

## Almondz Global Securities Ltd.

Ref: agsl/corres/Bse-Nse/24-25/051

November 11, 2024

**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 11<sup>th</sup> November, 2024**

Sir/Ma'am,

This is to intimate that following are the outcome of the meeting of the Board of Directors of the Company held today, i.e. 11<sup>th</sup> November, 2024:

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 2024, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. Approval to conduct Postal Ballot process for taking consent of the members for the followings:
  - a. Appointment of Mr. Ajay Pratap, as Director on the Board of Directors of the Company retriabable by rotation.
  - b. Appointment of Mr. Ajay Pratap (DIN: 10805775) as a whole-time director of the company making his appointment retire by rotation and the remuneration payable to him.
  - c. Revision in the Remuneration of Managing Director Mr. Manoj Kumar Arora.
  - d. Keeping register and index of members, returns, of the company at a place other than registered office of the company

The meeting of the Board of Directors commenced at 11:30 a.m. and concluded at 13.55 P.M.

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

Thanking you,

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

Ajay  
Pratap

Digitally signed  
by Ajay Pratap  
Date: 2024.11.11  
13:58:32 +05'30'

**Ajay Pratap  
Director Legal & Corporate Affairs & Company Secretary  
DIN: 10805775**

**Encl:a/a**

**Almondz Global Securities Ltd.**

Almondz Global Securities Limited  
Statement of Standalone unaudited Financial Results for the Quarter / Half Year ended 30 September 2024  
(Rs. in Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2024	Jun 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	Mar 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I Income</b>						
<b>Revenue From operations</b>	15	9	-	24	-	-
Interest Income	8	-	4	8	6	11
Dividend Income	-	-	-	-	-	-
Rental Income	397	734	378	1,131	741	2,087
Fees and commission income	228	(192)	218	36	246	212
Gain / (loss) on fair value changes	-	-	-	-	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	219	314	103	533	270	1,126
Others	867	865	703	1,732	1,263	3,436
<b>Total Revenue From operations (I)</b>	46	57	75	103	137	290
<b>II Other income</b>	913	922	778	1,835	1,400	3,726
<b>III Total income (I+II)</b>	-	-	-	-	-	-
<b>IV Expenses</b>	15	10	13	25	61	92
Finance costs	165	255	125	420	275	919
Fees and commission expense	(8)	(19)	4	(27)	6	21
Impairment on financial instruments	-	-	-	-	-	-
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	458	392	242	850	464	1,306
Employee benefits expense	36	33	26	69	50	124
Depreciation and amortization expense	189	178	177	367	299	672
Other expenses	855	849	586	1,704	1,154	3,134
<b>Total expenses (IV)</b>	58	73	192	131	246	592
<b>V Profit/ (loss) before exceptional items and tax (III-IV)</b>	-	-	-	-	-	1,575
<b>VI Exceptional items</b>	58	73	192	131	246	2,167
<b>VII Profit / (loss) before tax (V-VI)</b>	(3)	20	(5)	17	19	54
<b>VIII Tax expense:</b>	-	-	(12)	-	-	61
(a) Current tax	0	-	-	0	-	2
(b) Current tax expense relating to prior years	(3)	20	7	17	19	(9)
(c) Deferred tax / MAT credit	61	53	197	114	227	2,113
<b>IX Profit/ (Loss) from continuing operations for the period (VII-VIII)</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>	61	53	197	114	227	2,113
<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	19	5	(0)	24	5	(35)
-> Changes in fair value gain / ( loss) of FVOCI equity instruments	-	-	(20)	-	4	28
-> Income tax relating to items that will not be reclassified to profit or loss	(5)	(1)	2	(6)	(2)	6
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>	75	57	179	132	234	2,112
<b>XVI Paid-up Equity Share Capital (face value of Rs. 1 each)</b>	1,683	1,661	1,609	1,683	1,609	1,609
<b>XVII Earnings per equity share (for continuing operation)</b>						
(a) Basic	0.04	0.03	0.12	0.07	0.14	1.29
(b) Diluted	0.04	0.03	0.12	0.07	0.14	1.26
<b>XVIII Earnings per equity share (for discontinued operation):</b>						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
<b>XIX Earnings per equity share (Total)</b>						
(a) Basic	0.04	0.03	0.12	0.07	0.14	1.29
(b) Diluted	0.04	0.03	0.12	0.07	0.14	1.26

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Tel.: + 91 1143500700 Fax: + 91 1143500735 CIN: L74899MH1994PLC434425  
Email: secretarial@almondz.com, Website: www.almondzglobal.com



## Statement of Unaudited Standalone Assets and Liabilities as at 30 September 2024

(Rs. In Lakh)

	As at Sept 30, 2024	As at March 31, 2024
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	676	942
Bank balances other than above	109	21
<b>Receivables</b>		
Trade receivables	2,428	3,208
Loans	22	25
Investments	9,612	9,025
Inventories	-	365
Other financial assets	5,460	4,396
	<u>18,307</u>	<u>17,982</u>
<b>Non-financial assets</b>		
Current tax assets (net)	90	49
Deferred tax assets (net)	234	257
Property, plant and equipment	320	311
Intangible assets	9	10
Intangible assets under development	336	148
Right-of-use assets	160	194
Investment property	2,595	2,622
Other non-financial assets	172	252
	<u>3,916</u>	<u>3,843</u>
<b>Total Assets</b>	<u>22,223</u>	<u>21,825</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	43	292
Other payables	4,228	4,021
Borrowings other than debt securities	537	349
Lease liabilities	171	208
Other financial liabilities	425	379
	<u>5,404</u>	<u>5,249</u>
<b>Non-financial liabilities</b>		
Provisions	145	164
Other non-financial liabilities	121	261
	<u>266</u>	<u>425</u>
<b>Equity</b>		
Equity share capital	1,683	1,609
Other equity	14,870	14,542
	<u>16,553</u>	<u>16,151</u>
<b>Total Liabilities and Equity</b>	<u>22,223</u>	<u>21,825</u>



**Unaudited Standalone Statement of Cash flow as per Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements, 2015 for the period ended 30 September 2024**

	For period ended Sept 30, 2024	For the year ended March 31, 2024
<b>A Cash flow from operating activities</b>		
Profit before tax	131	2,167
Adjustments for:		
Depreciation and amortisation expense	48	92
Prior Period items routed through other equity	(7)	-
Dividend income classified as investing cash flows	(8)	(11)
Impairment on financial instruments	(27)	21
ESOP reserve	77	144
Net (gain)/loss on fair value changes	(36)	(212)
Provision for employee benefits	16	21
(Increase) in right to use assets	34	(109)
Increase/(decrease) in lease liability	(38)	111
Interest received on income tax refund	(13)	(14)
Miscellaneous income	(79)	(44)
Finance costs	25	92
<b>Operating profit before working capital changes</b>	<b>125</b>	<b>2,259</b>
<b>Movement in working capital</b>		
(Increase) /decrease in inventories	365	516
(Increase) /decrease in trade and other receivables	807	(1,744)
(Increase) /decrease in loan	3	(14)
(Increase)/decrease bank balance other than cash and cash	(87)	8
Decrease/(increase) in other financial assets	(985)	(2,472)
Decrease/(increase) in other non-financial assets	77	(75)
Increase/(decrease) in trade and other payables	(41)	2,607
Increase/(decrease) in other financial liability	47	(71)
Increase/(decrease) in provisions	(11)	(0)
Increase/(decrease) in other non-financial liability	(139)	(55)
<b>Cash generated from/ (used in) operations</b>	<b>160</b>	<b>959</b>
Less: Income Tax Paid (net of refunds)	(42)	69
<b>Net cash inflow from/ (used in) operating activities (A)</b>	<b>119</b>	<b>1,028</b>
<b>B Cash flows from investing activities</b>		
Payments for property, plant and equipment and intangible assets	(219)	(283)
Decrease / (Increase) in investments	(551)	(129)
Interest income	13	14
Dividend income	8	11
<b>Net cash inflow from/ (used in) investing activities (B)</b>	<b>(749)</b>	<b>(388)</b>
<b>C Cash flows from financing activities</b>		
Finance cost	(25)	(92)
Proceeds from borrowings (net) / Proceeds from issue of capital	389	67
Payment made on redemption of Preference shares	-	(972)
Proceeds from issue of capital ( pending allotment )	-	-
<b>Net cash inflow from/ (used in) financing activities (C)</b>	<b>364</b>	<b>(997)</b>
<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	<b>(266)</b>	<b>(357)</b>
Cash and cash equivalents at the beginning of the year	942	1,300
<b>Cash and cash equivalents at the end of year</b>	<b>676</b>	<b>942</b>
	(0)	0



**Almondz Global Securities Limited**  
**Statement of Standalone unaudited Financial Results for the Quarter / Half Year ended 30 September 2024**

**Notes**

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 11th November 2024.
- 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 Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that, the Board of Directors of the Company through resolution passed by circulation on July 08, 2024, have fixed "Tuesday July 23, 2024" as the "Record Date" for the purpose of sub-division/ split of existing Equity Shares of the Company, such that 1 (one) equity share having face value of Rs. 6/- (Rupees six only) each, fully paid up, be sub-divided/split into 6 (Six) equity shares having face value of Re.1 /- (Rupee One Only) each, fully paid-up, ranking pari-passu in all respects, pursuant to the shareholders' approval received through postal ballot by way of remote e-voting on Thursday July 04, 2024.
- 5 Pursuant to the exercise of Employee Stock Option Plan under Almondz Global Securities Limited - Employees Stock Options scheme- Series "G" and Series "I", the company has allotted 15,75,000 and 6,58,002 number of equity shares respectively to the employees during the quarter ended 30th September 2024
- 6 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 7 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**

  
**Manoj Arora**  
Managing Director  
DIN : 06777177

Place: New Delhi  
Date: 11th November 2024



**Almondz Global Securities Ltd.**

Almondz Global Securities Limited

Standalone Unaudited Segment Wise Revenue, Results, Segment Assets and Segment Liabilities for the Quarter / Half Year ended 30 September 2024

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2024	Jun 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	Mar 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
(a) Debt and equity market operations	422	91	297	513	487	1,254
(b) Consultancy and Advisory fees	108	303	172	411	365	1,107
(c) Wealth Advisory / Broking activities	337	471	234	808	411	1,075
<b>Income from Operations</b>	<b>867</b>	<b>865</b>	<b>703</b>	<b>1,732</b>	<b>1,263</b>	<b>3,436</b>
	0	-	(0)	0	(0)	-
<b>Segment results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	151	56	183	207	244	557
(b) Consultancy and Advisory fees	6	66	11	72	18	105
(c) Wealth Advisory / Broking activities	27	55	18	82	31	89
<b>Total</b>	<b>184</b>	<b>177</b>	<b>212</b>	<b>361</b>	<b>293</b>	<b>751</b>
Less:						
1) Unallocable interest	-	-	-	-	-	-
2) Other unallocable expenditure (net off unallocable income)	126	104	20	230	47	159
Add:						
1) Exceptional Income	-	-	0	-	-	1,575
<b>Profit before tax</b>	<b>58</b>	<b>73</b>	<b>192</b>	<b>131</b>	<b>246</b>	<b>2,167</b>
	0	-	0	0	0	-
<b>Segment Assets</b>						
(a) Debt and equity market operations	4,779	3,358	2,214	4,779	2,214	3,247
(b) Consultancy and Advisory fees	725	924	657	725	657	1,089
(c) Wealth Advisory / Broking activities	5,936	5,767	3,143	5,936	3,143	6,634
(d) Unallocated	10,783	11,592	11,896	10,783	11,896	10,855
<b>Total Segment Assets</b>	<b>22,223</b>	<b>21,641</b>	<b>17,910</b>	<b>22,223</b>	<b>17,910</b>	<b>21,825</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	2	-	54	2	54	42
(b) Consultancy and Advisory fees	201	309	127	201	127	384
(c) Wealth Advisory / Broking activities	4,417	4,111	1,697	4,417	1,697	4,257
(d) Unallocated	1,050	851	876	1,050	876	991
	<b>5,670</b>	<b>5,271</b>	<b>2,754</b>	<b>5,670</b>	<b>2,754</b>	<b>5,674</b>

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

  
Manoj Arora  
Managing Director  
DIN : 06777177

Place: New Delhi  
Date: 11th November 2024

Registered Office: Level-5, Grande Palladium, 175, CST Road, Off BKC Kalina, Santacruz(E), Vdyanagari Mumbai- 400098, Maharashtra, India. Tel. +91 22 66437600, Fax: +91 22 66437700

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Email: secretarial@almondz.com, Website: www.almondzglobal.com

**Independent Auditor's 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 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

**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 ended 30<sup>th</sup> September 2024 and year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 (the "Statement") attached herewith.

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, as amended, 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: 11.11.2024  
Place: New Delhi  
UDIN: 24082466BKFAC8665**

**Almondz Global Securities Ltd.**

Almondz Global Securities Limited

Statement of Un-Audited Consolidated Financial Results for the Quarter / Half Year ended 30 September 2024

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year Ended		Year Ended
	Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
<b>I Revenue From operations</b>						
Interest Income	37	34	137	71	266	464
Dividend Income	8	-	4	8	6	11
Rental Income	-	-	-	-	-	-
Fees and commission income	2,898	2,801	1,756	5,699	3,160	9,577
Net gain (loss) on fair value changes	228	(192)	223	36	248	210
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others	230	322	202	552	395	1,367
<b>Total Revenue From operations</b>	<b>3,401</b>	<b>2,965</b>	<b>2,322</b>	<b>6,366</b>	<b>4,075</b>	<b>11,629</b>
<b>II Other income</b>	<b>42</b>	<b>49</b>	<b>106</b>	<b>91</b>	<b>195</b>	<b>389</b>
<b>III Total income (I+II)</b>	<b>3,443</b>	<b>3,014</b>	<b>2,428</b>	<b>6,457</b>	<b>4,270</b>	<b>12,018</b>
<b>Expenses</b>						
Finance costs	82	70	99	152	202	367
Fees and commission expenses	1,431	1,260	680	2,691	1,203	4,924
Net loss on fair value changes	-	-	-	-	-	-
Impairment on financial instruments	15	(30)	25	(15)	33	30
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	1,084	979	725	2,063	1,359	3,144
Depreciation and amortization expense	106	100	57	206	131	346
Other expenses	485	386	483	871	780	2,000
<b>Total expenses</b>	<b>3,203</b>	<b>2,765</b>	<b>2,069</b>	<b>5,968</b>	<b>3,708</b>	<b>10,811</b>
<b>V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)</b>	<b>240</b>	<b>249</b>	<b>359</b>	<b>489</b>	<b>562</b>	<b>1,207</b>
<b>VI Exceptional income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,575</b>
<b>VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)</b>	<b>240</b>	<b>249</b>	<b>359</b>	<b>489</b>	<b>562</b>	<b>2,782</b>
Share of (loss)/profit of equity accounted investees	66	424	114	490	338	808
<b>VIII Profit before tax</b>	<b>306</b>	<b>673</b>	<b>473</b>	<b>979</b>	<b>900</b>	<b>3,590</b>
<b>IX Tax expense:</b>	<b>41</b>	<b>64</b>	<b>25</b>	<b>105</b>	<b>76</b>	<b>182</b>
(a) Current tax	54	44	18	98	55	182
(b) Current tax expense relating to prior years	0	-	-	0	-	1
(c) Deferred tax / MAT Credit	(13)	20	7	7	21	(1)
<b>X Profit from continuing operations for the period (VIII-IX)</b>	<b>265</b>	<b>609</b>	<b>448</b>	<b>874</b>	<b>824</b>	<b>3,408</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>265</b>	<b>609</b>	<b>448</b>	<b>874</b>	<b>824</b>	<b>3,408</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	265	609	448	874	824	3,408
(b) Non-controlling interest	-	-	-	-	-	-

Registered Office: Level-5, Grande Palladium, 175, CST Road, Off BKC Kalina, Santacruz(E), Vdyanagari Mumbai- 400098, Maharashtra, India. Tel. +91 22 66437600, Fax: +91 22 66437700

Corporate Office: F-33/3 Okhla Industrial Area Phase - II, New Delhi - 110020, India.  
Tel.: + 91 1143500700 Fax: + 91 1143500735 CIN: L74899MH1994PLC434425

Email: secretarial@almondz.com, Website: www.almondzglobal.com





Particulars	Quarter ended			Half Year Ended		Year Ended
	Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	March 31, 2024
	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	23	8	3	30	14	21
-> Changes in fair value gain / ( loss) of FVOCI equity instruments	-	-	(20)	-	4	28
(ii) Income tax relating to items that will not be reclassified to profit or loss	(6)	(2)	2	(8)	(4)	(9)
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>Total Comprehensive Income for the period</b>	<b>282</b>	<b>615</b>	<b>433</b>	<b>896</b>	<b>838</b>	<b>3,448</b>
<b>XVIII (Comprising Profit and Other comprehensive Income for the period ) (XIV+XVII)</b>						
<b>XIX Paid-up Equity Share Capital (face value of Rs. 1 each)</b>	<b>1,683</b>	<b>1,661</b>	<b>1,609</b>	<b>1,683</b>	<b>1,609</b>	<b>1,609</b>
<b>XX Earnings per equity share (for continuing operation)</b>						
(a) Basic	0.16	0.37	0.27	0.52	0.50	2.07
(b) Diluted	0.16	0.36	0.27	0.51	0.49	2.04
<b>XXI Earnings per equity share (for discontinued operation):</b>						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-



02

## Almondz Global Securities Limited

## Statement of unaudited Consolidated Assets and Liabilities as at 30 September 2024

(Rs. In Lakh)

Particulars	Sept 30, 2024	March 31, 2024
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	1,341	1,180
Bank balances other than above	192	90
<b>Receivables</b>	-	-
Trade receivables	5,222	6,039
Other receivables	-	-
Inventories - financial assets	885	1,177
Loans	28	35
Investments	2,607	2,020
Investment in associates accounted for using equity method	7,796	7,306
Other financial assets	6,493	5,754
	<b>24,564</b>	<b>23,601</b>
<b>Non-financial assets</b>		
Inventories	3	3
Income tax assets (net)	266	112
Deferred tax assets (net)	311	327
Property, plant and equipment	1,381	1,415
Investment property	2,605	2,631
Intangible assets under development	376	188
Capital Work In Progress	-	-
Goodwill	29	29
Other intangible assets	92	59
Operating lease right-of-use assets	637	761
Other non-financial assets	2,827	2,581
	<b>8,527</b>	<b>8,106</b>
<b>Total Assets</b>	<b>33,091</b>	<b>31,706</b>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
Payables		
Trade payables	-	-
- to micro and small enterprises	-	-
- to others	727	1,531
Other payables	4,231	4,062
Borrowings other than debt securities	2,425	1,538
Operating lease liabilities	697	805
Other financial liabilities	1,395	963
	<b>9,475</b>	<b>8,898</b>
<b>Non-financial liabilities</b>		
Deferred tax liabilities (net)	7	7
Provisions	222	228
Other non-financial liabilities	222	575
	<b>451</b>	<b>810</b>
<b>Equity</b>		
Equity share capital	1,683	1,609
Other equity	21,482	20,389
Non-controlling interest	-	-
	<b>23,165</b>	<b>21,997</b>
<b>Total Liabilities and Equity</b>	<b>33,091</b>	<b>31,706</b>
		(0)



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(Rs. In Lakh)

Particulars	Sept 30, 2024	March 31, 2024
<b>A Cash flow from operating activities</b>		
Profit before tax	979	3,588
Adjustments for:	-	-
Depreciation and amortisation of property,	82	151
Depreciation on investment property	27	54
Change of fair value of Equity instruments	-	77
Share of net profit of associates accounted for	(490)	(808)
(Profit) on disposal of property, plant and equipment (net)	-	(34)
Provision for employee benefits	43	59
Dividend income classified as investing cash flows	(8)	(11)
Impairment on financial instruments	(15)	30
Loss on sale of investment	6	-
Employee stock option reserve	77	103
Net (gain) on fair value changes	36	210
Prior period items routed other equity	(7)	-
Liabilities written back	(5)	(37)
Provisions written back	-	(6)
Interest received on income tax refund	(13)	(21)
Finance cost	152	367
Impact of Lease Liability/Right to use asset (including related Interest & Amortisation Cost) and Exceptional Income	16	(1,550)
<b>Operating profit before working capital changes</b>	<b>880</b>	<b>2,172</b>
<b>Movement in working capital</b>		
(Increase)/decrease in inventories	292	854
(Increase)/decrease in trade and other receivables	833	(2,860)
(Increase)/decrease in loan	7	3,771
(Increase) bank balance other than cash and	(102)	(33)
Decrease/(increase) in other financial assets	(739)	(2,573)
(Increase) in other non-financial assets	(247)	(1,362)
Increase/(decrease) in trade and other payables	(635)	3,417
Increase/(decrease) in other financial liability	436	(246)
Increase in provisions	(18)	(29)
Increase in other non-financial liability	(353)	186
<b>Cash generated from/ (used in) operations</b>	<b>354</b>	<b>3,297</b>
Less: Income tax paid (net of refunds)	(250)	211
<b>Net cash inflow from/ (used in) operating</b>	<b>104</b>	<b>3,508</b>
<b>B Cash flows from investing activities</b>		
Receipts from / (Payments for) property, plant and equipment, intangible assets & CWIP	(271)	(590)
Dividend Income	8	11
Proceeds from/(payments for) investment property	-	355
Interest income	13	21
Change in investment	(629)	(3,117)
<b>Net cash inflow from/ (used in) Investing activities (B)</b>	<b>(879)</b>	<b>(3,320)</b>
<b>C Cash flows from financing activities</b>		
Finance cost	-	-
(Payments for)/proceeds from borrowings / share capital	1,088	(210)
Interest Paid (Net)	(152)	(367)
Proceeds from issue of capital ( pending allotment )	-	-
<b>Net cash inflow from/ (used in) financing activities (C)</b>	<b>936</b>	<b>(577)</b>
<b>Net increase (decrease) In cash and cash</b>	<b>161</b>	<b>(389)</b>
Cash and cash equivalents at the beginning of the year	1,180	1,569
<b>Cash and cash equivalents at the end of the year</b>	<b>1,341</b>	<b>1,180</b>
	0	0



**Almondz Global Securities Limited**  
**Statement of Un-Audited Consolidated Financial Results for the Quarter / Half Year ended 30 September 2024**

**Notes**

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 11-November-2024.
- 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 Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that, the Board of Directors of the Company through resolution passed by circulation on July 08, 2024, have fixed "Tuesday July 23, 2024" as the "Record Date" for the purpose of sub-division/ split of existing Equity Shares of the Company, such that 1 (one) equity share having face value of Rs. 6/- (Rupees six only) each, fully paid up, be sub-divided/split into 6 (Six) equity shares having face value of Re.1 /- (Rupee One Only) each, fully paid- up, ranking pari- passu in all respects, pursuant to the shareholders' approval received through postal ballot by way of remote e-voting on Thursday July 04, 2024.
- 5 Pursuant to the exercise of Employee Stock Option Plan under Almondz Global Securities Limited - Employees Stock Options scheme- Series "G" and Series "I", the company has allotted 15,75,000 and 6,58,002 number of equity shares respectively to the employees during the quarter ended 30th September 2024
- 6 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 7 The consolidated results for the Quarter / Half Year ended 30 September 2024, include the results of followings :

**Subsidiaries:**

- a. M/s Almondz Finanz Limited upto 31st December 2023
- 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 Green Innovations Private Limited.
- b. M/s Almondz Insolvency Resolution Services Private Limited.

- 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

  
Manoj Arora  
Managing Director  
DIN : 06777177

Place: New Delhi  
Date: 11 November 2024

02

**Almondz Global Securities Ltd.**

Almondz Global Securities Limited (Consolidated)

Un-audited Consolidated Segment wise revenue, results , Segment assets and Segment liabilities for the Quarter / Half Year ended 30 September 2024


(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year Ended		Year Ended
	Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	March 31, 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
(a) Debt and equity market operations	439	121	396	560	583	1,304
(b) Consultancy and advisory fees*	2,526	2,334	1,430	4,860	2,545	7,929
(c) Wealth Advisory / Broking activities	434	503	355	937	635	1,876
(d) Finance activities	-	-	99	-	192	294
(e) Healthcare activities	1	6	25	7	65	144
(f) Others**	1	1	17	2	55	82
<b>Income from Operations</b>	<b>3,401</b>	<b>2,965</b>	<b>2,322</b>	<b>6,366</b>	<b>4,075</b>	<b>11,629</b>
	-	-	-	-	-	-
<b>Segment Results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	152	56	241	208	300	584
(b) Consultancy and advisory fees*	180	234	122	414	219	594
(c) Wealth Advisory / Broking activities	25	59	12	84	26	83
(d) Finance activities	-	-	3	-	61	77
(e) Healthcare activities	(4)	(5)	(17)	(9)	(31)	(36)
(f) Others**	12	9	4	21	6	39
<b>Total</b>	<b>365</b>	<b>353</b>	<b>365</b>	<b>718</b>	<b>581</b>	<b>1,341</b>
Less:						
1) Unallocable interest	-	-	-	-	-	-
2) Other unallocable expenditure (net off unallocable income)	125	104	6	229	19	134
Add:						
1) Exceptional income	-	-	-	-	-	1,575
<b>Profit before tax</b>	<b>240</b>	<b>249</b>	<b>359</b>	<b>489</b>	<b>562</b>	<b>2,782</b>
	-	-	-	-	-	(0)
<b>Segment Assets</b>						
(a) Debt and equity market operations	4,779	3,358	5,588	4,779	5,588	3,247
(b) Consultancy and advisory fees*	8,109	7,755	5,129	8,109	5,129	7,785
(c) Wealth Advisory / Broking activities	7,785	8,047	5,072	7,785	5,072	8,521
(d) Finance activities	-	-	257	-	257	-
(e) Healthcare activities	217	223	6,373	217	6,373	259
(f) Others**	8,510	8,393	4,052	8,510	4,052	7,855
(g) Unallocated	3,691	4,116	29,962	3,691	29,962	4,039
<b>Total</b>	<b>33,091</b>	<b>31,892</b>	<b>56,433</b>	<b>33,091</b>	<b>56,433</b>	<b>31,706</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	2	489	3,398	2	3,398	42
(b) Consultancy and advisory fees*	4,238	3,926	1,900	4,238	1,900	3,994
(c) Wealth Advisory / Broking activities	4,712	3,878	1,608	4,712	1,608	4,701
(d) Finance activities	-	-	101	-	101	-
(e) Healthcare activities	56	57	12	56	12	89
(f) Others**	13	8	874	13	874	66
(g) Unallocated	905	759	7,947	905	7,947	816
<b>Total</b>	<b>9,926</b>	<b>9,117</b>	<b>15,840</b>	<b>9,926</b>	<b>15,840</b>	<b>9,708</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

  
Manoj Arora  
Managing Director  
DIN : 08777177

Place: New Delhi  
Date: 11 November 2024

Registered Office: Level-5, Grande Palladium, 175, CST Road, Off BKC Kalina, Santacruz(E), Vidyannagari Mumbai- 400098, Maharashtra, India. Tel. +91 22 66437600, Fax: +91 22 66437700

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Tel.: + 91 1143500700 Fax: + 91 1143500735 CIN: L74899MH1994PLC434425  
Email: secretarial@almondz.com, Website: www.almondzglobal.com

*Handwritten initials*

**Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Almondz Global Securities Limited for the quarter and half year ended 30<sup>th</sup> September 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

**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, 2024** and year to date from 1<sup>st</sup> April 2024 to 30<sup>th</sup> September 2024 (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 upto 31<sup>st</sup> Dec 2023)  
Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)  
Almondz Financial Services 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 : 11-11-2024**

**Place: New Delhi**

**UDIN: 24082466BKFXAB5287**

