

**DATE: 4<sup>TH</sup> FEBRUARY, 2026**

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  
 NSE SYMBOL: WEALTH

To  
 Head - Listing Operations,  
 BSE Limited  
 P.J. Towers, Dalal Street,  
 Fort, Mumbai - 400 001  
 BSE SCRIP CODE: 544536

**REF: WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

**Sub.: OUTCOME OF 04/2025-26 BOARD MEETING DATED 4<sup>TH</sup> FEBRUARY, 2026, DISCLOSURE UNDER REGULATION 30 AND SUBMISSION OF UNAUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED ON 31<sup>ST</sup> DECEMBER, 2025 AND OTHER MATTERS**

Dear Sir/Madam,

In continuation of our letter dated 28<sup>th</sup> January, 2026 and pursuant to Regulation 30 and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended from time to time, we would like to inform you that Board of Directors of the Company, at their meeting held on today i.e **Wednesday, 4<sup>th</sup> day of February, 2026** have inter alia, considered and approved the following matters:

**1. *Financial Results:***

Approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2025 along with the Limited Review Report issued by the Statutory Auditors M/s Jaimin Deliwala & Co., Chartered Accountants (FRN - 0103861W) which was also duly reviewed and recommended by the Audit Committee. In this regard, we are enclosing herewith:

- i. Limited Review Report on Standalone Un-Audited Financial Results for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2025 issued by the Statutory Auditors, M/s Jaimin Deliwala & Co., Chartered Accountants;
- ii. Un-Audited Standalone Financial Results for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2025.
- iii. Limited Review Report on Consolidated Un-Audited Financial Results for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2025 issued by the Statutory Auditors, M/s Jaimin Deliwala & Co., Chartered Accountants;
- iv. Un-Audited Consolidated Financial Results for the Third Quarter and Nine Months ended 31<sup>st</sup> December, 2025.

The results will be available on the website of Stock Exchange [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com) and on the website of the Company [www.wealth-firsonline.com](http://www.wealth-firsonline.com).

**Wealth First Portfolio Managers Limited**

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

+91 79 40240000 [contact@wealthfirst.biz](mailto:contact@wealthfirst.biz) [www.wealth-firsonline.com](http://www.wealth-firsonline.com)

**CIN No. - L67120GJ2002PLC040636**

**2. Approval and Declaration of Third Interim Dividend for the Financial Year 2025-26 and Fixation of Record Date:**

The Board of Directors of the Company has approved and declared Third Interim Dividend for the F.Y 2025-26 @ 40% i.e. Rs. 4.00/- per Equity Share of Face Value of Rs. 10/- each on outstanding 1,06,55,000 fully paid-up Equity Shares amounting to approx. Rs. 4.26 Crores.

Pursuant to the provisions of Section 91 of the Companies Act, 2013 read with Rule 10 of the Companies (Management & Administration) Rules, 2014 as amended from time to time and Regulation 42 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, we hereby inform that for the purpose of Third Interim Dividend FY 2025-26, the Record Date has been fixed as Tuesday, 10<sup>th</sup> February, 2026 for determining the names of members eligible for Third Interim Dividend on Equity Shares for the financial year 2025-26.

Further, please note that the said Third Interim Dividend is subject to deduction/withholding of applicable taxes and the Dividend Warrants and the Dividend shall be credited/dispatched to Shareholders entitled thereto, within 30 days from the date of declaration of Dividend i.e. date of this Board Meeting as provided in the Companies Act, 2013.

The meeting was commenced at 12:20 P.M and concluded at 13:00 P.M.

Kindly consider this and take on record as a requisite disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time.

You are requested to take the same on record.

Thanking You,

Yours Faithfully,

**FOR AND ON BEHALF OF WEALTH FIRST PORTFOLIO MANAGERS LIMITED**

ASHISH  
Digitally signed  
by ASHISH  
NAVNITLA NAVNITLAL SHAH  
L SHAH Date: 2026.02.04  
13:05:11 +05'30'

**ASHISH SHAH  
MANAGING DIRECTOR  
DIN: 00089075**

**Encl: As above**

406, Time Square, Nr. Pariseema Complex, C. G. Road, Ahmedabad - 380 006  
Phone : 26406452 • M. : 9825044362 • E-mail : jdeliwala@gmail.com

**Independent Auditor's Limited Review Report on Standalone Unaudited  
Quarterly Period and Nine Months ended 31<sup>st</sup> December, 2025 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 31<sup>st</sup> December, 2025, 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.

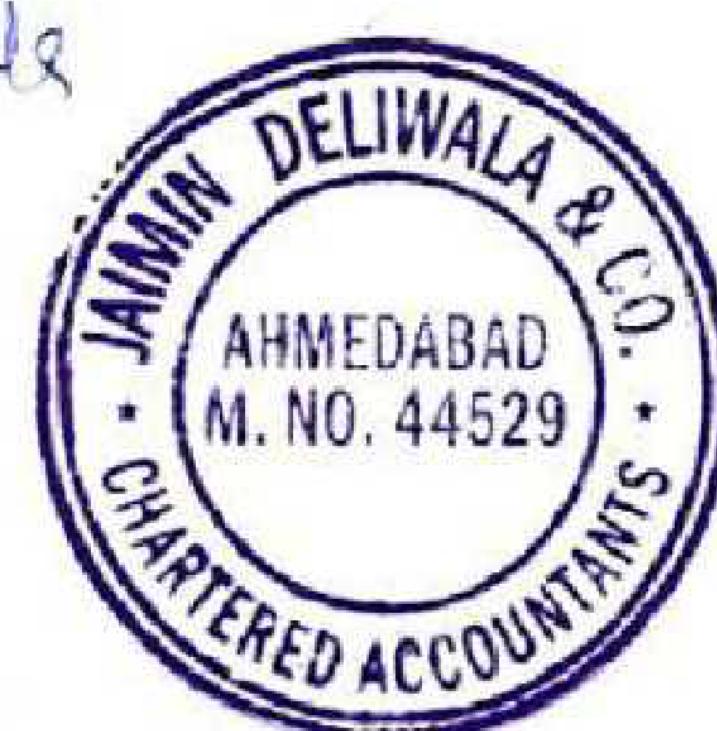
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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, JAİMİN DELIWALA & CO.  
CHARTERED ACCOUNTANTS  
FIRM REGISTRATION NO.: 0103861W**

*Jaimin Deliwala*

**JAIMIN P DELIWALA  
PROPRIETOR  
M. NO.: 044529  
UDIN: 26044529VUOIFZ5277**



**Place: Ahmedabad  
Date: 04<sup>th</sup> February, 2026**

# WEALTH FIRST PORTFOLIO MANAGERS LIMITED

CIN: L67120GJ2002PLC040636

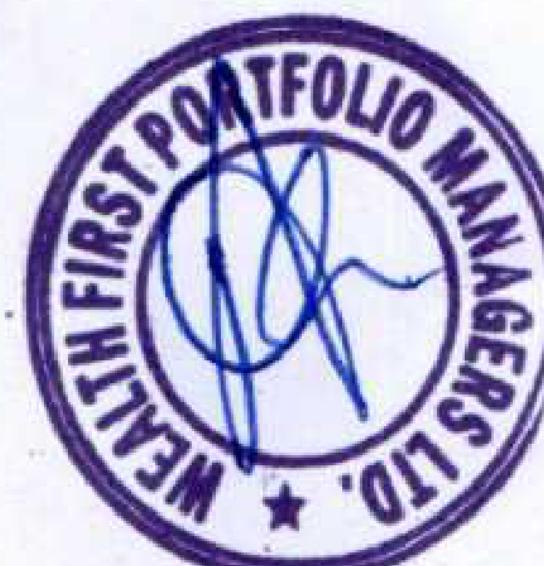
Registered Office: "CAPITOL HOUSE", 10 PARAS - II, NEAR PRAHLADNAGAR GARDEN, AHMEDABAD - 380015.

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 31.12.2025

Sr. No.	Particulars	Quarter ended			Nine months ended		All amount in Rs. Lacs unless otherwise stated Year ended 31.03.2025
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
1	<b>Income</b>						
	(a) Revenue from operations						
	i. Business Activity Income	1,449.36	1,531.90	1,494.57	4,563.15	4,471.78	5,755.11
	ii. Income from Trading Activities	(846.89)	253.21	83.80	304.24	1,086.29	(550.18)
	(b) Other Income	16.56	18.97	96.91	42.86	594.23	691.33
	<b>Total Income</b>	<b>619.04</b>	<b>1,804.08</b>	<b>1,675.28</b>	<b>4,910.25</b>	<b>6,152.30</b>	<b>5,896.26</b>
2	<b>Expenses</b>						
	(a) Employee benefits expense	286.29	412.63	211.90	885.58	668.54	876.33
	(b) Finance Cost	1.82	0.42	3.23	2.25	5.58	9.41
	(c) Depreciation and amortisation expense	10.34	9.02	9.21	26.90	25.85	36.21
	(e) Other expenses	124.82	150.91	115.65	383.95	311.17	393.48
	<b>Total expenses</b>	<b>423.27</b>	<b>572.97</b>	<b>339.99</b>	<b>1,298.68</b>	<b>1,011.14</b>	<b>1,315.44</b>
3	<b>Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>195.76</b>	<b>1,231.11</b>	<b>1,335.29</b>	<b>3,611.57</b>	<b>5,141.15</b>	<b>4,580.82</b>
4	<b>Exceptional Items</b>	-	-	150.59	-	150.59	150.59
5	<b>Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3 - 4)</b>	<b>195.76</b>	<b>1,231.11</b>	<b>1,184.71</b>	<b>3,611.57</b>	<b>4,990.57</b>	<b>4,430.23</b>
6	<b>Extra Ordinary Items</b>	-	-	-	-	-	-
7	<b>Profit/(Loss) from ordinary activities before tax (5 - 6)</b>	<b>195.76</b>	<b>1,231.11</b>	<b>1,184.71</b>	<b>3,611.57</b>	<b>4,990.57</b>	<b>4,430.23</b>
8	<b>Tax Expense (net)</b>						
	(a) Current tax	57.27	340.04	286.76	958.78	1,193.20	1,060.10
	(b) Deffered tax	-	-	-	-	-	(0.50)
	<b>Total Tax Expenses</b>	<b>57.27</b>	<b>340.04</b>	<b>286.76</b>	<b>958.78</b>	<b>1,193.20</b>	<b>1,059.60</b>
9	<b>Net Profit(Loss) for the Period from continuing operations</b>	<b>138.49</b>	<b>891.07</b>	<b>897.95</b>	<b>2,652.79</b>	<b>3,797.37</b>	<b>3,370.63</b>
10	<b>Other comprehensive income</b>						
	(A) (i) Items that will not be reclassified to profit or loss	(17.81)	(59.06)	(547.30)	135.12	234.52	(272.26)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	4.48	14.86	137.74	(34.01)	(59.02)	68.52
	<b>Total Comprehensive Income / (Loss)</b>	<b>(13.33)</b>	<b>(44.19)</b>	<b>(409.56)</b>	<b>101.11</b>	<b>175.50</b>	<b>(203.74)</b>
11	<b>Total Comprehensive Income for the period</b>	<b>125.17</b>	<b>846.88</b>	<b>488.39</b>	<b>2,753.90</b>	<b>3,972.87</b>	<b>3,166.89</b>
12	<b>Profit/(Loss) for the year/ period</b>	<b>138.49</b>	<b>891.07</b>	<b>897.95</b>	<b>2,652.79</b>	<b>3,797.37</b>	<b>3,370.63</b>
13	<b>Details of Equity share capital</b>						
	(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
14	<b>Details of Debt Securities</b>						
	(a) Paid up Debt capital	-	-	-	-	-	-
	(b) face value of debt securities	-	-	-	-	-	-
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	13,581.38	-	-	-	11,671.10
16	Debentures redemption reserve	-	-	-	-	-	-
17	<b>Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):</b>						
	(a) Basic	1.30	8.36	8.43	24.90	35.64	31.63
	(b) Diluted	1.30	8.36	8.43	24.90	35.64	31.63
18	<b>Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):</b>						
	(a) Basic	1.30	8.36	8.43	24.90	35.64	31.63
	(b) Diluted	1.30	8.36	8.43	24.90	35.64	31.63
19	Debt Equity Ratio	-	-	-	-	0.44	0.06
20	Debt service coverage ratio	-	-	-	-	-	-
21	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 Wednesday, 04th February, 2025.
- 2 These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standards 34 – Interim Financial Reporting ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India.
- 3 The Company's main business is of Broking Services, Distributor of MF & Govt. Securities Trading and all other activities revolve around the same. All activities of the Company are carried out in India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 (IND AS 108) on Operating Segments.
- 4 Figures have been re-grouped or re-classified, wherever necessary.
- 5 The figures for the quarter ended December 31, 2025 are the balancing figures between unaudited figures for nine months ended December 31, 2025 and unaudited figures in respect of the half year ended September 30, 2025.
- 6 The above financial results are available on companies website [www.wealth-firstonline.com](http://www.wealth-firstonline.com) and the stock exchange viz. [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com).
- 7 In pursuance to method of valuation prescribed under IND AS 109, all the assets are stated at Fair Market Value.
- 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 (Audited)
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
	138.49	891.07	897.95	2,652.79	3,797.37	3,370.63
<b>Net profit / (Loss) as per India GAAP</b>	138.49	891.07	897.95	2,652.79	3,797.37	3,370.63
Add: On account of unwinding of interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
<b>Net Profit / (Loss) as per Ind AS</b>	<b>138.49</b>	<b>891.07</b>	<b>897.95</b>	<b>2,652.79</b>	<b>3,797.37</b>	<b>3,370.63</b>
Add: Other Comprehensive Income (Net of Tax)	-17.81	-44.19	-547.30	135.12	234.52	-203.74
<b>Total Comprehensive income / (Loss)</b>	<b>120.68</b>	<b>846.88</b>	<b>350.65</b>	<b>2,787.90</b>	<b>4,031.89</b>	<b>3,166.89</b>

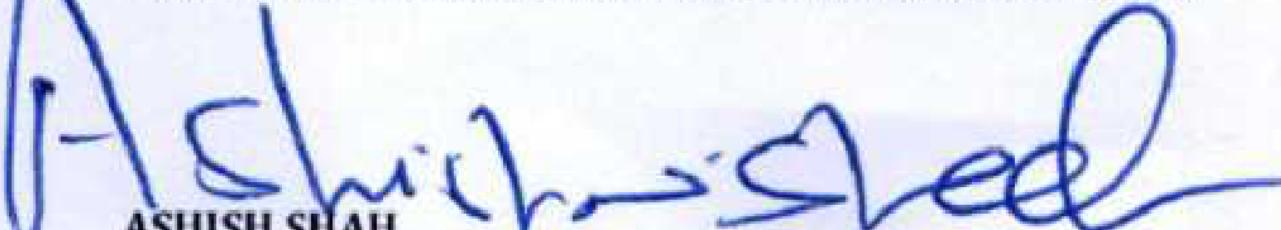
- 9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine months ended		Year ended (Audited)
	31.12.2025 (Unaudited)	30.09.2024 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	
	138.49	891.07	897.95	2,652.79	3,797.37	3,370.63
Net profit after Tax	138.49	891.07	897.95	2,652.79	3,797.37	3,370.63
Basic (in rupee)	1.30	8.36	8.43	24.90	35.64	31.63
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)	1.30	8.36	8.43	24.90	35.64	31.63
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

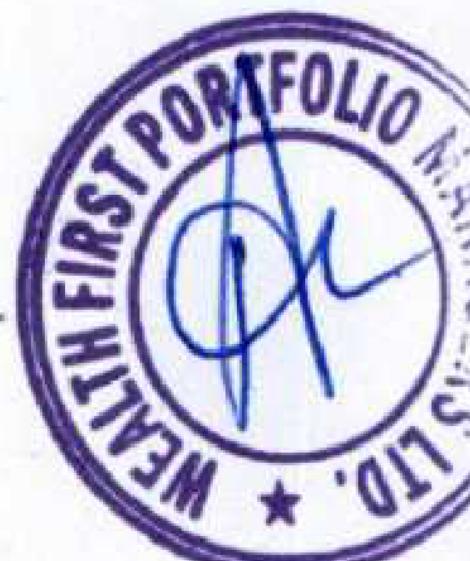
- 10 During the quarter, the company has recognized Rs. 17.81 Lacs as fair value loss on investments designated as FVOCI. The same has been included in Other Comprehensive Income.

- 11 The Board of Directors has approved and declared Third Interim Dividend for the F.Y 2025-26 of Rs. 4.00/- per Equity Share of the Company.

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

  
**ASHISH SHAH**  
 MANAGING DIRECTOR  
 DIN: 00089075

Date: 04/02/2026  
 Place: Ahmedabad



406, Time Square, Nr. Pariseema Complex, C. G. Road, Ahmedabad - 380 006  
Phone : 26406452 • M. : 9825044362 • E-mail : jdeliwala@gmail.com

**Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Nine Months ended 31<sup>st</sup> December, 2025 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 subsidiary together referred to as "the Group") for the quarter and nine months ended 31<sup>st</sup> December, 2025, 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)  
iii. Lakshya Asset Management Private Limited (Subsidiary Company)  
iv. Lakshya Trustee 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.

We did review the interim financial results of 1<sup>st</sup> subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 2,59,47,695/- as at 31<sup>st</sup> December, 2025, total revenues of Rs. (6,87,450/-) & Rs. 20,16,824/- for the quarter and nine months ended 31<sup>st</sup> December, 2025 and total profit / (loss) before tax of Rs. (7,69,343/-) & Rs. 17,73,889/- for the quarter and nine months ended 31<sup>st</sup> December, 2025 respectively, as considered in the consolidated unaudited financial results.

We did review the interim financial results of 2<sup>nd</sup> subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 3,57,91,753/- as at 31<sup>st</sup> December, 2025, total revenues of Rs. 52,41,260/- & Rs. 2,99,41,260/- for the quarter and nine months ended 31<sup>st</sup> December, 2025 and total profit / (loss) before tax of Rs. 43,74,364/- & Rs. 2,77,82,030/- for the quarter and nine months ended 31<sup>st</sup> December, 2025 respectively, as considered in the consolidated unaudited financial results.

We did not review the interim financial results of 3<sup>rd</sup> subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 60,25,05,111/- as at 31<sup>st</sup> December, 2025, total revenues of Rs. 13,66,200/- & Rs. 13,66,200/- for the quarter and nine months ended 31<sup>st</sup> December, 2025 and total profit / (loss) before tax of Rs. (1,14,80,238/-) & Rs. (1,14,80,238/-) for the quarter and nine months ended 31<sup>st</sup> December, 2025 respectively, as considered in the consolidated unaudited financial results which have been reviewed by the other auditors.

We did review the interim financial results of 4<sup>th</sup> subsidiary included in the consolidated financial results, whose interim financial statements reflect total assets of Rs. 10,05,382/- as at 31<sup>st</sup> December, 2025, total revenues of Rs. Nil/- & Rs. Nil/- for the quarter and nine months ended 31<sup>st</sup> December, 2025 and total profit / (loss) before tax of Rs. (12,873/-) & Rs. (12,873/-) for the quarter and nine months ended 31<sup>st</sup> December, 2025 respectively, as considered in the consolidated unaudited financial results.

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

The figures for the quarter ended December 31, 2025 are the balancing figures between unaudited figures of the nine months ended December 31, 2025 and unaudited figures in respect of the half year ended September 30, 2025.

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

*Jaemin Deliwala*

JAIMIN DELIWALA  
PROPRIETOR  
M. NO.: 044529  
UDIN: 26044529YLFIEN9337



Place: Ahmedabad  
Date: 04<sup>th</sup> February, 2026

## 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 31.12.2025

Sr. No.	Particulars	All amount in Rs. Lacs unless otherwise stated					
		Quarter ended			Nine months ended		Year ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	<b>Income</b>						
	(a) Revenue from operations :						
	i. Business Activity Income	1,501.78	1,791.40	1,544.65	4,875.07	4,521.86	5,833.16
	ii. Income from Trading Activities	(853.00)	266.04	80.47	312.64	1,120.08	(517.59)
	(b) Other Income	29.47	19.00	97.16	55.80	594.60	691.17
	<b>Total Income</b>	<b>678.24</b>	<b>2,076.44</b>	<b>1,722.27</b>	<b>5,243.50</b>	<b>6,236.53</b>	<b>6,006.74</b>
2	<b>Expenses</b>						
	(a) Employee benefits expense	308.57	422.76	218.24	921.69	686.13	900.23
	(b) Finance Cost	1.93	0.43	3.24	2.37	5.59	9.41
	(c) Depreciation and amortisation expense	10.34	9.02	9.21	26.90	25.85	36.21
	(e) Other expenses	240.52	117.96	118.03	500.34	315.55	398.15
	<b>Total expenses</b>	<b>561.36</b>	<b>550.17</b>	<b>348.72</b>	<b>1,451.30</b>	<b>1,033.12</b>	<b>1,344.00</b>
3	<b>Profit/(Loss) from operations before an Exceptional and Extra ordinary items and Tax (1-2)</b>	<b>116.88</b>	<b>1,526.27</b>	<b>1,373.55</b>	<b>3,792.20</b>	<b>5,203.41</b>	<b>4,662.74</b>
4	<b>Exceptional Items</b>	-	-	150.59	-	150.59	150.59
5	<b>Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3-4)</b>	<b>116.88</b>	<b>1,526.27</b>	<b>1,222.96</b>	<b>3,792.20</b>	<b>5,052.82</b>	<b>4,512.15</b>
6	<b>Extra Ordinary Items</b>	-	-	-	-	-	-
7	<b>Profit/(Loss) from ordinary activities before tax (5 - 6)</b>	<b>116.88</b>	<b>1,526.27</b>	<b>1,222.96</b>	<b>3,792.20</b>	<b>5,052.82</b>	<b>4,512.15</b>
8	<b>Tax Expense (net)</b>						
	- Current tax	40.11	419.50	296.38	1,012.55	1,208.85	1,098.15
	- Deferred tax	-	-	-	-	-	(0.50)
	<b>Total Tax Expenses</b>	<b>40.11</b>	<b>419.50</b>	<b>296.38</b>	<b>1,012.55</b>	<b>1,208.85</b>	<b>1,097.65</b>
9	<b>Net Profit(Loss) for the Period from continuing operations</b>	<b>76.78</b>	<b>1,106.77</b>	<b>926.58</b>	<b>2,779.64</b>	<b>3,843.97</b>	<b>3,414.50</b>
10	<b>Other comprehensive income</b>						
	(A) (i) Items that will not be reclassified to profit or loss	8.48	(51.79)	(562.20)	169.34	241.89	(287.60)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.13)	13.03	141.49	(42.62)	(60.88)	72.38
	<b>Other Comprehensive Income/(Loss)</b>	<b>6.34</b>	<b>(38.75)</b>	<b>(420.70)</b>	<b>126.72</b>	<b>181.01</b>	<b>(215.22)</b>
11	<b>Total Comprehensive Income for the period</b>	<b>83.12</b>	<b>1,068.02</b>	<b>505.88</b>	<b>2,906.36</b>	<b>4,024.99</b>	<b>3,199.28</b>
12	<b>Profit for the Period/ year</b>						
	- Owners of the Parent	111.56	1,106.77	926.58	2,814.43	3,843.97	3,414.50
	- Non Controlling Interest	(34.79)	-	-	(34.79)	-	-
	<b>Other Comprehensive Income/(Loss)</b>						
	- Owners of the Parent	(0.27)	(38.75)	(420.70)	120.11	181.01	(215.22)
	- Non Controlling Interest	6.61	-	-	6.61	-	-
	<b>Total Other Comprehensive Income for the period</b>						
	- Owners of the Parent	76.51	1,068.02	505.88	2,899.75	4,024.99	3,199.28
	- Non Controlling Interest	6.61	-	-	6.61	-	-
13	<b>Details of Equity share capital</b>						
	(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
14	<b>Details of Debt Securities</b>						
	(a) Paid up Debt capital	-	-	-	-	-	-
	(b) face value of debt securities	-	-	-	-	-	-
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	13,721.93	-	-	-	11,786.01
16	Debentures redemption reserve	-	-	-	-	-	-
17	<b>Earnings per share (before extra ordinary items) (of Rs. 10 each) (not annualised):</b>						
	(a) Basic	1.05	10.39	8.70	26.41	36.08	32.05
	(b) Diluted	1.05	10.39	8.70	26.41	36.08	32.05
18	<b>Earnings per share (after extra ordinary items) (of Rs. 10 each) (not annualised):</b>						
	(a) Basic	1.05	10.39	8.70	26.41	36.08	32.05
	(b) Diluted	1.05	10.39	8.70	26.41	36.08	32.05
19	Debt Equity Ratio	-	-	-	-	-	0.06
20	Debt service coverage ratio	-	-	-	-	-	-
21	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 Wednesday, 04th February, 2025.
- 2 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.
- 3 The Company's main business is of Broking Services, Distributor of MF & Govt. Securities Trading and all other activities revolve around the same. All activities of the Company are carried out in India. As such there are no separate reportable segments as per the Indian Accounting Standard 108 (IND AS 108) on Operating Segments.
- 4 Figures have been re-grouped or re-classified, wherever necessary.
- 5 The figures for the quarter ended December 31, 2025 are the balancing figures between unaudited figures for the nine months ended ended December 31, 2025 and unaudited figures in respect of the half year ended ended September 30, 2025.
- 6 The above financial results are available on companies website [www.wealth-firstonline.com](http://www.wealth-firstonline.com) and the stock exchange viz. [www.nseindia.com](http://www.nseindia.com) and [www.bseindia.com](http://www.bseindia.com).
- 7 In pursuance to method of valuation prescribed under IND AS 109, all the assets are stated at Fair Market Value.
- 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
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Net profit / (Loss) as per India GAAP</b>	<b>76.78</b>	<b>1,106.77</b>	<b>926.58</b>	<b>2,779.64</b>	<b>3,843.97</b>	<b>3,414.50</b>
Add: On account of unwinding of Interest	-	-	-	-	-	-
Add: Adjustment on account of Constructive obligation	-	-	-	-	-	-
<b>Net Profit / (Loss) as per Ind AS</b>	<b>76.78</b>	<b>1,106.77</b>	<b>926.58</b>	<b>2,779.64</b>	<b>3,843.97</b>	<b>3,414.50</b>
Add: Other Comprehensive Income (Net of Tax)	6.34	-38.75	-420.70	126.72	181.01	-215.22
<b>Total Comprehensive income / (Loss)</b>	<b>83.12</b>	<b>1,068.02</b>	<b>505.88</b>	<b>2,906.36</b>	<b>4,024.99</b>	<b>3,199.28</b>

- 9 Calculation of EPS are as below:

Earning Per Share	Quarter ended			Nine months ended		Year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Net profit after Tax	111.56	1,106.77	926.58	2,814.43	3,843.97	3,414.50
Basic (in rupee)	1.05	10.39	8.70	26.41	36.08	32.05
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)	1.05	10.39	8.70	26.41	36.08	32.05
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.

- 11 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)
- iii. Lakshya Asset Management Private Limited (Subsidiary Company)
- iv. Lakshya Trustee Private Limited (Wholly-owned Subsidiary Company)

- 12 During the quarter, the company has recognized Rs. 8.48 Lacs as fair value gain on investments designated as FVOCI. The same has been included in Other Comprehensive Income.

FOR WEALTH FIRST PORTFOLIO MANAGERS LIMITED

ASHISH SHAH  
MANAGING DIRECTOR  
DIN: 00089075

Date: 04/02/2026  
Place: Ahmedabad

