

Almondz Global Securities Ltd.

Almondz Global Securities Limited
CIN No:- L74899DL1994PLC059839

Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi - 110001

PART I - STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2020
(Rs. in Lakh except per share data)

Particulars	Quarter ended		Year ended	
	June 30, 2020	March 31, 2020	June 30, 2019	March 31, 2020
	Unaudited	Audited	Unaudited	Audited
I Income				
Revenue From operations	-	-	-	-
Interest Income	1	4	2	9
Dividend Income	-	-	-	-
Rental Income	-	-	-	-
Fees and commission Income	367	414	684	2,379
Gain on fair value changes	110	18	-	18
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
Sale of products	-	-	-	-
Others	104	38	71	279
Total Revenue From operations (I)	582	474	760	2,686
II Other Income	170	118	80	319
III Total Income (I+II)	752	590	837	3,004
IV Expenses				
Finance costs	12	45	8	67
Fees and commission expense	237	260	323	1,414
Loss on fair value changes	-	31	39	53
Impairment on financial instruments	42	30	-	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	163	204	241	788
Depreciation and amortization expense	30	108	21	180
Other expenses	140	177	169	622
Total expenses (IV)	624	853	801	3,144
V Profit/ (loss) before exceptional items and tax (III-IV)	128	(263)	36	(140)
VI Exceptional items				
VII Profit/(loss) before tax (V-VI)	128	(263)	36	(140)
VIII Tax expense:				
(a) Current tax	40	(12)	13	13
(b) Current tax expense relating to prior years	(59)	-	(6)	(153)
(c) Deferred tax / MAT credit	18	(162)	(6)	(153)
IX Profit/ (Loss) from continuing operations for the period (VII-VIII)	129	(89)	29	10
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)	129	(89)	29	10
XIV Other Comprehensive Income				
A (i) Items that will not be reclassified to profit or loss				
-> Re-measurement losses on defined benefit plans	13	79	(9)	53
-> Income tax relating to items that will not be reclassified to profit or loss	(4)	(23)	2	(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)	138	(33)	22	47
XVI Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553
XVII Earnings per equity share (for continuing operation)				
(a) Basic	0.53	(0.13)	0.08	0.18
(b) Diluted	0.52	(0.12)	0.08	0.18
XVIII Earnings per equity share (for discontinued operation):				
(a) Basic	-	-	-	-
(b) Diluted	-	-	-	-
XIX Earnings per equity share (Total) including Other Comprehensive Income				
(a) Basic	0.53	(0.13)	0.08	0.18
(b) Diluted	0.52	(0.12)	0.08	0.18

SEBI Merchant Banking Registration No. INM000000834

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

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

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



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Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on September 14, 2020.
- 2 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under section 133 of Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India.
- 3 The outbreak of Covid-19 pandemic has affected several countries across the world, including India. The Indian Government had announced a complete lockdown across the country which is still continuing with gradual relaxations. There has been no material change in the controls or processes followed in the closing of the financial statements of the Company. As at June 30, 2020, based on facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties, which affect its liquidity position; and its ability to fulfil its financial obligations. The ongoing COVID-19 situation, if prolonged, may result in some changes in the overall economic and market conditions, which may in turn have an impact on the future operations of the Company.
- 4 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 The figures reported in the standalone financial results for the quarter ended 31 March 2020 are being the balancing figures between audited figures in respect of the full financial year ended 31 March 2020 and the published unaudited nine months standalone figures upto 31 December 2019, which were subject to limited review by the auditors.
- 7 Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current period's

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

Jagdeep Singh
Jagdeep Singh
Whistle Director
DIN : 00008348

Place: New Delhi
Date: 14 - September 2020



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Almondz Global Securities Limited
Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi - 110001
Standalone unaudited Segment wise revenue, results, Segment assets and Segment liabilities for the
Quarter ended 30 June 2020

Particulars	Quarter ended			Year ended	
	June 30, 2020	March 31, 2020	June 30, 2019	March 31, 2020	
	Unaudited	Audited	Unaudited	Audited	
Segment Revenue					
(a) Debt and equity market operations	201	(19)	17	65	
(b) Consultancy and Advisory fees	232	271	523	1677	
(c) Wealth Advisory / Broking activities	149	222	217	943	
Income from Operations	582	474	757	2685	
Segment results					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	84	(175)	(88)	(293)	
(b) Corporate finance/ advisory fees	(73)	(103)	120	132	
(c) Wealth Advisory / Broking activities	10	(20)	4	17	
Total	21	(298)	36	(144)	
Less:					
1) Unallocable interest	1	3	3	8	
2) Other unallocable expenditure (net off unallocable income)	(108)	(38)	(3)	(12)	
Profit before tax	128	(263)	36	(140)	
Segment Assets					
(a) Debt and equity market operations	785	381	576	381	
(b) Corporate finance/ advisory fees	842	814	1387	814	
(c) Wealth Advisory / Broking activities	2027	1706	2332	1706	
(e) Unallocated	12296	12184	11290	12184	
Total Segment Assets	15950	15085	15585	15085	
Segment Liabilities					
(a) Debt and equity market operations	38	96	5	96	
(b) Corporate finance/ advisory fees	339	276	598	276	
(c) Wealth Advisory / Broking activities	1497	970	1437	970	
(e) Unallocated	1421	1240	1125	1240	
	3295	2582	3165	2582	

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



Jagdeep Singh
Jagdeep Singh
Wholetime Director
DIN : 00008348

Place: New Delhi
Date: 14 - September 2020

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Limited Review Report on the Unaudited Standalone Financial Results of the Almondz Global Securities Limited for the quarter ended 30th June 2020 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 **30 June, 2020** and year to date from **1st April 2020 to 30th June 2020** (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'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies act 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, read with circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the statement based on our review.

2. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, " Review of Interim Financial Information Performed by an Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other



recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mohan Gupta & Co.

Chartered Accountants

Firm Reg. No. 06519N

CA Mohan Gupta

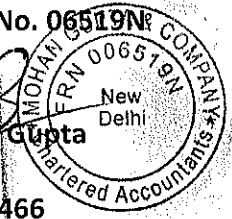
Partner

M.no- 082466

Date : 14.09.2020

Place : New Delhi

UDIN: 20082466AAAAA25655



Almondz Global Securities Ltd.

Almondz Global Securities Limited
CIN: L74899DL1994PLC059839

Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi - 110001

Statement of Consolidated unaudited Financial Results for the Quarter ended 30 June 2020

(Rs. in lakh, except per share data)

Particulars	Quarter ended		Year Ended	
	June 30, 2020	March 31, 2020	June 30, 2019	March 31, 2020
	Unaudited	Audited	Unaudited	Audited
Income				
I Revenue From operations				
Interest Income	99	19	118	449
Dividend Income	1	4	2	9
Rental Income	2	3	1	9
Fees and commission income	889	1,181	1,458	5,402
Net gain on fair value changes	112	19	-	19
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-
Sale of products	2	6	8	28
Others	101	48	24	141
Total Revenue From operations	1,188	1,280	1,609	6,067
II Other Income	156	142	87	385
III Total Income (I+II)	1,342	1,422	1,696	6,442
Expenses				
Finance costs	30	119	53	246
Fees and commission expenses	412	489	466	1,894
Net loss on fair value changes	-	31	39	53
Impairment on financial instruments	44	55	-	55
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-
Cost of material consumed	-	-	-	-
Purchases of Stock-in-Trade	-	3	2	10
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	1	(3)	(3)	(1)
Employee benefits expense	424	629	588	2,602
Depreciation and amortization expense	67	218	44	334
Other expenses	203	225	345	1,297
Total expenses	1,181	1,966	1,534	6,480
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	161	(544)	162	(48)
VI Exceptional items	-	-	-	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	161	(544)	162	(48)
Share of (loss)/profit of equity accounted investees	170	(27)	76	290
VIII Profit before tax	331	(571)	238	242
IX Tax expense:				
(a) Current tax	25	(326)	40	(191)
(b) Current tax expense relating to prior years	62	(63)	53	69
(c) Deferred tax / MAT Credit	(59)	(45)	(6)	(53)
	22	(218)	(7)	(207)
X Profit from continuing operations for the period (VIII-IX)	306	(245)	198	433
XI Profit from discontinued operations	-	-	-	-
XII Tax expenses of discontinued operations	-	-	-	-
XIII Profit from Discontinued operations (after tax) (XI-XII)	-	-	-	-
XIV Not Profit for the period (X+XIII)	306	(245)	198	433
XV Profit from continuing operations for the period attributable to				
(a) Owners of the Company	306	(245)	198	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	15	132	(12)	99
(ii) Income tax relating to items that will not be reclassified to profit or loss	(4)	(37)	3	(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)	317	(150)	189	504
XIX Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553
XX Earnings per equity share (for continuing operation)				
(a) Basic	1.22	(0.58)	0.73	1.95
(b) Diluted	1.19	(0.56)	0.73	1.88
XXI Earnings per equity share (for discontinued operation):				
(a) Basic	-	-	-	-
(b) Diluted	-	-	-	-



SEBI Merchant Banking Registration No. INM00000834

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Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on September 14, 2020.
- 2 The above financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS notified under section 133 of Companies Act, 2013 read with relevant Rules issued thereunder and other accounting principles generally accepted in India.
- 3 The outbreak of Covid-19 pandemic has affected several countries across the world, including India. The Indian Government had announced a complete lockdown across the country which is still continuing with gradual relaxations. There has been no material change in the controls or processes followed in the closing of the financial statements of the Company. As at June 30, 2020, based on facts and circumstances existing as of that date, the Company does not anticipate any material uncertainties, which affect its liquidity position; and its ability to fulfil its financial obligations. The ongoing COVID-19 situation, if prolonged, may result in some changes in the overall economic and market conditions, which may in turn have an impact on the future operations of the Company.
- 4 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 The consolidated results for the Quarter ended 30 June 2020, 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.**Associates:**
 - a. M/s Premier Alcobev Private Limited.
 - b. M/s Almondz Insolvency Resolution Services Private Limited.
- 7 The figures reported in the consolidated financial results for the quarter ended 31 March 2020 are being the balancing figures between audited figures in respect of the full financial year ended 31 March 2020 and the published unaudited nine months standalone figures upto 31 December 2019, which were subject to limited review by the auditors.
- 8 Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current period's

Place: New Delhi
Date: 14 - September 2020

For and on behalf of the Board of
Almondz Global Securities Limited
Jagdeep Singh
Jagdeep Singh
Wholetime Director
DIN - 00008348

Almondz Global Securities Limited (Consolidated)
Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi -110001
CIN: L74899DL1994PLC059839

Consolidated unaudited Segment wise revenue, results, Segment assets and Segment liabilities for the
Quarter ended 30 June 2020

Rupees in Lakh

Particulars	Quarter ended			Year Ended
	June 30, 2020	March 31, 2020	June 30, 2019	March 31, 2020
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				(27)
(a) Debt and equity market operations	200	20	17	4,136
(b) Consultancy and advisory fees*	694	908	1,085	1,158
(c) Wealth Advisory / Broking activities	204	305	304	449
(d) Finance activities	80	(27)	116	332
(e) Healthcare activities	6	71	80	9
(f) Others**	2	3	7	6,057
Total	1,186	1,280	1,609	6,057
Income from Operations	-	-	-	-
Segment Results				
Profit before tax and interest from each segment				(305)
(a) Debt and equity market operations	84	(186)	(88)	126
(b) Consultancy and advisory fees*	(69)	(223)	181	27
(c) Wealth Advisory / Broking activities	10	(22)	11	102
(d) Finance activities	36	(132)	49	(8)
(e) Healthcare activities	(27)	(8)	3	6
(f) Others**	4	(6)	3	(52)
Total	38	(577)	159	8
Less:				
1) Unallocable interest	1	3	3	(12)
2) Other unallocable expenditure (net off unallocable income)	(124)	(36)	(6)	(48)
Profit before tax	161	(544)	162	(48)
Segment Assets				
(a) Debt and equity market operations	785	381	576	381
(b) Consultancy and advisory fees*	3,476	3,555	3,669	3,555
(c) Wealth Advisory / Broking activities	2,343	2,068	2,693	2,068
(d) Finance activities	4,111	4,556	4,225	4,556
(e) Healthcare activities	593	673	485	673
(f) Others**	2,056	2,052	1,996	2,052
(g) Unallocated	4,878	4,637	4,877	4,637
Total	18,242	17,922	18,521	17,922
Segment Liabilities				
(a) Debt and equity market operations	38	96	5	96
(b) Consultancy and advisory fees*	1,297	1,655	2,142	1,655
(c) Wealth Advisory / Broking activities	1,576	1,022	1,566	1,022
(d) Finance activities	138	158	165	158
(e) Healthcare activities	233	311	136	311
(f) Others**	8	19	11	19
(g) Unallocated	1,214	1,240	1,125	1,240
Total	4,504	4,501	5,150	4,501

*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
Jagdeep Singh
Wholetime Director
DIN : 00008348

Place: New Delhi
Date: 14 - September 2020

Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Almondz Global Securities Limited for the quarter ended 30th June 2020 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

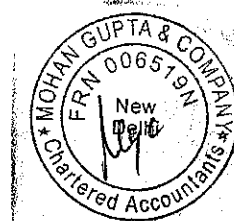
TO THE BOARD OF DIRECTORS

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 ended **30 June, 2020** and year to date from 1st April 2020 to 30th June 2020 (the "Statement") attached herewith, being submitted by the Parent pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended (the 'Regulation'), read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies act 2013, as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India, read with circular is the responsibility of the Parent Company's management and has been approved by the Parent's Board of Directors. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, " Review of Interim Financial Information Performed by an Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.


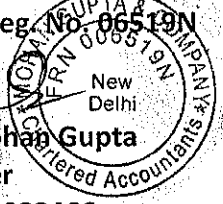
4. This statement includes the result of the following entities:
Almondz Finanz Limited (Wholly Owned Subsidiary)
Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)



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 & Co.
Chartered Accountants
Firm Reg. No. 06519N



CA Mohan Gupta
Partner
M.no- 082466

Date : 14.09.2020

Place : New Delhi

UDIN: 20082466 AAAAY 1580