



## Almondz Global Securities Ltd.

Ref:agsl/corres/Bse-Nse/23-24/46

November 7, 2023

**The General Manager  
(Listing & Corporate Relations)  
Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001**

**The Listing Department  
National Stock Exchange of India Ltd.  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051**

**Sub: Outcome of Board Meeting held on 7<sup>th</sup> November, 2023**

Sir/Ma'm,

This is to intimate that following are the outcome of the meeting of the Board of Directors of the Company held today, i.e. 7<sup>th</sup> November,2023:

1. The Board of Directors of the Company has approved and taken on record the IND AS Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter Half Year ended 30<sup>th</sup> September 2023, in terms of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 15.05 P.M.

You are requested to kindly take the same on your record.

Thanking you,

Yours Faithfully,  
**For Almondz Global Securities Ltd.**

**Ajay Pratap  
Company Secretary &  
Senior Vice President Corporate Affairs**

**Encl: a/a**

**Almondz Global Securities Limited**

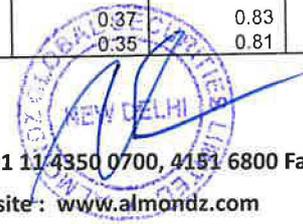
Almondz Global Securities Limited  
CIN No:- L74899DL1994PLC059839

Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020

Statement of Standalone unaudited Financial Results for the Quarter / Half Year ended 30 September 2023

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2023	Jun 30, 2023	Sept 30, 2022	Sept 30, 2023	Sept 30, 2022	Mar 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I Income</b>						
<b>Revenue From operations</b>						
Interest Income	-	-	-	-	-	-
Dividend Income	4	2	-	6	-	1
Rental Income	-	-	-	-	-	-
Fees and commission income	378	363	306	741	668	1,795
Gain / (loss) on fair value changes	218	28	(4)	246	(20)	(16)
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others	103	167	293	270	457	871
<b>Total Revenue From operations (I)</b>	<b>703</b>	<b>560</b>	<b>595</b>	<b>1,263</b>	<b>1,105</b>	<b>2,651</b>
<b>II Other income</b>	<b>75</b>	<b>62</b>	<b>79</b>	<b>137</b>	<b>161</b>	<b>303</b>
<b>III Total income (I+II)</b>	<b>778</b>	<b>622</b>	<b>674</b>	<b>1,400</b>	<b>1,266</b>	<b>2,954</b>
<b>IV Expenses</b>						
Finance costs	13	48	66	61	98	230
Fees and commission expense	125	150	84	275	174	573
Impairment on financial instruments	4	2	1	6	6	(44)
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Cost of material consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
Employee benefits expense	242	222	290	464	577	1,074
Depreciation and amortization expense	26	24	27	50	53	114
Other expenses	177	122	113	299	219	605
<b>Total expenses (IV)</b>	<b>586</b>	<b>568</b>	<b>581</b>	<b>1,154</b>	<b>1,127</b>	<b>2,552</b>
<b>V Profit/ (loss) before exceptional items and tax (III-IV)</b>	<b>192</b>	<b>54</b>	<b>93</b>	<b>246</b>	<b>139</b>	<b>402</b>
<b>VI Exceptional items</b>						
<b>VII Profit /(loss) before tax (V-VI)</b>	<b>192</b>	<b>54</b>	<b>93</b>	<b>246</b>	<b>139</b>	<b>402</b>
<b>VIII Tax expense:</b>						
(a) Current tax	(5)	24	(2)	19	1	79
(b) Current tax expense relating to prior years	(12)	12	14	-	16	105
(c) Deferred tax / MAT credit	-	-	(12)	-	(12)	(17)
	7	12	(4)	19	(3)	(9)
<b>IX Profit/ (Loss) from continuing operations for the period (VII-VIII)</b>	<b>197</b>	<b>30</b>	<b>95</b>	<b>227</b>	<b>138</b>	<b>323</b>
<b>X Profit/ (Loss) from discontinued operations</b>						
<b>XI Tax expenses of discontinued operations</b>						
<b>XII Profit from Discontinued operations (after tax) (X-XI)</b>						
<b>XIII Net Profit (loss) for the period (IX+XII)</b>	<b>197</b>	<b>30</b>	<b>95</b>	<b>227</b>	<b>138</b>	<b>323</b>
<b>XIV Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss						
-> Re-measurement gain / loss on defined benefit plans	(0)	4	7	5	15	18
-> Changes in fair value gain /( loss) of FVOCI equity	(20)	24	12	4	8	(8)
-> Income tax relating to items that will not be reclassified to profit or loss	2	(4)	(5)	(2)	(6)	(5)
B. (i) Items that will be reclassified to profit or loss						
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XV Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period) (XIII+XIV)</b>	<b>179</b>	<b>54</b>	<b>109</b>	<b>234</b>	<b>155</b>	<b>328</b>
<b>XVI Paid-up Equity Share Capital (face value of Rs. 6 each)</b>	<b>1,609</b>	<b>1,569</b>	<b>1,553</b>	<b>1,609</b>	<b>1,553</b>	<b>1,553</b>
<b>XVII Earnings per equity share (for continuing operation)</b>						
(a) Basic	0.72	0.11	0.37	0.83	0.53	1.25
(b) Diluted	0.71	0.11	0.35	0.81	0.51	1.19
<b>XVIII Earnings per equity share (for discontinued operation):</b>						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
<b>XIX Earnings per equity share (Total) including Other Comprehensive Income</b>						
(a) Basic	0.72	0.11	0.37	0.83	0.53	1.25
(b) Diluted	0.71	0.11	0.35	0.81	0.51	1.19



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**Almondz Global Securities Limited**  
**CIN No:- L74899DL1994PLC059839**  
**Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020**

**Statement of Un-audited Standalone Assets and Liabilities as at 30 September 2023**

(Rs. In Lakh)

	As at Sept 30, 2023	As at March 31, 2023
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	1,512	1,300
Bank balances other than above	458	158
Receivables	-	-
Trade receivables	936	1,485
Loans	6	11
Investments	8,531	8,687
Inventories	1,559	881
Other financial assets	1,533	1,752
	<b>14,535</b>	<b>14,274</b>
<b>Non-financial assets</b>		
Current tax assets (net)	37	69
Deferred tax assets (net)	256	277
Property, plant and equipment	235	209
Intangible assets	9	10
Intangible assets under development	6	6
Right-of-use assets	37	85
Investment property	2,648	2,675
Other non-financial assets	148	175
	<b>3,376</b>	<b>3,506</b>
<b>Total Assets</b>	<b>17,911</b>	<b>17,780</b>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
<b>Payables</b>		
Trade payables	-	-
- to micro and small enterprises	-	-
- to others	48	222
Other payables	1,582	1,484
Borrowings other than debt securities	528	354
Lease liabilities	49	98
Other financial liabilities	269	450
	<b>2,476</b>	<b>2,608</b>
<b>Non-financial liabilities</b>		
Provisions	106	108
Other non-financial liabilities	171	315
	<b>277</b>	<b>423</b>
<b>Equity</b>		
Equity share capital	1,609	1,553
Other equity	13,549	13,196
	<b>15,158</b>	<b>14,749</b>
<b>Total Liabilities and Equity</b>	<b>17,911</b>	<b>17,780</b>



**Un-audited Standalone Statement of Cash flow as per Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements, 2015 for the period ended 30 Sept 2023**

	For the period ended Sept 30, 2023	For the year ended March 31, 2023
<b>A Cash flow from operating activities</b>		
Profit before tax	246	402
Adjustments for:	-	-
Depreciation and amortisation expense	42	78
(Profit)/loss on disposal of property, plant and equipment (net)	10	-
Dividend income classified as investing cash flows	(6)	(1)
Impairment on financial instruments	6	(44)
ESOP reserve	73	102
Net (gain)/loss on fair value changes	(246)	(16)
Provision for employee benefits	6	28
(Increase) in right to use assets	48	34
Increase/(decrease) in lease liability	(48)	(63)
Interest received on income tax refund	-	(2)
Miscellaneous income	(35)	(42)
Finance costs	61	230
<b>Operating profit before working capital changes</b>	<b>157</b>	<b>706</b>
<b>Movement in working capital</b>		
(Increase) /decrease in inventories	(679)	(132)
(Increase) /decrease in trade and other receivables	543	5
(Increase) /decrease in loan	5	19
(Increase)/decrease bank balance other than cash and cash	(300)	138
Decrease/(increase) in other financial assets	254	(395)
Decrease/(increase) in other non-financial assets	29	(26)
Increase/(decrease) in trade and other payables	(75)	(312)
Increase/(decrease) in other financial liability	(181)	147
Increase/(decrease) in provisions	(3)	(17)
Increase/(decrease) in other non-financial liability	(145)	55
<b>Cash generated from/ (used in) operations</b>	<b>(394)</b>	<b>186</b>
Less: Income Tax Paid (net of refunds)	38	(68)
<b>Net cash inflow from/ (used in) operating activities (A)</b>	<b>(356)</b>	<b>117</b>
<b>B Cash flows from investing activities</b>		
Payments for property, plant and equipment and intangible assets	(41)	(123)
Decrease / (Increase) in investments	428	(1,123)
Interest income	-	2
Dividend income	6	1
<b>Net cash inflow from/ (used in) investing activities (B)</b>	<b>393</b>	<b>(1,243)</b>
<b>C Cash flows from financing activities</b>		
Finance cost	(61)	(230)
Proceeds from borrowings (net) / Proceeds from issue of capital	236	1,188
Proceeds from issue of capital ( pending allotment )	-	21
<b>Net cash inflow from/ (used in) financing activities (C)</b>	<b>175</b>	<b>979</b>
<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	<b>212</b>	<b>(147)</b>
Cash and cash equivalents at the beginning of the year	1,300	1,447
<b>Cash and cash equivalents at the end of year</b>	<b>1,512</b>	<b>1,300</b>



**Notes**

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 7th November 2023.
- 2 The financial results have been prepared in accordance with Ind-AS as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian accounting Standard rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 In accordance with Ind As-108 "Operating Segments" and based in "management evaluation", the Management evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segment. Accordingly, information has been presented along these business segments. The accounting principles used in preparing financial statements are consistently applied to record revenue & expenditure in individual segments.
- 4 Pursuant to the exercise of Employee Stock Option Plan under Almondz Global Securities Limited - Employees Stock Options scheme- Series "G", the company has allotted 6,60,000 number of equity shares to the employees during the quarter ended 30th Sept 2023 ( 2,65,000 number of equity shares for the quarter ended 30th June 2023 )
- 5 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 6 Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current period's classification.

For and on behalf of the Board of  
**Almondz Global Securities Limited**



**Navjeet Singh Solti**  
Managing Director  
DIN : 00008393

Place: New Delhi  
Date: 7th November 2023

**Almondz Global Securities Limited**  
**Registered Office: Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020**  
**Statement of Standalone unaudited Financial Results for the Quarter / Half Year ended 30 September 2023**

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2023	Jun 30, 2023	Sept 30, 2022	Sept 30, 2023	Sept 30, 2022	Mar 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
(a) Debt and equity market operations	297	190	280	487	417	838
(b) Consultancy and Advisory fees	172	193	132	365	312	1,122
(c) Wealth Advisory / Broking activities	234	177	183	411	376	691
<b>Income from Operations</b>	<b>703</b>	<b>560</b>	<b>595</b>	<b>1,263</b>	<b>1,105</b>	<b>2,651</b>
	(0)	-	-	(0)	-	-
<b>Segment results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	183	61	104	244	147	350
(b) Consultancy and Advisory fees	11	7	7	18	18	101
(c) Wealth Advisory / Broking activities	18	13	17	31	37	71
<b>Total</b>	<b>212</b>	<b>81</b>	<b>128</b>	<b>293</b>	<b>202</b>	<b>522</b>
Less:						
1) Unallocable interest	-	-	-	-	-	-
2) Other unallocable expenditure (net off unallocable income)	20	27	35	47	63	120
<b>Profit before tax</b>	<b>192</b>	<b>54</b>	<b>93</b>	<b>246</b>	<b>139</b>	<b>402</b>
	0	-	-	0	-	-
<b>Segment Assets</b>						
(a) Debt and equity market operations	2,214	2,304	1,054	2,214	1,054	2,166
(b) Consultancy and Advisory fees	657	820	533	657	533	1,000
(c) Wealth Advisory / Broking activities	3,143	1,841	2,327	3,143	2,327	2,589
(d) Unallocated	11,896	11,948	13,087	11,896	13,087	12,024
<b>Total Segment Assets</b>	<b>17,910</b>	<b>16,913</b>	<b>17,001</b>	<b>17,910</b>	<b>17,001</b>	<b>17,779</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	54	50	75	54	75	82
(b) Consultancy and Advisory fees	127	170	123	127	123	327
(c) Wealth Advisory / Broking activities	1,697	1,211	1,485	1,697	1,485	1,638
(d) Unallocated	876	659	804	876	804	983
	<b>2,754</b>	<b>2,090</b>	<b>2,487</b>	<b>2,754</b>	<b>2,487</b>	<b>3,030</b>

For and on behalf of the Board of  
**Almondz Global Securities Limited**



Navjeet Singh Sobti  
 Managing Director  
 DIN : 00008393

Place: New Delhi  
 Date: 7th November 2023

**MOHAN GUPTA & COMPANY  
CHARTERED ACCOUNTANTS**

**B-2A/37, JANAK PURI,  
NEW DELHI-110058  
Ph.45597859, 41612538  
email:mohan.mgc@gmail.com  
website:www.camohangupta.com**

**Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Almondz Global Securities Limited for the quarter and half year ended 30<sup>th</sup> September 2023 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended**

**To, the Board of Directors  
Almondz Global Securities Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ('the statement') of the company, **ALMONDZ GLOBAL SECURITIES LIMITED** ("the company") for the quarter and half year ended **30 September, 2023** and year to date from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023 (the "Statement") attached herewith, being submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended (the 'Regulation').

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies act 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, read with circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, " Review of Interim Financial Information Performed by an 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind-AS) prescribed under Section



133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Mohan Gupta & Co.**

**Chartered Accountants**

**Firm Reg. No. 06519M**



**CA Mohan Gupta**

**Partner**

**M.No- 082466**

**Date : 07-11-2023**

**Place : New Delhi**

**UDIN: 23082466BGZGBT3658**

Almondz Global Securities Limited

Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020

Statement of Un-Audited Consolidated Financial Results for the Quarter / Half Year ended 30 September 2023

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year Ended		Year Ended
	Sept 30, 2023	June 30, 2023	Sept 30, 2022	Sept 30, 2023	Sept 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
<b>I Revenue From operations</b>						
Interest Income	137	129	77	266	177	450
Dividend Income	4	2	-	6	-	1
Rental Income	-	-	-	-	2	-
Fees and commission income	1,756	1,404	1,088	3,160	2,449	6,261
Net gain (loss) on fair value changes	223	25	(4)	248	(54)	(50)
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others	202	193	312	395	468	939
<b>Total Revenue From operations</b>	<b>2,322</b>	<b>1,753</b>	<b>1,473</b>	<b>4,075</b>	<b>3,042</b>	<b>7,601</b>
<b>II Other income</b>	<b>106</b>	<b>89</b>	<b>79</b>	<b>195</b>	<b>158</b>	<b>352</b>
<b>III Total income (I+II)</b>	<b>2,428</b>	<b>1,842</b>	<b>1,552</b>	<b>4,270</b>	<b>3,200</b>	<b>7,953</b>
<b>Expenses</b>						
Finance costs	99	103	126	202	199	471
Fees and commission expenses	680	523	432	1,203	1,005	3,018
Net loss on fair value changes	-	-	-	-	-	-
Impairment on financial instruments	25	8	29	33	60	(84)
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Cost of material consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	-	-	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
Employee benefits expense	725	634	599	1,359	1,173	2,323
Depreciation and amortization expense	57	74	33	131	92	211
Other expenses	483	297	230	780	523	1,439
<b>Total expenses</b>	<b>2,069</b>	<b>1,639</b>	<b>1,449</b>	<b>3,708</b>	<b>3,052</b>	<b>7,378</b>
<b>V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)</b>	<b>359</b>	<b>203</b>	<b>103</b>	<b>562</b>	<b>148</b>	<b>575</b>
<b>VI Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)</b>	<b>359</b>	<b>203</b>	<b>103</b>	<b>562</b>	<b>148</b>	<b>575</b>
Share of (loss)/profit of equity accounted investees	114	224	300	338	651	1,201
<b>VIII Profit before tax</b>	<b>473</b>	<b>427</b>	<b>403</b>	<b>900</b>	<b>799</b>	<b>1,776</b>
<b>IX Tax expense:</b>	<b>25</b>	<b>51</b>	<b>16</b>	<b>76</b>	<b>30</b>	<b>198</b>
(a) Current tax	18	37	20	55	41	181
(b) Current tax expense relating to prior years	-	-	(12)	-	(12)	(16)
(c) Deferred tax / MAT Credit	7	14	8	21	1	33
<b>X Profit from continuing operations for the period (VIII-IX)</b>	<b>448</b>	<b>376</b>	<b>387</b>	<b>824</b>	<b>769</b>	<b>1,578</b>
<b>XI Profit from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII Tax expenses of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII Profit from Discontinued operations (after tax) (XI-XII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIV Net Profit for the period (X+XIII)</b>	<b>448</b>	<b>376</b>	<b>387</b>	<b>824</b>	<b>769</b>	<b>1,578</b>
<b>XV Profit from continuing operations for the period attributable to</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(a) Owners of the Company	448	376	387	824	769	1,578
(b) Non-controlling interest	-	-	-	-	-	-

Particulars	Quarter ended			Half Year Ended		Year Ended
	Sept 30, 2023	June 30, 2023	Sept 30, 2022	Sept 30, 2023	Sept 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>XVI Profit from discontinued operations for the period attributable to</b>						
(a) Owners of the Company	-	-	-	-	-	-
(b) Non-controlling interest	-	-	-	-	-	-
<b>XVII Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss						
-> Re-measurement gain / loss on defined benefit plans	3	11	4	14	9	14
-> Changes in fair value gain /( loss) of FVOCI equity instruments	(20)	24	12	4	8	(8)
(ii) Income tax relating to items that will not be reclassified to profit or loss	2	(6)	(3)	(4)	(4)	(5)
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XVIII Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period ) (XIV+XVII)</b>	<b>433</b>	<b>405</b>	<b>400</b>	<b>838</b>	<b>782</b>	<b>1,579</b>
<b>XIX Paid-up Equity Share Capital (face value of Rs. 6 each)</b>	<b>1,609</b>	<b>1,569</b>	<b>1,553</b>	<b>1,609</b>	<b>1,553</b>	<b>1,553</b>
<b>XX Earnings per equity share (for continuing operation)</b>	-	-	-	-	-	-
(a) Basic	1.63	1.44	1.50	3.01	2.97	6.10
(b) Diluted	1.61	1.37	1.42	2.96	2.83	5.80
<b>XXI Earnings per equity share (for discontinued operation):</b>	-	-	-	-	-	-
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-



Almondz Global Securities Limited  
CIN: L74899DL1994PLC059839  
Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020  
Statement of Un-audited Consolidated Assets and Liabilities as at 30 September 2023

Particulars	September 30, 2023	March 31, 2023
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	1,680	1,569
Bank balances other than above	1,389	956
<b>Receivables</b>	-	-
Trade receivables	2,693	3,209
Other receivables	-	-
Inventories - financial assets	3,796	2,029
Loans	4,306	3,806
Investments	298	453
Investment in associates accounted by using equity method	6,839	6,490
Other financial assets	2,211	2,283
	<u>23,212</u>	<u>20,795</u>
<b>Non-financial assets</b>		
Inventories	2	4
Income tax assets (net)	160	205
Deferred tax assets (net)	382	411
Property, plant and equipment	1,291	1,161
Investment property	2,880	3,041
Intangible assets under development	279	6
Capital Work In Progress	-	-
Goodwill	29	29
Other intangible assets	15	16
Operating lease right-of-use assets	229	214
Other non-financial assets	2,175	1,222
	<u>7,442</u>	<u>6,309</u>
<b>Total Assets</b>	<u>30,654</u>	<u>27,104</u>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
<b>Payables</b>		
Trade payables	-	-
- to micro and small enterprises	-	-
- to others	621	610
Other payables	1,636	1,565
Borrowings other than debt securities	4,258	1,820
Operating lease liabilities	254	233
Other financial liabilities	1,384	1,248
	<u>8,153</u>	<u>5,475</u>
<b>Non-financial liabilities</b>		
Deferred tax liabilities (net)	10	8
Provisions	240	225
Other non-financial liabilities	230	389
	<u>480</u>	<u>621</u>
<b>Equity</b>		
Equity share capital	1,609	1,553
Other equity	20,412	19,454
Non-controlling interest		
	<u>22,021</u>	<u>21,007</u>
<b>Total Liabilities and Equity</b>	<u>30,654</u>	<u>27,104</u>
	0	0



Particulars	September 30, 2023	March 31, 2023
<b>A Cash flow from operating activities</b>		
Profit before tax	900	1,776
Adjustments for:		
Depreciation and amortisation of property, plant and equipment and intangibles	68	116
Depreciation on investment property	31	60
Prior Period Impact of Lease Asset and Depreciation charged to Retained Earnings	34	3
Share of net profit of associates accounted for using equity method	(338)	(1,201)
(Profit) on disposal of property, plant and equipment (net)	(34)	(10)
Provision for employee benefits	39	53
Dividend income classified as investing cash flows	(6)	(1)
Impairment on financial instruments	33	(84)
Loss on sale of investment	-	20
Employee stock option reserve	73	102
Net (gain) on fair value changes	248	50
Liabilities written back	(2)	(33)
Provisions written back	(5)	(2)
Interest received on income tax refund	-	(24)
Finance cost	202	471
Impact of Lease Liability/Right to use asset (including related Interest & Amortisation Cost)	7	(91)
<b>Operating profit before working capital changes</b>	<b>1,250</b>	<b>1,205</b>
<b>Movement in working capital</b>		
(Increase)/decrease in inventories	(1,765)	(1,280)
(Increase)/decrease in trade and other receivables	483	494
(Increase)/decrease in loan	(500)	(402)
(Increase) bank balance other than cash and	(433)	(174)
Decrease/(increase) in other financial assets	73	(486)
(Increase) in other non-financial assets	(952)	(109)
Increase/(decrease) in trade and other payables	82	(792)
Increase/(decrease) in other financial liability	139	167
Increase in provisions	(5)	(34)
Increase in other non-financial liability	(159)	61
<b>Cash generated from/ (used in) operations</b>	<b>(1,787)</b>	<b>(1,350)</b>
Less: Income tax paid (net of refunds)	(6)	(24)
<b>Net cash inflow from/ (used in) operating</b>	<b>(1,793)</b>	<b>(1,374)</b>
<b>B Cash flows from investing activities</b>		
Receipts from / (Payments for) property, plant and equipment, intangible assets & CWIP	(436)	(205)
Dividend Income	6	1
Proceeds from/(payments for) investment property	129	68
Interest income	-	24
Change in investment	(104)	306
<b>Net cash inflow from/ (used in) investing activities (B)</b>	<b>(405)</b>	<b>194</b>
<b>C Cash flows from financing activities</b>		
(Payments for)/proceeds from borrowings	2,511	1,112
Interest Paid (Net)	(202)	(471)
Proceeds from issue of capital ( pending allotment )	-	21
<b>Net cash inflow from/ (used in) financing activities (C)</b>	<b>2,309</b>	<b>662</b>
<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	<b>111</b>	<b>(518)</b>
Cash and cash equivalents at the beginning of the year	1,569	2,087
<b>Cash and cash equivalents at the end of the year</b>	<b>1,680</b>	<b>1,569</b>



**Almondz Global Securities Limited**

**CIN: L74899DL1994PLC059839**

**Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020**

**Statement of Un-Audited Consolidated Financial Results for the Quarter / Half Year ended 30 September 2023**

**Notes**

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 7-November-2023.
- 2 The financial results have been prepared in accordance with Ind-AS as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian accounting Standard rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 In accordance with Ind As-108" Operating Segments" and based in "management evaluation", the management evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segment. Accordingly, information has been presented along these business segments. The accounting principles used in preparing financial statements are consistently applied to record revenue & expenditure in individual segments.
- 4 Pursuant to the exercise of Employee Stock Option Plan under Almondz Global Securities Limited - Employees Stock Options scheme- Series "G", the company has allotted 6,60,000 number of equity shares to the employees during the quarter ended 30th Sept 2023 ( 2,65,000 number of equity shares for the quarter ended 30th June 2023 )
- 5 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 6 The consolidated results for the Quarter / Half Year ended 30 September 2023, include the results of followings :
  - Subsidiaries:**
    - a. M/s Almondz Finanz Limited.
    - b. M/s Almondz Commodities Private Limited.
    - c. M/s Almondz Financial Services Limited.
    - d. M/s Skiffle Healthcare Services Limited.
    - e. M/s Almondz Global Infra- Consultant Limited.
    - f. M/s North Square Projects Private Limited.
  - Associates:**
    - a. M/s Premier Alcobev Private Limited.
    - b. M/s Almondz Insolvency Resolution Services Private Limited.
- 7 Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current period's classification.

For and on behalf of the Board of  
**Almondz Global Securities Limited**



Place: New Delhi

Date: 7 November 2023

**Almondz Global Securities Limited (Consolidated)**  
**Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020**  
**CIN: L74899DL1994PLC059839**

**Un-audited Consolidated Segment wise revenue, results , Segment assets and Segment liabilities for the Quarter / Half Year ended 30 September 2023**

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2023	June 30, 2023	Sept 30, 2022	Sept 30, 2023	Sept 30, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
(a) Debt and equity market operations	396	187	282	583	387	863
(b) Consultancy and advisory fees*	1,430	1,115	831	2,545	1,872	5,085
(c) Wealth Advisory / Broking activities	355	280	263	635	553	1,140
(d) Finance activities	99	93	55	192	138	299
(e) Healthcare activities	25	40	39	65	86	197
(f) Others**	17	38	3	55	6	17
<b>Income from Operations</b>	<b>2,322</b>	<b>1,753</b>	<b>1,473</b>	<b>4,075</b>	<b>3,042</b>	<b>7,601</b>
	-	-	-	-	-	-
<b>Segment Results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	241	59	106	300	121	376
(b) Consultancy and advisory fees*	122	97	48	219	86	249
(c) Wealth Advisory / Broking activities	12	14	21	26	47	112
(d) Finance activities	3	58	8	61	47	98
(e) Healthcare activities	(17)	(14)	(49)	(31)	(92)	(136)
(f) Others**	4	2	-	6	-	-
<b>Total</b>	<b>365</b>	<b>216</b>	<b>134</b>	<b>581</b>	<b>209</b>	<b>699</b>
Less:						
1) Unallocable interest	-	-	-	-	1	-
2) Other unallocable expenditure (net off unallocable income)	6	13	31	19	60	124
<b>Profit before tax</b>	<b>359</b>	<b>203</b>	<b>103</b>	<b>562</b>	<b>148</b>	<b>575</b>
	-	-	-	-	-	-
<b>Segment Assets</b>						
(a) Debt and equity market operations	3,491	2,489	1,239	3,491	1,239	2,351
(b) Consultancy and advisory fees*	5,588	4,771	4,249	5,588	4,249	4,732
(c) Wealth Advisory / Broking activities	5,104	3,546	2,680	5,104	2,680	4,180
(d) Finance activities	5,072	4,993	4,562	5,072	4,562	4,523
(e) Healthcare activities	257	268	436	257	436	286
(f) Others**	6,786	6,631	5,827	6,373	5,827	6,111
(g) Unallocated	4,353	4,430	6,594	4,766	6,594	4,921
<b>Total</b>	<b>30,651</b>	<b>27,128</b>	<b>25,587</b>	<b>30,651</b>	<b>25,587</b>	<b>27,104</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	54	50	75	54	75	82
(b) Consultancy and advisory fees*	3,373	2,520	2,385	3,373	2,385	2,526
(c) Wealth Advisory / Broking activities	2,247	2,956	1,573	2,247	1,573	1,820
(d) Finance activities	1,608	498	179	1,608	179	84
(e) Healthcare activities	303	295	409	303	409	300
(f) Others**	174	245	23	174	23	312
(g) Unallocated	874	649	797	874	797	973
<b>Total</b>	<b>8,633</b>	<b>7,213</b>	<b>5,441</b>	<b>8,633</b>	<b>5,441</b>	<b>6,097</b>

\*The businesses Corporate finance / advisory service / infrastructure services have been regrouped / rearranged as consultancy and advisory services.

\*\*The businesses which are not reportable segments during the period / year have been grouped under the 'Others' segment.

For and on behalf of the Board of  
**Almondz Global Securities Limited**

Navjeet Singh Sobti  
 Managing Director  
 DIN: 00008393

Place: New Delhi  
 Date: 7 November 2023

**MOHAN GUPTA & COMPANY**  
**CHARTERED ACCOUNTANTS**

**B-2A/37, JANAK PURI,**  
**NEW DELHI-110058**  
**Ph.45597859, 41612538**  
email:mohan.mgc@gmail.com  
website:www.camohangupta.com

**Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Almondz Global Securities Limited for the quarter ended and half year ended 30<sup>th</sup> September 2023 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS**

**ALMONDZ GLOBAL SECURITIES LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of the company, **ALMONDZ GLOBAL SECURITIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended **30 September, 2023** and year to date from 1<sup>st</sup> April 2023 to 30<sup>th</sup> September 2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the 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 ('the Circular').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies act 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, read with circular is the responsibility of the Parent Company's management and has been approved by the Parent's Board of Directors. Our responsibility is to issue a report 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 an 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



4. This statement includes the result of the following entities:

Almondz Finanz Limited (Wholly Owned Subsidiary)  
Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)  
Almondz Financial Services Limited Formerly known as "Almondz Wealth Advisors Limited" (Wholly Owned Subsidiary)  
Almondz Commodities Private Limited (Wholly Owned Subsidiary)  
Skiffle Healthcare Services Limited (Wholly Owned Subsidiary)  
North Square Projects Private Limited (Wholly Owned Subsidiary)  
Premier Alcobev Private Limited (Associate)  
Almondz Insolvency Resolutions Services Private Limited (Associate)

5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Companies Act, 2013,, read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mohan Gupta & Co  
Chartered Accountants  
Firm Reg. No. 06519N



CA Mohan Gupta  
Partner

M.no- 082466

Date : 07-11-2023

Place: New Delhi

UDIN: 23082466BGZGBU7589