



WEALTH FIRST
PORTFOLIO MANAGERS LIMITED
Simple process. Expert wealth

DATE: 2ND FEBRUARY, 2022

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: UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER, 2021 UNDER REGULATION 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 wish to inform that the Board of Directors of the Company, at their meeting held on Wednesday, 2nd of February, 2022, had inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended on 31st December, 2021 along with Limited Review Report issued by the Statutory Auditors M/s Rajpara Associates, Chartered Accountants which have been duly reviewed and recommended by the Audit Committee.

In this regard, we are enclosing herewith the following:

1. Unaudited Standalone Financial Results for the quarter and nine months ended 31st December, 2021.
2. Limited Review Report on Standalone Financial Results for the quarter and nine months ended on 31st of December, 2021 issued by the Statutory Auditors, M/s Rajpara Associates, Chartered Accountants.
3. Unaudited Consolidated Financial Results for the quarter and nine months ended 31st December, 2021.
4. Limited Review Report on Consolidated Financial Results for the quarter and nine months ended on 31st December, 2021 issued by the Statutory Auditors, M/s Rajpara Associates, Chartered Accountants.

The results will be available on the website of Stock Exchange www.nseindia.com and on the website of the Company 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

The meeting was commenced at 03.50 P.M and concluded at 04:35 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

**ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075**





Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly Period and Nine Months ended 31st December, 2021 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 31st December, 2021, 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.

Place: Ahmedabad

Date: 02/02/2022

**FOR, RAJPARA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO.: 113428W**

CHANDRAMAULI
IN JAYANTBHAI
RAJPARA

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CHANDRAMAULIN
JAYANTBHAI RAJPARA
Date: 2022.02.02
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C. J. RAJPARA

PARTNER

M. NO.: 046922

UDIN: 22046922AAAAAR5074

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 and Nine Months ended on 31.12.2021

All amount in Rs. Lakhs unless otherwise stated

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations:						
	i. Income from Trading Activities (foot Note 1)	(153.67)	174.45	227.96	578.46	653.60	530.69
	ii. Business Activity Income	686.65	558.85	417.42	1,748.58	1,252.18	1,840.68
	(a) Total Revenue from Operations (i+ii)	532.97	733.30	645.39	2,327.04	1,905.79	2,371.37
	(b) Interest and Other Income	66.97	25.76	15.35	143.12	80.65	92.43
	Total Income	599.94	759.05	660.74	2,470.15	1,986.43	2,463.80
2	Expenses						
	(a) Employee benefits expense	135.41	147.20	108.97	378.93	290.54	424.57
	(b) Finance Cost	0.17	1.56	0.30	1.78	5.60	5.96
	(c) Depreciation and amortisation expense	12.67	4.48	5.84	21.37	17.07	22.67
	(d) Rent	4.50	4.50	-	9.00	16.00	16.00
	(e) Other expenses	66.34	60.13	52.54	174.90	123.34	186.27
	Total expenses	219.08	217.88	167.66	585.97	452.55	655.48
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	380.86	541.18	493.08	1,884.18	1,533.89	1,808.32
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	380.86	541.18	493.08	1,884.18	1,533.89	1,808.32
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	380.86	541.18	493.08	1,884.18	1,533.89	1,808.32
8	Tax Expense (net)						
	(a) Current tax	(95.86)	(136.21)	-	(474.25)	-	(530.00)
	(b) Deferred tax	-	-	-	-	-	0.81
	Total Tax Expenses	(95.86)	(136.21)	-	(474.25)	-	(529.19)
9	Net Profit(Loss) for the Period from continuing operations	285.00	404.96	493.08	1,409.93	1,533.89	1,279.13
10	Profit(Loss) From Discontinuing operations before tax	-	-	-	-	-	-
11	Tax Expense of discontinuing Operations	-	-	-	-	-	-
12	Net Profit(loss) from discontinuing Operations after Tax	-	-	-	-	-	-
13	Profit(loss) for period before minority interest	285.00	404.96	493.08	1,409.93	1,533.89	1,279.13
14	Share of profits(loss) of subsidiary	-	-	-	-	-	-
15	Profit(loss) of minority interest	-	-	-	-	-	-
16	Net Profit(loss) for the period	285.00	404.96	493.08	1,409.93	1,533.89	1,279.13
17	Details of Equity share capital						
	(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
18	Details of Debt Securities						
	(a) Paid up Debt capital	-	-	-	-	-	-
	(b) face value of debt securities	-	-	-	-	-	-
19	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	4,674.64	-	-	3,929.36	3,549.71
20	Debentures redemption reserve	-	-	-	-	-	-
21	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	2.67	3.80	4.63	13.23	19.63	15.01
	(b) Diluted	2.67	3.80	4.63	13.23	19.63	15.01
22	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	2.67	3.80	4.63	13.23	19.63	15.01
	(b) Diluted	2.67	3.80	4.63	13.23	19.63	15.01
23	Debt Equity Ratio	-	-	-	-	-	-
24	Debt service coverage ratio	-	-	-	-	-	-
25	Interest Service Coverage Ratio	-	-	-	-	-	-



NOTES:

1 Revenue from Trading Activities

Description	Quarter ended			Nine Months ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Sales of Shares & Securities	17,229.14	52,881.24	21,362.94	1,33,723.91	44,777.47	80,819.95
Less: Purchase of Shares & Securities	17,006.44	52,322.14	22,029.35	1,32,763.05	44,576.43	80,301.83
Less: Change in Fair value of Stock	323.39	344.19	(912.29)	283.79	(477.56)	(130.05)
Income from Trading Activities	(100.69)	214.91	245.89	677.08	678.59	648.17
Add / (less) : profit / (Loss) from Derivative Activities	(52.98)	(40.46)	(17.92)	(98.62)	(24.99)	(117.49)
Net Income from Trading Activities	(153.67)	174.45	227.96	578.46	653.60	530.69


- 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 Wednesday, 2nd February, 2022.
- 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.
- 3 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.
- 4 Figures have been re-grouped or re-classified, wherever necessary.
- 5 The figures for the quarter ended December 31, 2021 are the balancing figures between unaudited figures of the nine months ended December, 31 2021 and unaudited figures in respect of the half year ended September 30, 2021.
- 6 The above financial results are available on companies website www.wealth-firstonline.com and the stock exchange viz. www.nseindia.com
- 7 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
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit / (Loss) as per India GAAP	285.00	404.96	493.08	1,409.93	1,533.89	1,279.13
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	285.00	404.96	493.08	1,409.93	1,533.89	1,279.13
Add: Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive income / (Loss)	285.00	404.96	493.08	1,409.93	1,533.89	1,279.13

- 8 The Company has issued and allotted 42,62,000 Equity Shares as a Bonus dated on 1st October, 2020. Hence computation of EPS for the year ended has been done accordingly. Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine Months ended		Year ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit after Tax	285.00	404.96	493.08	1,409.93	1,533.89	1,279.13
Basic (in rupee)	2.67	3.80	4.63	13.23	19.63	15.01
Weighted average number of share (Nos.) - Basic	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	78,13,667	85,24,000
Diluted (in rupee)	2.67	3.80	4.63	13.23	19.63	15.01
Weighted average number of share (Nos.) - Diluted	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	78,13,667	85,24,000

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED



ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 02/02/2022
Place: Ahmedabad





Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Nine Months ended 31st December 2021 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 and nine months ended 31st December, 2021, 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 did not review the interim financial results of 1 subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 65,08,339/- as at 31st December, 2021, total revenues of Rs. Nil for the quarter and nine months ended 31st December, 2021 and total profit / (loss) before tax of Rs. (3,13,545/-) for the quarter and nine months ended 31st December, 2021 respectively, as considered in the consolidated unaudited financial results, whose interim financial statements have not been reviewed by us. These financial statements have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated above.

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

6. The figures for the nine month ended December 31, 2021 are the balancing figures between unaudited figures of the nine month ended December 31, 2021 and unaudited figures in respect of the half year ended September 30, 2021.

FOR, RAJPARA & ASSOCIATES
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO.: 113428W

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RAJPARA

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C. J. RAJPARA
PARTNER
M. NO.: 046922
UDIN: 22046922AAAAAS7677

Place: Ahmedabad
Date: 02/02/2022

WEALTH FIRST PORTFOLIO MANAGERS LIMITED

CIN: L67120G12002PLC040636

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 31.12.2021

All amount in Rs. Lakhs unless otherwise stated

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations:						
	i. Income from Trading Activities (foot Note 1)	(153.67)	174.45	227.96	578.46	655.06	532.13
	ii. Business Activity Income	686.65	558.85	417.42	1,748.58	1,252.18	1,840.68
	(a) Total Revenue from Operations (i+ii)	532.97	733.30	645.39	2,327.04	1,907.24	2,372.81
	(b) Dividend, Interest and Other Income	66.97	25.76	15.35	143.12	86.45	104.45
	Total Income	599.94	759.05	660.74	2,470.15	1,993.69	2,477.26
2	Expenses						
	(a) Employee benefits expense	135.41	147.20	108.97	378.93	290.54	424.57
	(b) Finance Cost	0.17	1.56	0.30	1.78	5.60	5.96
	(c) Depreciation and amortisation expense	12.67	4.48	5.84	21.37	17.07	23.93
	(d) Rent	4.50	4.50	-	9.00	16.00	16.00
	(e) Other expenses	69.34	60.13	52.58	178.03	123.69	186.62
	Total expenses	222.09	217.88	167.70	589.11	452.89	657.09
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary Items and Tax (1-2)	377.86	541.18	493.03	1,881.05	1,540.80	1,820.17
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary Items and Tax (3 - 4)	377.86	541.18	493.03	1,881.05	1,540.80	1,820.17
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	377.86	541.18	493.03	1,881.05	1,540.80	1,820.17
8	Tax Expense (net)						
	- Current tax	(95.11)	(136.21)	-	(473.46)	-	(533.49)
	- Deferred tax	-	-	-	-	-	0.81
	Total Tax Expenses	(95.11)	(136.21)	-	(473.46)	-	(532.68)
9	Net Profit(Loss) for the Period from continuing operations	282.75	404.96	493.03	1,407.59	1,540.80	1,287.49
10	Profit(Loss) From Discontinuing operations before tax	-	-	-	-	-	-
11	Tax Expense of discontinuing Operations	-	-	-	-	-	-
12	Net Profit(loss) from discontinuing Operations after Tax	-	-	-	-	-	-
13	Profit(loss) for period before minority Interest	282.75	404.96	493.03	1,407.59	1,540.80	1,287.49
14	Share of profits(loss) of subsidiary	(3.01)	(0.01)	(0.05)	(3.14)	6.91	8.37
15	Profit(loss) of minority Interest	-	-	-	-	-	-
16	Net Profit(loss) for the period	282.75	404.96	493.03	1,407.59	1,540.80	1,287.49
17	Details of Equity share capital						
	(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
18	Details of Debt Securities						
	(a) Paid up Debt capital	-	-	-	-	-	-
	(b) face value of debt securities	-	-	-	-	-	-
19	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	4,682.29	3,935.69	-	3,935.69	3,557.49
20	Debentures redemption reserve	-	-	-	-	-	-
21	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	2.65	3.80	4.63	13.21	19.72	15.10
	(b) Diluted	2.65	3.80	4.63	13.21	19.72	15.10
22	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	2.65	3.80	4.63	13.21	19.72	15.10
	(b) Diluted	2.65	3.80	4.63	13.21	19.72	15.10
23	Debt Equity Ratio	-	-	-	-	-	-
24	Debt service coverage ratio	-	-	-	-	-	-
25	Interest Service Coverage Ratio	-	-	-	-	-	-



NOTES:

1 Revenue from Trading Activities

Description	Quarter ended			Nine Months ended		Year ended
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
Sales of Shares & Securities	17,229.14	52,881.24	21,362.94	1,33,723.91	44,797.80	80,840.29
Less: Purchase of Shares & Securities	17,006.44	52,322.14	22,029.35	1,32,763.05	44,608.67	80,334.07
Less: Change in Fair value of Stock	323.39	344.19	(912.29)	283.79	(490.92)	(143.41)
Income from Trading Activities	(100.69)	214.91	245.89	677.08	680.05	649.62
Add / (less) : profit / (Loss) from Derivative Activities	(52.98)	(40.46)	(17.92)	(98.62)	(24.99)	(117.49)
Net Income from Trading Activities	(153.67)	174.45	227.96	578.46	655.06	532.13

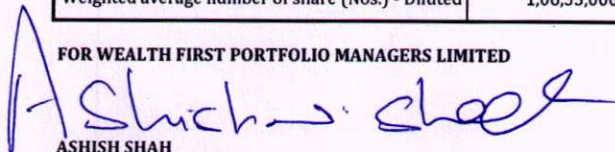
- 2 The above unaudited financial results are reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on Wednesday, 2nd February, 2022.
- 3 These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standards
- 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, 2021 are the balancing figures between unaudited figures of the nine months ended December, 31 2021 and unaudited figures in respect of the half year ended September 30, 2021.
- 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
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
Net profit / (Loss) as per India GAAP	282.75	404.96	493.03	1,407.59	1,540.80	1,287.49
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	282.75	404.96	493.03	1,407.59	1,540.80	1,287.49
Add: Other Comprehensive Income (Net of Tax)	-	-	-	-	-	-
Total Comprehensive Income / (Loss)	282.75	404.96	493.03	1,407.59	1,540.80	1,287.49

- 9 The Company has issued and allotted 42,62,000 Equity Shares as a Bonus dated on 1st October, 2020. Hence computation of EPS for the year ended has been done accordingly. Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine Months ended		Year ended
	31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
Net profit after Tax	282.75	404.96	493.03	1,407.59	1,540.80	1,287.49
Basic (in rupee)	2.65	3.80	4.63	13.21	19.72	15.10
Weighted average number of share (Nos.) - Basic	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	78,13,667	85,24,000
Diluted (in rupee)	2.65	3.80	4.63	13.21	19.72	15.10
Weighted average number of share (Nos.) - Diluted	1,06,55,000	1,06,55,000	1,06,55,000	1,06,55,000	78,13,667	85,24,000

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED



ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 02/02/2022
Place: Ahmedabad

