



**DATE: 27<sup>TH</sup> JANUARY, 2025**

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: UN-AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31<sup>ST</sup> DECEMBER, 2024 UNDER REGULATION 30 AND 33 OF SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.**

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended from time to time, we would like to inform you that the Board of Directors of the Company, at their meeting held on today i.e. Monday, 27<sup>th</sup> day of January, 2025, have inter alia, considered, discussed and approved the Statement of Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and nine months period ended on 31<sup>st</sup> December, 2024 along with Limited Review Report issued by the Statutory Auditors M/s Jaimin Deliwala & Co., Chartered Accountants (FRN: 103861W) which have been duly reviewed and recommended by the Audit Committee.

In this regard, we are enclosing herewith the following:

- i. Limited Review Report on Standalone Financial Results for the quarter and nine months period ended on 31<sup>st</sup> December, 2024 issued by the Statutory Auditors, M/s Jaimin Deliwala & Co., Chartered Accountants.
- ii. Statement of Un-Audited Standalone Financial Results for the quarter and nine months period ended on 31<sup>st</sup> December, 2024.
- iii. Limited Review Report on Consolidated Financial Results for the quarter and nine months period ended on 31<sup>st</sup> December, 2024 issued by the Statutory Auditors, M/s Jaimin Deliwala & Co., Chartered Accountants.
- iv. Statement of Un-Audited Consolidated Financial Results for the quarter and nine months period ended on 31<sup>st</sup> December, 2024.

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](mailto:contact@wealthfirst.biz) 🌐 [www.wealth-firstonline.com](http://www.wealth-firstonline.com)

CIN No. - L67120GJ2002PLC040636

The meeting was commenced at 04.30 P.M and concluded at 05.20 P.M.

You are requested to take the above on record.

Thanking you.

Yours faithfully,

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

**ASHISH SHAH  
MANAGING DIRECTOR  
DIN: 00089075**

**Encl: As above**

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 and Nine  
Months ended 31<sup>st</sup> December, 2024 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 and nine months ended 31<sup>st</sup> December, 2024, 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.

We invite your attention to Note No. 10 of accompanying statement of Unaudited Standalone Financial Results regarding cyber fraud of Rs. 1.98 crore perpetrated against the Company by third party. The resultant net loss (after recovery of amount from fraudsters) amounting to Rs. 150.59 lakhs has been written off and has been shown under the head of exceptional item expense. Subject to that, 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.: 0103861W**

*Jaimin Deliwala*

**JAIMIN DELIWALA**  
**PROPRIETOR**  
**M. NO.: 044529**  
**UDIN: 25044529BMIMHI4615**

**Place: Ahmedabad**  
**Date: 27/01/2025**





NOTES :

1 Revenue from Trading Activities

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Sales of Shares & Securities	56,400.14	71,696.53	22,658.74	1,62,496.59	51,686.53	80,620.80
Less: Purchase of Shares & Securities	57,384.81	71,971.37	22,643.16	1,64,661.18	52,945.50	82,738.85
Less: Change in Fair value of Stock	(732.24)	(849.64)	(341.14)	(3,183.85)	(2,338.62)	(3,329.79)
<b>Income from Trading Activities</b>	<b>(252.42)</b>	<b>574.80</b>	<b>356.72</b>	<b>1,019.26</b>	<b>1,079.66</b>	<b>1,211.75</b>
Add / (less) : profit / (Loss) from Derivative Activities	336.23	(260.11)	46.60	67.03	60.73	57.29
<b>Net Income from Trading Activities</b>	<b>83.80</b>	<b>314.69</b>	<b>403.32</b>	<b>1,086.29</b>	<b>1,140.38</b>	<b>1,269.04</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 Monday, 27th January, 2025.
- 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 December 31, 2024 are the balancing figures between unaudited figures for nine months ended December 31, 2024 and unaudited figures in respect of the half year ended ended September 30, 2024.
- 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	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Net profit / (Loss) as per India GAAP</b>	<b>897.95</b>	<b>1,519.98</b>	<b>1,011.40</b>	<b>3,797.37</b>	<b>2,878.72</b>	<b>4,237.62</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>897.95</b>	<b>1,519.98</b>	<b>1,011.40</b>	<b>3,797.37</b>	<b>2,878.72</b>	<b>4,237.62</b>
Add: Other Comprehensive Income (Net of Tax)	(547.30)	(264.76)	345.43	234.52	494.88	270.74
<b>Total Comprehensive income / (Loss)</b>	<b>350.65</b>	<b>1,255.21</b>	<b>1,356.83</b>	<b>4,031.89</b>	<b>3,373.60</b>	<b>4,508.36</b>

- 9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine months ended		Year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit after Tax	897.95	1,519.98	1,011.40	3,797.37	2,878.72	4,237.62
Basic (in rupee)	8.43	14.27	9.49	35.64	27.02	39.77
Weighted average number of share (Nos.) - Basic	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000
Diluted (in rupee)	8.43	14.27	9.49	35.64	27.02	39.77
Weighted average number of share (Nos.) - Diluted	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000

- 10 There was a cyber fraud perpetrated against the Company by third party during this quarter. The fraud amount was Rs. 1.98 cr. The Company had lodged the complaint with cyber crime branch of police on the same day. On action taken by the police and on the basis of Court Order Dt. 20.12.2024 received from 23rd Addl. Chief Judicial Magistrate, Court No. 11, Ahmedabad City, the Company is hopeful of recovering the amount of Rs. 47.41 lakhs. The Company had therefore written off the balance amount of Rs. 150.59 lakhs and had shown the expense under the head of exceptional items.

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH  
MANAGING DIRECTOR  
DIN: 00089075

Date: 27/01/2025  
Place: Ahmedabad



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

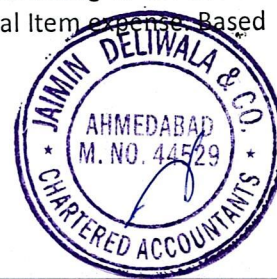
Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Nine Months ended 31<sup>st</sup> December, 2024 Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 subsidiaries as listed below (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31<sup>st</sup> December, 2024, 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)
  - ii. Wealthshield Insurance Brokers 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. We invite your attention to Note No. 12 of accompanying statement of Consolidated Unaudited Financial Results regarding cyber fraud of Rs. 1.98 crore perpetrated against the Company by third party. The resultant net loss (after recovery of amount from fraudsters) amounting to Rs. 150.59 lakhs has been written off and has been shown under the head of exceptional item expense. 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 Companies, 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. The interim financial results of 1<sup>st</sup> subsidiary included in the consolidated financial results, whose total revenues of Rs. 46,75,213 /- & Rs. 83,88,627/- for the quarter and nine months ended 31<sup>st</sup> December, 2024 and total profit / (loss) before tax of Rs. 45,98,595/- & Rs. 80,65,816/- for the quarter and nine months ended 31<sup>st</sup> December, 2024 respectively, as considered in the consolidated unaudited financial results, whose interim financial statements have been reviewed by us.

The interim financial results of 2<sup>nd</sup> subsidiary included in the consolidated financial results, whose total revenues of Rs. 23,697/- & Rs. 34,795/- for the quarter and nine months ended 31<sup>st</sup> December, 2024 and total profit / (loss) before tax of Rs. (7,71,019/-) & Rs. (18,40,228/-) for the quarter and nine months ended 31<sup>st</sup> December, 2024 respectively, as considered in the consolidated unaudited financial results, whose interim financial statements have been reviewed by us.

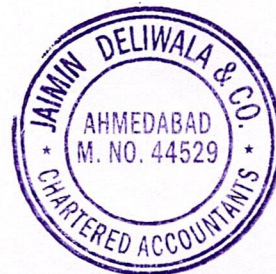
6. The figures for the quarter ended December 31, 2024 are the balancing figures between unaudited figures of the nine months ended December 31, 2024 and unaudited figures in respect of the half year ended September 30, 2024.

FOR, JAIMIN DELIWALA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 0103861W

*Jaimin Deliwala*

JAIMIN DELIWALA  
PROPRIETOR  
M. NO.: 044529  
UDIN: 25044529BMIMHJ3622

Place: Ahmedabad  
Date: 27/01/2025



**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 and Nine Months ended on 31.12.2024**

*All amount in Rs. Lacs unless otherwise stated*

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1</b>	<b>Income</b>						
	(a) Revenue from operations (i + ii):	1,625.11	1,951.49	1,497.51	5,641.93	3,974.19	5,433.22
	i. Income from Trading Activities (foot Note 1)	80.47	319.00	403.32	1,120.08	1,141.62	1,270.27
	ii. Business Activity Income	1,544.65	1,632.49	1,094.19	4,521.86	2,832.57	4,162.95
	(b) Other Income	97.16	402.61	135.11	594.60	670.67	1,262.97
	<b>Total Income</b>	<b>1,722.27</b>	<b>2,354.10</b>	<b>1,632.62</b>	<b>6,236.53</b>	<b>4,644.86</b>	<b>6,696.19</b>
<b>2</b>	<b>Expenses</b>						
	(a) Employee benefits expense	218.24	304.12	212.22	686.13	630.64	811.94
	(b) Finance Cost	3.24	1.01	0.01	5.59	0.05	4.81
	(c) Depreciation and amortisation expense	9.21	8.85	9.41	25.85	26.63	36.74
	(d) Rent	9.02	9.02	7.51	27.06	25.55	36.08
	(e) Other expenses	109.01	82.06	61.90	288.49	210.51	265.03
	<b>Total expenses</b>	<b>348.72</b>	<b>405.06</b>	<b>291.05</b>	<b>1,033.12</b>	<b>893.39</b>	<b>1,154.60</b>
<b>3</b>	<b>Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>1,373.55</b>	<b>1,949.04</b>	<b>1,341.57</b>	<b>5,203.41</b>	<b>3,751.47</b>	<b>5,541.59</b>
<b>4</b>	<b>Exceptional Items (See Note No. 12 Below)</b>	<b>150.59</b>	<b>-</b>	<b>-</b>	<b>150.59</b>	<b>-</b>	<b>-</b>
<b>5</b>	<b>Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3-4)</b>	<b>1,222.96</b>	<b>1,949.04</b>	<b>1,341.57</b>	<b>5,052.82</b>	<b>3,751.47</b>	<b>5,541.59</b>
<b>6</b>	Extra Ordinary Items	-	-	-	-	-	-
<b>7</b>	<b>Profit/(Loss) from ordinary activities before tax (5 - 6)</b>	<b>1,222.96</b>	<b>1,949.04</b>	<b>1,341.57</b>	<b>5,052.82</b>	<b>3,751.47</b>	<b>5,541.59</b>
<b>8</b>	<b>Tax Expense (net)</b>						
	- Current tax	296.38	433.12	331.32	1,208.85	870.25	1,274.12
	- Deffered tax	-	-	-	-	-	(0.61)
	<b>Total Tax Expenses</b>	<b>296.38</b>	<b>433.12</b>	<b>331.32</b>	<b>1,208.85</b>	<b>870.25</b>	<b>1,273.51</b>
<b>9</b>	<b>Net Profit(Loss) for the Period from continuing operations</b>	<b>926.58</b>	<b>1,515.92</b>	<b>1,010.25</b>	<b>3,843.97</b>	<b>2,881.22</b>	<b>4,268.08</b>
<b>10</b>	Share of profits(loss) of subsidiary*	38.27	(5.43)	(0.51)	62.26	3.34	30.47
<b>11</b>	<b>Total profit (loss) for period</b>	<b>926.58</b>	<b>1,515.92</b>	<b>1,010.25</b>	<b>3,843.97</b>	<b>2,881.22</b>	<b>4,268.08</b>
<b>12</b>	<b>Other comprehensive income</b>						
	(A) (i) Items that will not be reclassified to profit or loss	(562.20)	(254.78)	345.43	241.89	494.88	278.50
	(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>364.39</b>	<b>1,261.14</b>	<b>1,355.68</b>	<b>4,085.87</b>	<b>3,376.10</b>	<b>4,546.58</b>
<b>14</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	1,065.50	1,065.50
	(b) face value of Equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>15</b>	<b>Details of Debt Securities</b>						
	(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	-	14,218.97	-	-	-	10,761.54
<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	8.70	14.23	9.48	36.08	27.04	40.06
	(b) Diluted	8.70	14.23	9.48	36.08	27.04	40.06
<b>19</b>	<b>Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):</b>						
	(a) Basic	8.70	14.23	9.48	36.08	27.04	40.06
	(b) Diluted	8.70	14.23	9.48	36.08	27.04	40.06
<b>20</b>	Debt Equity Ratio	-	-	-	-	0.44	0.06
<b>21</b>	Debt service coverage ratio	-	-	-	-	-	-
<b>22</b>	Interest Service Coverage Ratio	-	-	-	-	-	-



**NOTES :**

**1 Revenue from Trading Activities**

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
Sales of Shares & Securities	56,400.14	71,696.53	22,658.74	1,62,496.59	51,695.26	80,629.52
Less: Purchase of Shares & Securities	57,384.81	71,971.37	22,643.16	1,64,661.18	52,945.50	82,738.85
Less: Change in Fair value of Stock	(728.90)	(853.95)	(341.14)	(3,217.63)	(2,331.14)	(3,322.31)
<b>Income from Trading Activities</b>	<b>(255.76)</b>	<b>579.11</b>	<b>356.72</b>	<b>1,053.05</b>	<b>1,080.89</b>	<b>1,212.98</b>
Add / (less) : profit / (Loss) from Derivative Activities	336.23	(260.11)	46.60	67.03	60.73	57.29
<b>Net Income from Trading Activities</b>	<b>80.47</b>	<b>319.00</b>	<b>403.32</b>	<b>1,120.08</b>	<b>1,141.62</b>	<b>1,270.27</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 Monday, 27th January, 2024.

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 December 31, 2024 are the balancing figures between unaudited figures for the nine months ended ended December 31, 2024 and unaudited figures in respect of the half year ended ended September 30, 2024.

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	Quarter ended			Nine months ended		Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
<b>Net profit / (Loss) as per India GAAP</b>	<b>926.58</b>	<b>1,515.92</b>	<b>1,010.25</b>	<b>3,843.97</b>	<b>2,881.22</b>	<b>4,268.08</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>926.58</b>	<b>1,515.92</b>	<b>1,010.25</b>	<b>3,843.97</b>	<b>2,881.22</b>	<b>4,268.08</b>
Add: Other Comprehensive Income (Net of Tax)	(562.20)	(254.78)	345.43	241.89	494.88	278.50
<b>Total Comprehensive income / (Loss)</b>	<b>364.39</b>	<b>1,261.14</b>	<b>1,355.68</b>	<b>4,085.87</b>	<b>3,376.10</b>	<b>4,546.58</b>

9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine months ended		Year ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
Net profit after Tax	926.58	1,515.92	1,010.25	3,843.97	2,881.22	4,268.08
Basic (in rupee)	8.70	14.23	9.48	36.08	27.04	40.06
Weighted average number of share (Nos.) - Basic	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000
Diluted (in rupee)	8.70	14.23	9.48	36.08	27.04	40.06
Weighted average number of share (Nos.) - Diluted	1,06,55,000	1,06,55,000	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.

11 The Statement includes the results of the following entity:

i. Wealth First Investment Advisers Private Limited (Wholly-owned Subsidiary Company)

ii. Wealthshiled Insurance Brokers Private Limited (Wholly-owned Subsidiary Company)

12 There was a cyber fraud perpetrated against the Company by third party during this quarter. The fraud amount was Rs. 1.98 cr. The Company had lodged the complaint with cyber crime branch of police on the same day. On action taken by the police and on the basis of Court Order Dt. 20.12.2024 received from 23rd Addl. Chief Judicial Magistrate, Court No. 11, Ahmedabad City, the Company is hopeful of recovering the amount of Rs. 47.41 lakhs. The Company had therefore written off the balance amount of Rs. 150.59 lakhs and had shown the expense under the head of exceptional items.

**FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

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

**Date: 27/01/2025**  
**Place: Ahmedabad**