

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 and Half Year ended 30 September 2019

(Rs. in Lakh except per share data)

Particulars	Quarter ended			Half Year ended	
	September 30, 2019	June 30, 2019	September 30, 2018	September 30, 2019	September 30, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
Income					
I Revenue From operations					
Interest Income	-	-	-	-	-
Dividend Income	1	2	4	3	5
Rental Income	-	-	-	-	-
Fees and commission income	641	716	970	1,357	1,763
Net gain on fair value changes	-	-	-	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products	-	-	-	-	-
Others	17	17	(76)	34	(65)
Total Revenue From operations (I)	659	735	898	1,394	1,703
II Other Income	93	102	69	195	131
III Total Income (I+II)	753	837	967	1,590	1,834
IV Expenses					
Finance costs	4	8	11	12	52
Fees and commission expense	420	323	312	743	515
Net (Gain) / loss on fair value changes	(18)	39	107	21	226
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	-	-	-	-	-
Employee benefits expense	139	241	353	380	712
Depreciation and amortization expense	15	21	25	36	42
Other expenses	151	169	213	320	389
Total expenses (IV)	711	801	1,021	1,512	1,936
V Profit/(loss) before exceptional items and tax (III-IV)	41	36	(54)	77	(102)
VI Exceptional items	-	-	-	-	-
VII Profit/(loss) before tax (V-VI)	41	36	(54)	77	(102)
VIII Tax expense:	14	7	(15)	21	(28)
(a) Current tax	2	13	11	15	26
(b) Current tax expense relating to prior years	-	-	(1)	-	(1)
(c) Deferred tax	12	(6)	(25)	6	(53)
IX Profit/(Loss) from continuing operations for the period (VII-VIII)	27	29	(39)	56	(74)
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)	27	29	(39)	56	(74)
XIV Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss					
-> Re-measurement losses on defined benefit plans	(9)	(8)	(8)	(17)	(17)
-> Income tax relating to items that will not be reclassified to profit or loss	3	2	2	5	5
B. (i) Items that will be reclassified to profit or loss					
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XV Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period) (XIII+XIV)	21	23	(45)	44	(86)
XVI Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553
XVII Earnings per equity share (for continuing operation)					
(a) Basic	0.08	0.09	(0.17)	0.17	(0.33)
(b) Diluted	0.08	0.09	(0.17)	0.17	(0.33)
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	0.09	(0.17)	0.17	(0.33)
(b) Diluted	0.08	0.09	(0.17)	0.17	(0.33)

SEBI Merchant Banking Registration No. INM00000834

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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

Statement of Unaudited Standalone Assets and Liabilities as at 30 September 2019
 (Rs. In Lakh)

Particulars	As at September 30, 2019
ASSETS	
(1) Financial Assets	
(a) Cash and cash equivalents	539
(b) Bank Balance other than (a) above	495
(c) Derivative financial instruments	-
(d) Receivables	
(i) Trade Receivables	1,534
(ii) Other Receivables	-
(e) Loans	623
(f) Investments	6,650
(g) Other Financial assets	1,374
(2) Non-financial Assets	
(a) Inventories	279
(b) Current tax assets (Net)	581
(c) Deferred tax Assets (Net)	252
(d) Investment Property	-
(e) Biological assets other than bearer plants	-
(f) Property, Plant and Equipment	2,982
(g) Capital work-in-progress	-
(h) Intangible assets under development	-
(i) Goodwill	-
(j) Other Intangible assets	24
(k) Other non-financial assets	124
Total Assets	16,458
LIABILITIES AND EQUITY	
LIABILITIES	
(1) Financial Liabilities	
(a) Derivative financial instruments	
(b) Payables	
(i) Trade Payables	-
(ii) total outstanding dues of micro enterprises and small enterprises	-
(iii) total outstanding dues of creditors other than micro enterprises and small enterprises	168
(iv) Other Payables	-
(v) total outstanding dues of micro enterprises and small enterprises	-
(vi) total outstanding dues of creditors other than micro enterprises and small enterprises	-
(c) Debt Securities	-
(d) Borrowings (Other than Debt Securities)	632
(e) Deposits	-
(f) Subordinated Liabilities	-
(g) Other financial liabilities	907
(2) Non-Financial Liabilities	
(a) Current tax liabilities (Net)	-
(b) Provisions	131
(c) Deferred tax liabilities (Net)	-
(d) Other non-financial liabilities	1,177
(3) EQUITY	
(a) Equity Share capital	1,554
(b) Other Equity	10,890
Total Liabilities and Equity	16,458

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Unaudited Standalone Statement of Cash flow as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements, 2015 for the half year ended 30 September 2019

Particulars	(Rs. In Lakh)	
	Half year ended 30 September 2019	Half year ended 30 September 2018
A. Cash flow from operating activities		
Profit/(loss) before prior period items and taxes	77	(102)
Adjusted for :		
Depreciation	38	42
Re-measurements of defined benefit plans	(17)	(17)
Provision for employee benefits	8	-
Advance/debit balances written off	6	9
Excess provision for expenses written back	-	(3)
Interest Expenses	12	52
Dividend Income	(3)	(5)
(Profit)/loss on sale of investment	46	7
Rent received	(89)	(89)
Interest income	(64)	(92)
Loss on fair valuation of investment	21	192
Loss on fair valuation of inventories	-	35
Provision for expected credit loss	(3)	9
Liabilities no longer required written back	(1)	(0)
	<u>25</u>	<u>57</u>
Less: Exceptional items	-	-
Operating profit before working capital changes	<u>25</u>	<u>57</u>
Adjusted for net changes in working capital		
Inventories, financial and non-financial assets	183	(1,295)
Financial and non-financial liabilities	(191)	478
Cash flow before extra ordinary items and tax	<u>18</u>	<u>(760)</u>
Taxes paid	(15)	(25)
Net cash generated from/(used in) operating activities (A)	<u>2</u>	<u>(785)</u>
B. Cash flow from Investing activities		
Purchase of fixed assets	(1)	(22)
Disposal of Investment	47	(163)
Dividend income	3	5
Rent received	89	69
Interest received	64	92
Net cash from/(used in) investing activities (B)	<u>202</u>	<u>(18)</u>
C. Cash flow from financing activities		
Repayment of secured long term borrowings (net)	(153)	(173)
Interest Expenses	(12)	(52)
Net increase/(decrease) in cash credit facilities	(87)	143
Net cash from/(used in) financing activities (C)	<u>(251)</u>	<u>(82)</u>
Net cash inflows during the year (A+B+C)	<u>(47)</u>	<u>(886)</u>
Cash and cash equivalents (Opening balance)	<u>587</u>	<u>1,128</u>
Cash and cash equivalents (Closing balance)	<u>540</u>	<u>242</u>
Cash and bank balance include:		
Cash and cash equivalents		
- Cash in hand	31	6
- Deposits with bank (less than 3 months)	8	8
- Balances with banks in current account	501	229
Cash and cash equivalents (closing balance)	<u>540</u>	<u>242</u>

Notes

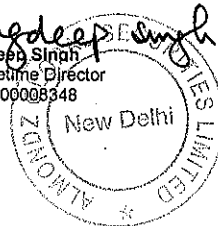
- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on December 11, 2019
- 2 The company has adopted Indian Accounting Standards (Ind AS) from April 1, 2019 with a transition date of April 1, 2018. The financial results have 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, 2018.
- 3 Reconciliation of the financial results of corresponding quarter and half year ended 30 September 19 to those reported under previous IGAAP are summarized below:

Particulars	(Rs. In Lakh)	
	Quarter ended	Half Year ended
	September 30, 2018	September 30, 2018
Profit after tax as per previous GAAP	45	91
Adjustments:		
Amortisation of interest free loan to Employees	-	-
Amortisation of SD receivable/payable	(2)	(2)
Fair value of investment	(108)	(193)
Actuarial loss on defined benefit plans	9	18
Expected credit gain / (loss)	(11)	(9)
Fair value of inventory	-	(35)
Amortisation of Processing fees	-	-
Tax impact of above adjustments	29	58
Total adjustments	(83)	(163)
Profit after tax as per Ind AS	(38)	(72)
Other comprehensive Income (net of tax):		
Actuarial loss on defined benefit plans (net of tax)	(7)	(14)
Total comprehensive income as per Ind AS	(45)	(86)

- 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 and half year ended on September 30, 2018 along with financial results for the quarter and half year ended September 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 confirm to the current period's classification.

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

Jagdeep Singh
Jagdeep Singh
Wholetime Director
DIN : 00008348



Place: New Delhi
Date: 11-Dec-2019

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 and Half year ended 30 September 2019

Particulars	Quarter ended			Half year ended	
	30 Sep 2019	30 June 2019	30 Sep 2018	30 Sep 2019	30 Sep 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
Segment Revenue					
(a) Debt and equity market operations	20	17	-71	37	-60
(b) Consultancy and Advisory fees*	468	502	688	970	1168
(c) Wealth Advisory / Broking activities	170	217	279	387	595
Income from Operations	658	736	896	1394	1703
Segment results					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	-33	-88	-282	-121	-494
(b) Corporate finance/ advisory fees*	69	120	298	189	486
(c) Wealth Advisory / Broking activities	12	4	-4	16	4
Total	48	36	12	84	-4
Less:					
1) Unallocable interest	1	3	3	4	26
2) Other unallocable expenditure (net off)	6	-3	63	3	72
Profit before tax	41	36	-54	77	-102
Segment Assets					
(a) Debt and equity market operations	780	576	923	780	923
(b) Corporate finance/ advisory fees*	1605	1387	1432	1605	1432
(c) Wealth Advisory / Broking activities	2025	2332	3096	2025	3096
(d) Unallocated*	11048	11290	10993	11048	10993
Total Segment Assets	15458	15585	16444	15458	16444
Segment Liabilities					
(a) Debt and equity market operations	5	5	144	5	144
(b) Corporate finance/ advisory fees*	764	598	297	764	297
(c) Wealth Advisory / Broking activities	1191	1437	1939	1191	1939
(d) Unallocated**	1055	1125	1661	1055	1661
	3015	3165	4041	3015	4041

* Unallocated Assets includes :

- Investments in subsidiaries	6417	6417	6418	6417	6418
- Unallocated Fixed Assets	2975	3014	3069	2975	3069
- Loans to subsidiaries	619	822	551	619	551
- Other Current & Non Current Assets	1037	1037	955	1037	955
	11048	11290	10993	11048	10993

** Unallocated Liabilities includes :

- Long term borrowings	489	553	806	489	806
- Other Current Liabilities	499	572	855	499	855
	988	1125	1661	988	1661

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

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

Jagdeep Singh
Jagdeep Singh
Wholtime Director
DIN : 00008348



Place: New Delhi
Date: 11-Dec-2019

Independent Auditor's Review Report on the Unaudited Standalone Financial Results of the Almondz Global Securities Limited for the quarter and half year ended 30th September 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 and half year ended **30 September, 2019** and year to date from 1st July 2019 to 30th September 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.

4. Attention to drawn to the fact that the cash flow figures for the corresponding period April 01, 2018 to September 30, 2018, have been approved by the board of directors of the company, but have not been subjected to limited review or audit.

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


CA Mohan Gupta
Partner

M.no- 082466

Date : 11.12.2019

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 / Half year ended September 30, 2019

(Rs. in lakh, except per share data)

Particulars	Quarter ended			Year to date and half year ended	
	30 September 2019	30 June 2019	30 September 2018	September 30, 2019	September 30, 2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
Income					
I Revenue From operations					
Interest Income	110	116	119	226	516
Dividend Income	1	2	-	3	2
Rental Income	2	1	-	3	1
Fees and commission income	1,378	1,458	1,683	2,836	3,337
Net gain on fair value changes	-	-	-	-	-
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products	8	8	13	16	18
Others	10	24	17	34	36
Total Revenue From operations	1,509	1,609	1,832	3,118	3,910
II Other income	107	87	55	194	120
III Total Income (I+II)	1,616	1,696	1,887	3,312	4,030
Expenses					
Finance costs	28	53	56	81	143
Fees and commission expenses	552	466	46	1,018	430
Net loss on fair value changes	(18)	39	108	21	227
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Cost of material consumed	-	-	-	-	-
Purchases of Stock-in-Trade	3	2	7	5	10
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	1	-	(3)	1	(2)
Employee benefits expense	494	588	769	1,082	1,526
Depreciation and amortization expense	38	44	46	82	82
Other expenses	361	345	816	706	1,333
Total expenses	1,459	1,537	1,845	2,996	3,749
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	157	159	42	316	281
VI Exceptional items	-	-	-	-	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	157	159	42	316	281
Share of (loss)/profit of equity accounted investees	110	76	21	186	122
VIII Profit before tax	267	235	63	502	403
IX Tax expense:	55	40	6	95	55
(a) Current tax	27	53	33	80	67
(b) Current tax expense relating to prior years	6	(6)	(2)	-	(2)
(c) Deferred tax	22	(7)	(25)	15	(10)
X Profit from continuing operations for the period (VIII-IX)	212	195	57	407	348
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)	212	195	57	407	348
XV Profit from continuing operations for the period attributable to					
(a) Owners of the Company	212	195	57	407	348
(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	(10)	(12)	(11)	(22)	(22)
(ii) Income tax relating to items that will not be reclassified to profit or loss	3	3	3	6	6
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)	205	186	49	391	332
XIX Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553
XX Earnings per equity share (for continuing operation)					
(a) Basic	0.79	0.72	0.19	1.51	1.28
(b) Diluted	0.79	0.72	0.19	1.51	1.28
XXI Earnings per equity share (for discontinued operation):					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-

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Statement of Unaudited Consolidated Assets and Liabilities as at 30 September 2019

Particulars	As at September 30, 2019
ASSETS	
(1) Financial Assets	
(a) Cash and cash equivalents	1,048
(b) Bank Balance other than (a) above	797
(c) Derivative financial instruments	-
(d) Receivables	
(i) Trade Receivables	5,864
(ii) Other Receivables	-
(e) Loans	626
(f) Investments	2,664
(g) Other Financial assets	2,462
(2) Non-financial Assets	
(a) Inventories	290
(b) Current tax assets (Net)	693
(c) Deferred tax Assets (Net)	274
(d) Investment Property	529
(e) Biological assets other than bearer plants	-
(f) Property, Plant and Equipment	3,590
(g) Capital work-in-progress	-
(h) Intangible assets under development	-
(i) Goodwill	29
(j) Other Intangible assets	59
(k) Other non-financial assets	167
Total Assets	19,090
LIABILITIES AND EQUITY	
LIABILITIES	
(1) Financial Liabilities	
(a) Derivative financial instruments	
(b) Payables	
(i) Trade Payables	
(i) total outstanding dues of micro enterprises and small enterprises	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	372
(ii) Other Payables	-
(i) total outstanding dues of micro enterprises and small enterprises	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	1,219
(c) Debt Securities	-
(d) Borrowings (Other than Debt Securities)	1,381
(e) Deposits	-
(f) Subordinated Liabilities	-
(g) Other financial liabilities	353
(2) Non-Financial Liabilities	
(a) Current tax liabilities (Net)	1
(b) Provisions	266
(c) Deferred tax liabilities (Net)	-
(d) Other non-financial liabilities	1,244
(3) EQUITY	
(a) Equity Share capital	1,553
(b) Other Equity	12,701
Total Liabilities and Equity	19,090



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Almondz Global Securities Limited
CIN: L74899DL1994PLC059839

Unaudited Standalone Statement of Cash flow as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements, 2015 for the half year ended 30 September 2019

Particulars	Half Year ended 30 September 2019	Half Year ended 30 September 2018
A. Cash flow from operating activities		
Profit before prior period items and taxes	398	348
Adjustments for		
Depreciation	82	82
Net loss on revaluation of inventory	(1)	35
Provision for expected credit loss	8	38
Provision for employee benefits	19	7
(Profit)/loss on Revaluation of investment	21	192
Bad debts written off	-	132
Rent received	(130)	(72)
Excess provision on employee benefit written back	-	(7)
Excess provision written back	(8)	(3)
Interest received	(226)	(516)
Interest paid	81	142
Provision for doubtful debts/advances written back	-	3
Liabilities no longer required written back	-	(1)
Advance/debit balances written off	5	10
Provision for doubtful debts	-	-
	249	390
Less: Exceptional items	-	-
Operating profit before working capital changes	249	390
Adjusted for net changes in working capital		
Inventory, financial & non financial assets	(98)	(3,598)
Financial liabilities & non financial liabilities	1	(1,506)
Cash flow before extra ordinary items and tax	152	(4,714)
Taxes paid	(82)	(67)
Net cash generated from/(used in) operating activities (A)	70	(4,781)
B. Cash flow from investing activities		
Purchase of Property, plant & Equipments	60	(79)
Purchase of Investment	(21)	(614)
Payments/proceeds for capital work in progress	3	-
Rent received	130	72
Interest received	(226)	(516)
Proceeds from sale of investment in property	-	8
Disposal of investment / (Investments made)	(67)	-
Net cash from/(used in) investing activities (B)	(121)	(1,129)
C. Cash flow from financing activities		
Repayment of long term borrowings (net)	293	2,330
Interest Paid	(81)	(142)
Repayment of short term borrowings (net)	(568)	-
Net cash from/(used in) financing activities (C)	(356)	2,188
Net cash inflows during the year (A+B+C)	(407)	(3,722)
Cash and cash equivalents (opening balance)	1,905	3,113
Cash and cash equivalents (closing balance)	1,843	415
Cash and bank balances includes:-		
Cash and cash equivalents		
Cash in hand	1,046	272
Cheques in Hand	797	23
Balances with scheduled banks	-	-
- on current account	-	120
- on deposit account	-	-
	1,843	415



Notes

1. The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on December 11, 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 and half year ended 30 September 19 to those reported under previous IGAAP are summarized below:

Particulars	(Rs. In Lakh)	
	Quarter ended September 30, 2018	Half Year ended September 30, 2018
Profit after tax as per previous GAAP	162	582
Adjustments:		
Amortisation of interest free loan to Employee'	-	-
Depreciation on investment property	1	
Amortisation of SD receivable/payable	(2)	(2)
Fair value of investment	(108)	(193)
Actuarial loss on defined benefit plans (net of tax)	11	22
Expected credit loss	(39)	(39)
Fair value of inventory	-	(35)
Amortisation of Processing fees	-	-
Tax impact of above adjustments	26	8
Total adjustments	(110)	(239)
Profit after tax as per Ind AS	52	343
Other comprehensive income (net of tax):		
Actuarial loss on defined benefit plans (net of tax)	(3)	(11)
Total comprehensive income as per Ind AS	49	332

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 and half year ended on September 30, 2018 along with financial results for the quarter and half year ended September 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 half year ended 30 September 2019, include the results of followings :

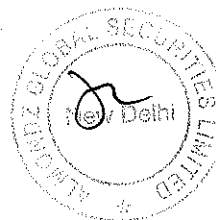
Subsidiaries:

- M/s Almondz Finanz Limited.
- M/s Almondz Commodities Private Limited.
- M/s Almondz Wealth Advisors Limited.
- M/s Skiffle Healthcare Services Limited.
- M/s Almondz Global Infra- Consultant Limited.
- M/s North Square Projects Private Limited.

Associates:

- M/s Premier Alicobev Private Limited.
- M/s Almondz Insolvency Resolution Services Private Limited.

8. Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current period's classification.



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Almondz Global Securities Limited (Consolidated)
Registered Office: 2nd Floor, 3 Scindia House, Janpath, New Delhi -110001
CIN: L74899DL1994PLC069839

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

Rupees In Lakh

Particulars	Quarter ended			Year to date and half year ended	
	30 September 2019	30 June 2019	30 September 2018	30 September 2019	30 September 2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
Segment Revenue					
(a) Debt and equity market operations	20	17	(63)	37	(52)
(b) Consultancy and advisory fees*	1,033	1,085	1,297	2,118	2,456
(c) Wealth Advisory / Broking activities	247	304	405	551	838
(u) Finance activities	110	116	96	226	493
(e) Healthcare activities	93	80	89	173	159
(f) Others**	6	7	8	13	16
Total	1,509	1,609	1,832	3,118	3,910
Income from Operations	1,509	1,609	1,832	3,118	3,910
	-	-	-	-	-
Segment Results					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	(33)	(88)	(275)	(121)	(487)
(b) Consultancy and advisory fees*	81	181	329	262	567
(c) Wealth Advisory / Broking activities	15	11	4	26	25
(d) Finance activities	99	49	45	148	270
(e) Healthcare activities	(5)	3	2	(2)	1
(f) Others**	5	3	2	8	3
Total	162	159	107	321	379
Less:	-	-	-	-	-
1) Unallocable interest	(3)	3	1	-	24
2) Other unallocable expenditure (net off unallocable income)	8	(3)	64	5	74
Profit before tax	157	159	42	316	281
	-	-	-	-	-
Segment Assets					
(a) Debt and equity market operations	780	576	923	780	923
(b) Consultancy and advisory fees*	4,466	3,669	3,937	4,466	3,937
(c) Wealth Advisory / Broking activities	2,397	2,693	3,498	2,397	3,498
(d) Finance activities	4,290	4,225	4,538	4,290	4,538
(e) Healthcare activities	546	485	598	546	598
(f) Others**	2,043	1,996	2,188	2,043	2,188
(g) Unallocated	3,904	4,877	4,186	3,904	4,186
Total	18,426	18,521	19,868	18,426	19,868
Segment Liabilities					
(a) Debt and equity market operations	5	5	144	5	144
(b) Consultancy and advisory fees*	2,390	2,142	2,029	2,390	2,029
(c) Wealth Advisory / Broking activities	1,308	1,566	2,055	1,308	2,055
(d) Finance activities	56	165	294	56	294
(e) Healthcare activities	134	136	151	134	151
(f) Others**	13	11	49	13	49
(g) Unallocated	1,053	1,125	1,657	1,053	1,657
Total	4,959	5,150	6,379	4,959	6,379

Others include:-

a) investment in associates (Premier Alcobev Private Limited) through subsidiary	2,232	1,996	1,837	2,232	1,837
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Unallocated include:-

a) Unallocated fixed assets	3,590	3,078	3,188	3,590	3,188
b) Other current / non current assets	314	1,799	1,546	314	1,546

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

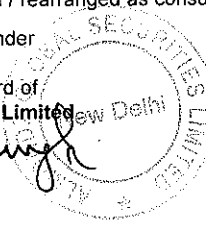
**The businesses which are not reportable segments during the period / year have been grouped under

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

Jagdeep Singh

Jagdeep Singh
 Wholtime Director
 DIN : 00008348

Place: New Delhi
 Date: 11 Dec 2019



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Independent Auditor's Review Report on the Unaudited Consolidated Financial Results of the Almondz Global Securities Limited for the quarter and half year ended 30th September 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 and half year ended **30 September, 2019** and year to date from **1st July 2019 to 30th September 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. Attention to drawn to the fact that the cash flow figures for the corresponding period April 01, 2018 to September 30, 2018, have been approved by the parent's board of directors, but have not been subjected to limited review or audit.

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


CA Mohan Gupta
Partner
M.no- 082466
Date : 11.12.2019
Place : New Delhi