

**Almondz Global Securities Limited**

Ref:agsl/corres/Bse-Nse/22-23/57

February 11, 2023

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 Ended 31<sup>st</sup> December, 2022**

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 ended 31 December, 2022, as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meeting held on February 11, 2023.

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

**Almondz Global Securities Limited**

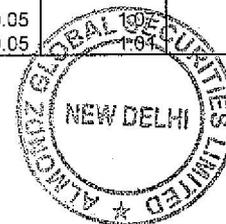
Almondz Global Securities Limited  
CIN No:- L74899DL1994PLC059839

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 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months ended		Year ended
	Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I Income</b>						
<b>Revenue From operations</b>						
Interest Income	-	-	-	-	-	-
Dividend Income	-	-	1	-	7	9
Rental Income	-	-	-	-	-	-
Fees and commission income	409	306	487	1,077	1,385	2,042
Gain / (loss) on fair value changes	19	4	(34)	(1)	256	90
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others	207	293	44	664	202	274
<b>Total Revenue From operations (I)</b>	<b>635</b>	<b>603</b>	<b>498</b>	<b>1,740</b>	<b>1,850</b>	<b>2,415</b>
<b>II Other income</b>	<b>82</b>	<b>79</b>	<b>111</b>	<b>243</b>	<b>304</b>	<b>444</b>
<b>III Total Income (I+II)</b>	<b>717</b>	<b>682</b>	<b>609</b>	<b>1,983</b>	<b>2,154</b>	<b>2,859</b>
<b>IV Expenses</b>						
Finance costs	59	66	9	157	42	54
Fees and commission expense	42	84	168	216	491	801
Impairment on financial instruments	12	1	-	18	39	(41)
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	262	290	262	839	752	1,011
Depreciation and amortization expense	30	27	28	83	83	96
Other expenses	129	113	116	348	344	566
<b>Total expenses (IV)</b>	<b>534</b>	<b>581</b>	<b>583</b>	<b>1,661</b>	<b>1,751</b>	<b>2,487</b>
<b>V Profit/ (loss) before exceptional items and tax (III-IV)</b>	<b>183</b>	<b>101</b>	<b>26</b>	<b>322</b>	<b>403</b>	<b>372</b>
<b>VI Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII Profit / (loss) before tax (V-VI)</b>	<b>183</b>	<b>101</b>	<b>26</b>	<b>322</b>	<b>403</b>	<b>372</b>
<b>VIII Tax expense:</b>						
(a) Current tax	45	(0)	12	46	54	87
(b) Current tax expense relating to prior years	52	14	-	68	44	76
(c) Deferred tax / MAT credit	1	(12)	11	(11)	11	(6)
	(8)	(2)	1	(11)	(1)	17
<b>IX Profit/ (Loss) from continuing operations for the period (VII-VIII)</b>	<b>138</b>	<b>101</b>	<b>14</b>	<b>276</b>	<b>349</b>	<b>285</b>
<b>X Profit/ (Loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI Tax expenses of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII Profit from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII Net Profit (loss) for the period (IX+XII)</b>	<b>138</b>	<b>101</b>	<b>14</b>	<b>276</b>	<b>349</b>	<b>285</b>
<b>XIV Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss						
-> Re-measurement gain / loss on defined benefit plans	7	7	5	22	13	9
-> Changes in fair value gain / (loss) of FVOCI equity instruments	(7)	4	-	1	-	-
-> Income tax relating to items that will not be reclassified to profit or loss	(1)	(3)	(2)	(7)	(4)	(3)
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XV Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period) (XIII+XIV)</b>	<b>137</b>	<b>109</b>	<b>17</b>	<b>292</b>	<b>358</b>	<b>291</b>
<b>XVI Paid-up Equity Share Capital (face value of Rs. 6 each)</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>
<b>XVII Earnings per equity share (for continuing operation)</b>						
(a) Basic	0.53	0.39	0.05	1.07	1.35	1.10
(b) Diluted	0.51	0.37	0.05	1.01	1.30	1.05
<b>XVIII Earnings per equity share (for discontinued operation):</b>						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
<b>XIX Earnings per equity share (Total) including Other Comprehensive Income</b>						
(a) Basic	0.53	0.39	0.05	1.07	1.35	1.10
(b) Diluted	0.51	0.37	0.05	1.01	1.30	1.05



SEBI Registration : INM000000834

Registered Office : F-33/3, Okhla Industrial Area Phase - II, New Delhi - 110 020, India. Tel. :+91 11 4350 0700, 4151 6800 Fax : +91 11 4350 0735

CIN : L74899DL1994PLC059839 • Email : info@almondz.com • Website : www.almondz.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 11 February 2023.
- 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 As per Ind AS 109 the Company has unrealized loss of Rs.73.72 lac for the nine months ended 31 Dec. 2022 and unrealized gain of Rs. 18.82 lac for the quarter ended 31 Dec. 2022 and which has been classified under head net gain / (loss) on fair value changes. Further, unrealized gain / (loss) on investment in financial instruments designated as 'Fair value through Other Comprehensive income is unrealized loss Rs.4.30 lac for nine months ended 31 Dec. 2022 and unrealized loss of Rs. 7 lac for the quarter ended 31 Dec. 2022.
- 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: 11 February 2023

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 unaudited Segment wise revenue, results, Segment assets and Segment liabilities for the Quarter / Nine Months ended 31 December 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months ended		Year ended
	Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
(a) Debt and equity market operations	216	288	4	633	413	311
(b) Consultancy and Advisory fees	280	132	321	592	876	1,342
(c) Wealth Advisory / Broking activities	139	183	173	515	561	762
<b>Income from Operations</b>	<b>635</b>	<b>603</b>	<b>498</b>	<b>1,740</b>	<b>1,850</b>	<b>2,415</b>
	-	-	-	-	-	-
<b>Segment results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	143	112	(17)	290	285	165
(b) Consultancy and Advisory fees	40	7	21	58	37	80
(c) Wealth Advisory / Broking activities	16	17	12	53	40	75
<b>Total</b>	<b>199</b>	<b>136</b>	<b>16</b>	<b>401</b>	<b>362</b>	<b>320</b>
Less:						
1) Unallocable interest	-	-	1	-	11	17
2) Other unallocable expenditure (net off unallocable income)	16	35	(11)	79	(52)	(69)
<b>Profit before tax</b>	<b>183</b>	<b>101</b>	<b>26</b>	<b>322</b>	<b>403</b>	<b>372</b>
	-	-	-	-	-	-
<b>Segment Assets</b>						
(a) Debt and equity market operations	2,149	1,054	1,028	2,149	1,028	889
(b) Consultancy and Advisory fees	632	533	591	632	591	852
(c) Wealth Advisory / Broking activities	2,556	2,327	1,996	2,556	1,996	2,817
(d) Unallocated	11,989	13,087	11,937	11,989	11,937	11,760
<b>Total Segment Assets</b>	<b>17,326</b>	<b>17,001</b>	<b>15,552</b>	<b>17,326</b>	<b>15,552</b>	<b>16,318</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	-	75	119	-	119	75
(b) Consultancy and Advisory fees	128	123	143	128	143	390
(c) Wealth Advisory / Broking activities	1,681	1,485	1,278	1,681	1,278	1,886
(d) Unallocated	850	804	645	850	645	644
	<b>2,659</b>	<b>2,487</b>	<b>2,185</b>	<b>2,659</b>	<b>2,185</b>	<b>2,995</b>

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

Jagdeep Singh  
Wholetime Director  
DIN : 00008348



Place: New Delhi  
Date: 11 February 2023

**Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Almondz Global Securities Limited for the quarter and year to the date 31<sup>st</sup> December 2022 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015**

**To the Board of Directors  
Almondz Global Securities Limited**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ('the statement') of the company, **ALMONDZ GLOBAL SECURITIES LIMITED** ("the company") for the quarter ended **31<sup>st</sup> December, 2022** and year to date from **1<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022** (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. 06519N**



**CA Mohan Gupta**  
**Partner**

**M.no- 082466**

**Date: 11-02-2023**

**Place: New Delhi**

**UDIN: 23082466BGZGAC5594**



**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 Consolidated Un-audited Financial Results for the Quarter / Nine Months ended 31 December 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months Ended		Year ended
	Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
<b>I Revenue From operations</b>						
Interest Income	74	77	227	253	683	805
Dividend Income	-	-	1	-	7	9
Rental Income	-	-	-	-	2	2
Fees and commission income	1,549	1,088	1,360	3,998	3,600	5,624
Net gain (loss) on fair value changes	19	4	(71)	(35)	482	149
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	22	-	49	50
Others	254	312	37	722	165	234
<b>Total Revenue From operations</b>	<b>1,896</b>	<b>1,481</b>	<b>1,576</b>	<b>4,938</b>	<b>4,988</b>	<b>6,873</b>
<b>II Other income</b>	<b>97</b>	<b>79</b>	<b>80</b>	<b>255</b>	<b>206</b>	<b>342</b>
<b>III Total income (I+II)</b>	<b>1,993</b>	<b>1,560</b>	<b>1,656</b>	<b>5,193</b>	<b>5,194</b>	<b>7,215</b>
<b>Expenses</b>						
Finance costs	128	126	149	327	410	468
Fees and commission expenses	669	432	617	1,674	1,588	2,770
Net loss on fair value changes	-	-	-	-	-	-
Impairment on financial instruments	28	29	47	86	109	28
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Cost of material consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	1	-	2	1	24	24
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	-	5	-	5	5
Employee benefits expense	562	599	550	1,735	1,567	2,085
Depreciation and amortization expense	59	33	65	151	189	228
Other expenses	305	230	268	828	693	1,072
<b>Total expenses</b>	<b>1,750</b>	<b>1,449</b>	<b>1,703</b>	<b>4,802</b>	<b>4,585</b>	<b>6,660</b>
<b>V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)</b>	<b>243</b>	<b>111</b>	<b>(47)</b>	<b>391</b>	<b>609</b>	<b>555</b>
<b>VI Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)</b>	<b>243</b>	<b>111</b>	<b>(47)</b>	<b>391</b>	<b>609</b>	<b>555</b>
Share of (loss)/profit of equity accounted investees	260	300	372	911	1,151	1,459
<b>VIII Profit before tax</b>	<b>503</b>	<b>411</b>	<b>325</b>	<b>1,302</b>	<b>1,760</b>	<b>2,014</b>
<b>IX Tax expense:</b>	<b>97</b>	<b>16</b>	<b>10</b>	<b>127</b>	<b>82</b>	<b>159</b>
(a) Current tax	96	20	10	137	93	166
(b) Current tax expense relating to prior years	1	(12)	11	(11)	11	(13)
(c) Deferred tax / MAT Credit	-	8	(11)	1	(22)	6
<b>X Profit from continuing operations for the period (VIII-IX)</b>	<b>406</b>	<b>395</b>	<b>315</b>	<b>1,175</b>	<b>1,678</b>	<b>1,855</b>
<b>XI Profit from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII Tax expenses of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII Profit from Discontinued operations (after tax) (XI-XII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIV Net Profit for the period (X+XIII)</b>	<b>406</b>	<b>395</b>	<b>315</b>	<b>1,175</b>	<b>1,678</b>	<b>1,855</b>
<b>XV Profit from continuing operations for the period attributable to</b>						
(a) Owners of the Company	406	387	315	1,175	1,678	1,855
(b) Non-controlling interest	-	-	-	-	-	-



SEBI Registration : INM000000834

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

Particulars	Quarter ended			Nine Months Ended		Year ended
	Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Sept 30, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>XVI Profit from discontinued operations for the period attributable to</b>	-	-	-	-	-	-
(a) Owners of the Company	-	-	-	-	-	-
(b) Non-controlling interest	-	-	-	-	-	-
<b>XVII Other Comprehensive Income</b>	-	-	-	-	-	-
A (i) Items that will not be reclassified to profit or loss						
→ Re-measurement gain / loss on defined benefit plans	5	4	19	14	57	45
→ Changes in fair value gain /( loss) of FVOCI equity instruments	(7)	4	-	1	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	(1)	(3)	(5)	(5)	(16)	(13)
B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>403</b>	<b>400</b>	<b>329</b>	<b>1,185</b>	<b>1,719</b>	<b>1,887</b>
<b>XVIII (Comprising Profit and Other comprehensive Income for the period ) (XIV+XVII)</b>						
<b>XIX Paid-up Equity Share Capital (face value of Rs. 6 each)</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>
<b>XX Earnings per equity share (for continuing operation)</b>	-	-	-	-	-	-
(a) Basic	1.57	1.53	1.22	4.54	6.48	7.17
(b) Diluted	1.49	1.45	1.18	4.32	6.27	6.82
<b>XXI Earnings per equity share (for discontinued operation):</b>	-	-	-	-	-	-
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-



**Almondz Global Securities Limited**

CIN: L74899DL1994PLC059839

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

Notes to Statement of Consolidated Un-audited Financial Results for the Quarter / Nine Months ended 31 December 2022

**Notes**

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 11-February-2023.
- 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 Commercial Production of additional 200 KLPD ethanol plant is likely to commence in June 2023 in our associate company Premier Alcobev Private Limited (PAPL). With this commencement of production, our consolidated capacity will increase from existing capacity of 85 KLPD to 285 KLPD.
- 5 As per Ind AS 109 the Company has unrealized loss of Rs.229.43 lac for the nine months ended 31 Dec. 2022 and unrealized gain of Rs. 18.82 lac for the quarter ended 31 Dec. 2022 and which has been classified under head net gain / (loss) on fair value changes. Further, unrealized gain / (loss) on investment in financial instruments designated as Fair value through Other Comprehensive Income is unrealized loss Rs.4.30 lac for nine months ended 31 Dec. 2022 and unrealized loss of Rs. 7 lac for the quarter ended 31 Dec. 2022.
- 6 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 7 The consolidated results for the Quarter ended 30 June 2022, include the results of followings :

**Sub**

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

- 8 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  
Wholtime Director  
DIN : 00008348



Place: New Delhi  
Date: 11 February 2023

**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 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Nine Months Ended		Year ended
	Dec 31, 2022	Sept 30, 2022	Dec 31, 2021	Dec 31, 2022	Dec 31, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
(a) Debt and equity market operations	271	282	(18)	658	635	367
(b) Consultancy and advisory fees*	1,279	839	1,085	3,151	2,840	4,519
(c) Wealth Advisory / Broking activities	237	263	250	790	789	1,068
(d) Finance activities	51	55	177	109	546	655
(e) Healthcare activities	55	39	78	141	168	250
(f) Others**	3	3	4	9	10	14
<b>Income from Operations</b>	<b>1,896</b>	<b>1,481</b>	<b>1,576</b>	<b>4,938</b>	<b>4,988</b>	<b>6,873</b>
	-	-	-	-	-	-
<b>Segment Results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	194	106	(50)	315	516	225
(b) Consultancy and advisory fees*	78	48	31	164	71	160
(c) Wealth Advisory / Broking activities	18	21	13	65	41	84
(d) Finance activities	12	8	12	59	91	178
(e) Healthcare activities	(39)	(49)	(32)	(131)	(102)	(121)
(f) Others**	-	-	(3)	-	(3)	(1)
<b>Total</b>	<b>263</b>	<b>134</b>	<b>(29)</b>	<b>472</b>	<b>614</b>	<b>525</b>
Less:						
1) Unallocable interest	-	-	-	-	11	19
2) Other unallocable expenditure (net off unallocable income)	20	23	18	81	(6)	(49)
<b>Profit before tax</b>	<b>243</b>	<b>111</b>	<b>(47)</b>	<b>391</b>	<b>609</b>	<b>555</b>
	-	-	-	-	-	-
<b>Segment Assets</b>						
(a) Debt and equity market operations	2,334	1,239	1,250	2,334	1,250	940
(b) Consultancy and advisory fees*	4,644	4,249	3,116	4,644	3,116	4,813
(c) Wealth Advisory / Broking activities	4,126	2,680	2,280	4,126	2,280	3,131
(d) Finance activities	4,474	4,562	7,923	4,474	7,923	5,094
(e) Healthcare activities	323	436	480	323	480	473
(f) Others**	6,102	5,827	2,416	6,102	2,416	5,176
(g) Unallocated	4,544	6,594	7,734	4,544	7,734	5,541
<b>Total</b>	<b>26,547</b>	<b>25,587</b>	<b>25,199</b>	<b>26,547</b>	<b>25,199</b>	<b>25,168</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	-	75	119	-	119	75
(b) Consultancy and advisory fees*	2,658	2,385	1,920	2,658	1,920	2,962
(c) Wealth Advisory / Broking activities	1,784	1,573	1,339	1,784	1,339	1,956
(d) Finance activities	75	179	2,719	75	2,719	864
(e) Healthcare activities	332	409	311	332	311	349
(f) Others**	303	23	71	303	71	15
(g) Unallocated	828	797	579	828	579	629
<b>Total</b>	<b>5,980</b>	<b>5,441</b>	<b>7,058</b>	<b>5,980</b>	<b>7,058</b>	<b>6,850</b>

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

\*\*The businesses which are not reportable segments during the period / year have been grouped under the 'Others' segment.

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

Jagdeep Singh  
Wholetime Director  
DIN : 00008348



Place: New Delhi  
Date: 11 February 2023

**Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Almondz Global Securities Limited for the quarter and year to the date 31<sup>st</sup> December 2022 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 & associates (the Parent, its subsidiaries and associates together referred to as "the Group") and the quarter ended **December 31, 2022** and year to date from 1<sup>st</sup> April 2022 to 31<sup>st</sup> December 2022 (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 of the financial statement 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**

*MG*

**CA Mohan Gupta**  
**Partner**

**M.no- 082466**

**Date: 11-02-2023**

**Place: New Delhi**

**UDIN: 23082466BGZGAD1446**

