



DATE: 14TH OCTOBER, 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: UN-AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER, 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, 14th day of October, 2024, have inter alia, considered, discussed and approved the Statement of Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended on 30th September, 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 half year ended 30th September, 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 half year ended 30th September, 2024.
- iii. Limited Review Report on Consolidated Financial Results for the quarter and half year ended 30th September, 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 half year ended 30th September, 2024.

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 11.30 A.M and concluded at 12.20 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 Half Year ended 30th September, 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 half year ended 30th September, 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.

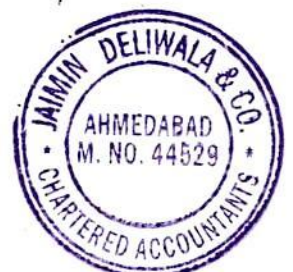
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results are not prepared in accordance with applicable IND AS 34 and other recognized accounting practices and policies required to be disclosed in 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 P DELIWALA
PROPRIETOR
M. NO.: 044529
UDIN: 24044529BKBZTR9792

Place: Ahmedabad
Date: 14th October 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 Half Year ended on 30.09.2024

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations (i + ii):	1,947.18	2,032.52	1,355.66	3,979.70	2,472.21	5,385.38
	i. Income from Trading Activities (foot Note 1)	314.69	687.80	443.99	1,002.49	737.06	1,269.04
	ii. Business Activity Income	1,632.49	1,344.72	911.67	2,977.21	1,735.15	4,116.34
	(b) Other Income	402.49	94.82	257.07	497.31	535.55	1,262.94
	Total Income	2,349.67	2,127.34	1,612.73	4,477.01	3,007.76	6,648.32
2	Expenses						
	(a) Employee benefits expense	295.25	161.40	248.19	456.64	418.42	811.94
	(b) Finance Cost	1.00	1.35	0.03	2.35	0.04	4.81
	(c) Depreciation and amortisation expense	8.85	7.79	9.12	16.64	17.23	36.74
	(d) Rent	9.02	9.02	9.02	18.04	18.04	36.08
	(e) Other expenses	81.09	96.40	68.29	177.48	147.78	260.02
	Total expenses	395.20	275.95	334.65	671.15	601.50	1,149.59
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	1,954.47	1,851.40	1,278.08	3,805.86	2,406.25	5,498.73
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	1,954.47	1,851.40	1,278.08	3,805.86	2,406.25	5,498.73
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	1,954.47	1,851.40	1,278.08	3,805.86	2,406.25	5,498.73
8	Tax Expense (net)						
	(a) Current tax	434.49	471.95	255.00	906.44	538.93	1,261.72
	(b) Deffered tax	-	-	-	-	-	(0.61)
	Total Tax Expenses	434.49	471.95	255.00	906.44	538.93	1,261.11
9	Net Profit(Loss) for the Period from continuing operations	1,519.98	1,379.44	1,023.08	2899.421092	1,867.32	4,237.62
10	Other comprehensive income						
	(A) (i) Items that will not be reclassified to profit or loss	(264.76)	1,046.59	25.62	781.82	149.45	270.74
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
11	Total Comprehensive Income for the period	1,255.21	2,426.03	1,048.70	3,681.24	2,016.77	4,508.36
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	14,166.97	-	8,203.11	14,166.97	8,203.11	10,675.16
15	Debentures redemption reserve	-	-	-	-	-	-
16	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	14.27	12.95	9.60	27.21	17.53	39.77
	(b) Diluted	14.27	12.95	9.60	27.21	17.53	39.77
17	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	14.27	12.95	9.60	27.21	17.53	39.77
	(b) Diluted	14.27	12.95	9.60	27.21	17.53	39.77
18	Debt Equity Ratio	-	-	0.05	-	0.05	0.06
19	Debt service coverage ratio	-	-	-	-	-	-
20	Interest Service Coverage Ratio	-	-	-	-	-	-

NOTES :

1 Revenue from Trading Activities

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Sales of Shares & Securities	71,696.53	34,399.92	21,263.99	1,06,096.45	29,027.79	80,620.80
Less: Purchase of Shares & Securities	71,971.37	35,305.00	22,632.20	1,07,276.37	30,302.34	82,738.85
Less: Change in Fair value of Stock	(849.64)	(1,601.97)	(1,797.29)	-2451.606222	(1,997.48)	(3,329.79)
Income from Trading Activities	574.80	696.89	429.08	1,271.69	722.94	1,211.75
Add / (less) : profit / (Loss) from Derivative Activities	(260.11)	(9.09)	14.91	(269.20)	14.13	57.29
Net Income from Trading Activities	314.69	687.80	443.99	1,002.49	737.06	1,269.04

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, 14h October, 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 September 30, 2024 are the balancing figures between unaudited figures of the half year ended September 30, 2024 and unaudited figures in respect of the three months ended June 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			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit / (Loss) as per India GAAP	1,519.98	1,379.44	1,023.08	2,899.42	1,867.32	4,237.62
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	1,519.98	1,379.44	1,023.08	2,899.42	1,867.32	4,237.62
Add: Other Comprehensive Income (Net of Tax)	(264.76)	1,046.59	25.62	781.82	149.45	270.74
Total Comprehensive income / (Loss)	1,255.21	2,426.03	1,048.70	3,681.24	2,016.77	4,508.36

9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit after Tax	1,519.98	1,379.44	1,023.08	2,899.42	1,867.32	4,237.62
Basic (in rupee)	14.27	12.95	9.60	27.21	17.53	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)	14.27	12.95	9.60	27.21	17.53	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

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 14.10.2024
Place: Ahmedabad

Standalone Balance Sheet as at 30th September, 2024

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	As at 30th September, 2024	As at 31st March, 2024
A	ASSETS		
I	NON-CURRENT ASSETS		
	Property, Plant and Equipment	70.58	71.73
	Other Intangible Assets	16.86	19.84
	<u>Financial Assets</u>		
	Investments	4,046.58	4,888.90
	<u>Other Financials Assets</u>		
	Deposits with Bank	601.76	98.43
	Deferred Tax Assets (Net)	13.90	13.90
	Other Non-current Assets	3,964.71	730.18
		8,714.40	5,822.97
II	CURRENT ASSETS		
	Inventories	8,071.06	5,619.45
	<u>Financial Assets</u>		
	Positional Investment (F & O)	-	49.90
	Trade Receivables	1,874.38	438.06
	Cash and Cash Equivalents	414.64	468.93
	Current Tax Assets (Net)	611.45	45.32
	Other Current Assets	67.65	45.64
		11,039.18	6,667.30
	TOTAL ASSETS	19,753.58	12,490.26
Sr. No.	Particulars	As at 30th September, 2024	As at 31st March, 2024
B	Equity share capital		
	Equity share capital	1,065.50	1,065.50
	Other equity	13,260.53	10,675.16
		14,326.03	11,740.66
C	LIABILITIES		
I	NON-CURRENT LIABILITIES		
	<u>Financial liabilities</u>		
	Other financial liabilities	67.30	67.54
	Deferred tax liabilities (net)	-	-
		67.30	67.54
II	CURRENT LIABILITIES		
	Financial liabilities		
	Borrowings	590.00	-
	<u>Trade payables</u>		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises.	6.05	8.09
	Provisions	94.47	65.24
	Other current liabilities	4,669.73	608.74
	Current Tax Liabilities (Net)	-	-
		5,360.25	682.06
	TOTAL EQUITY AND LIABILITIES	19,753.58	12,490.26

FOR, WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

DATE: 14.10.2024
PLACE: AHMEDABAD

WEALTH FIRST PORTFOLIO MANAGERS LIMITED
Standalone Cash Flow Statement for the half year ended on 30.09.2024

All amount in Rs. Lakhs unless otherwise stated

	Particulars	As at 30.09.2024	As at 30.09.2023
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before taxation and extra-ordinary items	3,805.86	2,406.25
	Adjustment for :		
	Depreciation	16.64	17.23
	Interest Income	(9.33)	(15.80)
	Interest Expenses	1.45	0.04
	Comprehensive Income	465.38	149.45
	Profit/loss on Sale of Fixed Assets	-	-
	Provision for Tax	(906.44)	-
	Operating Profit Before Working Capital Changes	3,373.56	2,557.16
	Working Capital Changes:		
	(Increase)/ Decrease in Inventory	(2,451.61)	(1,997.48)
	(Increase)/ Decrease in Trade and Other Receivables	(1,436.32)	17.33
	(Increase) / Decrease in Current Tax Assets and Other Current Assets	110.23	(408.43)
	(Increase) / Decrease in Non Current Asset	(3,235.26)	(27.05)
	Increase / (Decrease) in Trade Payables and other Liabilities	4,087.95	95.44
	Cash generated from operations	448.55	236.97
	Income Tax Paid (including Tax deducted at source)	(698.38)	(28.29)
	Net Cash Used in Operating Activities	(249.83)	208.69
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Addition to Fixed Assets	(12.51)	(14.14)
	(Purchase) / Sale of Investments	842.32	138.93
	Deletion from Fized Assets	-	0.02
	Purchase / (sale) of Positional F&O	49.90	-
	Loans given / Deposits In Banks	(503.34)	-
	Interest Income	9.33	15.80
	Net Cash used in Investment Activities	385.70	140.61
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from issuance of share capital	-	-
	Proceeds/(Repayment) of Loans(Net)	590.00	(3.57)
	Proceeds/(Repayment) of Long Term Loans(Net)	-	-
	Interest Paid	(1.45)	(0.04)
	Dividend paid and CSR Paid	(778.71)	(322.15)
	Net Cash From Financing Activities	(190.16)	(325.75)
D	Net Changes in Cash and Cash Equivalents (A+B+C)	(54.29)	23.54
E	Cash and Cash Equivalents at start of the Period	468.93	253.80
F	Cash and Cash Equivalents at the end of the Period (D+E)	414.64	277.34
	Cash & Cash Equivalents at the end of the Period	414.64	277.34

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 14.10.2024
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 Half Year ended 30th September, 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 subsidiary as listed below (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year quarter ended 30th September, 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. 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 there



under 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 review the interim financial results of first subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 1,95,61,318/- as at 30th September, 2024, total revenues of Rs. 4,32,160/- & Rs. 37,13,413/- for the quarter and half year ended 30th September, 2024 and total profit / (loss) before tax of Rs. 2,08,024/- & Rs. 34,67,221/- for the quarter and half year ended 30th September, 2024 respectively, as considered in the consolidated unaudited financial results.

We did review the interim financial results of second subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 89,25,778/- as at 30th September, 2024, total revenues of Rs. 11,097/- & Rs. 11,097/- for the quarter and half year ended 30th September, 2024 and total profit / (loss) before tax of Rs. (7,50,819/-) & Rs. (10,68,008/-) for the quarter and half year ended 30th September, 2024 respectively, as considered in the consolidated unaudited financial results

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

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

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

Jaimin Deliwala

JAIMIN DELIWALA
PROPRIETOR
M. NO.: 044529
UDIN: 24044529BKBZTS8255

Place: Ahmedabad
Date: 14th October, 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

Consolidated Unaudited Financial Results For The Quarter and Half Year ended on 30.09.2024

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations (i + ii):	1,951.49	2,065.33	1,358.89	4,016.82	2,476.68	5,433.22
	i. Income from Trading Activities (foot Note 1)	319.01	720.61	443.99	1,039.61	738.30	1,270.27
	ii. Business Activity Income	1,632.49	1,344.72	914.90	2,977.21	1,738.38	4,162.95
	(b) Other Income	402.61	94.83	257.07	497.44	535.56	1,262.97
	Total Income	2,354.10	2,160.16	1,615.96	4,514.26	3,012.24	6,696.20
2	Expenses						
	(a) Employee benefits expense	304.13	163.76	248.19	467.89	418.42	811.94
	(b) Finance Cost	1.01	1.35	0.03	2.35	0.04	4.81
	(c) Depreciation and amortisation expense	8.85	7.79	9.12	16.64	17.23	36.74
	(d) Rent	9.02	9.02	9.02	18.04	18.04	36.08
	(e) Other expenses	82.06	97.42	68.98	179.48	148.61	265.03
	Total expenses	405.06	279.34	335.34	684.40	602.34	1,154.61
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	1,949.04	1,880.82	1,280.62	3,829.85	2,409.90	5,541.59
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	1,949.04	1,880.82	1,280.62	3,829.85	2,409.90	5,541.59
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	1,949.04	1,880.82	1,280.62	3,829.85	2,409.90	5,541.59
8	Tax Expense (net)						
	- Current tax	433.12	479.36	255.00	912.47	538.93	1,274.12
	- Deferred tax	-	-	-	-	-	(0.61)
	Total Tax Expenses	433.12	479.36	255.00	912.47	538.93	1,273.51
9	Net Profit(Loss) for the Period from continuing operations	1,515.92	1,401.46	1,025.62	2,917.38	1,870.97	4,268.08
10	Share of profits(loss) of subsidiary*	(5.43)	29.42	2.75	23.99	3.85	30.47
11	Total profit (loss) for period	1,515.92	1,401.46	1,025.62	2,917.38	1,870.97	4,268.08
12	Other comprehensive income						
	(A) (i) Items that will not be reclassified to profit or loss	(254.78)	1,058.87	25.62	804.09	149.45	278.50
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
13	Total Comprehensive Income for the period	1,261.14	2,460.33	1,051.25	3,721.47	2,020.42	4,546.58
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	14,218.97	-	8,255.11	14,218.97	8,255.11	10,761.54
17	Debentures redemption reserve	-	-	-	-	-	-
18	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	14.23	13.15	9.63	27.38	17.56	40.06
	(b) Diluted	14.23	13.15	9.63	27.38	17.56	40.06
19	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	14.23	13.15	9.63	27.38	17.56	40.06
	(b) Diluted	14.23	13.15	9.63	27.38	17.56	40.06
20	Debt Equity Ratio	-	-	0.05	-	0.05	0.06
21	Debt service coverage ratio	-	-	-	-	-	-
22	Interest Service Coverage Ratio	-	-	-	-	-	-

NOTES :

1 Revenue from Trading Activities

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Sales of Shares & Securities	71,696.53	34,399.92	21,263.99	1,06,096.45	29,036.52	80,629.52
Less: Purchase of Shares & Securities	71,971.37	35,305.00	22,632.20	1,07,276.37	30,302.34	82,738.85
Less: Change in Fair value of Stock	(853.95)	(1,634.77)	(1,797.29)	(2,488.73)	(1,989.99)	(3,322.31)
Income from Trading Activities	579.11	729.69	429.08	1,308.81	724.17	1,212.98
Add / (less) : profit / (Loss) from Derivative Activities	(260.11)	(9.09)	14.91	(269.20)	14.13	57.29
Net Income from Trading Activities	319.01	720.61	443.99	1,039.61	738.30	1,270.27

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, 14th October, 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 September 30, 2024 are the balancing figures between unaudited figures of the half year ended September 30, 2024 and unaudited figures in respect of the three months ended June 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			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit / (Loss) as per India GAAP	1,515.92	1,401.46	1,025.62	2,917.38	1,870.97	4,268.08
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	1,515.92	1,401.46	1,025.62	2,917.38	1,870.97	4,268.08
Add: Other Comprehensive Income (Net of Tax)	(254.78)	1,058.87	25.62	804.09	149.45	278.50
Total Comprehensive income / (Loss)	1,261.14	2,460.33	1,051.25	3,721.47	2,020.42	4,546.58

9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit after Tax	1,515.92	1,401.46	1,025.62	2,917.38	1,870.97	4,268.08
Basic (in rupee)	14.23	13.15	9.63	27.38	17.56	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)	14.23	13.15	9.63	27.38	17.56	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.

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 14.10.2024
Place: Ahmedabad

Part 2
Consolidated Balance Sheet as at 30th September, 2024

All amount in Rs. Lacs unless otherwise stated

Sr. No.	Particulars	As at 30th September, 2024	As at 31st March, 2024
A	ASSETS		
I	NON-CURRENT ASSETS		
	Property, Plant and Equipment	70.58	71.73
	Other Intangible Assets	16.86	19.84
	<u>Financial Assets</u>		
	Investments	4,046.93	4,761.66
	<u>Other Financials Assets</u>		
	Deposits with Bank	601.76	98.93
	Deferred Tax Assets (Net)	13.90	13.90
	Other Non-current Assets	3,964.71	730.18
		8,714.75	5,696.22
II	CURRENT ASSETS		
	Inventories	8,188.17	5,699.45
	<u>Financial Assets</u>		
	Positional Investment (F & O)	-	49.90
	Trade Receivables	1,874.38	480.48
	Cash and Cash Equivalents	425.04	480.18
	Current Tax Assets (Net)	611.45	35.42
	Other Current Assets	68.46	43.00
		11,167.51	6,788.42
	TOTAL ASSETS	19,882.26	12,484.64
B	Equity share capital		
	Equity share capital	1,065.50	1,065.50
	Other equity	13,385.40	10,761.54
		14,450.90	11,827.04
C	LIABILITIES		
I	NON-CURRENT LIABILITIES		
	<u>Financial liabilities</u>		
	Other financial liabilities	67.30	67.54
	Deferred tax liabilities (net)	-	-
		67.30	67.54
II	CURRENT LIABILITIES		
	<u>Financial liabilities</u>		
	Borrowings	590.00	-
	Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises.	8.05	8.25
	Provisions	96.33	65.24
	Other current liabilities	4,669.67	516.58
	Current Tax Liabilities (Net)	-	-
		5,364.06	590.07
	TOTAL EQUITY AND LIABILITIES	19,882.26	12,484.64

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

DATE: 14.10.2024
PLACE: AHMEDABAD

WEALTH FIRST PORTFOLIO MANAGERS LIMITED
Consolidated Cash Flow Statement for the half year ended on 30.09.2024

All amount in Rs. Lakhs unless otherwise stated

	Particulars	As at 30.09.2024	As at 30.09.2023
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before taxation and extra-ordinary items	3,829.85	2,409.90
	Adjustment for :		
	Depreciation	16.64	17.23
	Interest Income	(9.33)	(15.80)
	Interest Expenses	1.45	0.04
	Comprehensive Income	479.88	149.45
	Profit/loss on Sale of Fixed Assets		-
	Provision for Tax	(906.44)	
	Operating Profit Before Working Capital Changes	3,412.05	2,560.81
	Working Capital Changes:		
	(Increase)/ Decrease in Inventory	(2,488.73)	(1,989.99)
	(Increase)/ Decrease in Trade and Other Receivables	(1,393.90)	48.04
	(Increase) / Decrease in Current Tax Assets and Other Current Assets	106.78	(417.57)
	(Increase) / Decrease in Non Current Asset	(3,235.27)	(27.05)
	Increase / (Decrease) in Trade Payables and other Liabilities	4,183.75	89.56
	Cash generated from operations (I)	584.68	263.80
	Income Tax Paid (including Tax deducted at source) (II)	(708.27)	(29.17)
	Net Cash Used in Operating Activities (I+II)	(123.59)	234.64
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Addition to Fixed Assets	(12.51)	(14.14)
	(Purchase) / Sale of Investments	714.73	113.93
	Deletion from Fized Assets		0.0211154
	Loans given / Deposits In Banks	(502.84)	0
	Purchase / (sale) of Positional F&O	49.90	
	Interest Income	9.33	15.80
	Net Cash used in Investment Activities	258.61	115.61
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from issuance of share capital	-	-
	Proceeds/(Repayment) of Loans(Net)	590.00	(3.57)
	Proceeds/(Repayment) of Long Term Loans(Net)	-	-
	Interest Paid	(1.45)	(0.04)
	Dividend paid and DDT	(778.71)	(322.15)
	Net Cash From Financing Activities	(190.16)	(325.75)
D	Net Changes in Cash and Cash Equivalents (A+B+C)	(55.13)	24.49
E	Cash and Cash Equivalents at start of the Period	480.18	257.03
F	Cash and Cash Equivalents at the end of the Period (D+E)	425.04	281.52
	Cash & Cash Equivalents at the end of the Period	425.04	281.52

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 14.10.2024
Place: Ahmedabad