

Ref: agsl/corres/Bse-Nse/23-24/59

February12, 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 12th February, 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. 12th February,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 ended 31th December 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 15.15 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 / Nine Months ended 31 December 2023

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months ended		Year ended
	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	Mar 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue From operations						
Interest Income	-	-	-	-	-	-
Dividend Income	-	4	-	6	-	1
Rental Income	-	-	-	-	-	-
Fees and commission income	437	378	409	1,178	1,077	1,795
Gain / (loss) on fair value changes	313	218	19	559	(1)	(16)
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others	76	103	207	346	664	871
Total Revenue From operations (I)	826	703	635	2,089	1,740	2,651
II Other income	96	75	82	233	243	303
III Total income (I+II)	922	778	717	2,322	1,983	2,954
IV Expenses						
Finance costs	13	13	59	74	157	230
Fees and commission expense	186	125	42	461	216	573
Impairment on financial instruments	6	4	12	11	18	(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	401	242	262	865	839	1,074
Depreciation and amortization expense	23	26	30	73	83	114
Other expenses	158	177	129	457	348	605
Total expenses (IV)	787	586	534	1,941	1,661	2,552
V Profit/ (loss) before exceptional items and tax (III-IV)	135	192	183	381	322	402
VI Exceptional items	1,575	-	-	1,575	-	-
VII Profit / (loss) before tax (V-VI)	1,710	192	183	1,956	322	402
VIII Tax expense:	(6)	(5)	45	13	46	79
(a) Current tax	-	(12)	52	-	68	105
(b) Current tax expense relating to prior years	-	-	1	-	(11)	(17)
(c) Deferred tax / MAT credit	(6)	7	(8)	13	(11)	(9)
IX Profit/ (Loss) from continuing operations for the period (VII-VIII)	1,716	197	138	1,943	276	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)	1,716	197	138	1,943	276	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	21	(0)	7	26	22	18
-> Changes in fair value gain / (loss) of FVOCI equity	5	(20)	(7)	8	1	(8)
-> Income tax relating to items that will not be reclassified to profit or loss	(5)	2	(1)	(7)	(7)	(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)	1,737	179	137	1,970	292	328
XVI Paid-up Equity Share Capital (face value of Rs. 6 each)	1,609	1,609	1,553	1,609	1,553	1,553
XVII Earnings per equity share (for continuing operation)						
(a) Basic	6.26	0.72	0.53	7.09	1.07	1.25
(b) Diluted	6.16	0.71	0.51	6.97	1.01	1.19
XVIII Earnings per equity share (for discontinued operation):						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
XIX Earnings per equity share (Total) including Other Comprehensive Income						
(a) Basic	6.26	0.72	0.53	7.09	1.07	1.25
(b) Diluted	6.16	0.71	0.51	6.97	1.01	1.19

Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 12th February 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 During the quarter ended 31 December 2023, the company disposed off its stake of its one of its subsidiaries, Almondz Finanz Limited by sale of its entire shareholding of 3,00,00,000 equity shares. The sale is in terms of the decision of the Board of Directors of the company in its meeting held on 11th December, 2023 and approval of RBI / SEBI. Exceptional income of Rs.1575 lac is made on sale of this investment.
- 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 Sobti
Managing Director
DIN : 00008393

Place: New Delhi
Date: 12th February 2024

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 / Nine Months ended 31 December 2023

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months ended		Year ended
	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	Mar 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Debt and equity market operations	381	297	216	868	633	838
(b) Consultancy and Advisory fees	192	172	280	557	592	1,122
(c) Wealth Advisory / Broking activities	253	234	139	664	515	691
Income from Operations	826	703	635	2,089	1,740	2,651
	(0)	(0)	-	(0)	-	-
Segment results						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	145	183	143	389	290	350
(b) Consultancy and Advisory fees	14	11	40	32	58	101
(c) Wealth Advisory / Broking activities	20	18	16	51	53	71
Total	179	212	199	472	401	522
Less:						
1) Unallocable interest	-	-	-	-	-	-
2) Other unallocable expenditure (net off unallocable income)	44	20	16	91	79	120
Add:						
1) Exceptional Income	(1,575)	-	-	(1,575)	-	-
Profit before tax	1,710	192	183	1,956	322	402
	(0)	0	-	(0)	-	-
Segment Assets						
(a) Debt and equity market operations	3,534	2,214	2,149	3,534	2,149	2,166
(b) Consultancy and Advisory fees	710	657	632	710	632	1,000
(c) Wealth Advisory / Broking activities	4,241	3,143	2,556	4,241	2,556	2,589
(d) Unallocated	10,948	11,896	11,989	10,948	11,989	12,024
Total Segment Assets	19,433	17,910	17,326	19,433	17,326	17,779
Segment Liabilities						
(a) Debt and equity market operations	198	54	-	198	-	82
(b) Consultancy and Advisory fees	139	127	128	139	128	327
(c) Wealth Advisory / Broking activities	2,597	1,697	1,681	2,597	1,681	1,638
(d) Unallocated	523	876	850	523	850	983
	3,457	2,754	2,659	3,457	2,659	3,030

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

Navjeet Singh Sobti
Managing Director
DIN : 00008393

Place: New Delhi
Date: 12th February 2024

**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**

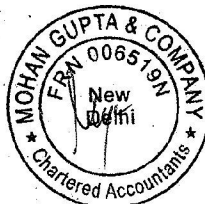
Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results of the Almondz Global Securities Limited for the quarter and nine months ended 31st December 2023 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended

**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 nine months ended **31st December 2023** and year to date from 1st April 2023 to 31st December 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').

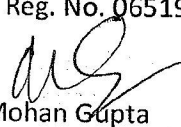
The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies act 2013, as amended, read with the relevant rules issued thereunder and other 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. 06519N


CA Mohan Gupta
Partner

M.No- 082466

Date : 12-02-2024

Place : New Delhi

UDIN: 24082466BKFWXD3852



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 / Nine Months ended 31st December 2023

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months Ended		Year Ended
	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue From operations						
Interest Income	144	137	74	410	253	450
Dividend Income	-	4	-	6	-	1
Rental Income	-	-	-	-	-	-
Fees and commission income	2,401	1,756	1,549	5,561	3,998	6,261
Net gain (loss) on fair value changes	308	223	19	556	(35)	(50)
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others	160	202	254	555	722	939
Total Revenue From operations	3,013	2,322	1,896	7,088	4,938	7,601
II Other income	101	106	97	296	255	352
III Total income (I+II)	3,114	2,428	1,993	7,384	5,193	7,953
Expenses						
Finance costs	97	99	128	299	327	471
Fees and commission expenses	1,404	680	669	2,607	1,674	3,018
Net loss on fair value changes	-	-	-	-	-	-
Impairment on financial instruments	(2)	25	26	31	86	(84)
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Cost of material consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	1	-	1	-
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
Employee benefits expense	667	725	562	2,026	1,735	2,323
Depreciation and amortization expense	67	57	59	198	151	211
Other expenses	569	483	305	1,349	828	1,439
Total expenses	2,802	2,069	1,750	6,510	4,802	7,378
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	312	359	243	874	391	575
VI Exceptional income	1,575	-	-	1,575	-	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	1,887	359	243	2,449	391	575
Share of (loss)/profit of equity accounted investees	137	114	260	475	911	1,201
VIII Profit before tax	2,024	473	503	2,924	1,302	1,776
IX Tax expense:	40	25	97	116	127	198
(a) Current tax	32	18	96	87	137	181
(b) Current tax expense relating to prior years	(2)	-	1	(2)	(11)	(16)
(c) Deferred tax / MAT Credit	10	7	-	31	1	33
X Profit from continuing operations for the period (VIII-IX)	1,984	448	406	2,808	1,175	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)	1,984	448	406	2,808	1,175	1,578
XV Profit from continuing operations for the period attributable to	-	-	-	-	-	-
(a) Owners of the Company	1,984	448	406	2,808	1,175	1,578
(b) Non-controlling interest	-	-	-	-	-	-

Particulars	Quarter ended			Half Year Ended		Year Ended
	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	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	33	3	5	47	14	14
-> Changes in fair value gain / (loss) of FVOCI equity instruments	4	(20)	(7)	8	1	(8)
(ii) Income tax relating to items that will not be reclassified to profit or loss	(8)	2	(1)	(12)	(5)	(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	-	-	-	-	-	-
Total Comprehensive Income for the period	2,013	433	403	2,851	1,185	1,579
XVIII (Comprising Profit and Other comprehensive Income for the period) (XIV+XVII)						
XIX Paid-up Equity Share Capital (face value of Rs. 6 each)	1,609	1,609	1,553	1,609	1,553	1,553
XX Earnings per equity share (for continuing operation)						
(a) Basic	7.24	1.63	1.57	10.24	4.54	6.10
(b) Diluted	7.12	1.61	1.49	10.08	4.32	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 Un-Audited Consolidated Financial Results for the Quarter / Nine Months ended 31st December 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 12-February-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 During the quarter ended 31 December 2023, the company disposed off its stake of its one of its subsidiaries, Almondz Finanz Limited by sale of its entire shareholding of 3,00,00,000 equity shares. The sale is in terms of the decision of the Board of Directors of the company in its meeting held on 11th December, 2023 and approval of RBI / SEBI. Exceptional income of Rs.1575 lac is made on sale of this investment.

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 / Nine months ended 31 December 2023, 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.

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

Navjeet Singh Sobti
Managing Director
DIN : 00008393

Place: New Delhi
Date: 12th February 2024

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 / Nine Months ended 31 December 2023

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months ended		Year ended
	Dec 31, 2023	Sept 30, 2023	Dec 31, 2022	Dec 31, 2023	Dec 31, 2022	March 31, 2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Debt and equity market operations	390	396	271	973	658	863
(b) Consultancy and advisory fees*	2,058	1,430	1,279	4,603	3,151	5,085
(c) Wealth Advisory / Broking activities	413	355	237	1,048	790	1,140
(d) Finance activities	102	99	51	294	189	299
(e) Healthcare activities	38	25	55	103	141	197
(f) Others**	12	17	3	67	9	17
Income from Operations	3,013	2,322	1,896	7,088	4,938	7,601
	-	-	-	-	-	-
Segment Results						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	140	241	194	440	315	376
(b) Consultancy and advisory fees*	169	122	78	388	164	249
(c) Wealth Advisory / Broking activities	30	12	18	56	65	112
(d) Finance activities	16	3	12	77	59	98
(e) Healthcare activities	(1)	(17)	(39)	(32)	(131)	(136)
(f) Others**	5	4	-	11	-	-
Total	359	365	263	940	472	699
Less:						
1) Unallocable interest	-	-	-	-	-	-
2) Other unallocable expenditure (net off unallocable income)	47	6	20	66	81	124
Add:						
1) Exceptional income	(1,575)			(1,575)		
Profit before tax	1,887	359	243	2,449	391	575
	-	-	-	-	-	-
Segment Assets						
(a) Debt and equity market operations	3,534	3,491	2,334	3,534	2,334	2,351
(b) Consultancy and advisory fees*	6,934	5,588	4,644	6,934	4,644	4,732
(c) Wealth Advisory / Broking activities	5,852	5,104	4,126	5,852	4,126	4,180
(d) Finance activities	-	5,072	4,474	-	4,474	4,523
(e) Healthcare activities	263	257	323	263	323	286
(f) Others**	7,654	6,786	6,102	7,654	6,102	7,268
(g) Unallocated	3,771	4,353	4,544	3,771	4,544	3,764
Total	28,008	30,651	26,547	28,008	26,547	27,104
Segment Liabilities						
(a) Debt and equity market operations	198	54	-	198	-	82
(b) Consultancy and advisory fees*	3,008	3,373	2,658	3,008	2,658	2,526
(c) Wealth Advisory / Broking activities	2,801	2,247	1,784	2,801	1,784	1,820
(d) Finance activities	-	1,608	75	-	75	84
(e) Healthcare activities	108	303	332	108	332	300
(f) Others**	19	174	303	19	303	312
(g) Unallocated	527	874	828	527	828	973
Total	6,661	8,633	5,980	6,661	5,980	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

Navjeet Singh Sobti
Managing Director
DIN : 00008393

Place: New Delhi
Date: 12th February 2024

**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 nine months ended 31st December 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 **31 December, 2023** and year to date from 1st April 2023 to 31st December 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) (Ceased w.e.f. 31st Dec 2023)
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 : 12-02-2024

Place: New Delhi

UDIN: 24082466BKFWXE2328

