


Almondz Global Securities Ltd.

Almondz Global Securities Limited  
Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi - 110001  
Statement of Standalone Unaudited Financial Results for the Quarter/ Half year ended 30 September 2017

	Particulars	Quarter ended			Half year ended		Year ended
		30 Sep 2017 (Unaudited)	30 June 2017 (Unaudited)	30 Sep 2016 (Unaudited)	30 Sep 2017 (Unaudited)	30 Sep 2016 (Unaudited)	31 Mar 2017 (Audited)
1	Revenue from operations	655	599	725	1,254	1,514	2,942
2	Other income	97	229	103	326	193	440
3	<b>Total Revenue</b>	<b>752</b>	<b>828</b>	<b>828</b>	<b>1,580</b>	<b>1,707</b>	<b>3,382</b>
4	<b>Expenses</b>						
(a)	Employees benefit expenses	358	334	308	692	667	1,290
(b)	Finance cost	84	49	86	133	174	350
(c)	Depreciation and amortisation expense	19	19	33	38	71	121
(d)	Other expenses	282	339	385	621	755	1,482
	<b>Total Expenses</b>	<b>743</b>	<b>741</b>	<b>812</b>	<b>1,484</b>	<b>1,667</b>	<b>3,243</b>
5	<b>Profit/ (loss) before exceptional and extraordinary items and tax (3-4)</b>	<b>9</b>	<b>87</b>	<b>16</b>	<b>96</b>	<b>40</b>	<b>139</b>
6	Exceptional items	-	-	1	-	2	2
7	<b>Profit/ (loss) before extraordinary items and tax (5-6)</b>	<b>9</b>	<b>87</b>	<b>15</b>	<b>96</b>	<b>38</b>	<b>137</b>
8	Extraordinary items	-	-	-	-	-	-
9	<b>Profit/ (loss) before tax (7-8)</b>	<b>9</b>	<b>87</b>	<b>15</b>	<b>96</b>	<b>38</b>	<b>137</b>
10	<b>Tax expense</b>						
(a)	Current tax	2	22	9	24	16	28
(b)	Current tax for earlier years	-	3	-	3	-	8
(c)	MAT credit entitlement	-	-	-	-	-	-
(d)	Deferred tax	(5)	-	-	(5)	-	(50)
	<b>Total Tax Expense</b>	<b>(3)</b>	<b>25</b>	<b>9</b>	<b>22</b>	<b>16</b>	<b>(14)</b>
11	<b>Profit/ (loss) for the period (9-10)</b>	<b>12</b>	<b>62</b>	<b>6</b>	<b>74</b>	<b>22</b>	<b>151</b>
12	Paid-up equity share capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553	1,553
13	Reserve excluding revaluation reserves	-	-	-	-	-	10,759
14	<b>Earnings per share (of Rs. 6 each) (un-annualised)</b>						
a)	Basic earnings per share (Rs.)	0.05	0.27	0.02	0.29	0.08	0.58
b)	Diluted earnings per share (Rs.)	0.05	0.27	0.02	0.29	0.08	0.58

Notes:

- The statement of unaudited financial results for half year / quarter ended 30 September 2017 has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on 06 December 2017. The Statutory Auditors of the Company have carried out Limited Review of these results and the results are being published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015.
- The Company vide its letter dated 3 November, 2017 has intimated to the Stock Exchanges that it will declare Financial Results on or before 14 December, 2017 as per Ind AS. It has now been observed that the merchant banking / broking companies etc., are included in the definition of NBFC for the purpose of applicability of Ind AS vide MCA Notification No. 217 dated 30 March 2016 according to which Ind AS shall apply to us only w.e.f. 01-04-2019. Accordingly, the Financial Results for the 2nd Quarter ended 30 September 2017 have been prepared based on Indian GAAP in place of Ind AS.
- The statement is prepared in accordance with the requirement of Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- Previous period /year figures have been regrouped/ reclassified, wherever necessary.

Jagdeep Singh  


SEBI Merchant Banking Registration No. INM00000834

F - 33/3 Okhla Industrial Area Phase - II, New Delhi - 110 020, India. Tel.: + 91 11 4350 0700 / 800 Fax : + 91 11 4350 0735, 4350 0787

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

Registered Office: 2<sup>nd</sup> Floor, 3 Scindia House, Janpath, New Delhi 110001 India. Tel.: +91 11 4151 4666-669, Fax: +91 11 4151 4665

Statement of Assets and Liabilities as at 30 September 2017 (Unaudited)

		(Amount in Rs. Lacs)	
Particulars		30 Sep 2017 (Unaudited)	31 Mar 2017 (Audited)
<b>1</b>	<b>Equities and Liabilities</b>		
(A)	Shareholder's funds		
	(a) Share capital	1,553	1,553
	(b) Reserves and surplus	10,834	10,759
	<b>Total</b>	<b>12,387</b>	<b>12,312</b>
(B)	Non-current liabilities		
	(a) Long-term borrowings	1,109	1,255
	(b) Other long-term liabilities	10	8
	(c) Long-term provisions	38	39
	<b>Total</b>	<b>1,157</b>	<b>1,302</b>
(C)	Current liabilities		
	(a) Short-term borrowings	1,715	550
	(b) Trade payables	109	128
	(c) Other current liabilities	1,927	1,541
	(d) Short-term provisions	49	21
	<b>Total</b>	<b>3,800</b>	<b>2,240</b>
		<b>17,344</b>	<b>15,854</b>
<b>2</b>	<b>Assets</b>		
(A)	Non-current assets		
	(a) Fixed assets	3,122	3,161
	(b) Non-current investments	6,246	6,293
	(c) Deferred tax assets	98	93
	(d) Long-term loans and advances	429	553
	(e) Other non-current assets	188	188
	<b>Total</b>	<b>10,083</b>	<b>10,288</b>
(B)	Current assets		
	(a) Inventories	2,899	826
	(b) Trade receivables	1,828	1,429
	(c) Cash and bank balances	1,286	1,688
	(d) Short-term loans and advances	1,322	1,509
	(e) Other current assets	126	114
	<b>Total</b>	<b>7,261</b>	<b>5,565</b>
		<b>17,344</b>	<b>15,854</b>

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

Place: New Delhi  
Date : 06 December 2017



*Jagdeep Singh*

Jagdeep Singh  
Wholetime Director

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Almondz Global Securities Ltd.

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Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi - 110001  
Segment wise revenue, results, Segment assets and Segment liabilities for the quarter/ Half year ended 30 September 2017

(Amount in Rs. Lacs)

Particulars	Quarter ended			Half year ended		Year ended
	30 Sep 2017 (Unaudited)	30 June 2017 (Unaudited)	30 Sep 2016 (Unaudited)	30 Sep 2017 (Unaudited)	30 Sep 2016 (Unaudited)	31 March 2017 (Audited)
<b>Segment Revenue</b>						
(a) Debt and equity market operations	68	10	168	78	118	33
(b) Corporate finance/ advisory fees	166	264	85	430	501	1,218
(c) Wealth Advisory / Broking activities	346	318	376	664	707	1,421
(d) Infrastructure advisory	75	7	96	82	188	270
<b>Income from Operations</b>	<b>655</b>	<b>599</b>	<b>725</b>	<b>1,254</b>	<b>1,514</b>	<b>2,942</b>
<b>Segment results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	21	(6)	35	15	(120)	(431)
(b) Corporate finance/ advisory fees	34	105	29	139	325	863
(c) Wealth Advisory / Broking activities	14	(39)	30	(25)	19	103
(d) Infrastructure advisory	5	(18)	27	(13)	30	(61)
<b>Total</b>	<b>74</b>	<b>42</b>	<b>121</b>	<b>116</b>	<b>254</b>	<b>474</b>
Less:						
1) Unallocable interest	53	40	51	93	104	228
2) Other unallocable expenditure (net off unallocable income)	12	(85)	55	(73)	112	109
<b>Profit before tax</b>	<b>9</b>	<b>87</b>	<b>15</b>	<b>96</b>	<b>38</b>	<b>137</b>
<b>Segment Assets</b>						
(a) Debt and equity market operations	2,751	839	2,580	2,751	2,580	1,576
(b) Corporate finance/ advisory fees	204	224	93	204	93	325
(c) Wealth Advisory / Broking activities	3,025	2,987	2,605	3,025	2,605	2,319
(d) Infrastructure advisory	568	514	731	568	731	591
(e) Unallocated*	10,795	11,039	10,742	10,795	10,742	11,043
<b>Total Segment Assets</b>	<b>17,343</b>	<b>15,603</b>	<b>16,751</b>	<b>17,343</b>	<b>16,751</b>	<b>15,854</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	1,132	38	1,562	1,132	1,562	441
(b) Corporate finance/ advisory fees	44	21	19	44	19	72
(c) Wealth Advisory / Broking activities	1,529	1,404	1,056	1,529	1,056	1,265
(d) Infrastructure advisory	125	52	101	125	101	98
(e) Unallocated*	2,126	1,714	1,830	2,126	1,830	1,666
	<b>4,956</b>	<b>3,229</b>	<b>4,568</b>	<b>4,956</b>	<b>4,568</b>	<b>3,542</b>

\* Unallocated Assets includes :

- Investments in subsidiaries	6,238	6,011	5,807	6,238	5,807	6,011
- Unallocated Fixed Assets	3,113	3,125	3,161	3,113	3,161	3,125
- Loans to subsidiaries	687	718	722	687	722	718
- Other Current & Non Current Assets	758	1,185	1,052	758	1,052	1,189

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

Place: New Delhi  
Date : 06 December 2017



Jagdeep Singh  
Wholetime Director

SEBI Merchant Banking Registration No. INM000000834

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**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**  
**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 **30 September, 2017** being submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

This Statement 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.

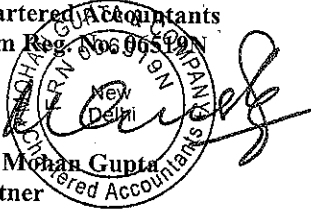
2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by an Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review 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 Accounting Standard 25, Interim Financial Reporting (AS 25) 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.
4. The company has adopted Indian Accounting Standards (INDAS) for the quarter ended 30.06.2017. But, later on company realized that INDAS is not applicable to them as per the MCA Notification No.217, dated 30th March 2016. As per the notification, Non-Banking Financial Company means a Company as defined in clause (f) of section 45-I of the Reserve Bank of India Act, 1934 and includes Housing Finance Companies, Merchant Banking companies, Micro Finance Companies, Mutual Benefit Companies, Venture Capital Fund Companies, Stock Broker or Sub-Broker Companies, Nidhi Companies, Chit Companies, Securitization and Reconstruction Companies, Mortgage Guarantee Companies, Pension Fund Companies, Asset Management Companies and Core Investment Companies. Since, company is a Merchant Banking/Stock Broking Company, therefore it will be consider as NBFC Company and have applied Indian GAAP.



5. The comparative financial information of the company for the half year ended 30<sup>th</sup> September 2016 was reviewed by the predecessor auditor and the financial statements of the company for the year ended 31<sup>st</sup> March 2017, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information/ financial statement.

For Mohan Gupta & Co.  
Chartered Accountants  
Firm Reg. No. 99512

CA Mohan Gupta  
Partner  
M.no-082466  
Date : 06-12-2017  
Place : New Delhi



Almondz Global Securities Ltd.

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Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi - 110001  
Statement of consolidated unaudited financial results for quarter/ Half year ended 30 September 2017

Particulars	Quarter ended			Year to date and half year ended		Rupees in Lakhs
	30 September 2017	30 June 2017	30 September 2016	30 September 2017	30 September 2016	31 March 2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	1,318	1,350	1,315	2,668	2,470	5,110
2 Other income	68	229	78	297	195	371
3 Total Revenue	1,386	1,579	1,393	2,965	2,665	5,481
4 Expenses :						
(a) Employees benefit expenses	685	647	559	1,332	1,084	2,251
(b) Finance Cost	103	60	92	163	194	381
(c) Depreciation & amortisation expense	30	29	41	59	86	153
(d) Other expenses	521	689	607	1,210	1,158	2,731
Total expenditure	1,339	1,425	1,299	2,764	2,522	5,516
5 Profit/ (loss) before exceptional and extraordinary items and tax ( 3 - 4 )	47	154	94	201	143	(35)
6 Exceptional items	(1)	-	2	(1)	3	3
7 Profit/ (loss) from before extraordinary items and tax ( 5 - 6 )	48	154	92	202	140	(38)
8 Extraordinary items	-	-	-	-	-	-
9 Profit/ (loss) before tax (7-8)	48	154	92	202	140	(38)
10 Tax expense :						
(a) Current tax	(4)	43	54	39	112	48
(b) Current tax for earlier years	(2)	3	(3)	1	1	12
(c) MAT credit entitlement	-	-	-	-	-	-
(d) Deferred tax	(6)	3	(1)	(3)	(2)	(52)
10 Total Tax expense :	(12)	49	50	37	111	8
11 Profit/ (loss) for the period (9-10)	60	105	42	165	29	(46)
12 Share of profit/ (loss) in associates	48	45	40	93	81	84
13 Minority interest	(1)	-	-	(1)	-	-
14 Net profit from ordinary activities after tax, minority interest and share of profit/(loss) in associate companies (11+12-13)	107	150	82	257	110	38
15 Paid-up equity share capital (Face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553	1,553
16 Reserve excluding revaluation reserves	-	-	-	-	-	10,999
17 Earnings per share before extra ordinary items (of Rs.6 each) (un-annualised)						
a) Basic earnings per share (Rs.)	0.41	0.62	0.32	1.00	0.42	0.15
b) Diluted earnings per share (Rs.)	0.41	0.62	0.32	1.00	0.42	0.15

Notes:

- The statement of consolidated unaudited financial results for quarter ended 30 September 2017 has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meeting held on 06 December 2017. The Statutory Auditors of the Company have carried out Limited Review of these results and the results are being published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015.
- The Company vide its letter dated 3 November, 2017 has intimated to the Stock Exchanges that it will declare Financial Results on or before 14 December, 2017 as per Ind AS. It has now been observed that the merchant banking / broking companies etc., are included in the definition of NBFC for the purpose of applicability of Ind AS vide MCA Notification No. 217 dated 30 March 2016 according to which Ind AS shall apply to us only w.e.f. 01-04-2019. Accordingly, the Financial Results for the 2nd Quarter ended 30 September 2017 have been prepared based on Indian GAAP in place of Ind AS.
- The statement is prepared in accordance with the requirement of Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014, wherein the financial results of the Company subsidiaries and associates and joint ventures are consolidated with the financial results of the Company.
- The consolidated results for the Quarter ended 30 September 2017, include the results of followings :  
Subsidiaries:  
a. M/s Almondz Finanz Limited,  
b. M/s Almondz Commodities Private Limited.  
c. M/s Almondz Wealth Advisors Limited.  
d. M/s Skiffle Healthcare Services Limited.  
e. M/s Almondz Global Infra- Consultant Limited.  
f. M/s North Square Projects Private Limited.  
g. M/s Almondz Debt Advisors Limited.  
Associates:  
a. M/s Premier Alcobev Private Limited.
- Previous period / year's figures have been regrouped / reclassified, wherever necessary.
- Key Standalone Financial Information is given below:

Particulars	Quarter-ended			Year to date and half year ended		Amount in Rs. Lacs
	30 September 2017	30 June 2017	30 September 2016	30 September 2017	30 September 2016	31 March 2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue	752	828	828	1,580	1,707	3,382
Profit/Loss before tax	9	87	15	95	38	137
Profit/Loss after tax	12	62	6	74	22	151



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Statement of Assets and Liabilities as at 30 September 2017 (Unaudited)			
	Particulars	30 September	31 March
		2017	2017
		(Unaudited)	(Audited)
<b>1</b>	<b>Equities and Liabilities</b>		
(A)	Shareholder's funds		
	(a) Share capital	1,555	1,553
	(b) Reserves and surplus	11,263	10,999
	Minority Interest	(2)	-
	<b>Total</b>	<b>12,816</b>	<b>12,552</b>
(B)	Non-current liabilities		
	(a) Long-term borrowings	1,294	1,419
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	16	11
	(d) Long-term provisions	118	105
	<b>Total</b>	<b>1,428</b>	<b>1,535</b>
(C)	Current liabilities		
	(a) Short-term borrowings	1,422	754
	(b) Trade payables	150	218
	(c) Other current liabilities	2,282	1,813
	(d) Short-term provisions	61	30
	<b>Total</b>	<b>3,915</b>	<b>2,815</b>
		<b>18,159</b>	<b>16,902</b>
<b>2</b>	<b>Assets</b>		
(A)	Non-current assets		
	(a) Fixed assets	3,695	3,677
	(b) Goodwill on Consolidation	29	29
	(c) Non-current investments	1,988	2,132
	(d) Deferred tax assets (net)	100	97
	(e) Long-term loans and advances	611	712
	(f) Other non-current assets	517	451
	<b>Total</b>	<b>6,940</b>	<b>7,098</b>
(B)	Current assets		
	(a) Inventories	2,730	1,064
	(b) Trade receivables	2,849	2,191
	(c) Cash and bank balances	1,720	2,026
	(d) Short-term loans and advances	3,298	3,947
	(e) Other current assets	622	576
	<b>Total</b>	<b>11,219</b>	<b>9,804</b>
		<b>18,159</b>	<b>16,902</b>



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Almondz Global Securities Ltd.

Almondz Global Securities Limited (Consolidated)  
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Segment wise revenue, results and segment assets / liabilities for the Quarter / Half year ended 30 September 2017

Particulars	Quarter ended			Year to date and half year ended		Year ended
	30 September 2017	30 June 2017	30 September 2016	30 September 2017	30 September 2016	31 March 2017
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
(a) Debt and equity market operations	67	8	185	75	213	122
(b) Corporate finance/advisory fees	166	264	85	430	501	1,218
(c) Wealth Advisory / Broking activities	446	386	416	832	753	1,507
(d) Finance activities	118	110	89	228	140	491
(e) Infrastructure advisory	471	556	470	1,027	732	1,571
(f) Healthcare Services	48	24	70	72	128	194
(g) Others*	2	2	-	4	3	7
<b>Total</b>	<b>1,318</b>	<b>1,350</b>	<b>1,315</b>	<b>2,668</b>	<b>2,470</b>	<b>5,110</b>
<b>Income from Operations</b>	<b>1,318</b>	<b>1,350</b>	<b>1,315</b>	<b>2,668</b>	<b>2,470</b>	<b>5,110</b>
<b>Segment Results</b>						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	(19)	(40)	12	(59)	(126)	(545)
(b) Corporate finance/advisory fees	32	102	29	134	325	858
(c) Wealth Advisory / Broking activities	14	(23)	45	(9)	25	108
(d) Finance activities	91	131	87	222	134	120
(e) Infrastructure advisory	16	10	59	26	65	12
(f) Healthcare Services	(5)	(34)	(21)	(39)	(49)	(139)
(g) Others*	2	3	4	5	10	11
<b>Total</b>	<b>131</b>	<b>149</b>	<b>215</b>	<b>281</b>	<b>384</b>	<b>425</b>
Less:						
1) Unallocable interest	55	40	51	95	104	226
2) Other unallocable expenditure (net off unallocable income)	28	(45)	72	(16)	140	237
<b>Profit before tax</b>	<b>48</b>	<b>154</b>	<b>92</b>	<b>202</b>	<b>140</b>	<b>(38)</b>
<b>Segment Assets</b>						
(a) Debt and equity market operations	2,787	822	2,644	2,787	2,644	1,827
(b) Corporate finance/advisory fees	206	225	93	206	93	327
(c) Wealth Advisory / Broking activities	3,333	3,287	4,364	3,333	4,364	2,574
(d) Finance activities	2,772	3,504	3,298	2,772	3,298	3,120
(e) Infrastructure advisory	2,302	2,228	1,674	2,302	1,674	1,860
(g) Healthcare Services	474	442	464	474	464	451
(h) Others*	1,893	1,856	1,832	1,893	1,832	1,867
(i) Unallocated	4,341	4,308	4,778	4,341	4,778	4,877
<b>Total</b>	<b>18,107</b>	<b>16,672</b>	<b>19,147</b>	<b>18,107</b>	<b>19,147</b>	<b>16,903</b>
<b>Segment Liabilities</b>						
(a) Debt and equity market operations	1,158	67	1,582	1,158	1,582	657
(b) Corporate finance/advisory fees	53	11	19	53	19	78
(c) Wealth Advisory / Broking activities	1,646	1,490	2,524	1,646	2,524	1,339
(e) Finance activities	5	9	8	5	8	8
(f) Infrastructure advisory	722	621	304	722	304	493
(g) Healthcare Services	78	82	81	78	81	93
(h) Others*	7	9	8	7	8	11
(i) Unallocated	1,674	1,681	1,996	1,674	1,996	1,672
<b>Total</b>	<b>5,344</b>	<b>3,970</b>	<b>6,522</b>	<b>5,344</b>	<b>6,522</b>	<b>4,351</b>
<b>Others include:-</b>						
a) investment in associates (Premier Alcobev Private Limited) through subsidiary	1,616	1,561	1,558	1,616	1,558	1,573
<b>Unallocated include:-</b>						
a) Unallocated fixed assets	3,188	3,217	3,188	3,188	3,188	3,156
b) Other current / non current assets	1,153	1,092	1,590	1,153	1,590	1,505

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

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

Place: New Delhi  
Date: 06 December 2017



Jagdeep Singh  
Jagdeep Singh  
Wholetime Director  
Din No. 00008348

SEBI Merchant Banking Registration No. INM00000834

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

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**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**  
**TO THE BOARD OF DIRECTORS**

**ALMONDZ GLOBAL SECURITIES LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ('the statement') of the company, **ALMONDZ GLOBAL SECURITIES LIMITED** ("the company") for the quarter ended **30 September, 2017** being submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

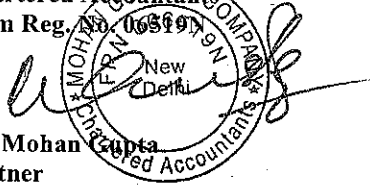
This Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the statement based on our review.

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 Accounting Standard 25, Interim Financial Reporting (AS 25) 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.
4. The company has adopted Indian Accounting Standards (INDAS) for the quarter ended 30.06.2017. But, later on company realized that INDAS is not applicable to them as per the MCA Notification No.217, dated 30th March 2016. As per the notification, Non-Banking Financial Company means a Company as defined in clause (f) of section 45-I of the Reserve Bank of India Act, 1934 and includes Housing Finance Companies, Merchant Banking companies, Micro Finance Companies, Mutual Benefit Companies, Venture Capital Fund Companies, Stock Broker or Sub-Broker Companies, Nidhi Companies, Chit Companies, Securitization and Reconstruction Companies, Mortgage Guarantee Companies, Pension Fund Companies, Asset Management Companies and Core Investment Companies. Since, company is a Merchant Banking/Stock Broking Company, therefore it will be consider as NBFC Company and have applied Indian GAAP.



5. The comparative financial information of the company for the half year ended 30<sup>th</sup> September 2016 was reviewed by the predecessor auditor and the financial statements of the company for the year ended 31<sup>st</sup> March 2017, were audited by the predecessor auditor who expressed an unmodified opinion on those financial information/ financial statement.

For Mohan Gupta & Co.  
Chartered Accountants  
Firm Reg. No. 06319



CA Mohan Gupta  
Partner  
M.no-082466  
Date : 06-12-2017  
Place : New Delhi