

Almondz Global Securities Ltd.

Almondz Global Securities Limited
CIN No:- L74899DL1994PLC059839
Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi - 110001
Statement of Standalone unaudited Financial Results for the Quarter ended 30 June 2019

(Rs. In Lakh except per share data)

Particulars	For the quarter ended	
	June 30, 2019	June 30, 2018
	Unaudited	Unaudited
Income		
I Revenue From operations	-	-
Interest Income	-	-
Dividend Income	2	1
Rental Income	-	-
Fees and commission income	716	793
Net gain on fair value changes	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-
Sale of products	-	-
Others	17	11
Total Revenue From operations (I)	735	805
II Other income	102	62
III Total income (I+II)	837	867
IV Expenses		
Finance costs	8	41
Fees and commission expense	323	203
Net loss on fair value changes	39	119
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	241	359
Depreciation and amortization expense	21	17
Other expenses	169	175
Total expenses (IV)	801	914
V Profit/ (loss) before exceptional items and tax (III-IV)	36	(48)
VI Exceptional items		
VII Profit/(loss) before tax (V-VI)	36	(48)
VIII Tax expense:		
(a) Current tax	7	(13)
(b) Current tax expense relating to prior years	13	15
(c) Deferred tax	-	-
	(6)	(28)
IX Profit/ (Loss) from continuing operations for the period (VII-VIII)	29	(35)
X Profit/ (Loss) from discontinued operations		
XI Tax expenses of discontinued operations		
XII Profit from Discontinued operations (after tax) (X-XI)		
XIII Net Profit for the period (IX+XII)	29	(35)
XIV Other Comprehensive Income		
A (i) Items that will not be reclassified to profit or loss	-	-
-> Re-measurement losses on defined benefit plans	(9)	(9)
-> Income tax relating to items that will not be reclassified to profit or loss	2	2
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)	22	(41)
XVI Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553
XVII Earnings per equity share (for continuing operation)		
(a) Basic	0.08	(0.16)
(b) Diluted	0.08	(0.16)
XVIII Earnings per equity share (for discontinued operation):		
(a) Basic	-	-
(b) Diluted	-	-
XIX Earnings per equity share (Total) including Other Comprehensive Income		
(a) Basic	0.08	(0.16)
(b) Diluted	0.08	(0.16)

SEBI Merchant Banking Registration No. INM000000834



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

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 12, 2019
- 2 The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2019 with a transition date of April 1, 2018. 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 Reconciliation of the financial results of corresponding quarter of financial year 2018-19 to those reported under previous IGAAP are

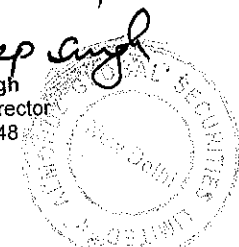
Reconciliation of total comprehensive income for the year ended June 30, 2018	
	Amount (Rs.)
Profit after tax as per previous GAAP	45
Adjustments:	
Amortisation of interest free loan to Employee*	0
Amortisation of SD receivable/payable	(0)
Fair value of investment	(85)
Actuarial loss on defined benefit plans (net of tax)	9
Expected credit loss	2
Fair value of inventory	(35)
Amortisation of Processing fees	0
Tax impact of above adjustments	28
Total adjustments	(80)
Profit after tax as per Ind AS	(34)
Other comprehensive income (net of tax):	
Actuarial loss on defined benefit plans (net of tax)	(7)
Total comprehensive income as per Ind AS	(41)

- 4 The Company has opted to avail the relaxations provided by The Securities and Exchange Board of India (SEBI), vide its circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("the circular"), as available to the listed entities. Accordingly the Company has provided Ind AS compliant financial results only for the corresponding quarter ended June 30, 2018 along with financial results for the quarter ended June 30, 2019.
- 5 In accordance with Ind As-108 "Operating Segments" and based in "management evaluation", the Chief Operating Decision Makers 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.
- 6 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 7 Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current period's classification.

Place: New Delhi
Date: 12-Sep-2019

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

Jagdeep Singh
Jagdeep Singh
Wholtime Director
DIN : 00008348



Almondz Global Securities Limited

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

Standalone audited Segment wise revenue, results , Segment assets and Segment liabilities for the Quarter ended 30 June 2019

Rs. In Lakh

Particulars	For the quarter ended	
	June 30, 2019	June 30, 2018
	(unaudited)	(unaudited)
Segment Revenue		
(a) Debt and equity market operations	17	11
(b) Corporate finance/ advisory fees	226	324
(c) Wealth Advisory / Broking activities	217	316
(d) Infrastructure advisory	276	156
Income from Operations	736	807
Segment results		
Profit before tax and interest from each segment		
(a) Debt and equity market operations	(88)	(212)
(b) Corporate finance/ advisory fees	111	173
(c) Wealth Advisory / Broking activities	4	8
(d) Infrastructure advisory	9	15
Total	36	(16)
Less:		
1) Unallocable interest	3	23
2) Other unallocable expenditure (net off unallocable income)	(2)	9
Profit before tax	36	(48)
Segment Assets		
(a) Debt and equity market operations	576	2,071
(b) Corporate finance/ advisory fees	278	158
(c) Wealth Advisory / Broking activities	2,332	3,577
(d) Infrastructure advisory	1,109	758
(e) Unallocated*	11,290	10,906
Total Segment Assets	15,585	17,470
Segment Liabilities		
(a) Debt and equity market operations	5	637
(b) Corporate finance/ advisory fees	52	78
(c) Wealth Advisory / Broking activities	1,437	2,079
(d) Infrastructure advisory	546	105
(e) Unallocated**	1,125	2,122
	3,165	5,021

* Unallocated Assets includes :

- Investments in subsidiaries	6,417	6,418
- Unallocated Fixed Assets	3,014	3,082
- Loans to subsidiaries	822	555
- Other Current & Non Current Assets	1,037	851

** Unallocated Liabilities includes :

- Long term borrowings	553	1,176
- Other Current Liabilities	572	946



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

Jagdeep Singh

Jagdeep Singh
Wholetime Director
DIN : 00008348

Place: New Delhi
Date: 12-Sep-2019

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**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 ended 30th June 2019 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, 2019** and year to date from 1st April 2019 to 30th June 2019 (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').

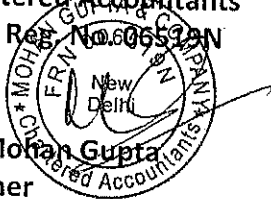
The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind-AS 34) "Interim Financial Reporting" prescribed under section 133 of the companies act 2013, as amended, read with the relevant rules issued thereunder and other 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. 605512N



CA Mohan Gupta
Partner
M.no- 082466
Date : 12.09.2019
Place : New Delhi

Almondz Global Securities Ltd.

Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

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

Unaudited Consolidated Financial Results For Quarter Ended June 30, 2019

(Rs. in lakh, except per share data)

Particulars	For the quarter ended	
	June 30, 2019	June 30, 2018
	Unaudited	Unaudited
Income		
I Revenue From operations		
Interest Income	116	219
Dividend Income	2	2
Rental Income	1	1
Fees and commission income	1,458	1,654
Net gain on fair value changes	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-
Sale of products	8	5
Others	22	19
Total Revenue From operations	1,609	1,900
II Other income	87	243
III Total income (I+II)	1,696	2,143
Expenses		
Finance costs	53	87
Fees and commission expenses	466	384
Net loss on fair value changes	39	119
Net loss on derecognition of financial instruments under amortised cost category	-	-
Cost of material consumed	-	-
Purchases of Stock-in-Trade	2	3
Changes in inventories of finished goods, Stock-in-Trade and work-in-progress	-	1
Employee benefits expense	588	757
Depreciation and amortization expense	44	36
Other expenses	345	517
Total expenses	1,537	1,904
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	159	239
VI Exceptional items	-	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	159	239
Share of (loss)/profit of equity accounted investees	76	101
VIII Profit before tax	235	340
IX Tax expense:	40	49
(a) Current tax	53	34
(b) Current tax expense relating to prior years	(6)	-
(c) Deferred tax	(7)	15
X Profit from continuing operations for the period (VIII-IX)	195	291
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)	195	291
XV Profit from continuing operations for the period attributable to		
(a) Owners of the Company	195	291
(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	(12)	(11)
(ii) Income tax relating to items that will not be reclassified to profit or loss	3	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	-	-
XVIII Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period) (XIV+XVII)	186	283
XIX Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553
XX Earnings per equity share (for continuing operation)		
(a) Basic	0.72	1.09
(b) Diluted	0.72	1.09
XXI Earnings per equity share (for discontinued operation):		
(a) Basic	-	-
(b) Diluted	-	-

SEBI Merchant Banking Registration No. INM000000834

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

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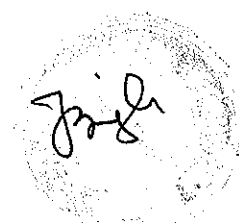
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Notes

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on September 12, 2019
2. The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2019 with a transition date of April 1, 2018. 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. Reconciliation of the financial results of corresponding quarter of financial year 2018-19 to those reported under previous IGAAP are summarized below:

Reconciliation of total comprehensive income for the year ended June 30, 2018	
Profit after tax as per previous GAAP	419
Adjustments:	
Amortisation of interest free loan to Employee'	0
Depreciation on investment property	(1)
Amortisation of SD receivable/payable	(0)
Fair value of investment	(85)
Actuarial loss on defined benefit plans (net of tax)	11
Expected credit loss	(0)
Fair value of inventory	(35)
Amortisation of Processing fees	0
Tax impact of above adjustments	(18)
Total adjustments	(128)
Profit after tax as per Ind AS	291
Other comprehensive income (net of tax):	
Actuarial loss on defined benefit plans (net of tax)	(8)
Total comprehensive income as per Ind AS	283

4. The Company has opted to avail the relaxations provided by The Securities and Exchange Board of India (SEBI), vide its circular no. CIR/CFD/FAC/62/2016 dated July 5, 2016 ("the circular"), as available to the listed entities. Accordingly the Company has provided Ind AS compliant financial results only for the corresponding quarter ended June 30, 2018 along with financial results for the quarter ended June 30, 2019.
5. In accordance with Ind As-108 "Operating Segments" and based in "management evaluation", the Chief Operating Decision Makers 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.
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 and year ended 30 June 2019, 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.
8. Figures for the previous period have been regrouped/reclassified wherever necessary to conform to the current period's classification.



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

Segment wise revenue, results and segment assets / liabilities for the Quarter ended 30 June 2019

Rupees In Lakh

Particulars	Quarter ended	
	30 June 2019	30 June 2018
	(Unaudited)	(Unaudited)
Segment Revenue		
(a) Debt and equity market operations	17	11
(b) Corporate finance/advisory fees	227	324
(c) Wealth Advisory / Broking activities	304	433
(d) Finance activities	116	219
(e) Infrastructure advisory	858	835
(f) Healthcare activities	80	70
(g) Others*	7	8
Total	1,609	1,900
Income from Operations	1,609	1,900
Segment Results		
Profit before tax and interest from each segment		
(a) Debt and equity market operations	(88)	(212)
(b) Corporate finance/advisory fees	147	173
(c) Wealth Advisory / Broking activities	11	21
(d) Finance activities	49	225
(e) Infrastructure advisory	34	65
(f) Healthcare activities	3	(1)
(g) Others*	3	1
Total	159	272
Less:		
1) Unallocable interest	3	23
2) Other unallocable expenditure (net off unallocable income)	(3)	10
Profit before tax	159	239
Segment Assets		
(a) Debt and equity market operations	576	2,071
(b) Corporate finance/advisory fees	278	158
(c) Wealth Advisory / Broking activities	2,693	3,949
(d) Finance activities	4,225	4,325
(e) Infrastructure advisory	3,391	3,041
(f) Healthcare activities	485	497
(g) Others*	1,996	1,688
(h) Unallocated	4,877	4,435
Total	18,521	20,164
Segment Liabilities		
(a) Debt and equity market operations	5	637
(b) Corporate finance/advisory fees	52	78
(c) Wealth Advisory / Broking activities	1,566	2,237
(d) Finance activities	165	425
(e) Infrastructure advisory	2,090	1,779
(f) Healthcare activities	136	149
(g) Others*	11	85
(h) Unallocated	1,125	2,122
Total	5,150	7,512

Others include:-

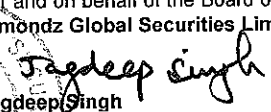
a) investment in associates (Premier Alcobev Private Limited) through subsidiary	1,996	1,688
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Unallocated include:-

a) Unallocated fixed assets	3,078	3,188
b) Other current / non current assets	1,799	1,247

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

Place: New Delhi
Date: 12 Sep 2019

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

Jagdeep Singh
 Wholetime Director
 DIN: 00008348

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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Almondz Global Securities Limited for the quarter ended 30th June 2019 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS

ALMONDZ GLOBAL SECURITIES LIMITED

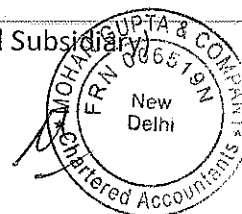
1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of the company, **ALMONDZ GLOBAL SECURITIES LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended **30 June, 2019** and year to date from 1st April 2019 to 30th June 2019 (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.
6. The consolidated unaudited financial results also include the Group share of net profit after tax of Rs.74.58 Lakh for the quarter ended 30th June 2019 and for the period from April 1, 2019 to June 30, 2019 as considered in the consolidated unaudited financial results, in respect of 1 Associate company have not been reviewed by us. This financial result/financial information and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this associate is based solely on such financial results and other unaudited financial information. Our conclusion on the statement is not modified in respect of the above matter.

For Mohan Gupta & Co.
Chartered Accountants
Firm Reg. No. 06519N



CA Mohan Gupta
Partner Accountant

M.no- 082466

Date : 12.09.2019

Place : New Delhi