

**Almondz Global Securities Limited**

Ref:agsl/corres/Bse/Nse/22-23/08

May 24, 2022

The General Manager  
(Listing & Corporate Relations)  
Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

The Listing Department  
National Stock Exchange of India Ltd.  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra Kurla Complex,  
Bandra (E), Mumbai – 400051

**Sub: IND AS Audited Financial Results along with Independent Auditors Report for the Quarter and Financial Year ended 31<sup>st</sup> March, 2022**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith IND AS Audited Financial Results (Standalone as well as Consolidated) along with Independent Auditors Report (Standalone and Consolidated) for the Quarter and Financial Year ended 31<sup>st</sup> March, 2022 as reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meeting held on May 24, 2022.

Copy of declaration of unmodified opinion pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is also enclosed herewith.

You are requested to kindly take the same on your record and oblige.

Thanking you,

Yours Faithfully,  
For Almondz Global Securities Ltd.

  
Ajay Pratap  
Company Secretary &  
Vice President Corporate Affairs



Encl: a/a

SEBI Registration : INM000000834

**Almondz Global Securities Ltd.**

Almondz Global Securities Limited

CIN No:- L74899DL1994PLC059839

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

Statement of Standalone audited Financial Results for the Quarter / Year Ended ended 31 March 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Year ended	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2021	Mar 31, 2022	Mar 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
<b>I Income</b>					
<b>Revenue From operations</b>					
Interest Income	-	-	-	-	-
Dividend Income	2	1	1	9	4
Rental Income	-	-	-	-	-
Fees and commission income	657	487	673	2,042	1,766
Gain / (loss) on fair value changes	(161)	(34)	22	95	413
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products	-	-	-	-	-
Others	72	44	84	274	460
<b>Total Revenue From operations (I)</b>	<b>570</b>	<b>498</b>	<b>780</b>	<b>2,420</b>	<b>2,643</b>
<b>II Other income</b>	<b>140</b>	<b>111</b>	<b>144</b>	<b>444</b>	<b>495</b>
<b>III Total income (I+II)</b>	<b>710</b>	<b>609</b>	<b>924</b>	<b>2,864</b>	<b>3,138</b>
<b>IV Expenses</b>					
Finance costs	12	9	29	54	72
Fees and commission expense	310	168	374	801	969
Impairment on financial instruments	(80)	-	4	(41)	70
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	259	262	201	1,011	772
Depreciation and amortization expense	13	28	27	96	114
Other expenses	227	116	175	571	635
<b>Total expenses (IV)</b>	<b>741</b>	<b>583</b>	<b>810</b>	<b>2,492</b>	<b>2,632</b>
<b>V Profit/ (loss) before exceptional items and tax (III-IV)</b>	<b>(31)</b>	<b>26</b>	<b>114</b>	<b>372</b>	<b>506</b>
<b>VI Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII Profit/(loss) before tax (V-VI)</b>	<b>(31)</b>	<b>26</b>	<b>114</b>	<b>372</b>	<b>506</b>
<b>VIII Tax expense:</b>					
(a) Current tax	33	12	47	87	137
(b) Current tax expense relating to prior years	32	-	37	76	134
(c) Deferred tax / MAT credit	(17)	11	(12)	(6)	(70)
	18	1	22	17	73
<b>IX Profit/ (Loss) from continuing operations for the period (VII-VIII)</b>	<b>(64)</b>	<b>14</b>	<b>67</b>	<b>285</b>	<b>369</b>
<b>X Profit/ (Loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI Tax expenses of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII Profit from Discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII Net Profit (loss) for the period (IX+XII)</b>	<b>(64)</b>	<b>14</b>	<b>67</b>	<b>285</b>	<b>369</b>
<b>XIV Other Comprehensive Income</b>					
A (i) Items that will not be reclassified to profit or loss					
-> Re-measurement losses on defined benefit plans	(4)	5	(23)	9	17
-> Income tax relating to items that will not be reclassified to profit or loss	1	(2)	7	(3)	(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	-	-	-	-	-
<b>XV Total Comprehensive Income for the period (Comprising Profit and Other comprehensive income for the period) (XIII+XIV)</b>	<b>(67)</b>	<b>17</b>	<b>51</b>	<b>291</b>	<b>381</b>
<b>XVI Paid-up Equity Share Capital (face value of Rs. 6 each)</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>	<b>1,553</b>
<b>XVII Earnings per equity share (for continuing operation)</b>					
(a) Basic	(0.25)	0.05	0.20	1.10	1.43
(b) Diluted	(0.23)	0.05	0.19	1.05	1.42
<b>XVIII Earnings per equity share (for discontinued operation):</b>					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-
<b>XIX Earnings per equity share (Total) including Other Comprehensive Income</b>					
(a) Basic	(0.25)	0.05	0.20	1.10	1.43
(b) Diluted	(0.23)	0.05	0.19	1.05	1.42



SEBI Registration No. INM00000834

Statement of Audited Standalone Assets and Liabilities as at 31 March 2022

(Rs. In Lakh)

	As at March 31, 2022	As at March 31, 2021
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	1,447	267
Bank balances other than above	295	1,012
Receivables	-	-
Trade receivables	1,445	1,313
Loans	30	1,981
Investments	7,548	6,909
Inventories	749	620
Other financial assets	1,314	664
	<u>12,828</u>	<u>12,666</u>
<b>Non-financial assets</b>		
Current tax assets (net)	71	301
Deferred tax assets (net)	289	327
Property, plant and equipment	120	100
Intangible assets	8	9
Intangible assets under development	3	-
Right-of-use assets	119	142
Investment property	2,728	2,781
Other non-financial assets	151	133
	<u>3,489</u>	<u>3,793</u>
<b>Total Assets</b>	<u><u>16,317</u></u>	<u><u>16,459</u></u>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
Payables		
Trade payables	244	226
Other payables	1,773	1,452
Borrowings other than debt securities	136	996
Lease liabilities	160	180
Other financial liabilities	303	249
	<u>2,616</u>	<u>3,103</u>
<b>Non-financial liabilities</b>		
Provisions	116	104
Other non-financial liabilities	262	267
	<u>378</u>	<u>391</u>
<b>Equity</b>		
Equity share capital	1,553	1,553
Other equity	11,770	11,412
	<u>13,323</u>	<u>12,965</u>
<b>Total Liabilities and Equity</b>	<u><u>16,317</u></u>	<u><u>16,459</u></u>



**Audited Standalone Statement of Cash flow as per Regulation 33 of the SEBI ( Listing Obligation and Disclosure Requirements, 2015 for the year ended 31 March 2022**

	For the year ended March 31, 2022	For the year ended March 31, 2021
<b>A Cash flow from operating activities</b>		
Profit before tax	372	506
Adjustments for:		
Depreciation and amortisation expense	73	81
Gain on Rectification of Lease Rights for the year	-	8
Dividend income classified as investing cash flows	(9)	(4)
Impairment on financial instruments	(41)	70
ESOP reserve	66	56
Net (gain)/loss on fair value changes	-	(413)
Provision for employee benefits	23	34
Liabilities written back	(39)	(67)
(Increase) in right to use assets	23	96
Increase/(decrease) in lease liability	(20)	(94)
Net loss on sale of investments	5	222
Interest received on income tax refund	(37)	(95)
Miscellaneous income	(24)	(25)
Finance costs	54	72
<b>Operating profit before working capital changes</b>	<b>446</b>	<b>447</b>
<b>Movement in working capital</b>		
(Increase) /decrease in inventories	(128)	(371)
(Increase) /decrease in trade and other receivables	(51)	(147)
(Increase) /decrease in loan	1,851	(892)
(Increase)/decrease bank balance other than cash and cash equivalents	716	(529)
Decrease/(increase) in other financial assets	(626)	22
Decrease/(increase) in other non-financial assets	(18)	46
Increase/(decrease) in trade and other payables	340	765
Increase/(decrease) in other financial liability	55	(34)
Increase/(decrease) in provisions	(2)	(1)
Increase/(decrease) in other non-financial liability	(26)	108
<b>Cash generated from/ (used in) operations</b>	<b>2,557</b>	<b>(586)</b>
Less: Income Tax Paid (net of refunds)	177	327
<b>Net cash inflow from/ (used in) operating activities (A)</b>	<b>2,734</b>	<b>(259)</b>
<b>B Cash flows from investing activities</b>		
Payments for property, plant and equipment and intangible assets	(41)	(12)
Decrease / (Increase) in investments	(644)	(68)
Interest income	37	95
Dividend income	11	5
<b>Net cash inflow from/ (used in) investing activities (B)</b>	<b>(637)</b>	<b>20</b>
<b>C Cash flows from financing activities</b>		
Finance cost	(54)	(72)
Proceeds from borrowings (net)	(863)	148
<b>Net cash inflow from/ (used in) financing activities (C)</b>	<b>(917)</b>	<b>76</b>
<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	<b>1,180</b>	<b>(163)</b>
Cash and cash equivalents at the beginning of the year	267	430
<b>Cash and cash equivalents at the end of year</b>	<b>1,447</b>	<b>267</b>



Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on May 24, 2022.
- 2 The financial results have been prepared in accordance with Ind-AS as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 In accordance with Ind As-108 "Operating Segments" and based in "management evaluation", the Management evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segment. Accordingly, information has been presented along these business segments. The accounting principles used in preparing financial statements are consistently applied to record revenue & expenditure in individual segments.
- 4 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 5 The figures for the preceeding quarter ended March 31, 2022 are the balancing figures between the audited figures in respect of the year ended March 31 2022 and unaudited figures in respect of nine months ended December 31, 2021 which were subjected to a limited review.
- 6 Figures for the previous period have been regrouped/reclassified wherever necessary to confirm to the current period's classification.

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

*Jagdeep Singh*  
Jagdeep Singh  
Wholtime Director  
DIN : 00008348

Place: New Delhi  
Date: 24 May 2022



**Almondz Global Securities Limited**

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

Standalone audited Segment wise revenue, results, Segment assets and Segment liabilities for the Quarter / Year ended 31 March 2022

(Rs. in Lakh except per share data)

Particulars	Quarter ended			Year ended	
	Mar 31, 2022	Dec 31, 2021	Mar 31, 2021	Mar 31, 2022	Mar 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue</b>					
(a) Debt and equity market operations	(97)	4	103	316	809
(b) Consultancy and Advisory fees	466	321	483	1,342	1,125
(c) Wealth Advisory / Broking activities	201	173	194	762	709
<b>Income from Operations</b>	<b>570</b>	<b>498</b>	<b>780</b>	<b>2,420</b>	<b>2,643</b>
	-	-	-	-	-
<b>Segment results</b>					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	(120)	(17)	79	165	403
(b) Consultancy and Advisory fees	43	21	17	80	21
(c) Wealth Advisory / Broking activities	35	12	25	75	89
<b>Total</b>	<b>(42)</b>	<b>16</b>	<b>121</b>	<b>320</b>	<b>513</b>
Less:					
1) Unallocable interest	5	1	8	17	13
2) Other unallocable expenditure (net off unallocable income)	(16)	(11)	(1)	(69)	(6)
<b>Profit before tax</b>	<b>(31)</b>	<b>26</b>	<b>114</b>	<b>372</b>	<b>506</b>
	-	-	-	-	-
<b>Segment Assets</b>					
(a) Debt and equity market operations	889	1,028	936	889	936
(b) Consultancy and Advisory fees	852	591	789	852	789
(c) Wealth Advisory / Broking activities	2,817	1,996	2,322	2,817	2,322
(d) Unallocated	11,760	11,937	12,411	11,760	12,411
<b>Total Segment Assets</b>	<b>16,318</b>	<b>15,552</b>	<b>16,458</b>	<b>16,318</b>	<b>16,458</b>
<b>Segment Liabilities</b>					
(a) Debt and equity market operations	75	119	376	75	376
(b) Consultancy and Advisory fees	390	143	356	390	356
(c) Wealth Advisory / Broking activities	1,886	1,278	1,705	1,886	1,705
(d) Unallocated	644	645	1,056	644	1,056
	<b>2,995</b>	<b>2,185</b>	<b>3,493</b>	<b>2,995</b>	<b>3,493</b>

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

*Jagdeep Singh*

Jagdeep Singh  
Wholetime Director  
DIN : 00008348



Place: New Delhi  
Date: 24 May 2022

**MOHAN GUPTA & COMPANY  
CHARTERED ACCOUNTANTS**

**OFF.B-2A/37, JANAKPURI  
NEW DELHI – 110058  
Phone:he 45597859, 41612538  
Email :mohan.mgc@gmail.com  
Website : www.camohangupta.com**

**Independent Auditor's Report on Standalone Financial Results for the Quarter and Year ended on March 31, 2022 of the Almondz Global Securities Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

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

**Report on the Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results of **M/s Almondz Global Securities Limited**, (the Company) for the quarter and year ended 31<sup>st</sup> March 2022 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5 July 2016 in this regard; and
- ii. give a true and fair view of the net profit or loss after tax and other comprehensive income or loss, and other financial information for the quarter ended 31.03.2022 as well as the year to date results for the period from 01.04.2021 to 31.03.2022.

**Basis of Opinion**

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibility for the Financial Statements**

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit or loss after tax and other comprehensive income or loss, and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



The Board of Directors are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the statement, the board of directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these standalone financial results based on our audit of such standalone financial statement. We conducted our audit in accordance with the Standards on Auditing generally accepted in India. These Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial results are free from material misstatement. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3(i)) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matter

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mohan Gupta & Company  
Chartered Accountants

FRN: 0065197A8

CA Sahil Gupta

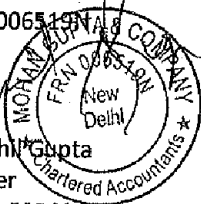
Partner

M.No. 525626

Date: 24/05/2022

Place: New Delhi

UDIN: 22525626AJMTOU2677



**Almondz Global Securities Ltd.**

Almondz Global Securities Limited  
CIN: L74899DL1994PLC059839

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

Statement of Consolidated Audited Financial Results for the Quarter / Year ended 31 March 2022

Particulars	Quarter ended			Year ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
<b>Income</b>					
<b>I Revenue From operations</b>					
Interest Income	122	227	195	805	576
Dividend Income	2	1	1	9	4
Rental Income	-	-	-	2	2
Fees and commission income	2,024	1,360	1,722	5,624	4,599
Net gain (loss) on fair value changes	(333)	(71)	24	149	530
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Sale of products.	1	22	6	50	15
Others	69	37	69	234	412
<b>Total Revenue From operations</b>	<b>1,885</b>	<b>1,576</b>	<b>2,017</b>	<b>6,873</b>	<b>6,138</b>
<b>II Other income</b>	<b>136</b>	<b>80</b>	<b>142</b>	<b>342</b>	<b>446</b>
<b>III Total income (I+II)</b>	<b>2,021</b>	<b>1,656</b>	<b>2,159</b>	<b>7,215</b>	<b>6,584</b>
<b>Expenses</b>					
Finance costs	58	149	155	468	255
Fees and commission expenses	1,182	617	998	2,770	2,315
Impairment on financial instruments	(81)	47	24	28	105
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-
Cost of material consumed	-	-	-	-	-
Purchases of Stock-in-Trade	-	2	2	24	4
Changes in inventories of finished goods,	-	5	-	5	4
Stock-in -Trade and work-in-progress	-	-	-	-	-
Employee benefits expense	498	550	492	2,065	1,897
Depreciation and amortization expense	39	65	63	228	258
Other expenses	379	268	359	1,072	1,112
<b>Total expenses</b>	<b>2,075</b>	<b>1,703</b>	<b>2,093</b>	<b>6,660</b>	<b>5,950</b>
<b>V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)</b>	<b>(54)</b>	<b>(47)</b>	<b>66</b>	<b>555</b>	<b>634</b>
<b>VI Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)</b>	<b>(54)</b>	<b>(47)</b>	<b>66</b>	<b>555</b>	<b>634</b>
Share of (loss)/profit of equity accounted investees	308	372	602	1,459	1,378
<b>VIII Profit before tax</b>	<b>254</b>	<b>325</b>	<b>668</b>	<b>2,014</b>	<b>2,012</b>
<b>IX Tax expense:</b>	<b>77</b>	<b>10</b>	<b>30</b>	<b>159</b>	<b>165</b>
(a) Current tax	73	10	49	166	200
(b) Current tax expense relating to prior years	(24)	11	(17)	(13)	(75)
(c) Deferred tax / MAT Credit	28	(11)	(2)	6	40
<b>X Profit from continuing operations for the period (VIII-IX)</b>	<b>177</b>	<b>315</b>	<b>638</b>	<b>1,855</b>	<b>1,847</b>
<b>XI Profit from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII Tax expenses of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII Profit from Discontinued operations (after tax) (XI-XII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIV Net Profit for the period (X+XIII)</b>	<b>177</b>	<b>315</b>	<b>638</b>	<b>1,855</b>	<b>1,847</b>
<b>XV Profit from continuing operations for the period attributable to</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(a) Owners of the Company	177	315	638	1,855	1,847
(b) Non-controlling interest	-	-	-	-	-

SEBI Registration No. INM000000834

Particulars	Quarter ended			Year ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
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	7	19	20	45	78
(ii) Income tax relating to items that will not be reclassified to profit or loss	(2)	(6)	(6)	(13)	(22)
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>182</b>	<b>328</b>	<b>652</b>	<b>1,887</b>	<b>1,903</b>
XVIII (Comprising Profit and Other comprehensive Income for the period ) (XIV+XVII)					
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	0.68	1.22	2.52	7.17	7.35
(b) Diluted	0.65	1.18	2.44	6.82	7.11
XXI Earnings per equity share (for discontinued operation):	-	-	-	-	-
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-

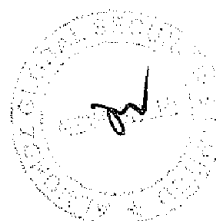


## Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020  
Statement of audited Consolidated Assets and Liabilities as at 31 March 2022

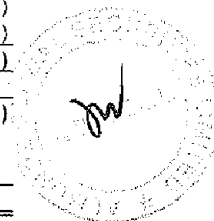
Particulars	March 31, 2022	March 31, 2021
<b>Assets</b>		
<b>Financial assets</b>		
Cash and cash equivalents	2,087	1,380
Bank balances other than above	781	1,521
Receivables	-	-
Trade receivables	3,619	2,750
Other receivables	132	75
Inventories - financial assets	749	620
Loans	3,404	3,320
Investments	814	774
Investment in associates accounted for using equity method	5,296	3,837
Other financial assets	1,667	924
	<u>18,549</u>	<u>15,201</u>
<b>Non-financial assets</b>		
Inventories	5	8
Income tax assets (net)	310	299
Deferred tax assets (net)	484	502
Property, plant and equipment	660	618
Investment property	3,174	3,229
Intangible assets under development	3	-
Capital Work In Progress	408	-
Goodwill	29	29
Other intangible assets	21	31
Operating lease right-of-use assets	413	394
Other non-financial assets	1,113	1,053
	<u>6,620</u>	<u>6,163</u>
<b>Total Assets</b>	<u>25,169</u>	<u>21,364</u>
<b>Liabilities and Equity</b>		
<b>Liabilities</b>		
<b>Financial liabilities</b>		
Payables		
Trade payables	1,119	431
Other payables	1,848	1,571
Borrowings other than debt securities	1,908	1,352
Operating lease liabilities	523	487
Other financial liabilities	885	626
	<u>6,283</u>	<u>4,467</u>
<b>Non-financial liabilities</b>		
Income tax liabilities (net)	-	-
Deferred tax liabilities (net)	8	6
Provisions	221	225
Other non-financial liabilities	329	290
	<u>558</u>	<u>521</u>
<b>Equity</b>		
Equity share capital	1,553	1,553
Other equity	16,775	14,823
Non-controlling interest	-	-
	<u>18,328</u>	<u>16,376</u>
<b>Total Liabilities and Equity</b>	<u>25,169</u>	<u>21,364</u>



Almondz Global Securities Limited  
CIN: L74899DL1994PLC059839

Audited Consolidated Statement of Cash flow as per Regulation 33 of the SEBI ( Listing  
Obligation and Disclosure Requirements, 2015 for the Year year ended 31 March 2022

Particulars	March 31, 2022	March 31, 2021
<b>A Cash flow from operating activities</b>		
Profit before tax	2,014	2,012
Adjustments for:		
Depreciation and amortisation of property, plant and equipment and intangibles	94	101
Depreciation on investment property	56	61
Prior Period Impact of Lease Asset and Depreciation charged to Retained Earnings	(1)	46
Share of net profit of associates accounted for using equity method	(1,459)	(1,378)
(Profit) on disposal of property, plant and equipment (net)	-	-
Provision for employee benefits	59	82
Dividend income classified as investing cash flows	(9)	(4)
Impairment on financial instruments	28	105
Loss on sale of investment	5	222
Employee stock option reserve	66	56
Net (gain) on fair value changes	(149)	(530)
Items of other comprehensive income	-	-
Liabilities written back	(62)	(33)
Provisions written back	(9)	(48)
Interest received on income tax refund	(40)	(133)
Finance cost	468	255
Impact of Lease Liability/Right to use asset ( including related Interest & Amortisation Cost)	14	(3)
Other consolidation adjustments	-	-
<b>Operating profit before working capital changes</b>	<b>1,075</b>	<b>811</b>
<b>Movement in working capital</b>		
(Increase)/decrease in inventories	(125)	(429)
(Increase)/decrease in trade and other receivables	(955)	(394)
(Increase) in right-of-use assets	-	-
(Increase)/decrease in loan	(84)	(899)
(Increase) bank balance other than cash and cash equivalents	739	(456)
Decrease/(increase) in other financial assets	(743)	17
(Increase) in other non-financial assets	(61)	(236)
Increase/(decrease) in trade and other payables	965	844
Increase/(decrease) in other financial liability	324	57
Increase in lease liability	-	-
Increase in provisions	(9)	43
Increase in other non-financial liability	38	8
<b>Cash generated from/ (used in) operations</b>	<b>1,164</b>	<b>(634)</b>
Less: Income tax paid (net of refunds)	(164)	688
<b>Net cash inflow from/ (used in) operating activities (A)</b>	<b>1,000</b>	<b>54</b>
<b>B Cash flows from investing activities</b>		
Receipts from / (Payments for) property, plant and equipment, intangible assets & CWIP	(535)	(18)
Dividend Income	9	4
Proceeds from/(payments for) investment property	-	(1)
Interest income	40	133
Change in investment	105	(317)
<b>Net cash inflow from/ (used in) investing activities (B)</b>	<b>(381)</b>	<b>(199)</b>
<b>C Cash flows from financing activities</b>		
Finance cost	-	-
(Payments for)/proceeds from borrowings	556	(41)
Interest Paid (Net)	(468)	(255)
<b>Net cash inflow from/ (used in) financing activities (C)</b>	<b>88</b>	<b>(296)</b>
<b>Net increase (decrease) in cash and cash equivalents (A+B+C)</b>	<b>707</b>	<b>(441)</b>
Cash and cash equivalents at the beginning of the year	1,380	1,821
<b>Cash and cash equivalents at the end of the year</b>	<b>2,087</b>	<b>1,380</b>



**Notes**

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 24 -May- 2022.
- 2 The financial results have been prepared in accordance with Ind-AS as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian accounting Standard rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 3 In accordance with Ind As-108 "Operating Segments" and based in "management evaluation", the management evaluates the Company's performance and allocates resources based on an analysis of various performance indicators by business segment. Accordingly, information has been presented along these business segments. The accounting principles used in preparing financial statements are consistently applied to record revenue & expenditure in individual segments.
- 4 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 5 The consolidated results for the Quarter and year ended 31 March 2022, include the results of followings :

**Subsidiaries:**

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

- 6 The figures for the preceeding quarter ended March 31, 2022 are the balancing figures between the audited figures in respect of the year ended March 31 2022 and unaudited figures in respect of nine months ended December 31, 2021 which were subjected to a limited review.
- 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: 24 -May -2022



Audited Consolidated Segment wise revenue, results, Segment assets and Segment liabilities for the  
Quarter / Year ended 31 March 2022

Rupees in Lakh

Particulars	Quarter ended			Year Ended	
	March 31, 2022	December 31, 2021	March 31, 2021	March 31, 2022	March 31, 2021
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue</b>					
(a) Debt and equity market operations	(268)	(18)	94	367	914
(b) Consultancy and advisory fees*	1,679	1,085	1,438	4,519	3,665
(c) Wealth Advisory / Broking activities	279	250	270	1,068	972
(d) Finance activities	109	177	172	655	466
(e) Healthcare activities	82	79	42	250	100
(f) Others**	4	3	1	14	21
<b>Income from Operations</b>	<b>1,885</b>	<b>1,576</b>	<b>2,017</b>	<b>6,873</b>	<b>6,138</b>
<b>Segment Results</b>					
Profit before tax and interest from each segment					
(a) Debt and equity market operations	(291)	(50)	75	225	508
(b) Consultancy and advisory fees*	89	31	29	160	45
(c) Wealth Advisory / Broking activities	43	13	31	84	65
(d) Finance activities	87	12	(8)	178	131
(e) Healthcare activities	(19)	(32)	(24)	(121)	(120)
(f) Others**	2	(3)	(1)	(1)	3
<b>Total</b>	<b>(89)</b>	<b>(29)</b>	<b>102</b>	<b>525</b>	<b>632</b>
Less:					
1) Unallocable interest	8	-	6	19	13
2) Other unallocable expenditure (net off unallocable income)	(43)	18	30	(49)	(15)
<b>Profit before tax</b>	<b>(54)</b>	<b>(47)</b>	<b>66</b>	<b>555</b>	<b>634</b>
<b>Segment Assets</b>					
(a) Debt and equity market operations	940	1,250	1,369	940	1,369
(b) Consultancy and advisory fees*	4,813	3,116	3,667	4,813	3,667
(c) Wealth Advisory / Broking activities	3,131	2,280	2,663	3,131	2,663
(d) Finance activities	8,094	7,923	4,901	8,094	4,901
(e) Healthcare activities	473	480	463	473	463
(f) Others**	2,410	2,416	2,060	2,410	2,060
(g) Unallocated	5,307	7,734	6,251	5,307	6,251
<b>Total</b>	<b>25,168</b>	<b>25,199</b>	<b>21,364</b>	<b>25,168</b>	<b>21,364</b>
<b>Segment Liabilities</b>					
(a) Debt and equity market operations	75	119	376	75	376
(b) Consultancy and advisory fees*	2,952	1,920	1,466	2,952	1,466
(c) Wealth Advisory / Broking activities	1,956	1,339	1,772	1,956	1,772
(d) Finance activities	864	2,719	140	864	140
(e) Healthcare activities	349	311	181	349	181
(f) Others**	15	71	67	15	67
(g) Unallocated	629	579	986	629	986
<b>Total</b>	<b>6,840</b>	<b>7,058</b>	<b>4,988</b>	<b>6,840</b>	<b>4,988</b>

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

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

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

Jagdeep Singh  
Wholetime Director  
DIN : 00008348

Place: New Delhi  
Date: 24 -May -2022



**MOHAN GUPTA & COMPANY  
CHARTERED ACCOUNTANTS**

**OFF.B-2A/37, JANAKPURI  
NEW DELHI – 110058  
Phone: 45597859, 41612538  
Email :mohan.mgc@gmail.com  
Website : www.camohangupta.com**

**Independent Auditor's Report on Consolidated Financial Results for the Quarter and Year ended on March 31, 2022 of the Almondz Global Securities Limited Pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

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

**Report on the Consolidated Financial Results**

**Opinion**

We have audited the accompanying statement of quarterly and year to date consolidated financial results of **M/s Almondz Global Securities Limited**, (hereinafter referred to as 'the holding company') and its subsidiaries (the Holding Company and its subsidiaries collectively referred to as 'the group') and its associates for the quarter and year ended 31<sup>st</sup> March 2022 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the results:

The Consolidated results include the results of followings:

Holding Company:

- a. M/s Almondz Global Securities Limited

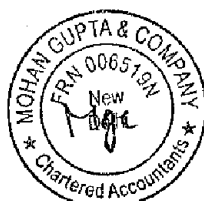
Subsidiaries:

- a. Almondz Finanz Limited (Wholly Owned Subsidiary)
- b. Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)
- c. Almondz Wealth Advisors Limited (Wholly Owned Subsidiary)
- d. Almondz Commodities Private Limited (Wholly Owned Subsidiary)
- e. Skiffle Healthcare Services Limited (Wholly Owned Subsidiary)
- f. North Square Projects Private Limited (Wholly Owned Subsidiary)
- g. Premier Alcobev Private Limited (Associate)
- h. Almondz Insolvency Resolutions Services Private Limited (Associate)

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and
- ii. give a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India of the net profit or loss after tax and other comprehensive income or loss, and other financial information for the quarter ended 31.03.2022 as well as the year to date results for the period from 01.04.2021 to 31.03.2022.

**Basis of Opinion**

We conducted our audit in accordance with the Standard on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in





the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the group and its associates in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

#### **Management's Responsibility for the Financial Statements**

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit or loss after tax and other comprehensive income or loss and other financial information of the Group including its associates in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the Group and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its associates are also responsible for overseeing the financial reporting process of the Group and of its associates.

#### **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group and its associates of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in Statement regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

#### Other Matters

The Statement includes the results for the quarter ended March 31, 2022 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the end of the fourth quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mohan Gupta & Company  
Chartered Accountants  
FRN: 006519N

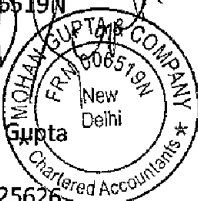
CA Sahil Gupta  
Partner

M.No. 525626

Date: 24/05/2022

Place: New Delhi

UDIN: 22525626AJMTWQ4266



**Almondz Global Securities Limited**

Ref:agsl/corres/Bse/Nse/22-23/09

May 24, 2022

The General Manager  
(Listing & Corporate Relations)  
Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

The Listing Department  
National Stock Exchange of India Ltd.  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra Kurla Complex,  
Bandra (E), Mumbai - 400051

**Sub: Declaration with respect to Audit Report with Unmodified Opinion to the IND AS Audited Financial Results (Standalone as well as Consolidated) for the Quarter and Financial Year Ended 31<sup>st</sup> March,2022**

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we do hereby confirm that the Statutory Auditors of the Company M/s Mohan Gupta & Company, Chartered Accountants (Firm Registration No:006519N) have not expressed any modified opinion(s) in its Audit Report pertaining to the Audited Financial Results(Standalone as well as Consolidated) for the Quarter and Financial Year ended 31<sup>st</sup> March, 2022 as approved by the Board at its meeting held on 24.05.2022.

You are requested to kindly take the same on your record.

Thanking you,

Yours Faithfully,  
For Almondz Global Securities Ltd.

  
Rajeev Kumar  
Chief Financial Officer



SEBI Registration : INM000000834

Registered Office : F-33/3, Okhla Industrial Area Phase - II, New Delhi - 110 020, India. Tel. :+91 11 4350 0700, 4151 4666 Fax : +91 11 4350 0735

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