



DATE: 4TH NOVEMBER, 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.: OUTCOME OF 03/2022-23 BOARD MEETING HELD ON FRIDAY, 4TH OF NOVEMBER, 2022

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 Friday, 4th day of November, 2022 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 half year ended 30th September, 2022 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 half year ended 30th September, 2022.
- ii. Limited Review Report on the Standalone and Consolidated Financial Results for the quarter and half year ended 30th September, 2022 issued by M/s Jaimin Deliwala & Co., Chartered Accountants.

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

The meeting was commenced at 04:30 P.M and concluded at 05:10 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 Half Year ended 30th September, 2022 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, 2022, 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 there under. 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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JAIMIN DELIWALA

PROPRIETOR

M. NO.: 044529

UDIN: 22044529BCBYXB1621

**Place: Ahmedabad
Date: 04/11/2022**

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 30.09.2022

All amount in Rs. Lakhs unless otherwise stated

Sr. No.	Particulars	Quarter ended			Half Year ended		Year ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	Income						
	Revenue from operations:						
	i. Income from Trading Activities (foot Note 1)	452.53	(221.64)	174.45	230.89	732.13	625.19
	ii. Business Activity Income	702.16	637.54	558.85	1,339.70	1,061.93	2,491.38
	(a) Total Revenue from Operations (i+ii)	1,154.69	415.90	733.30	1,570.59	1,794.06	3,116.57
	(b) Interest and Other Income	61.24	(9.38)	25.76	51.86	76.15	204.52
	Total Income	1,215.94	406.52	759.05	1,622.46	1,870.21	3,321.09
2	Expenses						
	(a) Employee benefits expense	225.23	101.10	147.20	326.33	243.52	531.41
	(b) Finance Cost	0.07	0.06	1.56	0.13	1.62	6.63
	(c) Depreciation and amortisation expense	12.41	11.07	4.48	23.48	8.70	32.43
	(d) Rent	8.21	9.83	4.50	18.04	4.50	24.13
	(e) Other expenses	77.23	58.50	60.13	135.73	108.56	263.71
	Total expenses	323.15	180.56	217.88	503.71	366.89	858.30
3	Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)	892.79	225.96	541.18	1,118.75	1,503.32	2,462.79
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)	892.79	225.96	541.18	1,118.75	1,503.32	2,462.79
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities before tax (5 - 6)	892.79	225.96	541.18	1,118.75	1,503.32	2,462.79
8	Tax Expense (net)						
	(a) Current tax	224.70	56.87	136.21	281.57	378.39	576.24
	(b) Deferred tax	-	-	-	-	-	9.99
	Total Tax Expenses	224.70	56.87	136.21	281.57	378.39	586.23
9	Net Profit(Loss) for the Period from continuing operations	668.09	169.09	404.96	837.18	1,124.93	1,876.56
10	Other comprehensive income						
	(A) (i) Items that will not be reclassified to profit or (loss)	504.71	(258.81)	-	245.90	-	80.31
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-	-
11	Profit(loss) for period before minority interest	1,172.80	(89.72)	404.96	1,083.08	1,124.93	1,956.86
12	Share of profits(loss) of subsidiary	-	-	-	-	-	-
13	Profit(loss) of minority Interest	-	-	-	-	-	-
14	Net Profit(loss) for the period	1,172.80	(89.72)	404.96	1,083.08	1,124.93	1,956.86
15	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
16	Details of Debt Securities						
	(a) Paid up Debt capital	-	-	-	-	-	-
	(b) face value of debt securities	-	-	-	-	-	-
17	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	6,560.91	-	4,674.64	6,560.91	4,674.64	5,477.86
18	Debentures redemption reserve	-	-	-	-	-	-
19	Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	6.27	1.59	3.80	7.86	10.56	17.61
	(b) Diluted	6.27	1.59	3.80	7.86	10.56	17.61
20	Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):						
	(a) Basic	6.27	1.59	3.80	7.86	10.56	17.61
	(b) Diluted	6.27	1.59	3.80	7.86	10.56	17.61
21	Debt Equity Ratio	-	-	-	-	-	-
22	Debt service coverage ratio	-	-	-	-	-	-
23	Interest Service Coverage Ratio	-	-	-	-	-	-

NOTES :

1 Revenue from Trading Activities

Sales of Shares & Securities	10,827.15	10,822.25	52,881.24	21,649.41	1,16,494.77	1,45,661.28
Less: Purchase of Shares & Securities	10,507.08	10,679.46	52,322.14	21,186.54	1,15,756.60	1,44,674.77
Less: Change in Fair value of Stock	(122.39)	361.19	344.19	238.80	(39.60)	236.53
Income from Trading Activities	442.47	(218.40)	214.91	224.07	777.77	749.98
Add / (less) : profit / (Loss) from Derivative Activities	10.07	(3.25)	(40.46)	6.82	(45.64)	(124.79)
Net Income from Trading Activities	452.53	(221.64)	174.45	230.89	732.13	625.19

- 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 Friday, 4th November, 2022.
- 3 These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standards 34 — Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India.
- 4 The Company's main business is of Broking Services, Distributor of MF & Govt. Securities Trading and all other activities revolve around the same. All activities of the Company are carried out in India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 (IND AS 108) on Operating Segments.
- 5 Figures have been re-grouped or re-classified, wherever necessary.
- 6 The figures for the quarter ended September 30, 2022 are the balancing figures between unaudited figures of the half year ended September 30, 2022 and unaudited figures in respect of the three months ended June 30, 2022.
- 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
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
Net profit / (Loss) as per India GAAP	668.09	169.09	404.96	837.18	1,124.93	1,876.56
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	668.09	169.09	404.96	837.18	1,124.93	1,876.56
Add: Other Comprehensive Income (Net of Tax)	504.71	(258.81)	-	245.90	-	80.31
Total Comprehensive income / (Loss)	1,172.80	(89.72)	404.96	1,083.08	1,124.93	1,956.86

FOR, WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 04/11/2022
Place: Ahmedabad

Part - 2
Statement of Standalone Assets and Liabilities as at 30.09.2022

All amount in Rs. Lakhs unless otherwise stated

Sr. No.	Particulars	As at 30.09.2022	As at 31.03.2022
		Unaudited	Audited
A	ASSETS		
I	NON-CURRENT ASSETS		
	Property, Plant, Equipment	73.11	75.44
	Other Intangible Assets	47.81	55.21
	Financial Assets		
	(i) Investments	2,716.30	1,801.74
	(ii) Other Financials Assets		
	(a) Deposits with Bank	98.38	298.38
	Deferred Tax Assets (Net)	11.00	11.00
	Other Non-current Assets	1,445.31	895.21
		4,391.92	3,136.99
II	CURRENT ASSETS		
	Inventories	2,886.29	3,125.09
	Financial Assets		
	i) Trade Receivables	438.41	327.82
	ii) Cash and Cash Equivalent	643.06	519.63
	Current Tax Assets (Net)	8.80	-
	Other Current Assets	38.99	40.77
		4,015.55	4,013.32
	TOTAL ASSETS	8,407.47	7,150.30
B	Equity share capital		
	Equity share capital	1,065.50	1,065.50
	Other equity	6,560.93	5,477.86
		7,626.43	6,543.36
C	LIABILITIES		
I	NON-CURRENT LIABILITIES		
	Financial liabilities		
	i) Other financial liabilities	68.77	68.71
	Deferred tax liabilities (net)	-	-
		68.77	68.71
II	CURRENT LIABILITIES		
	Financial liabilities		
	i) Borrowings	0.00	186.77
	ii) 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	11.01	19.24
	Provisions	29.80	30.00
	Other current liabilities	671.46	163.24
	Current Tax Liabilities (Net)	-	138.99
		712.28	538.24
	TOTAL EQUITY AND LIABILITIES	8,407.47	7,150.30

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

DATE: 04/11/2022
PLACE: AHMEDABAD

WEALTH FIRST PORTFOLIO MANAGERS LIMITED
Standalone Cash Flow Statement for the half year ended on 30.09.2022

All amount in Rs. Lakhs unless otherwise stated

	Particulars	As at 30.09.2022	As at 30.09.2021
		Unaudited	Unaudited
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before taxation and extra-ordinary items	1,118.75	1,503.32
	Adjustment for :		
	Depreciation	23.48	8.70
	Interest Income	(48.89)	(19.45)
	Interest Expenses	0.13	1.62
	Comprehensive Income	245.90	-
	Profit/Loss on Sale of Fixed Assets	-	-
	Operating Profit Before Working Capital Changes	1,339.37	1,494.18
	Working Capital Changes:		
	(Increase)/ Decrease in Inventory	238.80	(39.60)
	(Increase)/ Decrease in Trade and Other Receivables	(110.60)	(29.96)
	(Increase) / Decrease in Current Tax Assets and Other Current Assets	(288.59)	109.56
	(Increase) / Decrease in Non Current Asset	(550.10)	350.00
	Increase / (Decrease) in Trade Payables and other Liabilities	499.85	0.48
	Cash generated from operations	(I) 1,128.74	1,884.66
	Income Tax Paid (including Tax deducted at source)	(II) (138.99)	(176.57)
	Net Cash Used in Operating Activities	(I+II) 989.75	1,708.09
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Addition to Fixed Assets	(13.55)	(4.84)
	(Purchase) / Sale of Investments	(914.56)	(353.81)
	Loans given / Deposits In Banks	200.00	-
	Interest Income	48.89	19.45
	Net Cash used in Investment Activities	(679.22)	(339.19)
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Proceeds from issuance of share capital	-	-
	Proceeds/(Repayment) of Loans(Net)	(186.76)	0.04
	Proceeds/(Repayment) of Long Term Loans(Net)	-	-
	Interest Paid	(0.13)	(1.62)
	Dividend paid and CSR Paid	(0.20)	(106.46)
	Net Cash From Financing Activities	(187.10)	(108.04)
D	Net Changes in Cash and Cash Equivalents (A+B+C)	123.43	1,260.86
E	Cash and Cash Equivalents at start of the year	519.63	145.30
F	Cash and Cash Equivalents at the end of the year (D+E)	643.06	1,406.16
	Cash & Cash Equivalents at the end of the year	643.06	1,406.16

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 04/11/2022
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, 2022 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, 2022, 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 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 not review the interim financial results of 1 subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 90,62,140/- as at 30th September, 2022, total revenues of Rs. 1,953/- & Rs. 9,19,216/- for the quarter and half year ended 30th September, 2022 and total profit / (loss) before tax of Rs. (48,070/-) & Rs. 8,58,724/- for the quarter and half year ended 30th September, 2022 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 quarter ended September 30, 2022 are the balancing figures between unaudited figures of the half year ended September 30, 2022 and unaudited figures in respect of the three months ended June 30, 2022.

FOR, JAIMIN DELIWALA & CO.

CHARTERED ACCOUNTANTS

FIRM REGISTRATION NO.: 0103861W

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DELIWALA

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PROPRIETOR

M. NO.: 044529

UDIN: 22044529BCBZKO1220

Place: Ahmedabad

Date: 04/11/2022

NOTES :

1 Revenue from Trading Activities

Sales of Shares & Securities	10,827.15	10,872.27	52,881.24	21,699.43	1,16,494.77	1,45,661.28
Less: Purchase of Shares & Securities	10,507.08	10,744.46	52,322.14	21,251.53	1,15,756.60	1,44,674.77
Less: Change in Fair value of Stock	(122.39)	337.04	344.19	214.65	(39.60)	236.53
Income from Trading Activities	442.47	(209.23)	214.91	233.24	777.77	749.98
Add / (less) : profit / (Loss) from Derivative Activities	10.07	(3.25)	(40.46)	6.82	(45.64)	(124.79)
Net Income from Trading Activities	452.53	(212.47)	174.45	240.06	732.13	625.19

- 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 Friday, 4th November, 2022.
- 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, 2022 are the balancing figures between unaudited figures of the half year ended September 30, 2022 and unaudited figures in respect of the three months ended June 30, 2022.
- 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
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
Net profit / (Loss) as per India GAAP	667.73	175.87	404.96	845.77	1,124.84	1,885.06
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
Net Profit / (Loss) as per Ind AS	667.73	175.87	404.96	845.77	1,124.84	1,885.06
Add: Other Comprehensive Income (Net of Tax)	504.71	(258.81)	-	245.90	-	80.31
Total Comprehensive income / (Loss)	1,172.44	(82.93)	404.96	1,091.67	1,124.84	1,965.37

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 04/11/2022
Place: Ahmedabad

Part - 2
Statement of Consolidated Assets and Liabilities as at 30.09.2022

All amount in Rs. Lakhs unless otherwise stated

Sr. No.	Particulars	As at 30.09.2022	As at 31.03.2022
		Unaudited	Audited
A	ASSETS		
I	NON-CURRENT ASSETS		
	Property, Plant and Equipment	73.11	75.44
	Other Intangible Assets	47.81	55.21
	Financial Assets		
	(i) Investments	2,656.30	1,741.74
	(ii) Other Financials Assets		
	(a) Deposits with Bank	98.38	299.38
	Deferred Tax Assets (Net)	11.00	11.00
	Other Non-current Assets	1,445.31	895.21
		4,331.92	3,077.99
II	CURRENT ASSETS		
	Inventories	2,953.77	3,168.42
	Financial Assets		
	(i) Trade Receivables	438.41	335.43
	(ii) Cash and Cash Equivalents	660.23	543.96
	Current Tax Assets (Net)	9.73	
	Other Current Assets	41.21	43.80
		4,103.35	4,091.61
	TOTAL ASSETS	8,435.27	7,169.60
B	Equity share capital		
	Equity share capital	1,065.50	1,065.50
	Other equity	6,585.80	5,494.14
		7,651.30	6,559.64
C	LIABILITIES		
I	NON-CURRENT LIABILITIES		
	Financial liabilities		
	(i) Other financial liabilities	68.77	68.71
	Deferred tax liabilities (net)	-	-
		68.77	68.71
II	CURRENT LIABILITIES		
	Financial liabilities		
	(i) Borrowings	0.00	186.77
	(ii) 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	11.01	19.24
	Provisions	29.80	30.00
	Other current liabilities	674.38	164.74
	Current Tax Liabilities (Net)	-	140.51
		715.20	541.25
	TOTAL EQUITY AND LIABILITIES	8,435.27	7,169.60

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

DATE: 04/11/2022
PLACE: AHMEDABAD

WEALTH FIRST PORTFOLIO MANAGERS LIMITED
Consolidated Cash Flow Statement for the half year ended on 30.09.2022

All amount in Rs. Lakhs unless otherwise stated

	Particulars	As at 30.09.2022		As at 30.09.2021	
		Unaudited		Unaudited	
A	CASH FLOW FROM OPERATING ACTIVITIES :				
	Net Profit before taxation and extra-ordinary items		1,127.33		1,503.19
	Adjustment for :				
	Depreciation		23.48		8.70
	Interest Income		(48.89)		(19.45)
	Interest Expenses		0.13		1.62
	Comprehensive Income		245.90		-
	Profit/loss on Sale of Fixed Assets		-		-
	Operating Profit Before Working Capital Changes		1,347.96		1,494.05
	Working Capital Changes:				
	(Increase)/ Decrease in Inventory		214.65		(39.60)
	(Increase)/ Decrease in Trade and Other Receivables		(102.98)		(23.18)
	(Increase) / Decrease in Current Tax Assets and Other Current Assets		(288.71)		109.56
	(Increase) / Decrease in Non Current Asset		(550.10)		349.85
	Increase / (Decrease) in Trade Payables and other Liabilities		501.28		(0.64)
	Cash generated from operations (I)		1,122.10		1,890.05
	Income Tax Paid (including Tax deducted at source) (II)		(140.51)		(176.57)
	Net Cash Used in Operating Activities (I+II)		981.59		1,713.47
B	CASH FLOW FROM INVESTING ACTIVITIES :				
	Addition to Fixed Assets		(13.55)		(4.84)
	(Purchase) / Sale of Investments		(914.56)		(353.81)
	Loans given / Deposits In Banks		201.00		-
	Interest Income		48.89		19.45
	Net Cash used in Investment Activities		(678.22)		(339.19)
C	CASH FLOW FROM FINANCING ACTIVITIES :				
	Proceeds from issuance of share capital		-		-
	Proceeds/(Repayment) of Loans(Net)		(186.76)		0.04
	Proceeds/(Repayment) of Long Term Loans(Net)		-		-
	Interest Paid		(0.13)		(1.62)
	Dividend paid and DDT		(0.20)		(106.46)
	Net Cash From Financing Activities		(187.10)		(108.04)
D	Net Changes in Cash and Cash Equivalents (A+B+C)		116.27		1,266.24
E	Cash and Cash Equivalents at start of the year		543.96		166.28
F	Cash and Cash Equivalents at the end of the year (D+E)		660.23		1,432.52
	Cash & Cash Equivalents at the end of the year		660.23		1,432.52

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH
MANAGING DIRECTOR
DIN: 00089075

Date: 04/11/2022
Place: Ahmedabad