



Almondz Global Securities Ltd.

Ref:agsl/corres/Bse-Nse/24-25/11

May 29, 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 29th May, 2024

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. 29th May 2024:

1. Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of Directors of the Company has approved and taken on record the IND AS Audited Standalone and Consolidated Financial Results of the Company along with Independent Auditors Report for the Quarter and Financial Year ended 31st March,2024;
1. Approved the Audited Standalone and Consolidated Financial Statements of the Company for the Financial Year ended 31st March, 2024;
2. Re-appointment of M/s Neeraj Jai Kumar & Company, Chartered Accountants, as an Internal Auditors of the Company for the Financial year 2024-25.
4. Re-appointment of Mr. Navjeet Singh Sobti as the Managing Director of the Company for a further period of 5 Years w.e.f. 12 August 2024, subject to approval of the Shareholders of the Company.
5. The Board considered the proposal for Sub-Division/ Split of existing 1 (one) equity share of face value of Rs.6/- (Rupees Six only) each fully paid up into 6 (Six) equity shares of face value of Rs. 1/- (Rupee one only) each fully paid up, subject to regulatory/statutory approvals as may be required and the approval of the shareholders of the Company.
6. Approved Reclassification of Authorized Share Capital and Consequent Alteration of Memorandum of Association of the Company

Further, the Board recommended consequential amendments in the Capital Clause of the Memorandum of Association of the Company and Articles of Association of the Company, subject to approval of the Shareholders of the Company. The record date for the sub-division of equity shares shall be decided by the Board and will be intimated to the exchanges.

7. Approval of Notice of Postal Ballot for taking consent of the members for split /sub-divide the shares of the company and to make an alteration in the Memorandum of Association of the Company as well as to increase the Authorized Share Capital of the Company

Registered Office: F - 33/3 Okhla Industrial Area Phase - II, New Delhi - 110 020, India.

CIN: L74899DL1994PLC059839 Email: info@almondz.com Website: www.almondzglobal.com

Tel.: + 91 11 43500700 Fax: + 91 11 4350 0735



Almondz Global Securities Ltd.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015 are enclosed herewith as **Annexure A1 and A2** to this letter.

The meeting of the Board of Directors commenced at 10:25 noon and concluded at 12.30 P.M.

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

Thanking you,

Yours Faithfully,
For Almondz Global Securities Ltd.

Ajay Pratap
Company Secretary &
Vice President Corporate Affairs

Annexure-A1

Sr. No.	Details of event that needs to be provided	Information of such event
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	<p>At the Annual General Meeting of the Company held on 27 September , 2019 Mr. Navjeet Singh Sobti was appointed as the Managing Director of the Company for a period of five years with effect from August 12, 2019. His present term expires on 11 August, 2024.</p> <p>The Board approved the re-appointment of Mr. Navjeet Singh Sobti as Managing Director of the Company for a further period of five years w.e.f 12 August, 2024, subject to approval of members at their Meeting.</p>
2	Date of Appointment	The next term as Managing Director of the Company will commence w.e.f 12 August, 2024 for a period of five years ending on 11 August, 2029 subject to approval of members at their Meeting
3	Brief Profile (in case of appointment)	Mr. Navjeet Singh Sobti (FCA), Promoter and Managing Director, aged 57 years, is one of the members of the initial team which promoted the Company and has steered the Company to its present position He is an accomplished business leader with extensive experience in business development, start-ups and turnarounds, joint ventures, mergers and acquisitions. Being a Chartered Accountant by profession, Navjeet excels at successfully implementing business strategies, operational enhancement advisory services, corporate restructuring, development & structuring of operational and financial solutions.

Almondz Global Securities Ltd.

4	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Navjeet Singh Sobti is not related to any other Director of the Company.
5	Information as required under BSE circular no. LIST/COMP/14/2018-19 and NSE circular no. NSE/CML/2018/24, dated June 20, 2018.	We confirm that Mr. Navjeet Singh Sobti is not debarred from holding the office of Director by any SEBI order or any other such authority.

Annexure A2

SN	Particulars		Details				
a)	Split ratio		The Board considered the proposal for Sub-Division/ Split of existing 1 (one) equity share of face value of Rs.6/- (Rupees Six only) each fully paid up into 6 (Six) equity shares of face value of Rs. 1/-(Rupee one only) each fully paid up, subject to regulatory/statutory approvals as may be required and the approval of the shareholders of the Company.				
b)	Rationale behind the split		To enhance the liquidity in the capital market, to widen shareholder base and to make the shares more affordable to small investors				
c)	Pre and post share capital and number of shares of each class – authorized, paid-up and subscribed	AUTHORIZED	SHARE CAPITAL	PRE -SPLIT		POST-SPLIT	
				No. of shares	Amount (in Rs.)	No. of shares	Amount (in Rs.)
			AUTHORIZED	Preference shares- 1200000	30,00,00,000	Preference shares- 1200000	30,00,00,000
	Equity Shares - 30000000	180000000					
	PAID-UP &		27684597	16,61,07,582/-	166107582	16,61,07,582/-	



Almondz Global Securities Ltd.

			SUBSCRIBED*				
			<i>* The Issued, subscribed and paid up capital includes 874630 stock options Under Series "G" and Series "I" to the eligible employees of the Company. Considering this allotment, the paid-up share capital of the Company is Rs. 16,61,07,582/-</i>				
d)	Expected time of completion		Within 3 months from the date of shareholder's approval				
e)	Class of shares which are subdivided	Equity Shares					
f)	Number of shareholders who did not get any shares in consolidation and their preconsolidation shareholding	Not Applicable					

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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 Audited Financial Results for the Quarter / Year ended 31 March 2024

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Year ended	
	Mar 31, 2024	Dec 31, 2023	Mar 31, 2023	Mar 31, 2024	Mar 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
Income					
I Revenue From operations					
Interest Income	-	-	-	-	-
Dividend Income	5	-	1	11	1
Rental Income	-	-	-	-	-
Fees and commission income	909	437	718	2,087	1,795
Gain / (loss) on fair value changes	(347)	313	(15)	212	(16)
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products	-	-	-	-	-
Others	780	76	207	1,126	871
Total Revenue From operations (I)	1,347	826	911	3,436	2,651
II Other income	57	96	60	290	303
III Total income (I+II)	1,404	922	971	3,726	2,954
IV Expenses					
Finance costs	18	13	73	92	230
Fees and commission expense	458	186	357	919	573
Impairment on financial instruments	10	6	(62)	21	(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	441	401	235	1,306	1,074
Depreciation and amortization expense	51	23	31	124	114
Other expenses	215	158	257	672	605
Total expenses (IV)	1,193	787	891	3,134	2,552
V Profit/ (loss) before exceptional items and tax (III-IV)	211	135	80	592	402
VI Exceptional items	-	1,575	-	1,575	-
VII Profit /(loss) before tax (V-VI)	211	1,710	80	2,167	402
VIII Tax expense:	41	(6)	33	54	79
(a) Current tax	61	-	37	61	105
(b) Current tax expense relating to prior years	2	-	(6)	2	(17)
(c) Deferred tax / MAT credit	(22)	(6)	2	(9)	(9)
IX Profit/ (Loss) from continuing operations for the period (VII-VIII)	170	1,716	47	2,113	323
X Profit/ (Loss) from discontinued operations	-	-	-	-	-
XI Tax expenses of discontinued operations	-	-	-	-	-
XII Profit from Discontinued operations (after tax) (X-XI)	-	-	-	-	-
XIII Net Profit (loss) for the period (IX+XII)	170	1,716	47	2,113	323
XIV Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
-> Re-measurement gain / loss on defined benefit plans	(61)	21	(4)	(35)	18
-> Changes in fair value gain / (loss) of FVOCI equity instruments	20	5	(9)	28	(8)
-> Income tax relating to items that will not be reclassified to profit or loss	12	(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	-	-	-	-	-
XV Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period) (XIII+XIV)	141	1,737	36	2,112	328
XVI Paid-up Equity Share Capital (face value of Rs. 6 each)	1,609	1,609	1,553	1,609	1,553
XVII Earnings per equity share (for continuing operation)					
(a) Basic	0.62	6.26	0.18	7.71	1.25
(b) Diluted	0.61	6.16	0.17	7.58	1.19
XVIII Earnings per equity share (for discontinued operation):					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-
XIX Earnings per equity share (Total)					
(a) Basic	0.62	6.26	0.18	7.71	1.25
(b) Diluted	0.61	6.16	0.17	7.58	1.19



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

Statement of Audited Standalone Assets and Liabilities as at 31 March 2024

(Rs. In Lakh)

	As at March 31, 2024	As at March 31, 2023
Assets		
Financial assets		
Cash and cash equivalents	942	1,300
Bank balances other than above	21	30
Receivables	-	-
Trade receivables	3,208	1,485
Loans	25	11
Investments	9,025	8,687
Inventories	365	881
Other financial assets	4,396	1,880
	17,982	14,274
Non-financial assets		
Current tax assets (net)	49	69
Deferred tax assets (net)	257	277
Property, plant and equipment	311	209
Intangible assets	10	10
Intangible assets under development	148	6
Right-of-use assets	194	85
Investment property	2,622	2,675
Other non-financial assets	252	175
	3,843	3,506
Total Assets	21,825	17,780
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables	-	-
- to micro and small enterprises	-	-
- to others	292	222
Other payables	4,021	1,484
Borrowings other than debt securities	349	354
Lease liabilities	208	98
Other financial liabilities	380	450
	5,250	2,608
Non-financial liabilities		
Provisions	164	108
Other non-financial liabilities	237	315
	401	423
Equity		
Equity share capital	1,609	1,553
Other equity	14,565	13,196
	16,174	14,749
Total Liabilities and Equity	21,825	17,780



Audited Standalone Statement of Cash flow as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements, 2015 for the year ended 31 March 2024

	For the year ended March 31, 2024	For the year ended March 31, 2023
A Cash flow from operating activities		
Profit before tax	2,167	402
Adjustments for:		
Depreciation and amortisation expense	93	78
(Profit)/loss on disposal of property, plant and equipment (net)	-	-
Dividend income classified as investing cash flows	(11)	(1)
Impairment on financial instruments	21	(44)
ESOP reserve	144	102
Net (gain)/loss on fair value changes	(212)	(16)
Provision for employee benefits	24	28
(Increase) in right to use assets	(109)	34
Increase/(decrease) in lease liability	111	(63)
Interest received on income tax refund	(14)	(2)
Miscellaneous income	(44)	(42)
Finance costs	92	230
Operating profit before working capital changes	2,263	706
Movement in working capital		
(Increase) /decrease in inventories	516	(132)
(Increase) /decrease in trade and other receivables	(1,744)	5
(Increase) /decrease in loan	(14)	19
(Increase)/decrease bank balance other than cash and cash	8	138
Decrease/(increase) in other financial assets	(2,472)	(395)
Decrease/(increase) in other non-financial assets	(75)	(26)
Increase/(decrease) in trade and other payables	2,607	(312)
Increase/(decrease) in other financial liability	(71)	147
Increase/(decrease) in provisions	(3)	(17)
Increase/(decrease) in other non-financial liability	(78)	55
Cash generated from/ (used in) operations	937	186
Less: Income Tax Paid (net of refunds)	68	(68)
Net cash inflow from/ (used in) operating activities (A)	1,004	117
B Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets	(283)	(123)
Decrease / (Increase) in investments	(106)	(1,123)
Interest income	14	2
Dividend income	11	1
Net cash inflow from/ (used in) investing activities (B)	(364)	(1,243)
C Cash flows from financing activities		
Finance cost	(92)	(230)
Proceeds from borrowings (net) / Proceeds from issue of capital	67	1,188
Payment made on redemption of Preference shares	(972)	-
Proceeds from issue of capital (pending allotment)	-	21
Net cash inflow from/ (used in) financing activities (C)	(997)	979
Net increase (decrease) in cash and cash equivalents (A+B+C)	(357)	(147)
Cash and cash equivalents at the beginning of the year	1,300	1,447
Cash and cash equivalents at the end of year	942	1,300
	(0)	(0)



Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 29th May 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 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 5 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

Place: New Delhi
Date: 29th May 2024

Navjeet Singh Sobti
Managing Director
DIN : 00008393



Almondz Global Securities Limited

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

Standalone Audited Segment Wise Revenue, Results, Segment Assets and Segment Liabilities for the Quarter / Year ended 31 March 2024

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Year ended	
	Mar 31, 2024	Dec 31, 2023	Mar 31, 2023	Mar 31, 2024	Mar 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
(a) Debt and equity market operations	386	381	205	1,254	838
(b) Consultancy and Advisory fees	550	192	530	1,107	1,122
(c) Wealth Advisory / Broking activities	411	253	176	1,075	691
Income from Operations	1,347	826	911	3,436	2,651
Segment results					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	168	145	60	557	350
(b) Consultancy and Advisory fees	73	14	43	105	101
(c) Wealth Advisory / Broking activities	38	20	18	89	71
Total	279	179	121	751	522
Less:					
1) Unallocable interest	-	-	-	-	-
2) Other unallocable expenditure (net off unallocable income)	68	44	41	159	120
Add:					
1) Exceptional Income	-	(1,575)	-	(1,575)	-
Profit before tax	211	1,710	80	2,167	402
Segment Assets					
(a) Debt and equity market operations	3,247	3,534	2,166	3,247	2,166
(b) Consultancy and Advisory fees	1,089	710	1,000	1,089	1,000
(c) Wealth Advisory / Broking activities	6,634	4,241	2,589	6,634	2,589
(d) Unallocated	10,853	10,948	12,024	10,853	12,024
Total Segment Assets	21,823	19,433	17,779	21,823	17,779
Segment Liabilities					
(a) Debt and equity market operations	42	198	82	42	82
(b) Consultancy and Advisory fees	384	139	327	384	327
(c) Wealth Advisory / Broking activities	4,257	2,597	1,638	4,257	1,638
(d) Unallocated	967	523	983	967	983
	5,650	3,457	3,030	5,650	3,030

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

Place: New Delhi
Date: 29th May 2024

Navjeet Singh Sobti
Managing Director
DIN : 00008393



**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 Report on Standalone Financial Results for the Quarter and Year ended on March 31, 2024 of the Almondz Global Securities Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of
Almondz Global Securities Limited

Report on the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **M/s Almondz Global Securities Limited**, (the Company) for the quarter and year ended 31st March 2024 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

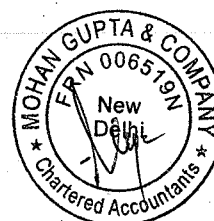
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July 2016 in this regard; and
- ii. Give a true and fair view of the net profit/loss and other financial information for the quarter ended 31.03.2024 as well as the year to date results for the period from 01.04.2023 to 31.03.2024.

Basis of Opinion

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements



The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income/loss and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Board of Directors are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the statement, the board of directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

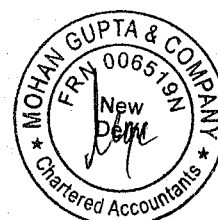
The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility

Our responsibility is to express an opinion on these standalone financial results based on our audit of such standalone financial statement. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mohan Gupta & Company
Chartered Accountants
FRN: 006519N



CA Mohan Gupta
Partner

M.No. 082466

Date: 29-05-2024

Place: New Delhi

UDIN: 24082466BKFWM6627



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 Audited Consolidated Financial Results for the Quarter / Year ended 31st March 2024

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Year Ended	
	March 31, 2024	Dec 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
Income					
I Revenue From operations					
Interest Income	54	144	197	464	450
Dividend Income	5	-	1	11	1
Rental Income	-	-	-	-	-
Fees and commission income	4,016	2,401	2,263	9,577	6,261
Net gain (loss) on fair value changes	(346)	308	(15)	210	(50)
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products	-	-	-	-	-
Others	812	160	217	1,367	939
Total Revenue From operations	4,541	3,013	2,663	11,629	7,601
II Other income	93	101	97	389	352
III Total income (I+II)	4,634	3,114	2,760	12,018	7,953
Expenses					
Finance costs	68	97	144	367	471
Fees and commission expenses	2,317	1,404	1,344	4,924	3,018
Net loss on fair value changes	-	-	-	-	-
Impairment on financial instruments	(1)	(2)	(170)	30	(84)
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Cost of material consumed	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	(1)	-	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-
Employee benefits expense	1,118	667	588	3,144	2,323
Depreciation and amortization expense	148	67	60	346	211
Other expenses	651	569	611	2,000	1,439
Total expenses	4,301	2,802	2,576	10,811	7,378
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	333	312	184	1,207	575
VI Exceptional income	-	1,575	-	1,575	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	333	1,887	184	2,782	575
Share of (loss)/profit of equity accounted investees	333	137	290	808	1,201
VIII Profit before tax	666	2,024	474	3,590	1,776
IX Tax expense:	66	40	71	182	198
(a) Current tax	95	32	44	182	181
(b) Current tax expense relating to prior years	3	(2)	(5)	1	(16)
(c) Deferred tax / MAT Credit	(32)	10	32	(1)	33
X Profit from continuing operations for the period (VIII-IX)	600	1,984	403	3,408	1,578
XI Profit from discontinued operations	-	-	-	-	-
XII Tax expenses of discontinued operations	-	-	-	-	-
XIII Profit from Discontinued operations (after tax) (XI-XII)	-	-	-	-	-
XIV Net Profit for the period (X+XIII)	600	1,984	403	3,408	1,578
XV Profit from continuing operations for the period attributable to	-	-	-	-	-
(a) Owners of the Company	600	1,984	403	3,408	1,578
(b) Non-controlling interest	-	-	-	-	-

Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

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

Statement of Audited Consolidated Financial Results for the Quarter / Year ended 31st March 2024

Particulars	Quarter ended			Year Ended	
	March 31, 2024	Dec 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
XVI Profit from discontinued operations for the period attributable to					
(a) Owners of the Company	-	-	-	-	-
(b) Non-controlling interest	-	-	-	-	-
XVII Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss					
-> Re-measurement gain / loss on defined benefit plans	(26)	33	-	21	14
-> Changes in fair value gain /(loss) of FVOCI equity instruments	20	4	(9)	28	(8)
(ii) Income tax relating to items that will not be reclassified to profit or loss	3	(8)	-	(9)	(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	-	-	-	-	-
XVIII Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period) (XIV+XVII)	597	2,013	394	3,448	1,579
XIX Paid-up Equity Share Capital (face value of Rs. 6 each)	1,609	1,609	1,553	1,609	1,553
XX Earnings per equity share (for continuing operation)	-	-	-	-	-
(a) Basic	2.19	7.24	1.56	12.43	6.10
(b) Diluted	2.15	7.12	1.48	12.23	5.80
XXI Earnings per equity share (for discontinued operation):	-	-	-	-	-
(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 Audited Consolidated Assets and Liabilities as at 31 March 2024

Particulars	March 31, 2024	March 31, 2023
Assets		
Financial assets		
Cash and cash equivalents	1,180	1,569
Bank balances other than above	90	58
Receivables	-	-
Trade receivables	6,230	3,209
Other receivables	-	-
Inventories - financial assets	1,177	2,029
Loans	35	3,806
Investments	2,020	453
Investment in associates accounted by using equity method	7,313	6,490
Other financial assets	5,919	3,181
	<u>23,964</u>	<u>20,795</u>
Non-financial assets		
Inventories	3	4
Income tax assets (net)	106	205
Deferred tax assets (net)	327	411
Property, plant and equipment	1,415	1,161
Investment property	2,631	3,041
Intangible assets under development	188	10
Capital Work In Progress	-	-
Goodwill	29	29
Other intangible assets	59	16
Operating lease right-of-use assets	761	214
Other non-financial assets	2,391	1,218
	<u>7,910</u>	<u>6,309</u>
Total Assets	<u>31,874</u>	<u>27,104</u>
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables	-	-
- to micro and small enterprises	-	-
- to others	1,531	610
Other payables	4,062	1,565
Borrowings other than debt securities	1,538	1,820
Operating lease liabilities	805	233
Other financial liabilities	1,129	1,248
	<u>9,065</u>	<u>5,475</u>
Non-financial liabilities		
Deferred tax liabilities (net)	7	8
Provisions	228	225
Other non-financial liabilities	576	389
	<u>811</u>	<u>621</u>
Equity		
Equity share capital	1,609	1,553
Other equity	20,389	19,454
Non-controlling interest		
	<u>21,998</u>	<u>21,007</u>
Total Liabilities and Equity	<u>31,874</u>	<u>27,104</u>
	-	0



Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

Audited Consolidated Statement of Cash flow as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements, 2015 for the year ended 31 March 2024

Particulars	March 31, 2024	March 31, 2023
A Cash flow from operating activities		
Profit before tax	2,013	1,776
Adjustments for:		
Depreciation and amortisation of property, plant and equipment and intangibles	151	116
Depreciation on investment property	54	60
Prior Period Impact of Lease Asset and Depreciation charged to Retained Earnings	77	3
Share of net profit of associates accounted for using equity method	(808)	(1,201)
(Profit) on disposal of property, plant and equipment (net)	(34)	(10)
Provision for employee benefits	88	53
Dividend income classified as investing cash flows	(11)	(1)
Impairment on financial instruments	30	(84)
Loss on sale of investment	-	20
Employee stock option reserve	103	102
Net (gain) on fair value changes	210	50
Liabilities written back	(37)	(33)
Provisions written back	(35)	(2)
Interest received on income tax refund	(21)	(24)
Finance cost	367	471
Impact of Lease Liability/Right to use asset (including related Interest & Amortisation Cost)	(1,550)	(91)
Operating profit before working capital changes	597	1,205
Movement in working capital		
(Increase)/decrease in inventories	854	(1,280)
(Increase)/decrease in trade and other receivables	(3,050)	494
(Increase)/decrease in loan	3,771	(402)
(Increase) bank balance other than cash and	(33)	(174)
Decrease/(increase) in other financial assets	(2,738)	(486)
(Increase) in other non-financial assets	(1,172)	(109)
Increase/(decrease) in trade and other payables	3,417	(792)
Increase/(decrease) in other financial liability	(82)	167
Increase in provisions	(29)	(34)
Increase in other non-financial liability	186	61
Cash generated from/ (used in) operations	1,721	(1,350)
Less: Income tax paid (net of refunds)	218	(24)
Net cash inflow from/ (used in) operating	1,939	(1,374)
B Cash flows from investing activities		
Receipts from / (Payments for) property, plant and equipment, intangible assets & CWIP	(590)	(205)
Dividend Income	11	1
Proceeds from/(payments for) investment property	355	68
Interest income	21	24
Change in investment	(1,549)	306
Net cash inflow from/ (used in) investing activities (B)	(1,752)	194
C Cash flows from financing activities		
(Payments for)/proceeds from borrowings	(210)	1,112
Interest Paid (Net)	(367)	(471)
Proceeds from issue of capital (pending allotment)	-	21
Net cash inflow from/ (used in) financing activities (C)	(577)	662
Net increase (decrease) in cash and cash equivalents (A+B+C)	(390)	(518)
Cash and cash equivalents at the beginning of the year	1,569	2,087
Cash and cash equivalents at the end of the year	1,179	1,569
	(1)	(0)



Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

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

Statement of Audited Consolidated Financial Results for the Quarter / Year ended 31st March 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 29-May-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 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 5 The consolidated results for the Quarter / Year ended 31 March 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 Alcobev 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

Place: New Delhi
Date: 29th May 2024

Navjeet Singh Sobti
Managing Director
DIN : 00008393



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

Audited Consolidated Segment wise revenue, results , Segment assets and Segment liabilities for the Quarter / Year ended 31 March 2024

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Year ended	
	March 31, 2024	Dec 31, 2023	March 31, 2023	March 31, 2024	March 31, 2023
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
(a) Debt and equity market operations	331	390	205	1,304	863
(b) Consultancy and advisory fees*	3,326	2,058	1,934	7,929	5,085
(c) Wealth Advisory / Broking activities	828	413	350	1,876	1,140
(d) Finance activities	-	102	110	294	299
(e) Healthcare activities	41	38	56	144	197
(f) Others**	15	12	8	82	17
Income from Operations	4,541	3,013	2,663	11,629	7,601
	-	-	-	-	-
Segment Results					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	144	140	61	584	376
(b) Consultancy and advisory fees*	206	169	85	594	249
(c) Wealth Advisory / Broking activities	27	30	47	83	112
(d) Finance activities	-	16	39	77	98
(e) Healthcare activities	(4)	(1)	(5)	(36)	(136)
(f) Others**	28	5	-	39	-
Total	401	359	227	1,341	699
Less:					
1) Unallocable interest	-	-	-	-	-
2) Other unallocable expenditure (net off unallocable income)	68	47	43	134	124
Add:					
1) Exceptional income	-	(1,575)	-	(1,575)	-
Profit before tax	333	1,887	184	2,782	575
	(0)	-	-	(0)	-
Segment Assets					
(a) Debt and equity market operations	3,247	3,534	2,351	3,247	2,351
(b) Consultancy and advisory fees*	7,785	6,934	4,732	7,785	4,732
(c) Wealth Advisory / Broking activities	8,521	5,852	4,180	8,521	4,180
(d) Finance activities	-	-	4,523	-	4,523
(e) Healthcare activities	259	263	286	259	286
(f) Others**	8,020	7,654	7,268	8,020	7,268
(g) Unallocated	4,039	3,771	3,764	4,039	3,764
Total	31,871	28,008	27,104	31,871	27,104
Segment Liabilities					
(a) Debt and equity market operations	42	198	82	42	82
(b) Consultancy and advisory fees*	3,994	3,008	2,526	3,994	2,526
(c) Wealth Advisory / Broking activities	4,701	2,801	1,820	4,701	1,820
(d) Finance activities	-	-	84	-	84
(e) Healthcare activities	89	108	300	89	300
(f) Others**	66	19	312	66	312
(g) Unallocated	982	527	973	982	973
Total	9,874	6,661	6,097	9,874	6,097

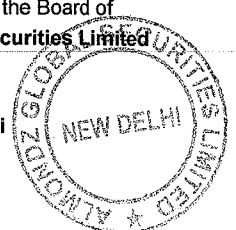
*The businesses Corporate finance / advisory service / infrastructure services have been regrouped / rearranged as consultancy and advisory services.

**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

Place: New Delhi
Date: 29th May 2024

Navjeet Singh Sobti
Managing Director
DIN : 00008393



**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 Report on Consolidated Financial Results for the Quarter and Year ended on March 31, 2024 of the Almondz Global Securities Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To The Board of Directors of
Almondz Global Securities Limited

Report on the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year-to date consolidated financial results of **M/s Almondz Global Securities Limited**, (hereinafter referred to as 'the holding company') and its subsidiaries (the Holding Company and its subsidiaries collectively referred to as 'the group') for the quarter and year ended 31st March 2024 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the results:

The Consolidated results include the results of followings:

Holding Company:

- a. M/s Almondz Global Securities Limited

Subsidiaries:

- a. Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)
- b. Almondz Financial Securities Limited (Wholly Owned Subsidiary)
- c. Almondz Commodities Private Limited (Wholly Owned Subsidiary)
- d. Skiffle Healthcare Services Limited (Wholly Owned Subsidiary)
- e. North Square Projects Private Limited (Wholly Owned Subsidiary)
- f. Premier Alcobev Private Limited (Associate)
- g. Almondz Insolvency Resolutions Services Private Limited (Associate)
- h. Almondz Finanz Limited (Ceased as a subsidiary on 31st Dec 2023)

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and



- ii. give a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India of the net profit/loss and other financial information for the quarter ended 31.03.2024 as well as the year to date results for the period from 01.04.2023 to 31.03.2024.

Basis of Opinion

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

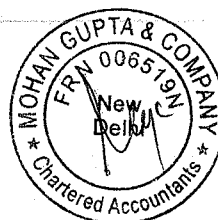
Management's Responsibility for the Financial Statements

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income/loss and other financial information of the Group including its associates in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the Group and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of the Group and of its associates.

Auditor's Responsibility



Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matters

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mohan Gupta & Company
Chartered Accountants
FRN: 006519N



CA Mohan Gupta
Partner

M.No. 082466

Date: 29-05-2024

Place: New Delhi

UDIN: 24082466BKFWXN2572



Almondz Global Securities Ltd.

Ref:agsl/corres/Bse/Nse/24-25/12

May 29, 2024

**The General Manager
(Listing & Corporate Relations)
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001**

**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: Declaration with respect to Audit Report with Unmodified Opinion to the IND AS Audited Financial Results (Standalone as well as Consolidated) for the Quarter and Financial Year Ended 31st March,2024

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we do hereby confirm that the Statutory Auditors of the Company M/s Mohan Gupta & Company, Chartered Accountants (Firm Registration No:006519N) have not expressed any modified opinion(s) in its Audit Report pertaining to the Audited Financial Results(Standalone as well as Consolidated) for the Quarter and Financial Year ended 31st March, 2024 as approved by the Board at its meeting held on 29.05.2024.

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

Thanking you,

Yours Faithfully,
For Almondz Global Securities Ltd.

**Rajeev Kumar
Chief Financial Officer**