

almondz
the game changer
Almondz Global Securities Limited

Ref:agsl/corres/Bse-Nse/21-22/50

November 10, 2021

**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: IND AS Unaudited Financial Results alongwith Independent Auditors Review Report
for the Quarter and Half Year ended 30 September, 2021**

Sir/Ma'am,

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the IND AS Unaudited Financial Results (Standalone as well as Consolidated) alongwith Independent Auditors Review Report (Standalone as well as Consolidated) for the Quarter and Half Year ended 30 September, 2021, as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meeting held on November 10, 2021.

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

Thanking you,

Yours Faithfully,

For Almondz Global Securities Ltd.


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



Encl: a/a

SEBI Registration : INM000000834

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

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

almondz
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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 unaudited Financial Results for the Quarter / Half Year ended 30 September 2021

		(Rs. in Lakh except per share data)					
	Particulars	Quarter ended			Half Year Ended		Year ended
		Sept 30, 2021	June 30, 2021	Sept 30, 2020	Sept 30, 2021	Sept 30, 2020	March 31, 2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue From operations						
	Interest Income	-	-	-	-	-	-
	Dividend Income	4	2	1	6	2	4
	Rental Income	-	-	-	-	-	-
	Fees and commission income	436	462	408	898	775	1,769
	Gain on fair value changes	185	105	172	290	282	413
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
	Sale of products	-	-	-	-	-	-
	Others	61	97	117	158	221	460
	Total Revenue From operations (I)	686	666	698	1,352	1,280	2,643
II	Other Income	100	93	110	193	280	495
III	Total Income (I+II)	786	759	808	1,545	1,560	3,138
IV	Expenses						
	Finance costs	16	17	16	33	28	72
	Fees and commission expense	126	197	233	323	470	969
	Loss on fair value changes	-	-	-	-	-	-
	Impairment on financial instruments	17	22	(7)	39	35	70
	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	256	234	195	490	358	772
	Depreciation and amortization expense	27	28	31	55	61	114
	Other expenses	145	83	219	228	359	635
	Total expenses (IV)	587	581	687	1,168	1,311	2,632
V	Profit/(loss) before exceptional items and tax (III-IV)	199	178	121	377	249	506
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(loss) before tax (V-VI)	199	178	121	377	249	506
VIII	Tax expense:	3	39	67	42	66	137
	(a) Current tax	10	34	24	44	64	134
	(b) Current tax expense relating to prior years	-	-	1	-	(58)	(70)
	(c) Deferred tax / MAT credit	(7)	5	32	(2)	50	73
IX	Profit/(Loss) from continuing operations for the period (VII-VIII)	196	139	64	335	193	369
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)	196	139	64	335	193	369
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	-> Re-measurement losses on defined benefit plans	4	4	13	8	26	17
	-> Income tax relating to items that will not be reclassified to profit or loss	(1)	(1)	(4)	(2)	(8)	(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)	199	142	73	341	211	381
XVI	Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553	1,553
XVII	Earnings per equity share (for continuing operation)						
	(a) Basic	0.76	0.54	0.28	1.29	0.82	1.43
	(b) Diluted	0.73	0.52	0.27	1.25	0.79	1.42
XVIII	Earnings per equity share (for discontinued operation):						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	Earnings per equity share (Total) including Other Comprehensive Income						
	(a) Basic	0.76	0.54	0.28	1.29	0.82	1.43
	(b) Diluted	0.73	0.52	0.27	1.25	0.79	1.42

SEBI Registration : INM000000834

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

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

Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on November 10, 2021.
- 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 on "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 figures for the preceding quarter ended June 30, 2021 are the balancing figures between the unaudited figures in respect of the half year ended September 30, 2021 and the unaudited published year-to-date figures for the three months period ended June 30, 2021 which were subjected to a limited review.
- 6 Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current period's classification.

Place: New Delhi
Date: 10th November 2021



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

Jagdeep Singh
Wholesale Director
DIN : 00008348

Almondz Global Securities Limited
CIN No:- L74899DL1994PLC069839
Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020

Statement of Unaudited Standalone Assets and Liabilities as at 30 September 2021

(Rs. in Lakh)

	As at September 30, 2021	As at March 31, 2021
Assets		
Financial assets		
Cash and cash equivalents	408	267
Bank balances other than above	1,101	1,012
Receivables	-	-
Trade receivables	1,081	1,319
	-	-
Loans	2,096	1,881
Investments	7,115	6,909
Inventories	470	620
Other financial assets	620	674
	<u>12,891</u>	<u>12,676</u>
Non-financial assets		
Current tax assets (net)	304	300
Deferred tax assets (net)	326	327
Property, plant and equipment	87	100
Intangible assets	6	9
Right-of-use assets	128	142
Investment property	2,788	2,781
Other non-financial assets	138	124
	<u>3,787</u>	<u>3,783</u>
Total Assets	<u>16,648</u>	<u>16,459</u>
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables	118	226
Other payables	1,297	1,452
Borrowings other than debt securities	653	996
Lease liabilities	171	180
Other financial liabilities	825	249
	<u>3,064</u>	<u>3,103</u>
Non-financial liabilities		
Provisions	107	104
Other non-financial liabilities	139	287
	<u>246</u>	<u>391</u>
Equity		
Equity share capital	1,553	1,553
Other equity	11,785	11,412
	<u>13,338</u>	<u>12,965</u>
Total Liabilities and Equity	<u>16,648</u>	<u>16,459</u>

Unaudited Standalone Statement of Cash flow as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements, 2015 for the period ended 30 Sept 2021

	For the period ended Sept 30, 2021	For the year ended March 31, 2021
A Cash flow from operating activities		
Profit before tax	377	506
Adjustments for:		
Depreciation and amortisation expense	41	81
Gain on Rectification of Lease Rights for the year	-	8
(Profit)/loss on disposal of property, plant and equipment (net)	-	-
Interest income on Fixed deposit and Financial assets measured	-	-
Dividend income classified as investing cash flows	(6)	(4)
Impairment on financial instruments	39	70
ESOP reserve	32	60
Net (gain)/loss on fair value changes	(290)	(413)
Provision for employee benefits	12	34
Liabilities written back	-	(86)
Provisions written back	-	-
(Increase) in right to use assets	14	98
Increase/(decrease) in lease liability	(9)	(94)
Net loss on sale of investments	8	222
Interest received on income tax refund	-	(95)
Miscellaneous income	(13)	(25)
Finance costs	33	72
Operating profit before working capital changes	236	448
Movement in working capital		
(Increase) /decrease in inventories	133	(371)
(Increase) /decrease in trade and other receivables	193	(147)
(Increase) /decrease in loan	(215)	(892)
(Increase) in investments	-	-
(Increase)/decrease bank balance other than cash and cash equivalents	(80)	(529)
Decrease/(increase) in other financial assets	71	22
Decrease/(increase) in other non-financial assets	(14)	46
Increase/(decrease) in trade and other payables	(263)	765
Increase/(decrease) in other financial liability	577	(34)
Increase/(decrease) in provisions	-	(1)
Increase/(decrease) in other non-financial liability	(147)	108
Cash generated from/ (used in) operations	482	(585)
Less: Income Tax Paid (net of refunds)	(48)	327
Net cash inflow from/ (used in) operating activities (A)	434	(258)
B Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets	(11)	(12)
Decrease / (Increase) in investments	92	(68)
Interest income	-	95
Dividend income	6	4
Net cash inflow from/ (used in) investing activities (B)	87	19
C Cash flows from financing activities		
Finance cost	(33)	(72)
Proceeds from borrowings (net)	(347)	148
Proceeds from derivative financial instruments	-	-
Proceeds from issue of capital	-	-
Proceeds from issue of optionally convertible redeemable preference shares	-	-
Proceeds from issue non convertible debentures	-	-
Money received against share warrants	-	-
Net cash inflow from/ (used in) financing activities (C)	(380)	76
Net increase (decrease) in cash and cash equivalents (A+B+C)	141	(163)
Cash and cash equivalents at the beginning of the year	267	430
Cash and cash equivalents at the end of the period / year	408	267
	0	0

Almondz Global Securities Limited

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

Standalone unaudited Segment wise revenue, results, Segment assets and Segment liabilities for the Quarter / Half Year ended on 30 September 2021

(Rs. in Lakh except per share data)

Particulars	Quarter ended			Half Year Ended		Year ended
	Sept 30, 2021	June 30, 2021	Sept 30, 2020	Sept 30, 2021	Sept 30, 2020	March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Debt and equity market operations	228	181	282	409	483	809
(b) Consultancy and Advisory fees	254	301	249	555	481	1,125
(c) Wealth Advisory / Broking activities	204	184	167	388	316	709
Income from Operations	686	666	698	1,352	1,280	2,643
	-	-	-	-	-	-
Segment results						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	156	146	106	302	190	403
(b) Consultancy and Advisory fees	1	15	19	16	(54)	21
(c) Wealth Advisory / Broking activities	16	12	10	28	20	89
Total	173	173	135	346	166	513
Less:						
1) Unallocable interest	2	7	1	9	2	13
2) Other unallocable expenditure (net off unallocable income)	(28)	(12)	13	(40)	(95)	(6)
Profit before tax	199	178	121	377	249	506
	-	-	-	-	-	-
Segment Assets						
(a) Debt and equity market operations	815	798	587	815	587	936
(b) Consultancy and Advisory fees	735	804	881	735	881	789
(c) Wealth Advisory / Broking activities	2,368	2,707	1,852	2,368	1,852	2,322
(d) Unallocated	12,730	12,654	12,430	12,730	12,430	12,411
Total Segment Assets	16,648	16,963	15,750	16,648	15,750	16,458
	-	-	-	-	-	-
Segment Liabilities						
(a) Debt and equity market operations	119	178	88	119	88	376
(b) Consultancy and Advisory fees	228	353	417	228	417	356
(c) Wealth Advisory / Broking activities	1,529	1,971	1,362	1,529	1,362	1,705
(d) Unallocated	1,434	1,337	1,131	1,434	1,131	1,056
	3,310	3,839	2,998	3,310	2,998	3,493

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

Place: New Delhi
Date: 10th November 2021

Jagdeep Singh
Wholetime Director
DIN : 00008348



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 Review Report on the Unaudited Standalone Financial Results of the Almondz Global Securities Limited for the quarter and half year ended 30th September 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To the Board of Directors
Almondz Global Securities Limited

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ('the statement') of the company, **ALMONDZ GLOBAL SECURITIES LIMITED** ("the company") for the quarter and half year ended **30 September, 2021** and year to date from 1st April 2021 to 30th September 2021 (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 & Company
Chartered Accountants

Firm Reg. No. 006519N

CA Sahil Gupta

Partner

M.no- 525626

Date : 10.11.2021

Place : New Delhi

UDIN: 21525626AAAAA09651



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Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

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

Statement of Consolidated unaudited Financial Results for the Quarter / Half Year ended 30 September 2021

(Rs. in lakh, except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue From operations						
Interest Income	256	200	127	456	226	676
Dividend Income	4	2	1	6	2	4
Rental Income	-	2	-	2	2	2
Fees and commission Income	1,166	1,074	1,053	2,240	1,922	4,599
Net gain on fair value changes	376	177	222	553	334	530
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	23	4	3	27	5	16
Others	47	81	115	128	216	412
Total Revenue From operations	1,872	1,540	1,521	3,412	2,707	6,138
II Other income	69	57	91	126	247	446
III Total income (I+II)	1,941	1,597	1,612	3,538	2,954	6,584
Expenses						
Finance costs	160	101	34	261	64	255
Fees and commission expenses	495	478	497	971	909	2,315
Net loss on fair value changes	-	-	-	-	-	-
Impairment on financial instruments	29	33	(9)	62	35	105
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Cost of material consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	22	-	3	22	4	4
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	-	-	-	4
Employee benefits expense	520	497	487	1,017	911	1,897
Depreciation and amortization expense	65	59	69	124	136	258
Other expenses	254	171	316	425	519	1,112
Total expenses	1,545	1,337	1,397	2,882	2,578	5,950
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	396	260	215	656	376	634
VI Exceptional items	-	-	-	-	-	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	396	260	215	656	376	634
Share of (loss)/profit of equity accounted investees	427	352	309	779	479	1,378
VIII Profit before tax	823	612	524	1,435	855	2,012
IX Tax expense:	15	57	68	72	93	165
(a) Current tax	30	53	43	83	105	200
(b) Current tax expense relating to prior years	-	-	1	-	(58)	(75)
(c) Deferred tax / MAT Credit	(15)	4	24	(11)	46	40
X Profit from continuing operations for the period (VIII-IX)	808	555	456	1,363	762	1,847
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)	808	555	456	1,363	762	1,847
XV Profit from continuing operations for the period attributable to	-	-	-	-	-	-
(a) Owners of the Company	808	555	456	1,363	762	1,847
(b) Non-controlling interest	-	-	-	-	-	-

SEBI Registration : INM000000834

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

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

Particulars	Quarter ended			Half Year ended		Year ended
	September	June 30,	September 30,	September	September	March 31,
	30, 2021	2021	2020	30, 2021	30, 2020	2021
	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	19	19	25	38	40	70
(ii) Income tax relating to items that will not be reclassified to profit or loss	(6)	(5)	(7)	(11)	(11)	(22)
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	821	569	474	1,390	791	1,903
XVIII (Comprising Profit and Other comprehensive Income for the period) (XIV+XVII)						
XIX Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553	1,553
XX Earnings per equity share (for continuing operation)	-	-	-	-	-	-
(a) Basic	3.12	2.14	1.83	5.27	2.94	7.35
(b) Diluted	3.02	2.07	1.77	5.09	2.85	7.11
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 Unaudited Consolidated Assets and Liabilities as at 30 September
2021

Particulars	September 30, 2021	March 31, 2021
Assets		
Financial assets		
Cash and cash equivalents	1,183.00	1,380.00
Bank balances other than above	1,589.00	1,521.00
Receivables	-	-
Trade receivables	2,424.00	2,750.00
Other receivables	172.00	75.00
Inventories - financial assets	533.00	620.00
Loans	6,312.00	3,320.00
Investments	1,239.00	774.00
Investment in associates accounted by using equity method	4,616.00	3,837.00
Other financial assets	863.00	924.00
	<u>18,931.00</u>	<u>15,201.00</u>
Non-financial assets		
Inventories	14.00	8.00
Income tax assets (net)	325.00	299.00
Deferred tax assets (net)	506.00	502.00
Property, plant and equipment	638.00	618.00
Investment property	3,212.00	3,229.00
Capital work in-progress	-	-
Goodwill	29.00	29.00
Other intangible assets	33.00	31.00
Operating lease right-of-use assets	443.00	394.00
Other non-financial assets	1,276.00	1,053.00
	<u>6,476.00</u>	<u>6,163.00</u>
Total Assets	<u>25,407.00</u>	<u>21,364.00</u>
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables	319.00	431.00
Other payables	1,315.00	1,571.00
Borrowings other than debt securities	3,725.00	1,352.00
Operating lease liabilities	553.00	487.00
Other financial liabilities	1,300.00	626.00
	<u>7,212.00</u>	<u>4,467.00</u>
Non-financial liabilities		
Income tax liabilities (net)	-	-
Deferred tax liabilities (net)	3.00	6.00
Provisions	235.00	225.00
Other non-financial liabilities	162.00	290.00
	<u>400.00</u>	<u>521.00</u>
Equity		
Equity share capital	1,553.00	1,553.00
Other equity	16,242.00	14,823.00
Non-controlling interest	-	-
	<u>17,795.00</u>	<u>16,376.00</u>
Total Liabilities and Equity	<u>25,407.00</u>	<u>21,364.00</u>

Almondz Global Securities Limited

CIN: L74899DL1984PLC059839

**Un-audited Consolidated Statement of Cash flow as per Regulation 33 of the SEBI (Listing
Obligation and Disclosure Requirements, 2015 for the Half year ended 30 September 2021**

Particulars	September 30, 2021	March 31, 2021
A Cash flow from operating activities		
Profit before tax	1,433	2,012
Adjustments for:		
Depreciation and amortisation of property, plant and equipment and intangibles	53	101
Depreciation on investment property	28	61
Prior Period Impact of Lease Asset and Depreciation charged to Retained Earnings	(1)	46
Share of net profit of associates accounted for using equity method	(779)	(1,378)
(Profit) on disposal of property, plant and equipment (net)	-	-
Provision for employee benefits	45	82
Dividend income classified as investing cash flows	(6)	(4)
Impairment on financial instruments	62	105
Loss on sale of Investment	6	222
Employee stock option reserve	32	56
Net (gain) on fair value changes	(553)	(530)
Items of other comprehensive income	-	-
Liabilities written back	(9)	(33)
Provisions written back	-	(48)
Interest received on income tax refund	-	(133)
Finance cost	261	255
Impact of Lease Liability/Right to use asset (including related Interest & Amortisation Cost)	16	(3)
Other consolidation adjustments	-	-
Operating profit before working capital changes	588	811
Movement in working capital		
(Increase)/decrease in inventories	75	(429)
(Increase)/decrease in trade and other receivables	167	(394)
(Increase)/decrease in loan	(2,992)	(899)
(Increase) bank balance other than cash and cash equivalents	(68)	(456)
Decrease/(increase) in other financial assets	61	17
(Increase) in other non-financial assets	(223)	(236)
Increase/(decrease) in trade and other payables	(368)	844
Increase/(decrease) in other financial liability	682	57
Increase in lease liability	-	-
Increase in provisions	3	43
Increase in other non-financial liability	(129)	8
Cash generated from/ (used in) operations	(2,204)	(634)
Less: Income tax paid (net of refunds)	(108)	688
Net cash inflow from/ (used in) operating activities (A)	(2,312)	54
B Cash flows from investing activities		
Receipts from / (Payments for) property, plant and equipment, intangible assets & CWIP	(75)	(18)
Dividend Income	6	4
Proceeds from/(payments for) investment property	(10)	(1)
Interest income	-	133
Change in Investment	80	(316)
Net cash inflow from/ (used in) investing activities (B)	1	(198)
C Cash flows from financing activities		
(Payments for)/proceeds from borrowings	2,374	(41)
Interest Paid (Net)	(261)	(255)
Net cash inflow from/ (used in) financing activities (C)	2,113	(296)
Net increase (decrease) in cash and cash equivalents (A+B+C)	(198)	(440)
Cash and cash equivalents at the beginning of the year	1,381	1,821
Cash and cash equivalents at the end of the year	1,183	1,381
	-	(1)

Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on November 10, 2021.
- 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 and year ended 30 September 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 Skiffie Healthcare Services Limited.
- e. M/s Almondz Global Infra- Consultant Limited.
- f. M/s North Square Projects Private Limited.

Associates:

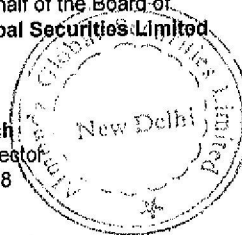
- a. M/s Premier Alcobev Private Limited.
- b. M/s Almondz Insolvency Resolution Services Private Limited.

- 6 The figures for the preceding quarter ended June 30, 2021 are the balancing figures between the unaudited figures in respect of the half year ended September 30, 2021 and the unaudited published year-to-date figures for the three months period ended June 30, 2021 which were subjected to a limited review.
- 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

Jagdeep Singh
Wholetime Director
DIN : 00008348

Place: New Delhi
Date: 10 - November- 2021



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 Half Year ended 30 September 2021

Rupees in Lakh

Particulars	Quarter ended			Half year ended		Year Ended
	September 30, 2021	June 30, 2021	September 30, 2020	September 30, 2021	September 30, 2020	March 31, 2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Debt and equity market operations	400	253	281	653	481	914
(b) Consultancy and advisory fees*	902	853	878	1,755	1,572	3,685
(c) Wealth Advisory / Broking activities	288	251	231	539	435	972
(d) Finance activities	218	151	100	369	180	466
(e) Healthcare activities	61	28	19	89	25	100
(f) Others**	3	4	12	7	14	21
Income from Operations	1,872	1,540	1,521	3,412	2,707	6,138
Segment Results						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	348	218	110	566	194	508
(b) Consultancy and advisory fees*	19	21	6	40	(63)	45
(c) Wealth Advisory / Broking activities	17	11	13	28	23	65
(d) Finance activities	42	37	76	79	112	131
(e) Healthcare activities	(42)	(28)	(39)	(70)	(66)	(120)
(f) Others**	(1)	1	-	-	4	3
Total	383	260	166	643	204	632
Less:						
1) Unallocable interest	(1)	12	1	11	2	13
2) Other unallocable expenditure (net off unallocable income)	(12)	(12)	(50)	(24)	(174)	(15)
Profit before tax	396	260	215	656	376	634
Segment Assets						
(a) Debt and equity market operations	1,079	870	737	1,079	737	1,369
(b) Consultancy and advisory fees*	2,704	3,449	3,669	2,704	3,669	3,657
(c) Wealth Advisory / Broking activities	2,657	3,083	2,196	2,657	2,196	2,663
(d) Finance activities	7,881	8,073	4,992	7,881	4,992	4,901
(e) Healthcare activities	493	420	563	493	563	463
(f) Others**	2,415	2,417	2,061	2,415	2,061	2,060
(g) Unallocated	7,187	6,485	6,059	7,187	6,059	6,251
Total	24,416	24,797	20,277	24,416	20,277	21,364
Segment Liabilities						
(a) Debt and equity market operations	119	178	88	119	88	376
(b) Consultancy and advisory fees*	1,459	1,239	1,525	1,459	1,525	1,466
(c) Wealth Advisory / Broking activities	1,594	2,070	1,450	1,594	1,450	1,772
(d) Finance activities	2,705	2,850	728	2,705	728	140
(e) Healthcare activities	300	167	218	300	218	181
(f) Others**	68	69	11	68	11	67
(g) Unallocated	1,374	1,277	1,084	1,374	1,084	986
Total	7,619	7,850	5,104	7,619	5,104	4,988

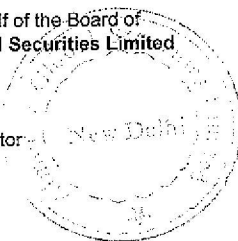
*The businesses Corporate finance / advisory service / Infrastructure services have been regrouped / rearranged as consultancy and advisory services.

**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

Jagdeep Singh
Wholetime Director
DIN : 00008348

Place: New Delhi
Date: 10 - November- 2021



MOHAN GUPTA & COMPANY
CHARTERED ACCOUNTANTS

B-2A/37, JANAK PURI,
NEW DELHI-110058
Ph.45597859, 41612538
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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Almondz Global Securities Limited for the quarter and half year ended 30th September 2021 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS

ALMONDZ GLOBAL SECURITIES LIMITED

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of the company, **ALMONDZ GLOBAL SECURITIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter and half year ended **30 September, 2021** and year to date from 1st April 2021 to 30th September 2021 (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 CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. This statement includes the result of the following entities:
Almondz Finanz Limited (Wholly Owned Subsidiary)
Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)
Almondz 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 & Company
Chartered Accountants
Firm Reg. No. 06519N



CA Sahil Gupta
Partner

M.no- 525626

Date : 10.11.2021

Place : New Delhi

UDIN: 21525626AAAAAP8309