PORTFOLIO MANAGEMENT TREASURY ADVISORY RISK ANALYSIS

CIN NO.: U67120GJ2002PLC040636



Statement of Standalone Audited Financial Results for the year ended 31st March, 2016

(Rs. in lakhs)

_		6 months	ended	Year en	ided
	Particulars	31/03/2016	30/09/2015	31/03/2016	31/03/2015
	Particulars	Audited	Audited	Audited	Audited
<u> </u>		Addited			
	Income from Operation (a) Net Sales/ Income from Operations	10,070.07	4,878.20	14,948.27	16,734.86
		0.00	·		
	(b) Other Operating Income	10,070.07	4,878.20	14,948.27	16,734.86
- 1	Total Income from Operations (Net)				
- 1	Expenses	_	0.00	-1	0.00
- 1	(a) Cost of Materials consumed	11,417.73	5,535.95	16,953.68	14,689.08
	(b) Purchase of stock-in-trade (c) Changes in inventories of finished goods, work-in-	,			1 201 20
		-1,878.49	-990.73	-2,869.22	1,261.30
	progress and stock-in trade	191.74	119.41	311.15	289.36
	(d) Employee benefit expense	3.50	8.39	11.89	48.32
	(e) Depreciation and amortisation expense	0.00	0.00		
	(f) Rent	0.00	0.00		
- 1	(g) Other Expenses (Any item exceeding 10% of the total	106.01	102.23	208.24	186.58
	expenses relating to continuing operations to be shown	100.01	102:125		
	separately)	9,840.49	4,775.25	14,615.74	16,474.64
	Total Expenses	3,040,43			
	Profit / (Loss) from operations before other income,	229.58	102.95	332.53	260.22
	finance costs and exceptional items (1-2)	105.07	37.90	142.97	231.82
	Other Income	103.07	37.50	242.57	
5	Profit / (Loss) from ordinary activities before finance costs	334.65	140.85	475.50	492.04
	and exceptional items (3 ± 4)		55.00	147.74	250.66
	Finance Costs	92.71	55.03	147.74	250.00
7	Profit / (Loss) from ordinary activities after finance costs	241.94	85.82	327.76	241.38
	but before exceptional items (5 ± 6)		33.3.		
8	Exceptional Items	0.00	0.00	0.00	0.00
9		244.04	85.82	327.76	241.38
-	Profit / (Loss) from ordinary activities before tax (7 ± 8)	241.94	85.62	327.70	241.5
10	Tax Expense	48.69	18.70	67.39	38.97
	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)				202
11	MSE Mouth (ross) from ordinary accounts and a month of man	193.25	67.12	260.37	202.4
	S to and locality was fast of the Ps. synonse				
12	Extraordinary items (net of tax Rs. expense	0.00	0.00	0.00	0.00
13	Lakhs) Net Profit / (Loss) for the period (11 ± 12)	193.25	67.12	260.37	202.43
14	Paid-up equity share capital (Face value of the shares is Rs.			639.30	117.7
1~	10/-)	639.30	117.75	039.30	117.7
15	Reserve excluding Revaluation Reserves as per Balance Shee	t 458.79	457.59	916.38	393.5
	of previous accounting year	456.79	437.33	310.30	3,3.3
16	i. Earnings per share (before extra ordinary items)				
	(of Rseach) (not annualised):				
	(a) Basic	6.68		L	17.1
	(b) Diluted	6.68	5.70	9.00	17.1
17	ii. Earnings per share (after extra ordanary items)				
	(of Rseach) (not annualised):				
	(a) Basic	6.68	1		
	(b) Diluted	6.68	5.70	9.00	17:1 (DEL

NOTES:

1 The above audited financial results are reviewed by the Audit Corpus held on 28th May, 2016.

"CAPITOL HOUSE", 10, Paras-II, Tele: 079 - 40240000 Fax: 079-40240081 terpand in the peen approved by the Board of Directors at their meeting

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- 2 Figures have been re-grouped or re-classified, whereever necessary.
- 3 The Company is operating in providing Finahcial Services.
- 4 Figures of last half year ended 31st March, 2016 are the balancing figures between the audited figures of year ended on 31/03/2016 and half year ended on 30/09/2015.
- 5 The board of directors have recommended a dividend of Rs. 0.50 per equity shares of Rs. 10 each for the financial year 2015-16, subject to approval of members in the ensuing Annual General Meeting (AGM).
- 6 Provision of tax has been made as per Income Tax Act, 1961. Tax Expense includes Provision for Current Tax and provision for Deferred tax.
- 7 On finalisation of the assessment of earlier assessments years the resultant short provision of Tax is made in current year.
- The above financial results are available on companies website www.wealthfirstonline.com and the stock exchange viz. www.nseindia.com
- 9 Statement of Assets and Liabilities

(Rs. In lakhs)

		Year Er	nded	
	Particulars	31/03/2016	31/03/2015	
		Audited	Audited	
١.	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
_	(a) Share Capital	639.30	117.7	
	(b) Reserves and Surplus	916.38	3 9 3.5	
	(c) Money Received Against Share Warrants	1		
2	Share Application Money Pending Allotment			
3	Non-current Liabilities		2.4	
	(a) Long-term Borrowings	1	2.4	
	(b) Deferred Tax Liabilities (Net)	28.89	19.9	
	(c) Other Long Term Liabilities	20.09	19.3	
	(d) Long-term Provisions	1		
4	Current Liabilities	4 755 50	540.5	
	(a) Short-term Borrowings	1,765.69	510.3	
	(b) Trade Payables	6.86	0.6	
	(c) Other Current Liabilities	989.68	10.6	
	(d) Short-term Provisions	158.05	76.8	
	TOTAL:	4,504.85	1,132.2	
li.	ASSETS			
4	Non-current Assets	i l		
1	(a) Fixed Assets (i) Tangible Assets	7.38	39.4	
	(ii) Intangible Assets	'"	35.44	
	(ii) Interigible Assets (iii) Capital Work-in-Progress	1 1		
	(iv) Intangible Assets Under Development	i <u> </u>	_	
	(b) Non-current Investments	27.01	5.0	
	(c) Deferred tax Assets (Net)	17.76	18.0	
	(d) Long-term loans and advances	127.68	86.3	
	(e) Other non-current assets	460.71	25.8	
_				
2	Current Assets	[
	(a) Current investments	3 500 00	7400	
	(b) Inventories	3,580.09	710.8	
	(c) Trade Receivables	46.72	8.6	
	(d) Cash and Cash Equivalents	125.97	217.7	
	(e) Short-term Loans and Advances		8.8	
	(f) Other Current Assets	111.52	11.4	
	TOTAL:	4,504.85	1,132.2	





"CAPITOL HOUSE", 10, Paras-II, Nr. Prahladnagar Garden, Ahmedabad-380 015. Tele: $079 - 40240000 \, \text{Fax}: 079-40240081 \, \text{E-mail}: info@wealthfirst.biz www.wealth-firstonline.com$



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Auditor's Report on Yearly Financial Results Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors
Wealth first Portfolio Managers Limited
Capitol House, 10, Paras II,
Nr. Campus Corner, Prahaladnagar,
Anandnagar Road,
Ahmedabad – 380 051.

- 1. We have audited the accompanying half yearly standalone financial results of Wealth first Portfolio Managers Limited ("the Company") for the half year ended on 31st March, 2016 and yearly standalone financial results for the year ended 31st March, 2016, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly and yearly standalone financial results have been prepared on the basis of the standalone financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such financial statements, which have been prepared in accordance with the Accounting Standards notified under Section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014 and other accounting principles generally accepted in India.
- 2. We conducted our audit in accordance with the auditing standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amount disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides reasonable basis for our opinion.
- 3. In our opinion and to the best of our information and according to the explanations given to us, these half yearly and yearly financial results:
 - Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
 - Give a true and fair view of the net profit and other financial information for the half year ended 31st March, 2016 and for the year ended 31st March, 2016.

4. Further, read with Paragraph 1 above, we report that the figures for the half year ended 31st March, 2016 represents the derived figures between the audited figures in respect of the financial year ended March 31, 2016 and the audited half yearly figures as on 30th September, 2015 shown in the prospectus.

Place: Ahmedabad Date: 28/05/2016 FOR, JAIMIN DELIWALA & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 103861W

- Leisonia Dolinala.

JAIMIN DELIWALA (PROPRIETOR) M. NO. 044529





PORTFOLIO MANAGEMENT TREASURY ADVISORY RISK ANALYSIS

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STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS:

No adverse Remarks or Qualifications observed by Auditor M/s Jaimin Deliwala & Co, Chartered Accountant, Ahmedabad.

FOR AND ON BEHALF OF WEALTH FIRST PORTFOLIO MANAGERS LIMITED

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MANAGING DIRECTOR

DIN: 00089075