24	103,923.11		
- Purchases of Foreign Currencies	(30,299.89)	(30,321.95)	(14,881.81)	(101,032.48)		
- Changes in Inventories	(9.20)	(195.26)	(117.91)	(802.02)		
[a] Revenue from Foreign Exchange	622.44	630.95	351.53	2,088.61		
Operations (refer note 4)	022.11	000.70	001.00	2,000.01		
[b] Revenue from IMT Operations and	1 1 57 00	1 500 15	1 100 81	0.000.00		
Other Operating Income	1,157.09	1,533.15	1,120.81	9,022.93		
		174.00	400.00			
[c] Other Income	202.26	176.68	190.00	737.28		
Total Income [1]	1,981.79	2,340.78	1,662.34	11,848.82		
2 Expenses						
[a] Operating Cost	707.59	677.54	379.06	3,172.96		
[b] Employee Benefits Expense	209.20	201.32	155.37	638.36		
[c] Finance Costs	111.79	117.19	141.58	544.32		
[d] Depreciation and Amortisation	32.29	40.04	42.04	134.28		
[e] Other Expenses	267.99	662.29	159.60	1,562.67		
Total Expenses [2]	1,328.85	1,698.37	877.66	6,052.58		
		o personality of the second	C 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
3 Profit Before Tax from Continuing Operations [1-2]	652.94	642.41	784.67	5,796.24		
		I				
4 Tax Expense						
Current tax	274.53	492.80	192.29	1,770.00		
Deferred tax	8.97	(71.50)	5.20	(51.58		
Total Tax Expneses [4]	283.50	421.30	197.49	1,718.42		
				in water a		
5 Net Profit After Tax from Continuing Operations [3-4]	369.44	221.11	587.18	4,077.82		
	307.44		387.18	4,077.82		
6 Net Profit After Tax from Discontinued						
Operations	-	-	-	•		
7 Net Profit After Tax [5+6]	369.44	221.11	587.18	4,077.82		
8 Other Comprehensive Income	an of the second s					
Items which will not be classified to profit	-	(20.70)	22.27	(2.42		
or loss	5 T	(20.70)		(2,12		
Tax on above	-	5.40	(5.79)	0.61		
Items which will be classified to profit or		(10.09)	-			
loss		(,				
Tax on above	-	2.54	-	-		
9 Total Comprehensive Income [7+8]	369.44	198.26	· 603.66	4,076.01		
10 Paid-up Equity Share Capital	507.44	170.20	000.00	1,070.01		
(Face Value of the Share ₹ 10 each)	1 110 70	1,112.79	1,112.79	1,112.79		
· · ·	1,112.79	1,112./9	1,112./ 9	1,112/3		
11 Other Equity	105 J 10510					
12 Earnings Per Share						
(of ₹ 10 each) (Not Annualised)*						
(a) From Continuing Operations				and the second		
(a) Basic	* 3.32	* 1.99	* 5.28	* 36.65		
(b) Diluted	* 3.32	* 1.99	* 5.28	* 36.65		
(b) From Discontinuing Operations				· · · · · · · · · · · · · · · · · · ·		
(a) Basic	-	-	_			
(b) Diluted	-	-	-	-		
(c) From Continuing and Discontinuing						
Operations						
(a) Basic	* 3.32	* 1.99	* 5.28	* 36.65		
(b) Diluted	* 3.32	* 1.99	* 5.28	* 36.65		



EbixCash World Money India Limited Notes to the Statement of Financial Results

- 1 The above Statement of Financial Results ("the Statement") for the quarter ended Jun 30, 2021 were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on August 13, 2021. These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder as amended from time to time and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations). The statutory auditors have carried out a review of these financial results.
- 2 The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the full financial year and the published and unaudited results for the nine month period ended December 31, 2020, which were only reviewed and not subject to audit.
- 3 The Company's business activities which are primarily foreign exchange services and related activities fall within a single reportable segment as the management of the Company is of the view that the entire business activities revolve around foreign exchange services. Accordingly, there are no additional disclosures to be furnished in accordance with requirements of Ind AS 108, Operating Segments, with respect to single reportable segment. Further, the company does not have reportable geographical segment.
- 4 After a rapid recovery from the Covid-19 led disruption of the economy during FY21, the economy was hit by an unexpectedly virulent second wave. The Company has considered the possible effects that may result from the pandemic relating to COVID-19, including but not limited to its assessment of liquidity and going concern assumption, carrying amounts of receivables, and other current assets. Based on current indicators of future global economic conditions and internal sources of available information, the Company expects the carrying amount of the assets will be recovered. The Company has liquidity to meet its commitments. In addition to this, funds are expected to be generated from the operating activities as business picks up and stabilizes.

Though business operations of the Company has been showing gradual improvement but the future growth is completely dependent on the pandemic situation in the coming times and based on its review, and current indicators of future economic conditions, no material adjustment is required in the financial results. The Company continues to monitor any material changes to its COVID-19 impact assessment, resulting from the future economic conditions and future uncertainty, if any. However, the ongoing impact of COVID-19 on our business continues to evolve and be unpredictable and may be different from that estimated. The Company will continue to closely monitor any material changes in future economic conditions and developments.

5 In line with established International practice, the income arising from buying and selling of foreign currencies is included on the basis of margins achieved, since inclusion on the basis of their gross value would not be meaningful as an indicator of the level of the company's business. The reconciliation with the previous reported figures for Quarter ended June 30, 2020 is as follows:

				(₹ în Lakns)
Particulars	Quarter Ended			Year Ended
[Jun 30, 2021	Mar 31, 2021	Jun 30, 2020	Mar 31, 2021
	(Unaudited)	(Refer Note 2)	(Unaudited)	(Audited)
Sale of Foreign Currencies	30,931.54	31,148.15	15,351.24	103,923.11
Revenue from IMT Operations and Other Operating Income	1,157.09	1,533.15	1,120.82	9,022.93
Revenue from Operations	32,088.63	32,681.30	16,472.06*	112,946.04

* previous reported figure.

For T R Chadha & Co LLP

6 The Company has applied for a name change with the regulatory bodies from "EbixCash World Money India Limited" to "Delphi World Money Limited". The Company has received approval from the Registrar of Companies w.e.f. 9th August 2021, however the approval from Stock Exchanges is still awaited.

7 Figures for the previous corresponding periods have been regrouped, wherever considered necessary.

Firm Registration No. 006711N/N500028 (Neena Goel) NEW Partner M.No.057986 Place of Signature: Noida 90 Aco Date: August 13, 2021

For EbixCash World Money India Limited (erstwhile Weizmann Forex Limited) M

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ushan Kotru) Chairman OWO DIN: 01729176 Place of Signature: Noida

Date: August 13, 2021

T R Chadha & Co LLP Chartered Accountants



Independent Auditor's Review Report on unaudited quarterly financial results of EbixCash World Money India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

То

The Board of Directors of EbixCash World Money India Limited

- 1. We have reviewed the accompanying Statement of unaudited financial results of EbixCash World Money India Limited (erstwhile Weizmann Forex Limited) ('the Company') for the quarter ended June 30, 2021 (hereinafter referred to as "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing regulation").
- 2. The 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 the 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 issue a report on the Statement based on our review.
- 3. We conducted our review 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 so as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in all material respects in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. The Statement includes comparative figures quarter ended June 30, 2020, reviewed by the predecessor auditors of the Company, where they had expressed an unmodified conclusion vide their report dated September 14, 2020 on such financial results.

For T R Chadha & Co LLP Chartered Accountants (Firm Registration No -006711N/ N500028)

Place of Signature: Noida Dated: August 13, 2021 UDIN: 21057986AAAAJJ4341

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Neena Goel

(Partner) Membership No. 057986

T R Chadha & Co., a partnership firm converted into T R Chadha & Co LLP (A limited liability partnership with LLP Identification No. AAF-3926) with effect from 28^{th} December, 2015

Corporate & Regd. Office: B-30, Connaught Place, Kuthiala Building, New Delhi - 110001 Phone: 43259900, Fax: 43259930, E-mail: <u>delhi@trchadha.com</u>