



Almondz Global Securities Ltd.

Ref:agsl/corres/Bse/Nse/21-22/016

June 24, 2021

**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: IND AS Audited Financial Results along with Independent Auditors Report for the Quarter and Financial Year ended 31st March, 2021

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith IND AS Audited Financial Results (Standalone as well as Consolidated) along with Independent Auditors Report (Standalone and Consolidated) for the Quarter and Financial Year ended 31st March, 2021 as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meeting held on June 24, 2021.

Copy of declaration of unmodified opinion pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith.

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**

Encl: a/a

SEBI Merchant Banking Registration No. INM000000834

CIN: L74899DL1994PLC059839 Email: info@almondz.com Website: www.almondzglobal.com
Registered Office: F - 33/3 Okhla Industrial Area Phase - II, New Delhi - 110 020, India.
Tel.: + 91 11 43500700 Fax: + 91 11 4350 0735, 4350 0787

Almondz Global Securities Ltd.

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 ended 31 March 2021

(Rs. in Lakh except per share data)

	Particulars	Quarter ended			Year ended	
		March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
		Audited	Unaudited	Audited	Audited	Audited
I	Income					
	Revenue From operations					
	Interest Income	-	-	-	-	-
	Dividend Income	1	1	4	4	9
	Rental Income	-	-	-	-	-
	Fees and commission income	673	318	414	1,768	2,379
	Gain on fair value changes	22	109	18	413	18
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
	Sale of products	-	-	-	-	-
	Others	84	146	38	460	210
	Total Revenue From operations (I)	780	574	474	2,643	2,616
II	Other Income	144	80	116	495	388
III	Total Income (I+II)	924	654	590	3,138	3,004
IV	Expenses					
	Finance costs	29	15	46	72	67
	Fees and commission expense	374	125	260	969	1,407
	Loss on fair value changes	-	-	31	-	53
	Impairment on financial instruments	4	31	30	70	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	201	213	204	772	798
	Depreciation and amortization expense	27	26	106	114	160
	Other expenses	175	101	177	635	609
	Total expenses (IV)	810	511	854	2,632	3,124
V	Profit/ (loss) before exceptional items and tax (III-IV)	114	143	(264)	506	(120)
VI	Exceptional items	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	114	143	(264)	506	(120)
VIII	Tax expense:	47	37	(175)	137	(150)
	(a) Current tax	37	33	(14)	134	13
	(b) Current tax expense relating to prior years	(12)	3	-	(70)	(10)
	(c) Deferred tax / MAT credit	22	1	(161)	73	(153)
IX	Profit/ (Loss) from continuing operations for the period (VII-VIII)	67	106	(89)	369	30
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)	67	106	(89)	369	30
XIV	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss					
	-> Re-measurement losses on defined benefit plans	(23)	13	79	17	52
	-> Income tax relating to items that will not be reclassified to profit or loss	7	(4)	(24)	(5)	(16)
	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)	51	115	(34)	381	66
XVI	Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553
XVII	Earnings per equity share (for continuing operation)					
	(a) Basic	0.20	0.44	(0.13)	1.47	0.25
	(b) Diluted	0.19	0.43	(0.12)	1.42	0.25
XVIII	Earnings per equity share (for discontinued operation):					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XIX	Earnings per equity share (Total) including Other Comprehensive Income					
	(a) Basic	0.20	0.44	(0.13)	1.47	0.25
	(b) Diluted	0.19	0.43	(0.12)	1.42	0.25

SEBI Registration : INIM000000834

Registered Office : F-33/3, Okhla Industrial Area Phase - II, New Delhi - 110 020, India. Tel. :+91 11 4350 0700 Fax : +91 11 4950 0735

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

Statement of Audited Standalone Assets and Liabilities as at 31 March 2021

(Rs. in Lakh)

	As at March 31, 2021	As at March 31, 2020
Assets		
Financial assets		
Cash and cash equivalents	287	430
Bank balances other than above	1,012	483
Receivables	-	-
Trade receivables	1,313	1,169
Loans	1,881	989
Investments	6,909	6,718
Inventories	820	187
Other financial assets	674	686
	12,676	10,841
Non-financial assets		
Current tax assets (net)	300	691
Deferred tax assets (net)	327	405
Property, plant and equipment	100	106
Intangible assets	9	18
Right-of-use assets	142	236
Investment property	2,781	2,834
Other non-financial assets	123	189
	3,782	4,461
Total Assets	16,458	15,102
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables	226	211
Other payables	1,452	703
Borrowings other than debt securities	996	847
Lease liabilities	180	274
Other financial liabilities	249	283
	3,103	2,318
Non-financial liabilities		
Provisions	104	88
Other non-financial liabilities	286	175
	390	263
Equity		
Equity share capital	1,553	1,553
Other equity	11,412	10,968
	12,965	12,521
Total Liabilities and Equity	16,458	15,102

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 2021

Particulars	For the year ended March 31, 2021	For the year ended March 31, 2020
A Cash flow from operating activities		
Profit before tax	506	(120)
Adjustments for:		
Depreciation and amortisation expense	81	82
Gain on Rectification of Lease Rights for the year	8	-
Dividend Income classified as investing cash flows	(4)	(9)
Impairment on financial instruments	70	30
ESOP reserve	56	36
Net (gain)/loss on fair value changes	(413)	35
Provision for employee benefits	34	52
Liabilities written back	(66)	(6)
Provisions written back	-	(7)
(Increase) in right to use assets	96	(238)
Increase/(decrease) in lease liability	(94)	274
Net loss on sale of investments	222	125
Interest received on income tax refund	(95)	(19)
Miscellaneous income	(25)	(59)
Finance costs	72	67
Operating profit before working capital changes	448	248
Movement in working capital		
(Increase) /decrease in inventories	(371)	(18)
(Increase) /decrease in trade and other receivables	(147)	84
(Increase) /decrease in loan	(892)	(398)
(Increase)/decrease bank balance other than cash and cash equivalents	(529)	94
Decrease/(increase) in other financial assets	22	297
Decrease/(increase) in other non-financial assets	46	23
Increase/(decrease) in trade and other payables	765	(442)
Increase/(decrease) in other financial liability	(34)	(55)
Increase/(decrease) in provisions	(1)	(17)
Increase/(decrease) in other non-financial liability	108	(200)
Cash generated from/ (used in) operations	(585)	378
Less: Income Tax Paid (net of refunds)	327.00	(68)
Net cash inflow from/ (used in) operating activities (A)	(258)	310
B Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets	(12)	-
Decrease / (Increase) in investments	(68)	(112)
Interest income	95	19
Dividend income	4	9
Net cash inflow from/ (used in) investing activities (B)	19	(84)
C Cash flows from financing activities		
Finance cost	(73.00)	(67)
Proceeds from borrowings (net)	149.00	(315)
Net cash inflow from/ (used in) financing activities (C)	76	(383)
Net increase (decrease) in cash and cash equivalents (A+B+C)	(163)	(157)
Cash and cash equivalents at the beginning of the year	430	587
Cash and cash equivalents at the end of year	267	430

Notes

- The above results have been audited and recommended by the Audit Committee and approved by the Board at their meeting held on June 24, 2021.
- 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.
- The novel coronavirus (COVID-19) pandemic continues to spread across the globe including India. COVID-19 has taken its toll on not just human life, but business and financial markets too. With substantial increase in COVID-19 cases across different part of the country, governments has introduced a variety of measures to contain the spread of virus, including , lockdowns and restrictions on movement of people and goods across geographics. stock broking services being part of capital market operations have been declared as essential services and accordingly the company has faced no business interruption on account of lockdown in case there is disruption in the functioning of capital markets the business of the company may be effected. there has been no material change in the controls or processes followed in the closing of the financial statement of the company. The management has, at the time of approving the financial statements, assessed the potential impact of the COVID-19 pandemic on the company. based on the current assessment the management is of the view that impact of COVID-19 on the operations of the company and the carrying value of assets and liabilities is minimal. The ongoing COVID-19 situation may results in some changes in overall economic and market conditions, which may in turn have and impact on the operations of the company.
- 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.

- 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

Place: New Delhi
Date: 24 -June 2021

Jagdeep Singh
Wholetime Director
DIN : 00008348

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 2021

Particulars	Quarter ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
(a) Debt and equity market operations	103	224	-19	809	65
(b) Consultancy and Advisory fees	483	160	232	1124	1677
(c) Wealth Advisory / Broking activities	194	190	261	709	874
Income from Operations	780	574	474	2642	2616
Segment results					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	79	134	-175	403	-293
(b) Consultancy and Advisory fees	17	3	-103	21	132
(c) Wealth Advisory / Broking activities	25	15	-20	90	17
Total	121	152	-298	514	-144
Less:					
1) Unallocable interest	6	5	4	13	8
2) Other unallocable expenditure (net off unallocable income)	-1	4	-38	-6	-32
Profit before tax	116	143	-264	507	-120
Segment Assets					
(a) Debt and equity market operations	936	1544	381	936	381
(b) Consultancy and Advisory fees	789	743	814	789	814
(c) Wealth Advisory / Broking activities	2322	2389	1706	2322	1706
(d) Unallocated	12411	12352	12201	12411	12201
Total Segment Assets	16458	17028	15102	16458	15102
Segment Liabilities					
(a) Debt and equity market operations	376	628	96	376	96
(b) Consultancy and Advisory fees	356	325	276	356	276
(c) Wealth Advisory / Broking activities	1705	1793	970	1705	970
(d) Unallocated	1056	1522	1239	1056	1239
	3493	4268	2581	3493	2581

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

Place: New Delhi
Date: 24 -June 2021

Jagdeep Singh
Wholetime Director
DIN : 00008348

MOHAN GUPTA & COMPANY
CHARTERED ACCOUNTANTS

OFF.B-2A/37, JANAKPURI
NEW DELHI – 110058
Phone: 45597859, 41612538
Email :mohan.mgc@gmail.com
Website : www.camohangupta.com

Independent Auditor's Report on Quarterly and Year to Date Standalone Financial Results 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 2021 ("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. is 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 31.03.2021 as well as the year to date results for the period from 01.04.2020 to 31.03.2021.

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.

Emphasis of Matter

We draw attention to Note:03 to the accompanying Standalone financial results which explain the management evaluation of the financial impact due to lockdown and other restrictions on account of COVID-19 pandemic situation. The assessment



of the impact in the subsequent period is dependent upon circumstances as they evolve.

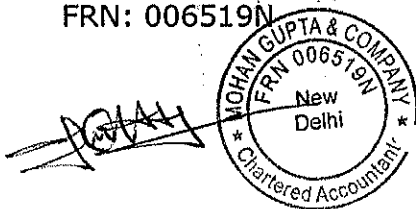
Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 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 Himanshu Gupta

Partner

M.No. 527863

Date: 24/06/2021

Place: New Delhi

UDIN:21527863AAAAGR4426

Almondz Global Securities Ltd.

Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

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

Statement of Consolidated Audited Financial Results for the Quarter/ Year Ended ended 31 March 2021

(Rs. in lakh, except per share data)

Particulars	Quarter ended			Year ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	Audited	Unaudited	Audited	Audited	Audited
Income					
I Revenue From operations					
Interest Income	105	165	10	576	449
Dividend Income	1	1	4	4	9
Rental Income	-	-	3	2	9
Fees and commission income	1,722	955	1,181	4,590	5,402
Net gain on fair value changes	24	172	19	530	19
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products	6	4	6	16	28
Others	69	127	33	412	141
Total Revenue From operations	2,017	1,414	1,205	6,130	6,057
II Other Income	142	67	167	448	305
III Total Income (I+II)	2,159	1,471	1,422	6,584	6,442
Expenses					
Finance costs	155	36	110	255	240
Fees and commission expenses	988	408	489	2,315	1,894
Net loss on fair value changes	-	-	31	-	53
Impairment on financial instruments	24	46	55	105	55
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Cost of material consumed	-	-	-	-	-
Purchases of Stock-in-Trade	2	2	3	4	10
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	(3)	4	(1)
Employee benefits expense	492	494	829	1,897	2,602
Depreciation and amortization expense	63	59	218	259	334
Other expenses	359	234	225	1,112	1,297
Total expenses	2,093	1,279	1,986	5,950	6,490
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	66	192	(544)	634	(48)
VI Exceptional items	-	-	-	-	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	66	192	(544)	634	(48)
Share of (loss)/profit of equity accounted investees	602	297	(27)	1,378	290
VIII Profit before tax	668	489	(571)	2,012	242
IX Tax expense:	30	42	(326)	165	(191)
(a) Current tax	49	46	(52)	200	69
(b) Current tax expense relating to prior years	(17)	-	(46)	(75)	(53)
(c) Deferred tax / MAT Credit	(2)	(4)	(218)	40	(207)
X Profit from continuing operations for the period (VIII-IX)	638	447	(245)	1,847	433
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)	638	447	(245)	1,847	433
XV Profit from continuing operations for the period attributable to					
(a) Owners of the Company	638	447	(245)	1,847	433
(b) Non-controlling interest	-	-	-	-	-
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	18	20	132	78	99
(ii) Income tax relating to items that will not be reclassified to profit or loss	(5)	(6)	(37)	(22)	(28)
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)	651	461	(150)	1,903	504
XIX Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553
XX Earnings per equity share (for continuing operation)					
(a) Basic	2.51	1.78	(0.58)	7.35	1.95
(b) Diluted	2.43	1.73	(0.56)	7.11	1.89
XXI Earnings per equity share (for discontinued operation):					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-

SEBI Registration : INM000000834

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 2021

Particulars	March 31, 2021	March 31, 2020
Assets		
Financial assets		
Cash and cash equivalents	1,380	1,021
Bank balances other than above	1,521	1,084
Receivables		
Trade receivables	2,750	2,459
Other receivables	75	77
Inventories - financial assets	620	187
Loans	3,320	2,421
Investments	774	149
Investment in associates accounted by using equity method	3,837	2,459
Other financial assets	924	941
	<u>15,201</u>	<u>11,578</u>
Non-financial assets		
Inventories	8	12
Income tax assets (net)	481	1,179
Deferred tax assets (net)	320	508
Property, plant and equipment	618	683
Investment property	3,229	3,289
Capital work in-progress	-	-
Goodwill	29	29
Other intangible assets	31	49
Operating lease right-of-use assets	394	696
Other non-financial assets	1,053	817
	<u>6,183</u>	<u>7,290</u>
Total Assets	<u>21,384</u>	<u>18,838</u>
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables	-	-
Trade payables	431	423
Other payables	1,571	735
Borrowings other than debt securities	1,352	1,393
Operating lease liabilities	487	792
Other financial liabilities	624	600
	<u>4,465</u>	<u>3,943</u>
Non-financial liabilities		
Income tax liabilities (net)	-	1
Deferred tax liabilities (net)	6	14
Provisions	225	228
Other non-financial liabilities	292	282
	<u>523</u>	<u>525</u>
Equity		
Equity share capital	1,553	1,553
Other equity	14,823	12,817
Non-controlling interest	-	-
	<u>16,376</u>	<u>14,370</u>
Total Liabilities and Equity	<u>21,384</u>	<u>18,838</u>

**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 2021**

Particulars	March 31, 2021	March 31, 2020
A Cash flow from operating activities		
Profit before tax	2,012	242
Adjustments for:		
Depreciation and amortisation of property, plant and equipment and Int	106	114
Depreciation on investment property	56	59
Prior Period Impact of Lease Asset and Depreciation charged to Retain	48	
Share of net profit of associates accounted for using equity method	(1,378)	(290)
(Profit) on disposal of property, plant and equipment (net)	(0)	(10)
Provision for employee benefits	82	143
Dividend Income classified as investing cash flows	(4)	(9)
Impairment on financial Instruments	105	55
Loss on sale of investment	222	125
Employee stock option reserve	56	39
Net (gain) on fair value changes	(530)	(53)
Items of other comprehensive income	-	
Liabilities written back	(33)	(10)
Provisions written back	(48)	(31)
Interest received on income tax refund	(133)	(29)
Finance cost	265	153
Impact of Lease Liability/Right to use asset (including related Interest t	(3)	97
Operating profit before working capital changes	812	593
Movement in working capital		
(Increase)/decrease in inventories	(429)	(19)
(Increase)/decrease in trade and other receivables	(394)	965
(Increase)/decrease in loan	(999)	584
(Increase) bank balance other than cash and cash equivalents	(456)	96
Decrease/(increase) in other financial assets	150	73
(Increase) in other non-financial assets	(238)	(36)
Increase/(decrease) in trade and other payables	844	(496)
Increase/(decrease) in other financial liability	37	(36)
Increase in provisions	44	(57)
Increase in other non-financial liability	10	(108)
Cash generated from/ (used in) operations	(518)	1,541
Less: Income tax paid (net of refunds)	572	(281)
Net cash inflow from/ (used in) operating activities (A)	54	1,279
B Cash flows from investing activities		
Receipts from / (Payments for) property, plant and equipment, intangibl	(22)	(8)
Dividend Income	4	9
Proceeds from/(payments for) investment property	4	70
Interest income	133	29
Change in investment	(316)	206
Net cash inflow from/ (used in) investing activities (B)	(198)	306
C Cash flows from financing activities		
(Payments for)/proceeds from borrowings	(41)	(640)
Interest Paid (Net)	(255)	(293)
Net cash inflow from/ (used in) financing activities (C)	(296)	(933)
Net increase (decrease) in cash and cash equivalents (A+B+C)	(440)	652
Cash and cash equivalents at the beginning of the year	1,821	1,168
Cash and cash equivalents at the end of the year	1,380	1,821

Notes

- The above results have been audited and recommended by the Audit Committee and approved by the Board at their meeting held on June 24, 2021.
- 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.
- The novel coronavirus (COVID-19) pandemic continues to spread across the globe including India. COVID-19 has taken its toll on not just human life, but business and financial markets too. With substantial increase in COVID-19 cases across different part of the country, governments has introduced a variety of measures to contain the spread of virus, including , lockdowns and restrictions on movement of people and goods across geographics. stock broking services being part of capital market operations have been declared as essential services and accordingly the company has faced no business interruption on account of lockdown in case there is disruption in the functioning of capital markets the business of the company may be effected. there has been no material change in the controls or processes followed in the closing of the financial statement of the company. The management has, at the time of approving the financial statements, assessed the potential impact of the COVID-19 pandemic on the company. based on the current assessment the management is of the view that impact of COVID-19 on the operations of the company and the carrying value of assets and liabilities is minimal. The ongoing COVID-19 situation may results in some changes in overall economic and market conditions, which may in turn have and impact on the operations of the company.

4 In accordance with Ind As-106 "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.

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 and year ended 31 March 2021, include the results of followings :

Subsidiaries:

- a. M/s Almondz Finanz Limited.
- b. M/s Almondz Commodities Private Limited.
- c. M/s Almondz Wealth 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

Place: New Delhi
Date: 24 - June 2021

Jagdeep Singh
Wholesale Director
DIN : 00008348

Audited Consolidated Segment wise revenue, results, Segment assets and Segment liabilities for the Quarter/ Year ended 31 March 2021

Rupees in Lakh

Particulars	Quarter ended			Year Ended	
	March 31, 2021	December 31, 2020	March 31, 2020	March 31, 2021	March 31, 2020
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
(a) Debt and equity market operations	94	339	13	914	(27)
(b) Consultancy and advisory fees*	1,438	655	900	3,665	4,136
(c) Wealth Advisory / Broking activities	270	267	305	972	1,158
(d) Finance activities	172	114	(27)	468	449
(e) Healthcare activities	42	33	71	100	332
(f) Others**	1	6	3	21	9
Total	2,017	1,414	1,265	6,138	6,057
Income from Operations	2,017	1,414	1,265	6,138	6,057
Segment Results					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	75	207	(186)	508	(305)
(b) Consultancy and advisory fees*	29	9	(223)	45	126
(c) Wealth Advisory / Broking activities	31	11	(22)	65	27
(d) Finance activities	(8)	27	(132)	131	102
(e) Healthcare activities	(24)	(30)	(8)	(120)	(8)
(f) Others**	(1)	-	(6)	3	6
Total	102	224	(577)	632	(52)
Less:					
1) Unallocable interest	6	5	3	13	8
2) Other unallocable expenditure (net off unallocable income)	30	27	(36)	(15)	(12)
Profit before tax	66	192	(544)	634	(48)
Segment Assets					
(a) Debt and equity market operations	1,369	1,937	381	1,369	381
(b) Consultancy and advisory fees*	3,657	3,685	3,555	3,657	3,555
(c) Wealth Advisory / Broking activities	2,663	2,726	2,068	2,663	2,068
(d) Finance activities	4,901	4,853	4,556	4,901	4,556
(e) Healthcare activities	463	505	673	463	673
(f) Others**	2,060	2,067	2,052	2,060	2,052
(g) Unallocated	6,251	5,342	5,553	6,251	5,553
Total	21,364	21,115	18,838	21,364	18,838
Segment Liabilities					
(a) Debt and equity market operations	376	628	96	376	96
(b) Consultancy and advisory fees*	1,466	1,563	1,655	1,466	1,655
(c) Wealth Advisory / Broking activities	1,772	1,854	1,022	1,772	1,022
(d) Finance activities	140	93	158	140	158
(e) Healthcare activities	181	206	311	181	311
(f) Others**	67	57	19	67	19
(g) Unallocated	986	1,330	1,207	986	1,207
Total	4,988	5,731	4,468	4,988	4,468

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

Jagdeep Singh
Wholtime Director
DIN : 00008348

Place: New Delhi
Date: 24 - June 2021

**MOHAN GUPTA & COMPANY
CHARTERED ACCOUNTANTS**

**OFF.B-2A/37, JANAKPURI
NEW DELHI – 110058
Phone: 45597859, 41612538
Email :mohan.mgc@gmail.com
Website : www.camohangupta.com**

**Independent Auditor's Report on Quarterly and Year to Date Consolidated
Financial Results 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 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 2021 ("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 Finanz Limited (Wholly Owned Subsidiary)



- b. Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)
- c. Almondz Wealth Advisors Limited (Wholly Owned Subsidiary)
- d. Almondz Commodities Private Limited (Wholly Owned Subsidiary)
- e. Skiffle Healthcare Services Limited (Wholly Owned Subsidiary)
- f. North Square Projects Private Limited (Wholly Owned Subsidiary)
- g. Premier Alcobev Private Limited (Associate)
- h. Almondz Insolvency Resolutions Services Private Limited (Associate)

- 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 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 31.03.2021 as well as the year to date results for the period from 01.04.2020 to 31.03.2021.

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

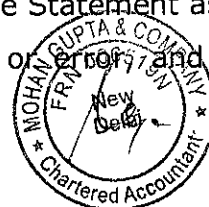
including its associates in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective 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.

Emphasis of Matter



We draw attention to Note:03 to the accompanying Standalone financial results which explain the management evaluation of the financial impact due to lockdown and other restrictions on account of COVID-19 pandemic situation. The assessment of the impact in the subsequent period is dependent upon circumstances as they evolve.

Other Matters

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2021 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 Himanshu Gupta

Partner

M.No. 527863

Date: 24/06/2021

Place: New Delhi

UDIN:21527863AAAAGS8525



Almondz Global Securities Ltd.

Ref:agsl/corres/Bse/Nse/21-22/017

June 24, 2021

**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,2021

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, 2021 as approved by the Board at its meeting held on 24.06.2021.

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**

SEBI Merchant Banking Registration No. INM000000834

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