



DATE: 24TH JANUARY, 2024

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 05/2023-24 BOARD MEETING HELD ON WEDNESDAY, 24TH OF JANUARY, 2024

Dear Sir/Madam,

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 Wednesday, 24th day of January, 2024 have inter alia, considered and approved the following matters:

1. Financial Results:

Approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and nine months ended 31st December, 2023 along with the Limited Review Report issued by the Statutory Auditor 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. A copy of Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2023.
- ii. Limited Review Report on the Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December, 2023 issued by M/s Jaimin Deliwala & Co., 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 12:30 P.M and concluded at 01:10 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

**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 and Nine Months ended 31st December, 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 and nine months ended 31st December, 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.: 0103861W**

JAIMIN
PRAVINCHANDRA
DELIWALA

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PRAVINCHANDRA DELIWALA
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**JAIMIN DELIWALA
PROPRIETOR
M. NO.: 044529
UDIN: 24044529BKBZOK1173**

**Place: Ahmedabad
Date: 24/01/2024**



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 31.12.2023

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
1	Income						
	(a) Revenue from operations (i + ii):	1,497.51	1,355.66	846.30	3,969.72	2,416.89	2,904.81
	i. Income from Trading Activities (foot Note 1)	403.32	443.99	(1.79)	1,140.38	229.10	(261.02)
	ii. Business Activity Income	1,094.19	911.67	848.08	2,829.34	2,187.79	3,165.82
	(b) Other Income	135.08	257.07	3.16	670.63	55.02	(5.72)
	Total Income	1,632.59	1,612.73	849.45	4,640.35	2,471.91	2,899.09
2	Expenses						
	(a) Employee benefits expense	212.22	248.19	168.18	630.64	494.51	666.56
	(b) Finance Cost	0.01	0.03	0.03	0.05	0.16	7.44
	(c) Depreciation and amortisation expense	9.41	9.12	12.48	26.63	35.96	48.17
	(d) Rent	7.51	9.02	9.02	25.55	27.06	36.08
	(e) Other expenses	61.57	68.29	116.12	209.34	251.85	316.42
	Total expenses	290.71	334.65	305.83	892.22	809.54	1,074.66
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	1,341.88	1,278.08	543.63	3,748.13	1,662.37	1,824.42
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	1,341.88	1,278.08	543.63	3,748.13	1,662.37	1,824.42
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	1,341.88	1,278.08	543.63	3,748.13	1,662.37	1,824.42
8	Tax Expense (net)						
	(a) Current tax	330.48	255.00	136.85	869.41	418.42	475.31
	(b) Deferred tax	-	-	-	-	-	(2.28)
	Total Tax Expenses	330.48	255.00	136.85	869.41	418.42	473.03
9	Net Profit(Loss) for the Period from continuing operations	1,011.40	1,023.08	406.77	2,878.72	1,243.95	1,351.40
10	Other comprehensive income						
	(A) (i) Items that will not be reclassified to profit or loss	345.43	25.62	(143.71)	494.88	102.19	(34.60)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period	1,356.83	1,048.70	263.06	3,373.60	1,346.14	1,316.80
12	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
13	Details of Debt Securities						
	(a) Paid up Debt capital	-	-	-	-	-	-
	(b) face value of debt securities	-	-	-	-	-	-
14	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	8,203.11	-	-	-	6,551.70
15	Debentures redemption reserve	-	-	-	-	-	-
16	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	9.49	9.60	3.82	27.02	11.67	12.68
	(b) Diluted	9.49	9.60	3.82	27.02	11.67	12.68
17	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	9.49	9.60	3.82	27.02	11.67	12.68
	(b) Diluted	9.49	9.60	3.82	27.02	11.67	12.68
18	Debt Equity Ratio	-	0.05	-	0.44	-	0.05
19	Debt service coverage ratio	-	-	-	-	-	-
20	Interest Service Coverage Ratio	-	-	-	-	-	-

NOTES :

1 Revenue from Trading Activities

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Sales of Shares & Securities	22,658.74	21,263.99	8,326.24	51,686.53	29,975.64	35,802.88
Less: Purchase of Shares & Securities	22,643.16	22,632.20	9,125.15	52,945.50	30,311.69	35,208.04
Less: Change in Fair value of Stock	(341.14)	(1,797.29)	(805.88)	(2,338.62)	(567.08)	835.43
Income from Trading Activities	356.72	429.08	6.96	1,079.66	231.03	(240.60)
Add / (less) : profit / (Loss) from Derivative Activities	46.60	14.91	(8.75)	60.73	(1.93)	(20.42)
Net Income from Trading Activities	403.32	443.99	(1.79)	1,140.38	229.10	(261.02)

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, 24th January, 2024.

These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standards 34 —

3 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, 2023 are the balancing figures between unaudited figures for nine months ended ended December 31, 2023 and unaudited figures in respect of the half year ended ended September 30, 2023.

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
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit / (Loss) as per India GAAP	1,011.40	1,023.08	406.77	2,878.72	1,243.95	1,351.40
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	1,011.40	1,023.08	406.77	2,878.72	1,243.95	1,351.40
Add: Other Comprehensive Income (Net of Tax)	345.43	25.62	(143.71)	494.88	102.19	(34.60)
Total Comprehensive income / (Loss)	1,356.83	1,048.70	263.06	3,373.60	1,346.14	1,316.80

9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine months ended		Year ended
	31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit after Tax	1,011.40	1,023.08	406.77	2,878.72	1,243.95	1,351.40
Basic (in rupee)	9.49	9.60	3.82	27.02	11.67	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	1,06,55,000	1,06,55,000
Diluted (in rupee)	9.49	9.60	3.82	27.02	11.67	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	1,06,55,000	1,06,55,000

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 24/01/2024
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 31st December, 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**

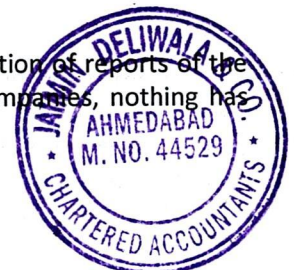
1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Wealth First Portfolio Managers Limited ("the Parent") and its subsidiaries as listed below (the Parent and its subsidiaries together referred to as "the Group") for the quarter and nine months ended 31st December, 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)
 - ii. Wealthshiled 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. 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 1st subsidiary included in the consolidated financial results, whose total revenues of Rs. 2,803/- & Rs. 4,51,069/- for the quarter and nine months ended 31st December, 2023 and total profit / (loss) before tax of Rs. (50,871/-) & Rs. 3,34,289/- for the quarter and nine months ended 31st December, 2023 respectively, as considered in the consolidated unaudited financial results, whose interim financial statements have been reviewed by us.

The Interim financial results of 2nd subsidiary does not included in the consolidated financials results, as there is no transactions recorded during the Nine months ended on 31st December, 2023.

6. The figures for the quarter ended December 31, 2023 are the balancing figures between unaudited figures of the nine months ended December 31, 2023 and unaudited figures in respect of the half year ended September 30, 2023.

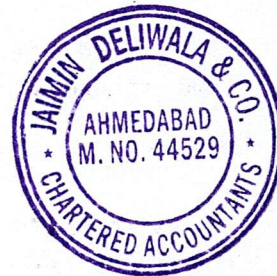
Place: Ahmedabad
Date: 24/01/2024

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

JAIMIN
PRAVINCHANDRA
RA DELIWALA

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**JAIMIN DELIWALA
PROPRIETOR
M. NO.: 044529
UDIN: 24044529BKBZOL4659**



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 31.12.2023

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations (i + ii):	1,497.51	1,358.89	846.30	3,974.19	2,426.06	2,949.34
	i. Income from Trading Activities (foot Note 1)	403.32	443.99	(1.79)	1,141.62	238.27	(251.85)
	ii. Business Activity Income	1,094.19	914.90	848.08	2,832.57	2,187.79	3,201.18
	(b) Other Income	135.11	257.07	5.87	670.67	57.75	(5.68)
	Total Income	1,632.62	1,615.96	852.17	4,644.86	2,483.81	2,943.65
2	Expenses						
	(a) Employee benefits expense	212.22	248.19	168.18	630.64	494.51	666.56
	(b) Finance Cost	0.01	0.03	0.03	0.05	0.16	7.44
	(c) Depreciation and amortisation expense	9.41	9.12	12.48	26.63	35.96	48.17
	(d) Rent	7.51	9.02	9.02	25.55	27.06	36.08
	(e) Other expenses	61.90	68.98	116.19	210.51	252.52	317.84
	Total expenses	291.05	335.34	305.90	893.39	810.21	1,076.09
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	1,341.57	1,280.62	546.27	3,751.47	1,673.60	1,867.56
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	1,341.57	1,280.62	546.27	3,751.47	1,673.60	1,867.56
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	1,341.57	1,280.62	546.27	3,751.47	1,673.60	1,867.56
8	Tax Expense (net)						
	- Current tax	331.32	255.00	136.85	870.25	418.42	486.58
	- Deffered tax	-	-	-	-	-	(2.28)
	Total Tax Expenses	331.32	255.00	136.85	870.25	418.42	484.30
9	Net Profit(Loss) for the Period from continuing operations	1,010.25	1,025.62	409.42	2,881.22	1,255.18	1,383.26
10	Share of profits(loss) of subsidiary*	(0.51)	2.75	2.64	3.34	11.23	31.86
11	Total profit (loss) for period	1,010.25	1,025.62	409.42	2,881.22	1,255.18	1,383.26
12	Other comprehensive income						
	(A) (i) Items that will not be reclassified to profit or loss	345.43	25.62	(143.71)	494.88	102.19	(34.60)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
13	Total Comprehensive Income for the period	1,355.68	1,051.25	265.70	3,376.10	1,357.37	1,348.66
14	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
15	Details of Debt Securities						
	(a) Paid up Debt capital	-	-	-	-	-	-
	(b) face value of debt securities	-	-	-	-	-	-
16	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	8,255.11	-	-	-	6,599.85
17	Debentures redemption reserve	-	-	-	-	-	-
18	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	9.48	9.63	3.84	27.04	11.78	12.98
	(b) Diluted	9.48	9.63	3.84	27.04	11.78	12.98
19	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	9.48	9.63	3.84	27.04	11.78	12.98
	(b) Diluted	9.48	9.63	3.84	27.04	11.78	12.98
20	Debt Equity Ratio	-	0.05	-	-	-	0.05
21	Debt service coverage ratio	-	-	-	-	-	-
22	Interest Service Coverage Ratio	-	-	-	-	-	-

NOTES :

1 Revenue from Trading Activities

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
Sales of Shares & Securities	22,658.74	21,263.99	8,326.24	51,695.26	30,025.66	35,852.89
Less: Purchase of Shares & Securities	22,643.16	22,632.20	9,130.15	52,945.50	30,381.68	35,293.04
Less: Change in Fair value of Stock	(341.14)	(1,797.29)	(810.88)	(2,331.14)	-596.23	791.28
Income from Trading Activities	356.72	429.08	6.96	1,080.89	240.20	(231.43)
Add / (less) : profit / (Loss) from Derivative Activities	46.60	14.91	(8.75)	60.73	(1.93)	(20.42)
Net Income from Trading Activities	403.32	443.99	(1.79)	1,141.62	238.27	(251.85)

- 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, 24th 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, 2023 are the balancing figures between unaudited figures for the nine months ended ended December 31, 2023 and unaudited figures in respect of the half year ended ended September 30, 2023.
- 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
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
Net profit / (Loss) as per India GAAP	1,010.25	1,025.62	409.42	2,881.22	1,255.18	1,383.26
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	1,010.25	1,025.62	409.42	2,881.22	1,255.18	1,383.26
Add: Other Comprehensive Income (Net of Tax)	345.43	25.62	(143.71)	494.88	102.19	(34.60)
Total Comprehensive income / (Loss)	1,355.68	1,051.25	265.70	3,376.10	1,357.37	1,348.66

- 9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine months ended		Year ended
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
Net profit after Tax	1,010.25	1,025.62	409.42	2,881.22	1,255.18	1,383.26
Basic (in rupee)	9.48	9.63	3.84	27.04	11.78	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	1,06,55,000	1,06,55,000
Diluted (in rupee)	9.48	9.63	3.84	27.04	11.78	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	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: 24/01/2024
Place: Ahmedabad