



**DATE: 10<sup>TH</sup> AUGUST, 2023**

To  
Manager - Listing Department  
National Stock Exchange of India Ltd.  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex, Bandra (E),  
Mumbai-400051

**REF: WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

**SCRIP CODE: WEALTH**

**Sub.: OUTCOME OF 03/2023-24 BOARD MEETING HELD ON THURSDAY, 10<sup>TH</sup> OF AUGUST, 2023 AND DISCLOSURE UNDER REGULATION 30**

Dear Sir/Madam,

In continuation of our letter dated 02<sup>nd</sup> August, 2023 and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that Board of Directors of the Company, at their meeting held today i.e Thursday, 10<sup>th</sup> day of August 2023, have inter alia, considered and approved the following matters:

**1. Financial Results:**

Approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2023 along with the Limited Review Report issued by the Statutory Auditors M/s Jaimin Deliwala & Co., Chartered Accountants which was also duly reviewed and recommended by the Audit Committee. In this regard, we are enclosing herewith:

- i. Limited Review Report on Standalone Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2023 issued by the Statutory Auditors, M/s Jaimin Deliwala & Co., Chartered Accountants;
- ii. Un-Audited Standalone Financial Results for the quarter ended 30<sup>th</sup> June, 2023.
- iii. Limited Review Report on Consolidated Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2023 issued by the Statutory Auditors, M/s Jaimin Deliwala & Co., Chartered Accountants;
- iv. Un-Audited Consolidated Financial Results for the quarter ended 30<sup>th</sup> June, 2023.

The results will be available on the website of Stock Exchange [www.nseindia.com](http://www.nseindia.com) and on the website of the Company [www.wealth-firstonline.com](http://www.wealth-firstonline.com).

**Wealth First Portfolio Managers Limited**

Capitol House, 10, Paras-II, Near Prahladnagar Garden, Ahmedabad - 380 015  
☎ +91 79 40240000 ✉ contact@wealthfirst.biz 🌐 www.wealth-firstonline.com

CIN No. - L67120GJ2002PLC040636

## **2. Convening of 21<sup>st</sup> Annual General Meeting and related matters:**

The Board has considered and approved to hold and convene 21<sup>st</sup> (Twenty First) Annual General Meeting of the Members of the Company on Friday, 15<sup>th</sup> September, 2023 at 05:00 P.M IST through Video Conferencing ('VC')/ Other Audio Visual Means ('OAVM') as permitted. The Board has also approved the Notice of 21<sup>st</sup> Annual General Meeting, Board of Directors Report and its Annexures for the financial year 2022-23.

Further, the Board of Directors had appointed CS Kunal Sharma, Proprietor of Kunal Sharma & Associates, Practicing Company Secretaries as the Scrutinizer to scrutinize the E-Voting process (Remote E-Voting and E-Voting during the 21<sup>st</sup> AGM) in a fair and transparent manner.

Intimations for 21<sup>st</sup> Annual General Meeting along with Notice, Record Date and E-voting period will be given separately in due course of the time.

Kindly consider this and take on record as a requisite disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from to time.

The meeting was commenced at 05:15 P.M and concluded at 06:15 P.M.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

**FOR AND ON BEHALF OF WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

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AL SHAH

**ASHISH SHAH  
MANAGING DIRECTOR  
DIN: 00089075**

**Encl: Financial Result**

406, Time Square, Nr. Pariseema Complex, C. G. Road, Ahmedabad - 380 006  
Phone: 26406025, 26406452 M. : 9825044362 E-mail: jdeliwala@gmail.com

Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly Period ended 30<sup>th</sup> June, 2023 Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO  
THE BOARD OF DIRECTORS OF  
WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s Wealth First Portfolio Managers Limited ('the Company') for the quarter ended 30<sup>th</sup> June, 2023, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

The Company's Board of Directors is responsible for the preparation and fair presentation of the Statement in accordance with the accounting principles generally accepted in India, including the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) 34, Interim Financial Reporting as specified under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results are not prepared in accordance with applicable IND AS 34 and other recognized accounting practices and policies required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**FOR, JAIMIN DELIWALA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 103861W**

JAIMIN  
PRAVINCHANDRA  
DELIWALA

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PRAVINCHANDRA DELIWALA  
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**Place: Ahmedabad  
Date: 10<sup>th</sup> August, 2023**

**JAIMIN DELIWALA  
PROPRIETOR  
M. NO.: 044529  
UDIN: 23044529BGQKEE1730**

# WEALTH FIRST PORTFOLIO MANAGERS LIMITED

CIN: L67120GJ2002PLC040636

Registered Office: "CAPITOL HOUSE", 10 PARAS - II, NEAR PRAHLADNAGAR GARDEN, AHMEDABAD - 380015.

Phone: +91 79 40240000, E mail: info@wealthfirst.biz, Website: www.wealth-firstonline.com

## Part - 1

### Standalone Unaudited Financial Results For The Quarter ended on 30.06.2023

*All amount in Rs. Lacs unless otherwise stated*

Sr. No.	Particulars	3 months ended		Year ended	
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
<b>1</b>	<b>Income</b>				
	(a) Revenue from operations (i + ii):	1,116.55	487.92	415.90	2,904.81
	i. Income from Trading Activities (foot Note 1)	293.07	(490.12)	(221.64)	(261.02)
	ii. Business Activity Income	823.48	978.04	637.54	3,165.82
	(b) Other Income	278.48	(60.74)	(9.38)	(5.72)
	<b>Total Income</b>	<b>1,395.03</b>	<b>427.18</b>	<b>406.52</b>	<b>2,899.09</b>
<b>2</b>	<b>Expenses</b>				
	(a) Employee benefits expense	170.24	172.05	101.10	666.56
	(b) Finance Cost	0.01	7.28	0.06	7.44
	(c) Depreciation and amortisation expense	8.10	12.21	11.07	48.17
	(d) Rent	9.02	9.02	9.83	36.08
	(e) Other expenses	79.49	64.57	58.50	316.42
	<b>Total expenses</b>	<b>266.85</b>	<b>265.13</b>	<b>180.56</b>	<b>1,074.66</b>
<b>3</b>	<b>Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>1,128.18</b>	<b>162.05</b>	<b>225.96</b>	<b>1,824.42</b>
<b>4</b>	Exceptional Items	-	-	-	-
<b>5</b>	<b>Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)</b>	<b>1,128.18</b>	<b>162.05</b>	<b>225.96</b>	<b>1,824.42</b>
<b>6</b>	Extra Ordinary Items	-	-	-	-
<b>7</b>	<b>Profit/(Loss) from ordinary activities before tax (5 - 6)</b>	<b>1,128.18</b>	<b>162.05</b>	<b>225.96</b>	<b>1,824.42</b>
<b>8</b>	<b>Tax Expense (net)</b>				
	(a) Current tax	283.94	56.89	56.87	475.31
	(b) Deffered tax	-	(2.28)	-	(2.28)
	<b>Total Tax Expenses</b>	<b>283.94</b>	<b>54.61</b>	<b>56.87</b>	<b>473.03</b>
<b>9</b>	<b>Net Profit(Loss) for the Period from continuing operations</b>	<b>844.24</b>	<b>107.44</b>	<b>169.09</b>	<b>1,351.40</b>
<b>10</b>	<b>Other comprehensive income</b>				
	(A) (i) Items that will not be reclassified to profit or loss	123.83	(136.79)	(258.81)	(34.60)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income for the period</b>	<b>968.06</b>	<b>(29.34)</b>	<b>(89.72)</b>	<b>1,316.80</b>
<b>12</b>	<b>Details of Equity share capital</b>				
	(a) Paid up Equity Share capital	1,065.50	1,065.50	1,065.50	1,065.50
	(b) face value of Equity share capital	10.00	10.00	10.00	10.00
<b>13</b>	<b>Details of Debt Securities</b>				
	(a) Paid up Debt capital	-	-	-	-
	(b) face value of debt securities	-	-	-	-
<b>14</b>	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	6,551.70	-	6,551.70
<b>15</b>	Debentures redemption reserve	-	-	-	-
<b>16</b>	<b>Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):</b>				
	(a) Basic	7.92	1.01	1.59	12.68
	(b) Diluted	7.92	1.01	1.59	12.68
<b>17</b>	<b>Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):</b>				
	(a) Basic	7.92	1.01	1.59	12.68
	(b) Diluted	7.92	1.01	1.59	12.68
<b>18</b>	Debt Equity Ratio	-	0.05	-	0.05
<b>19</b>	Debt service coverage ratio	-	-	-	-
<b>20</b>	Interest Service Coverage Ratio	-	-	-	-

**NOTES :**

**1 Revenue from Trading Activities**

Particulars	3 months ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Sales of Shares & Securities	7,763.81	5,827.23	10,822.25	35,802.88
Less: Purchase of Shares & Securities	7,670.14	4,896.36	10,679.46	35,208.04
Less: Change in Fair value of Stock	(200.19)	1,402.51	361.19	835.43
<b>Income from Trading Activities</b>	<b>293.85</b>	<b>(471.63)</b>	<b>(218.40)</b>	<b>(240.60)</b>
Add / (less) : profit / (Loss) from Derivative Activities	(0.78)	(18.49)	(3.25)	(20.42)
<b>Net Income from Trading Activities</b>	<b>293.07</b>	<b>(490.12)</b>	<b>(221.64)</b>	<b>(261.02)</b>

2 The above unaudited financial results are reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on Thursday, 10th August, 2023.

3 These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standards 34 — Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India.

4 The Company's main business is of Broking Services, Distributor of MF & Govt. Securities Trading and all other activities revolve around the same. All activities of the Company are carried out in India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 (IND AS 108) on Operating Segments.

5 Figures have been re-grouped or re-classified, wherever necessary.

6 The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures of the year ended March 31, 2023 and unaudited figures in respect of the nine months ended December 31, 2022.

7 The above financial results are available on companies website www.wealth-firstonline.com and the stock exchange viz. www.nseindia.com

8 The reconciliation of net profit or loss reported in accordance with indian GAAP to total comprehensive income in accordance with IND AS is given below:

Description	3 months ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>Net profit / (Loss) as per India GAAP</b>	<b>844.24</b>	<b>107.44</b>	<b>169.09</b>	<b>1,351.40</b>
Add: On account of unwinding of Interest	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-
<b>Net Profit / (Loss) as per Ind AS</b>	<b>844.24</b>	<b>107.44</b>	<b>169.09</b>	<b>1,351.40</b>
Add: Other Comprehensive Income (Net of Tax)	123.83	(136.79)	(258.81)	(34.60)
<b>Total Comprehensive income / (Loss)</b>	<b>968.06</b>	<b>(29.34)</b>	<b>(89.72)</b>	<b>1,316.80</b>

9 Calculation of EPS are as below:

Earning Per Share	3 months ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Net profit after Tax	844.24	107.44	169.09	1,351.40
Basic (in rupee)	7.92	1.01	1.59	12.68
Weighted average number of share (Nos.) - Basic	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000
Diluted (in rupee)	7.92	1.01	1.59	12.68
Weighted average number of share (Nos.) - Diluted	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000

**FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

**ASHISH SHAH**  
**MANAGING DIRECTOR**  
**DIN: 00089075**

**Date: 10/08/2023**  
**Place: Ahmedabad**

406, Time Square, Nr. Pariseema Complex, C. G. Road, Ahmedabad - 380 006  
Phone: 26406025, 26406452 M. : 9825044362 E-mail: jdeliwala@gmail.com

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly Period ended 30<sup>th</sup> June, 2023 Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO  
THE BOARD OF DIRECTORS OF  
WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Wealth First Portfolio Managers Limited ("the Parent") and its subsidiary as listed below (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30<sup>th</sup> June, 2023, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').

The Statement includes the results of the following entity:

- i. Wealth First Investment Advisers Private Limited (Wholly-owned Subsidiary Company)
2. This Statement 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 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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 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. 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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted as stated above and based on the consideration of reports of the other auditors and based on the financial information of the Subsidiary Company, nothing has come to our attention that causes us to believe that the accompanying Statements are prepared in accordance with the recognition and measurement principles laid down in the aforesaid IND AS 34 and other accounting principles generally accepted in India, as amended, read with relevant rules issued thereunder and other accounting practices and policies required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We reviewed the interim financial results of 1 subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 1,09,25,637/- as at 30<sup>th</sup> June, 2023, total revenues of Rs. 1,24,582/- for the quarter ended 30<sup>th</sup> June, 2023 and total profit / (loss) after tax of Rs. 1,10,624/- for the quarter ended 30<sup>th</sup> June, 2023 respectively, as considered in the consolidated unaudited financial results.

Our conclusion on the Statement is not modified in respect of the above matters.

6. The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures of the year ended March 31, 2023 and unaudited figures in respect of the nine months ended December 31, 2022.

**FOR, JAIMIN DELIWALA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 103861W**

JAIMIN  
PRAVINCHANDRA  
DELIWALA

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**Place: Ahmedabad  
Date: 10<sup>th</sup> August, 2023**

**JAIMIN DELIWALA  
PROPRIETOR  
M. NO.: 044529  
UDIN: 23044529BGQKEF1519**

**WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

CIN: L67120GJ2002PLC040636

Registered Office: "CAPITOL HOUSE", 10 PARAS - II, NEAR PRAHLADNAGAR GARDEN, AHMEDABAD - 380015.

Phone: +91 79 40240000, E mail: info@wealthfirst.biz, Website: www.wealth-firstonline.com

**Part - 1**

**Consolidated Unaudited Financial Results For The Quarter ended on 30.06.2023**

*All amount in Rs. Lacs unless otherwise stated*

Sr. No.	Particulars	3 months ended			Year ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>				
	(a) Revenue from operations (i + ii):	1,117.79	523.27	425.07	2,949.34
	i. Income from Trading Activities (foot Note 1)	294.31	(490.12)	(212.47)	(251.85)
	ii. Business Activity Income	823.48	1,013.39	637.54	3,201.18
	(b) Other Income	278.49	(63.43)	(9.38)	(5.68)
	<b>Total Income</b>	<b>1,396.28</b>	<b>459.84</b>	<b>415.69</b>	<b>2,943.65</b>
<b>2</b>	<b>Expenses</b>				
	(a) Employee benefits expense	170.24	172.05	101.10	666.56
	(b) Finance Cost	0.01	7.28	0.06	7.44
	(c) Depreciation and amortisation expense	8.10	12.21	11.07	48.17
	(d) Rent	9.02	9.02	9.83	36.08
	(e) Other expenses	79.63	65.32	58.61	317.84
	<b>Total expenses</b>	<b>266.99</b>	<b>265.88</b>	<b>180.67</b>	<b>1,076.09</b>
<b>3</b>	<b>Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>1,129.28</b>	<b>193.96</b>	<b>235.03</b>	<b>1,867.56</b>
<b>4</b>	Exceptional Items	-	-	-	-
<b>5</b>	<b>Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)</b>	<b>1,129.28</b>	<b>193.96</b>	<b>235.03</b>	<b>1,867.56</b>
<b>6</b>	Extra Ordinary Items	-	-	-	-
<b>7</b>	<b>Profit/(Loss) from ordinary activities before tax (5 - 6)</b>	<b>1,129.28</b>	<b>193.96</b>	<b>235.03</b>	<b>1,867.56</b>
<b>8</b>	<b>Tax Expense (net)</b>				
	- Current tax	283.94	68.16	59.15	486.58
	- Deferred tax	-	(2.28)	-	(2.28)
	<b>Total Tax Expenses</b>	<b>283.94</b>	<b>65.88</b>	<b>59.15</b>	<b>484.30</b>
<b>9</b>	<b>Net Profit(Loss) for the Period from continuing operations</b>	<b>845.34</b>	<b>128.08</b>	<b>175.87</b>	<b>1,383.26</b>
<b>10</b>	Share of profits(loss) of subsidiary*	1.11	20.63	6.79	31.86
<b>11</b>	<b>Total profit (loss) for period</b>	<b>845.34</b>	<b>128.08</b>	<b>175.87</b>	<b>1,383.26</b>
<b>12</b>	<b>Other comprehensive income</b>				
	(A) (i) Items that will not be reclassified to profit or loss	123.83	(136.79)	(258.81)	(34.60)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
<b>13</b>	<b>Total Comprehensive Income for the period</b>	<b>969.17</b>	<b>(8.71)</b>	<b>(82.93)</b>	<b>1,348.66</b>
<b>14</b>	<b>Details of Equity share capital</b>				
	(a) Paid up Equity Share capital				
	(b) face value of Equity share capital	1,065.50	1,065.50	1,065.50	1,065.50
<b>15</b>	<b>Details of Debt Securities</b>	10.00	10.00	10.00	10.00
	(a) Paid up Debt capital				
	(b) face value of debt securities	-	-	-	-
<b>16</b>	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	6,599.85	-	6,599.85
<b>17</b>	Debentures redemption reserve	-	-	-	-
<b>18</b>	<b>Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):</b>				
	(a) Basic				
	(b) Diluted	7.93	1.20	1.65	12.98
<b>19</b>	<b>Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):</b>				
	(a) Basic				
	(b) Diluted	7.93	1.20	1.65	12.98
<b>20</b>	Debt Equity Ratio	7.93	1.20	1.65	12.98
<b>21</b>	Debt service coverage ratio	-	0.05	-	0.05
<b>22</b>	Interest Service Coverage Ratio	-	-	-	-



NOTES :

1 Revenue from Trading Activities

Particulars	3 months ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Sales of Shares & Securities	7,772.53	5,827.23	10,872.27	35,852.89
Less: Purchase of Shares & Securities	7,670.14	4,911.36	10,744.46	35,293.04
Less: Change in Fair value of Stock	(192.70)	1,387.51	337.04	791.28
<b>Income from Trading Activities</b>	<b>295.09</b>	<b>(471.63)</b>	<b>(209.23)</b>	<b>(231.43)</b>
Add / (less) : profit / (Loss) from Derivative Activities	(0.78)	(18.49)	(3.25)	(20.42)
<b>Net Income from Trading Activities</b>	<b>294.31</b>	<b>(490.12)</b>	<b>(212.47)</b>	<b>(251.85)</b>

2 The above unaudited financial results are reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on Thursday, 10th August, 2023.

3 These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standards 34 — Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India.

4 The Company's main business is of Broking Services, Distributor of MF & Govt. Securities Trading and all other activities revolve around the same. All activities of the Company are carried out in India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 (IND AS 108) on Operating Segments.

5 Figures have been re-grouped or re-classified, wherever necessary.

6 The figures for the quarter ended March 31, 2023 are the balancing figures between audited figures of the year ended March 31, 2023 and unaudited figures in respect of the nine months ended December 31, 2022.

7 The above financial results are available on companies website www.wealth-firstonline.com and the stock exchange viz. www.nseindia.com

8 The reconciliation of net profit or loss reported in accordance with indian GAAP to total comprehensive income in accordance with IND AS is given below:

Description	3 months ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>Net profit / (Loss) as per India GAAP</b>	<b>845.34</b>	<b>128.08</b>	<b>175.87</b>	<b>1,383.26</b>
Add: On account of unwinding of Interest	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-
<b>Net Profit / (Loss) as per Ind AS</b>	<b>845.34</b>	<b>128.08</b>	<b>175.87</b>	<b>1,383.26</b>
Add: Other Comprehensive Income (Net of Tax)	123.83	(136.79)	(258.81)	(34.60)
<b>Total Comprehensive income / (Loss)</b>	<b>969.17</b>	<b>(8.71)</b>	<b>(82.93)</b>	<b>1,348.66</b>

9 Calculation of EPS are as below:

Earning Per Share	3 months ended			Year ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Net profit after Tax	845.34	128.08	175.87	1,383.26
Basic (in rupee)	7.93	1.20	1.65	12.98
Weighted average number of share (Nos.) - Basic	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000
Diluted (in rupee)	7.93	1.20	1.65	12.98
Weighted average number of share (Nos.) - Diluted	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000

10 \* Effect of amount of Share of profit(loss) of subsidiary is already consolidated in above income and expenses. The amount mentioned in the Point 10 is for information purpose only.

**FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

**ASHISH SHAH**  
**MANAGING DIRECTOR**  
**DIN: 00089075**

**Date: 10/08/2023**  
**Place: Ahmedabad**