

DATE: 11TH NOVEMBER, 2019

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 BOARD MEETING AND SUBMISSION OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2020.

Dear Sir/Madam,

With reference to the captioned subject matter and pursuant to provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we would like to inform you that Board of Directors of the Company, at its meeting held on Wednesday, 11th of November, 2020, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended on 30th September, 2020.

Further, pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

1. Unaudited Standalone and Consolidated Financial Results for the half year ended on 30th September, 2020.
2. Limited Review Report on the Standalone and Consolidated Financial Results for the half year ended 30th September, 2020.

The above referred meeting was commenced at 05:00 P.M and concluded at 06:35 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

Hena A Shah

**HENA SHAH
WHOLE-TIME DIRECTOR
DIN: 00089161**



Wealth First Portfolio Managers Limited

Capitol House, 10, Paras-II, Near Prahladnagar Garden, Ahmedabad - 380 015

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CIN - L67120GJ2002PLC040636



Independent Auditor's Limited Review Report on Standalone Unaudited Half Yearly 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
WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

We have reviewed the accompanying statement of unaudited Financial Results of Wealth First Portfolio Managers Limited ('the Company') for the half year ended 30th September, 2020, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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: 11/11/2020**

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

CHANDRA MAULIN J RAJPARA
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J RAJPARA
Date: 2020.11.11
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**C. J. RAJPARA
PARTNER
M. NO.: 046922**

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 Half Year Ended on 30.09.2020

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	6 months ended			Year ended	
		30.09.2020	31.03.2020	30.09.2019	31.03.2020	31.03.2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Net sales/income from operations (Net of excise duty)	24,249.28	21,791.29	18,028.88	39,820.17	33,024.85
	(b) Other Income	58.24	47.22	42.78	90.00	98.96
	Total Revenue	24,307.52	21,838.51	18,071.66	39,910.17	33,123.81
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	22,530.47	20,358.52	19,373.10	39,731.62	31,459.03
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	434.73	1,081.91	(1,924.59)	(842.68)	83.20
	(d) Employee benefits expense	181.56	240.76	225.24	466.00	386.00
	(e) Finance Cost	5.29	24.16	23.44	47.60	28.76
	(f) Depreciation and amortisation expense	11.22	16.90	16.38	33.28	28.88
	(g) Rent	16.00	-	16.00	16.00	16.00
	(h) Other expenses	87.43	168.59	110.28	278.87	203.78
	Total expenses	23,266.71	21,890.83	17,839.85	39,730.68	32,205.65
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	1,040.81	(52.32)	231.81	179.49	918.16
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	1,040.81	(52.32)	231.81	179.49	918.16
6	Extra Ordinary Items	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	1,040.81	(52.32)	231.81	179.49	918.16
8	Tax Expense (net)					
	- Current tax	-	(53.25)	-	(53.25)	(215.00)
	- Deffered tax	-	3.06	-	3.06	1.50
	Total Tax Expenses	-	(50.19)	-	(50.19)	(213.50)
9	Net Profit(Loss) for the Period from continuing operations	1,040.81	(102.51)	231.81	129.30	704.66
10	Profit(Loss) From Discontinuing operations before tax	-	-	-	-	-
11	Tax Expense of discontinuing Oprations	-	-	-	-	-
12	Net Profit(loss) from discontinuing Oprations after Tax	-	-	-	-	-
13	Profit(loss) for period before minority interest	1,040.81	(102.51)	231.81	129.30	704.66
14	Share of profits(loss) of subsidiary	-	-	-	-	-
15	Profit(loss) of minority Interest	-	-	-	-	-
16	Net Profit(loss) for the period	1,040.81	(102.51)	231.81	129.30	704.66
17	Details of Equity share capital					
	(a) Paid up Equity Share capital	639.30	639.30	639.30	639.30	639.30
	(b) face value of Equity share capital	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	3,862.48	2,808.66	2,987.91	2,808.66	2,759.05
20	Debentures redemption reserve	-	-	-	-	-
21	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a) Basic	16.28	(1.60)	3.63	2.02	11.02
	(b) Diluted	16.28	(1.60)	3.63	2.02	11.02



22	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a) Basic	16.28	(1.60)	3.63	2.02	11.02
	(b) Diluted	16.28	(1.60)	3.63	2.02	11.02
23	Debt Equity Ratio	0.12	0.16	0.45	0.16	0.17
24	Debt service coverage ratio		-	-	-	-
25	Interest Service Coverage Ratio		-	-	-	-

NOTES:

- 1 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 11th November, 2020.
- 2 Figures have been re-grouped or re-classified, wherever necessary.
- 3 The Company is operating in providing Broking Services, Distributor of MF & Govt. Securities Trading.
- 4 Figures of half year ended 31st March, 2020 are the balancing figures between the audited figures of year ended on 31/03/2020 and half year ended on 30/09/2019.
- 5 The above financial results are available on companies website www.wealth-firstonline.com and the stock exchange viz. www.nseindia.com

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

Hena A Shah

HENA SHAH
WHOLE-TIME DIRECTOR
DIN: 00089161



Part - 2
Statement of Standalone Assets and Liabilities as at 30th September, 2020

All amount in Rs. Lacs unless otherwise stated

Particulars	As At	As At
	30.09.2020	31.03.2020
	Unaudited	Audited
EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	639.30	639.30
(b) Reserves and surplus	3,862.48	2,808.66
(c) Money Received against share warrants	-	-
Total Shareholders' funds	4,501.78	3,447.96
2 Share Application money pending allotment	-	-
3 Deferred Government Grants	-	-
4 Minority Interest	-	-
5 Non-current liabilities		
- Long-term borrowings	-	-
- Deferred tax liabilities (net)	-	-
- Foreign Currency Monetary Item translation difference liability account	-	-
- Other long-term liabilities	67.87	67.69
- Long-term provisions	-	-
Total Non-current liabilities	67.87	67.69
6 Current liabilities		
- Short-term borrowings	-	263.77
- Trade payables	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprise and small enterprises	1.88	6.53
- Other current liabilities	401.27	59.85
- Short-term provisions	73.44	147.68
Total Current liabilities	476.59	477.84
TOTAL EQUITY AND LIABILITIES	5,046.24	3,993.48
ASSETS		
1 Non-current assets		
(i) Fixed assets		
- Tangible assets	52.34	60.19
- Producing Properties	-	-
- Intangible Assets	-	-
- Preproducing Properties	-	-
- Tangible Assets Capital work-in-progress	-	-
- Intangible assts under development or work - in - progress	-	-
Total Fixed Assets	52.34	60.19
(ii) Non-current investments	61.50	42.60
(iii) Deferred tax assets (net)	20.18	20.18
(iv) Foreign currency monetary item translation difference asset account	-	-
(v) Long-term loans and advances	242.89	149.08
(vi) Other non-current assets	978.02	210.02
Total Non-current assets	1,354.95	482.09
2 Current assets		
- Current investments	2.40	-
- Inventories	2,796.84	3,231.57
- Trade receivables	148.62	123.22
- Cash and cash equivalents	740.83	136.80
- Bank Balance other than cash and cash equivalents	-	-
- Short-term loans and advances	-	-
- Other current assets	2.60	19.81
Total Current assets	3,691.29	3,511.40
TOTAL - ASSETS	5,046.24	3,993.48

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

Hena A Shah

HENA SHAH
WHOLE-TIME DIRECTOR
DIN: 00089161



WEALTH FIRST PORTFOLIO MANAGERS LIMITED
Standalone Cash Flow Statement for the half year ended on 30.09.2020

All amount in Rs. Lacs unless otherwise stated

	Particulars	Half year ended 30.09.2020	Half Year ended 30.09.2019
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before taxation and extra-ordinary items	1,040.81	231.81
	Adjustment for :		
	Depreciation	11.22	16.38
	Interest Income	-58.00	(28.48)
	Interest Expenses	5.29	23.44
	Profit/loss on Sale of investments	-	-
	Profit/loss on Sale of Fixed Assets	-	-
	Operating Profit Before Working Capital Changes	999.33	243.15
	Working Capital Changes:		
	(Increase)/ Decrease in Inventory	434.73	(1,924.59)
	(Increase)/ Decrease in Trade and Other Receivables	(25.41)	163.39
	(Increase) / Decrease in Other Current Assets	17.21	26.61
	(Increase) / Decrease in Loans & Advances	(93.81)	-
	(Increase) / Decrease in Non Current Asset	(768.00)	41.70
	Increase / (Decrease) in Trade Payables and other Liabilities	339.65	(248.56)
	Cash generated from operations (i)	903.70	(1,698.30)
	Income Tax Paid (including Tax deducted at source) (ii)	-	(3.92)
	Net Cash Used in Operating Activities (i+ii)	903.70	(1,702.22)
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Addition to Fixed Assets	(3.37)	(10.16)
	Deletion from Fixed Assets	-	-
	Profit on Sale of Fixed Assets	-	-
	(Purchase) / Sale of Investments	(21.30)	(3.18)
	Interest Income	58.00	28.48
	Net Cash used in Investment Activities	33.33	15.14
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds/(Repayment) of Loans(Net)	(263.77)	1,315.45
	Proceeds/(Repayment) of Long Term Loans(Net)	-	-
	Interest Paid	(5.29)	(23.44)
	Dividend paid and DDT	(63.93)	-
	Net Cash From Financing Activities	(333.00)	1,292.01
D	Net Changes in Cash and Cash Equivalents (A+B+C)	604.03	(395.07)
E	Cash and Cash Equivalents at start of the year	136.80	774.12
F	Cash and Cash Equivalents at the end of the year (D+E)	740.83	379.05
	Cash & Cash Equivalents at the end of the year	740.83	379.05

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

Hena A Shah

HENA SHAH
 WHOLE-TIME DIRECTOR
 DIN: 00089161





Independent Auditor's Limited Review Report on Consolidated Unaudited Half Yearly 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
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 (the Parent and its subsidiary together referred to as "the Group") for the half year ended 30th September, 2020, 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').
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. The Statement includes the results of the following entity:
 - i. Wealth First Investment Advisers Private Limited (Wholly-owned Subsidiary Company)



5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, as amended, read with relevant rules issued thereunder and other accounting practices and policies has not disclosed the information 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.
6. 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. 66,37,162/- as at 30th September 2020, total revenues of Rs. 26,13,541/-, and total net profit after tax of Rs. 6,95,540/- for the half year ended 30th September, 2020 and cash outflow (net) of Rs. (11,88,698)/- for the half year ended 30th September, 2020, 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.
7. The Statement includes the results for the half year ended 31/03/2020 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year which were subject to limited review by us.

**Place: Ahmedabad
Date: 11/11/2020**

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

CHANDRA MAULIN J RAJPARA
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CHANDRAMAULIN J
RAJPARA
Date: 2020.11.11
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**C. J. RAJPARA
PARTNER
M. NO.: 046922**

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 Half Year Ended on 30.09.2020

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	6 months ended			Year ended	
		30.09.2020	31.03.2020	30.09.2019	31.03.2020	31.03.2019
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Revenue from operations					
	(a) Net sales/income from operations (Net of excise duty)	24,269.62	21,791.29	18,028.88	39,820.17	33,024.85
	(b) Other Income	64.04	47.29	42.78	90.07	105.16
	Total Revenue	24,333.65	21,838.58	18,071.66	39,910.24	33,130.01
2	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	22,562.71	20,358.52	19,373.10	39,731.62	31,459.03
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	421.37	1,081.91	(1,924.59)	(842.68)	83.20
	(d) Employee benefits expense	181.56	240.76	225.24	466.00	386.00
	(e) Finance Cost	5.29	24.16	23.44	47.60	28.76
	(f) Depreciation and amortisation expense	11.22	18.16	16.38	34.54	30.14
	(g) Rent	16.00	-	16.00	16.00	16.00
	(h) Other expenses	87.73	168.60	110.36	278.96	204.10
	Total expenses	23,285.89	21,892.11	17,839.93	39,732.04	32,207.22
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	1,047.77	(53.53)	231.73	178.20	922.79
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	1,047.77	(53.53)	231.73	178.20	922.79
6	Extra Ordinary Items	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	1,047.77	(53.53)	231.73	178.20	922.79
8	Tax Expense (net)					
	- Current tax	-	(53.25)	-	(53.25)	(216.20)
	- Deferred tax	-	3.06	-	3.06	1.50
	Total Tax Expenses	-	(50.19)	-	(50.19)	(214.70)
9	Net Profit(Loss) for the Period from continuing operations	1,047.77	(103.71)	231.73	128.02	708.09
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	1,047.77	(103.71)	231.73	128.02	708.09
14	Share of profits(loss) of subsidiary	6.96	(1.20)	(0.08)	(1.28)	4.63
15	Profit(loss) of minority Interest	-	-	-	-	-
16	Net Profit(loss) for the period	1,047.77	(103.71)	231.73	128.02	708.09
17	Details of Equity share capital					
	(a) Paid up Equity Share capital	639.30	639.30	639.30	639.30	639.30
	(b) face value of Equity share capital	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	3,868.86	2,808.07	2,988.32	2,808.07	2,759.54
20	Debentures redemption reserve	-	-	-	-	-
21	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a) Basic	16.39	(1.62)	3.62	2.00	11.08
	(b) Diluted	16.39	(1.62)	3.62	2.00	11.08



22	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):					
	(a) Basic	16.39	(1.62)	3.62	2.00	11.08
	(b) Diluted	16.39	(1.62)	3.62	2.00	11.08
23	Debt Equity Ratio	0.12	0.16	0.38	0.16	0.17
24	Debt service coverage ratio	-	-	-	-	-
25	Interest Service Coverage Ratio	-	-	-	-	-

NOTES :

- 1 The above audited financial results are reviewed by the Audit Committee and have been approved by the Board of Directors at their meeting held on 11th November, 2020
- 2 Figures have been re-grouped or re-classified, wherever necessary.
- 3 The Company is operating in providing Broking Services, Distributor of MF & Govt. Securities Trading.
- 4 Figures of half year ended 31st March, 2020 are the balancing figures between the audited figures of year ended on 31/03/2020 and half year ended on 30/09/2019.
- 5 The above financial results are available on companies website www.wealth-firstonline.com and the stock exchange viz. www.nseindia.com

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

Hena A Shah

HENA SHAH
WHOLE-TIME DIRECTOR
DIN: 00089161



Part - 2
Statement of Consolidated Assets and Liabilities for the half year ended 30.09.2020

All amount in Rs. Lacs unless otherwise stated

Particulars	As At	As At
	30.09.2020	31.03.2020
	Unaudited	Audited
EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	639.30	639.30
(b) Reserves and surplus	3,868.86	2,808.07
(c) Money Received against share warrants	-	-
Total Shareholders' funds	4,508.16	3,447.37
2 Share Application money pending allotment	-	-
3 Deferred Government Grants	-	-
4 Minority Interest	-	-
5 Non-current liabilities		
- Long-term borrowings	-	-
- Deferred tax liabilities (net)	-	-
- Foreign Currency Monetary Item translation difference liability account	-	-
- Other long-term liabilities	67.87	67.69
- Long-term provisions	-	-
Total Non-current liabilities	67.87	67.69
6 Current liabilities		
- Short-term borrowings	-	263.77
- Trade payables	-	-
(A) Total outstanding dues of micro enterprises and small enterprises	-	-
(B) Total outstanding dues of creditors other than micro enterprise and small enterprises	1.88	6.53
- Other current liabilities	401.27	59.85
- Short-term provisions	73.44	147.68
Total Current liabilities	476.59	477.84
TOTAL EQUITY AND LIABILITIES	5,052.61	3,992.90
ASSETS		
1 Non-current assets		
(i) Fixed assets		
- Tangible assets	52.34	60.19
- Producing Properties	-	-
- Intangible Assets	-	-
- Preproducing Properties	-	-
- Tangible Assets Capital work-in-progress	-	-
- Intangible assts under development or work - in - progress	-	-
Total Fixed Assets	52.34	60.19
(ii) Non-current investments	1.50	1.50
(iii) Deferred tax assets (net)	20.18	20.18
(iv) Foreign currency monetary item translation difference asset account	-	-
(v) Long-term loans and advances	244.08	149.70
(vi) Other non-current assets	978.02	210.02
Total Non-current assets	1,243.79	381.41
2 Current assets		
- Current investments	2.40	-
- Inventories	2,840.18	3,261.55
- Trade receivables	148.62	123.22
- Cash and cash equivalents	761.41	145.30
- Bank Balance other than cash and cash equivalents	-	-
- Short-term loans and advances	-	-
- Other current assets	3.86	21.23
Total Current assets	3,756.48	3,551.30
TOTAL - ASSETS	5,052.61	3,992.90

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

Hena A Shah

HENA SHAH
WHOLE-TIME DIRECTOR
DIN: 00089161



WEALTH FIRST PORTFOLIO MANAGERS LIMITED
Consolidated Cash Flow Statement for the half year ended on 30/09/2020

All amount in Rs. Lacs unless otherwise stated

	Particulars	Half year ended 30.09.2020	Half Year ended 30.09.2019
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before taxation and extra-ordinary items	1,047.77	231.73
	Adjustment for :		
	Depreciation	11.22	16.38
	Interest Income	(58.03)	(28.48)
	Interest Expenses	5.29	23.44
	Profit/loss on Sale of investments	-	-
	Profit/loss on Sale of Fixed Assets	-	-
	Operating Profit Before Working Capital Changes	1,006.25	243.07
	Working Capital Changes:		
	(Increase)/ Decrease in Inventory	421.37	(1,924.59)
	(Increase)/ Decrease in Trade and Other Receivables	(25.41)	168.91
	(Increase) / Decrease in Other Current Assets	17.38	26.72
	(Increase) / Decrease in Loans & Advances	(94.39)	-
	(Increase) / Decrease in Non Current Asset	(768.00)	40.71
	Increase / (Decrease) in Trade Payables and other Liabilities	339.65	(248.56)
	Cash generated from operations (I)	896.85	(1,693.73)
	Income Tax Paid (including Tax deducted at source) (II)	-	(3.92)
	Net Cash Used in Operating Activities (I+II)	896.85	(1,697.65)
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Addition to Fixed Assets	(3.37)	(10.16)
	Deletion from Fixed Assets	-	-
	Profit on Sale of Fixed Assets	-	-
	(Purchase) / Sale of Investments	(2.40)	(3.18)
	Interest Income	58.03	28.48
	Net Cash used in Investment Activities	52.26	15.14
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds/(Repayment) of Loans(Net)	(263.77)	1,315.45
	Proceeds/(Repayment) of Long Term Loans(Net)	-	-
	Interest Paid	(5.29)	(23.44)
	Dividend paid and DDT	(63.93)	-
	Net Cash From Financing Activities	(333.00)	1,292.01
D	Net Changes in Cash and Cash Equivalents (A+B+C)	616.12	(390.50)
E	Cash and Cash Equivalents at start of the year	145.30	778.16
F	Cash and Cash Equivalents at the end of the year (D+E)	761.41	387.66
	Cash & Cash Equivalents at the end of the year	761.41	387.66

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

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