

Almondz Global Securities Limited

Ref:agsl/corres/Bse-Nse/22-23/40

November 10, 2022

**The General Manager
(Listing & Corporate Relations)
Bombay Stock Exchange Ltd.
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001**

**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: Outcome of Board Meetingg held on 10th November, 2022

Sir/Ma'm,

This is to intimate that following are the outcome of the meeting of the Board of Directors of the Company held today, i.e. 10th November,2022:

1. The Board of Directors of the Company has approved and taken on record the IND AS Un-audited Standalone and Consolidated Financial Results of the Company for the Quarter/Half year ended 30th September 2022, in terms of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 16.30 P.M.

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

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 Limited

Almondz Global Securities Limited
CIN No:- L74899DL1994PLC059839

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

Statement of Standalone unaudited Financial Results for the Quarter / Half Year ended 30 September 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2022	Jun 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
Revenue From operations						
Interest Income	-	-	-	-	-	-
Dividend Income	-	-	4	-	6	9
Rental Income	-	-	-	-	-	-
Fees and commission income	306	362	436	668	898	2,042
Gain / (loss) on fair value changes	(4)	(16)	185	(20)	290	90
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	-	-	-	-
Others	293	164	61	457	158	274
Total Revenue From operations (I)	595	510	686	1,105	1,352	2,415
II Other income	79	82	100	161	193	444
III Total income (I+II)	674	592	786	1,266	1,545	2,859
IV Expenses						
Finance costs	66	32	16	98	33	54
Fees and commission expense	84	90	126	174	323	801
Impairment on financial instruments	1	5	17	6	39	(41)
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	290	287	256	577	490	1,011
Depreciation and amortization expense	27	26	27	53	55	96
Other expenses	113	106	145	219	228	566
Total expenses (IV)	581	546	587	1,127	1,168	2,487
V Profit/ (loss) before exceptional items and tax (III-IV)	93	46	199	139	377	372
VI Exceptional items	-	-	-	-	-	-
VII Profit / (loss) before tax (V-VI)	93	46	199	139	377	372
VIII Tax expense:						
(a) Current tax	(2)	3	3	1	42	87
(b) Current tax expense relating to prior years	14	2	10	16	44	76
(c) Deferred tax / MAT credit	(12)	-	-	(12)	-	(6)
	(4)	1	(7)	(3)	(2)	17
IX Profit/ (Loss) from continuing operations for the period (VII-VIII)	95	43	196	138	335	285
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)	95	43	196	138	335	285
XIV Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss						
-> Re-measurement gain / loss on defined benefit plans	7	8	4	15	8	9
-> Changes in fair value gain / (loss) of FVOCI equity instruments	12	(4)	-	8	-	-
-> Income tax relating to items that will not be reclassified to profit or loss	(5)	(1)	(1)	(6)	(2)	(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	-	-	-	-	-	-
XV Total Comprehensive Income for the period (Comprising Profit and Other comprehensive Income for the period) (XIII+XIV)	109	46	199	155	341	291
XVI Paid-up Equity Share Capital (face value of Rs. 6 each)	1,553	1,553	1,553	1,553	1,553	1,553
XVII Earnings per equity share (for continuing operation)						
(a) Basic	0.37	0.17	0.76	0.53	1.29	1.10
(b) Diluted	0.35	0.16	0.73	0.51	1.25	1.05
XVIII Earnings per equity share (for discontinued operation):						
(a) Basic	-	-	-	-	-	-
(b) Diluted	-	-	-	-	-	-
XIX Earnings per equity share (Total) including Other Comprehensive Income						
(a) Basic	0.37	0.17	0.76	0.53	1.29	1.10
(b) Diluted	0.35	0.16	0.73	0.51	1.25	1.05

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

Statement of Unaudited Standalone Assets and Liabilities as at 30 September 2022

(Rs. In Lakh)

	As at Sept 30, 2022	As at March 31, 2022
Assets		
Financial assets		
Cash and cash equivalents	2,360	1,447
Bank balances other than above	237	295
Receivables	-	-
Trade receivables	1,258	1,445
Loans	44	30
Investments	7,274	7,548
Inventories	1,000	749
Other financial assets	1,330	1,315
	13,503	12,829
Non-financial assets		
Current tax assets (net)	90	71
Deferred tax assets (net)	286	289
Property, plant and equipment	199	120
Intangible assets	8	8
Intangible assets under development	3	3
Right-of-use assets	103	119
Investment property	2,701	2,728
Other non-financial assets	107	151
	3,497	3,489
Total Assets	17,000	16,318
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables		
- to micro and small enterprises	-	-
- to others	53	244
Other payables	1,329	1,773
Borrowings other than debt securities	345	136
Lease liabilities	115	161
Other financial liabilities	341	303
	2,183	2,617
Non-financial liabilities		
Provisions	119	116
Other non-financial liabilities	185	262
	304	378
Equity		
Equity share capital	1,553	1,553
Other equity	12,960	11,770
	14,513	13,323
Total Liabilities and Equity	17,000	16,318



Unaudited Standalone Statement of Cash flow as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements, 2015 for the period ended 30 September 2022

	For the period ended Sept 30, 2022	For the year ended March 31, 2022
A Cash flow from operating activities		
Profit before tax	139	372
Adjustments for:		
Depreciation and amortisation expense	36	73
Dividend income classified as investing cash flows	(0)	(9)
Impairment on financial instruments	6	(41)
ESOP reserve	63	66
Provision for employee benefits	28	23
Liabilities written back	-	(5)
(Increase) in right to use assets	16	23
Increase/(decrease) in lease liability	(46)	(20)
Net loss on sale of investments	-	5
Interest received on income tax refund	-	(37)
Miscellaneous income	(23)	(24)
Finance costs	98	54
Operating profit before working capital changes	318	479
Movement in working capital		
(Increase) /decrease in inventories	(251)	(128)
(Increase) /decrease in trade and other receivables	181	(86)
(Increase) /decrease in loan	(14)	1,851
(Increase)/decrease bank balance other than cash and cash equivalents	58	716
Decrease/(increase) in other financial assets	8	(626)
Decrease/(increase) in other non-financial assets	43	(18)
Increase/(decrease) in trade and other payables	(636)	340
Increase/(decrease) in other financial liability	39	55
Increase/(decrease) in provisions	(1)	(2)
Increase/(decrease) in other non-financial liability	(76)	(26)
Cash generated from/ (used in) operations	(331)	2,556
Less: Income Tax Paid (net of refunds)	(20)	177
Net cash inflow from/ (used in) operating activities (A)	(351)	2,733
B Cash flows from investing activities		
Payments for property, plant and equipment and intangible assets	(93)	(41)
Decrease / (Increase) in investments	274	(644)
Interest income	-	37
Dividend income	0	9
Net cash inflow from/ (used in) investing activities (B)	182	(639)
C Cash flows from financing activities		
Finance cost	(98)	(54)
Proceeds from borrowings (net) / Proceeds from issue of capital	1,180	(860)
Net cash inflow from/ (used in) financing activities (C)	1,082	(914)
Net increase (decrease) in cash and cash equivalents (A+B+C)	913	1,180
Cash and cash equivalents at the beginning of the year	1,447	267
Cash and cash equivalents at the end of year	2,360	1,447



Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on November 10, 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 As per Ind AS 109 the Company has unrealized loss of Rs. 115 lac for the half year ended 30 Sept 2022 and unrealized loss of Rs. 19 lac for the quarter ended 30 Sept 2022 and which has been classified under head net gain / (loss) on fair value changes. Further, unrealized gain / (loss) on investment in financial instruments designated as Fair value through Other Comprehensive Income is unrealized gain Rs. 3 lac for half year ended 30 Sept 2022 and unrealized gain of Rs. 3 lac for the quarter ended.30 Sept 2022.
- 5 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 6 During the quarter ended 30 September 2022, the Company has raised funds by issuing redeemable Preference Shares for Rs.1200 lac.
- 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

Place: New Delhi
Date: 10 November 2022

Jagdeep Singh
Wholetime Director
DIN : 00008348



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Almondz Global Securities Limited
Registered Office: Registered Office: F-33/3, Okhla Industrial Area, Phase - II, New Delhi - 110020
Standalone unaudited Segment wise revenue, results , Segment assets and Segment liabilities for the Quarter /
Half Year ended 30 September 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2022	Jun 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	Mar 31, 2022
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Debt and equity market operations	280	137	228	417	409	311
(b) Consultancy and Advisory fees	132	180	254	312	555	1,342
(c) Wealth Advisory / Broking activities	183	193	204	376	388	762
Income from Operations	595	510	686	1,105	1,352	2,415
	-	-	-	-	-	-
Segment results						
Profit before tax and interest from each segment						
(a) Debt and equity market operations	104	43	156	147	302	165
(b) Consultancy and Advisory fees	7	11	1	18	16	80
(c) Wealth Advisory / Broking activities	17	20	16	37	28	75
Total	128	74	173	202	346	320
Less:						
1) Unallocable interest	-	-	2	-	9	17
2) Other unallocable expenditure (net off unallocable income)	35	28	(28)	63	(40)	(69)
Profit before tax	93	46	199	139	377	372
	-	-	-	-	-	-
Segment Assets						
(a) Debt and equity market operations	1,054	148	815	1,054	815	889
(b) Consultancy and Advisory fees	533	636	735	533	735	852
(c) Wealth Advisory / Broking activities	2,327	2,239	2,368	2,327	2,368	2,817
(d) Unallocated	13,087	12,497	12,730	13,087	12,730	11,760
Total Segment Assets	17,001	15,520	16,648	17,001	16,648	16,318
Segment Liabilities						
(a) Debt and equity market operations	75	75	119	75	119	75
(b) Consultancy and Advisory fees	123	155	228	123	228	390
(c) Wealth Advisory / Broking activities	1,485	1,366	1,529	1,485	1,529	1,886
(d) Unallocated	804	521	1,434	804	1,434	644
	2,487	2,117	3,310	2,487	3,310	2,995

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

Jagdeep Singh
Wholtime Director
DIN : 00008348



Place: New Delhi
Date: 10 November 2022

2

**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 and half year ended 30th September 2022 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, 2022** and year to date from 1st April 2022 to 30th September 2022 (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').

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 & Company
Chartered Accountants
Firm Reg. No. 06519N



CA Mohan Gupta
Partner

M.no- 082466

Date: 10.11.2022

Place: New Delhi

UDIN: 22082466BCSWNF6819

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Almondz Global Securities Limited

Almondz Global Securities Limited

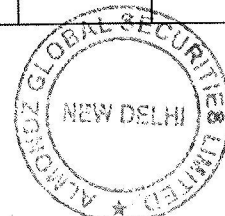
CIN: L74899DL1994PLC059839

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

Statement of Consolidated Un-audited Financial Results for the Quarter / Half Year ended 30 September 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	Sept 30, 2022	Jun 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue From operations						
Interest Income	77	100	256	177	456	805
Dividend Income	-	-	4	-	6	9
Rental Income	-	2	-	2	2	2
Fees and commission income	1,088	1,361	1,166	2,449	2,240	5,624
Net gain (loss) on fair value changes	(4)	(50)	376	(54)	553	149
Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Sale of products	-	-	23	-	27	50
Others	312	156	47	468	128	234
Total Revenue From operations	1,473	1,569	1,872	3,042	3,412	6,873
II Other income	79	79	69	158	126	342
III Total income (I+II)	1,552	1,648	1,941	3,200	3,538	7,215
Expenses						
Finance costs	126	73	160	199	261	468
Fees and commission expenses	432	573	495	1,005	971	2,770
Net loss on fair value changes	-	-	-	-	-	-
Impairment on financial instruments	29	31	29	60	62	28
Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
Cost of material consumed	-	-	-	-	-	-
Purchases of Stock-in-Trade	-	-	22	-	22	24
Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	5
Employee benefits expense	599	574	520	1,173	1,017	2,065
Depreciation and amortization expense	33	59	65	92	124	228
Other expenses	230	293	254	523	425	1,072
Total expenses	1,449	1,603	1,545	3,052	2,882	6,660
V Profit before share of (loss)/profit of equity accounted investees, exceptional items and tax (III-IV)	103	45	396	148	656	555
VI Exceptional items	-	-	-	-	-	-
VII Profit before share of (loss)/profit of equity accounted investees and tax (V-VI)	103	45	396	148	656	555
Share of (loss)/profit of equity accounted investees	300	351	427	651	779	1,459
VIII Profit before tax	403	396	823	799	1,435	2,014
IX Tax expense:	16	14	15	30	72	159
(a) Current tax	20	21	30	41	83	166
(b) Current tax expense relating to prior years	(12)	-	-	(12)	-	(13)
(c) Deferred tax / MAT Credit	8	(7)	(15)	1	(11)	6
X Profit from continuing operations for the period (VIII-IX)	387	382	808	769	1,363	1,855
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)	387	382	808	769	1,363	1,855
XV Profit from continuing operations for the period attributable to						
(a) Owners of the Company	387	382	808	769	1,363	1,855
(b) Non-controlling interest	-	-	-	-	-	-



SEBI Registration : INM000000834

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

Particulars	Quarter ended			Year ended		
	Sept 30, 2022	Jun 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	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						
-> Re-measurement gain / loss on defined benefit plans	4	5	19	9	38	45
-> Changes in fair value gain /(loss) of FVOCI equity instruments	12	(4)	-	8	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	(3)	(1)	(6)	(4)	(11)	(13)
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	-	-	-	-	-	-
Total Comprehensive Income for the period	400	382	821	782	1,390	1,887
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	1,553
XX Earnings per equity share (for continuing operation)	-	-	-	-	-	-
(a) Basic	1.50	1.48	3.12	2.97	5.27	7.17
(b) Diluted	1.42	1.40	3.02	2.83	5.09	6.82
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 Unaudited Consolidated Assets and Liabilities as at 30 September
2022

Particulars	Sept 30, 2022	March 31, 2022
Assets		
Financial assets		
Cash and cash equivalents	2,509	2,087
Bank balances other than above	742	781
Receivables		
Trade receivables	2,983	3,619
Other receivables	143	131
Inventories - financial assets	1,000	749
Loans	3,618	3,404
Investments	240	814
Investment in associates accounted by using equity method	5,947	5,296
Other financial assets	1,644	1,667
	<u>18,826</u>	<u>18,546</u>
Non-financial assets		
Inventories	4	5
Income tax assets (net)	382	310
Deferred tax assets (net)	474	484
Property, plant and equipment	1,118	660
Investment property	3,138	3,169
Intangible assets under development	3	3
Capital Work In Progress	-	408
Goodwill	37	37
Other intangible assets	18	20
Operating lease right-of-use assets	344	413
Other non-financial assets	1,243	1,114
	<u>6,761</u>	<u>6,622</u>
Total Assets	<u>25,587</u>	<u>25,169</u>
Liabilities and Equity		
Liabilities		
Financial liabilities		
Payables		
Trade payables	-	-
- to micro and small enterprises	-	-
- to others	580	1,119
Other payables	1,406	1,848
Borrowings other than debt securities	1,642	1,908
Operating lease liabilities	378	523
Other financial liabilities	1,018	885
	<u>5,024</u>	<u>6,283</u>
Non-financial liabilities		
Income tax liabilities (net)	1	-
Deferred tax liabilities (net)	12	8
Provisions	239	221
Other non-financial liabilities	165	328
	<u>417</u>	<u>557</u>
Equity		
Equity share capital	1,553	1,553
Other equity	18,593	16,776
Non-controlling interest	-	-
	<u>20,146</u>	<u>18,329</u>
Total Liabilities and Equity	<u>25,587</u>	<u>25,169</u>



Almondz Global Securities Limited
CIN: L74899DL1994PLC059839
Unaudited Consolidated Statement of Cash flow as per Regulation 33 of the SEBI (Listing
Obligation and Disclosure Requirements, 2015 for the period ended 30 September 2022

Particulars	Sept 30, 2022	March 31, 2022
A Cash flow from operating activities		
Profit before tax	799	2,014
Adjustments for:		
Depreciation and amortisation of property, plant and equipment and intangibles	55	89
Depreciation on investment property	30	61
Prior Period Impact of Lease Asset and Depreciation charged to Retained Earnings	-	-
Share of net profit of associates accounted for using equity method	(651)	(1,459)
(Profit) on disposal of property, plant and equipment (net)	-	-
Provision for employee benefits	45	59
Dividend income classified as investing cash flows	-	(9)
Impairment on financial instruments	60	28
Loss on sale of investment	-	5
Employee stock option reserve	63	66
Net (gain) on fair value changes	54	(149)
Items of other comprehensive income	-	-
Liabilities written back	(21)	(62)
Provisions written back	-	(9)
Interest received on income tax refund	-	(40)
Finance cost	199	468
Impact of Lease Liability/Right to use asset (including related Interest & Amortisation Cost)	(75)	14
Operating profit before working capital changes	558	1,076
Movement in working capital		
(Increase)/decrease in inventories	(250)	(125)
(Increase)/decrease in trade and other receivables	563	(953)
(Increase) in right-of-use assets	-	-
(Increase)/decrease in loan	(214)	(84)
(Increase) bank balance other than cash and cash equivalents	39	739
Decrease/(increase) in other financial assets	22	(743)
(Increase) in other non-financial assets	(128)	(61)
Increase/(decrease) in trade and other payables	(981)	965
Increase/(decrease) in other financial liability	154	324
Increase in provisions	(10)	(9)
Increase in other non-financial liability	(163)	37
Cash generated from/ (used in) operations	(410)	1,166
Less: Income tax paid (net of refunds)	(101)	(164)
Net cash inflow from/ (used in) operating activities (A)	(511)	1,002
B Cash flows from investing activities		
Receipts from / (Payments for) property, plant and equipment, intangible assets & CWIP	(93)	(529)
Dividend Income	-	9
Proceeds from/(payments for) investment property	-	-
Interest income	-	40
Change in investment	519	97
Net cash inflow from/ (used in) investing activities (B)	426	(383)
C Cash flows from financing activities		
(Payments for)/proceeds from borrowings	706	556
Interest Paid (Net)	(199)	(468)
Net cash inflow from/ (used in) financing activities (C)	507	88
Net increase (decrease) in cash and cash equivalents (A+B+C)	422	707
Cash and cash equivalents at the beginning of the year	2,087	1,380
Cash and cash equivalents at the end of the year	2,509	2,087



Almondz Global Securities Limited

CIN: L74899DL1994PLC059839

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

Notes to Statement of Consolidated Un-audited Financial Results for the Quarter / Half Year ended 30 September 2022

Notes

- 1 The above results have been reviewed and recommended by the Audit Committee and approved by the Board at their meeting held on 10-Nov-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 As per Ind AS 109 the Company has unrealized loss of Rs. 270 lac for the half year ended 30 Sept 2022 and unrealized loss of Rs. 19 lac for the quarter ended 30 Sept 2022 and which has been classified under head net gain / (loss) on fair value changes. Further, unrealized gain / (loss) on investment in financial instruments designated as 'Fair value through Other Comprehensive Income is unrealized gain Rs. 3 lac for half year ended 30 Sept 2022 and unrealized gain of Rs. 3 lac for the quarter ended 30 Sept 2022.
- 5 The basic and diluted earnings per share have been calculated in accordance with the Ind AS-33 "Earnings Per Share".
- 6 The consolidated results for the Quarter ended 30 June 2022, include the results of followings :

Subsidiaries:

- a. M/s Almondz Finanz Limited.
- b. M/s Almondz Commodities Private Limited.
- c. M/s Almondz Financial Services Limited.
- d. M/s Skiffle Healthcare Services Limited.
- e. M/s Almondz Global Infra- Consultant Limited.
- f. M/s North Square Projects Private Limited.

Associates:

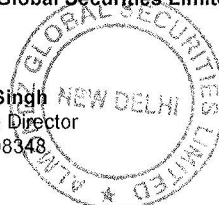
- a. M/s Premier Alcobev Private Limited.
- b. M/s Almondz Insolvency Resolution Services Private Limited.

- 7 During the quarter ended 30 September 2022, the Company has raised funds by issuing redeemable Preference Shares for Rs.1200 lac.
- 8 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
Wholetime Director
DIN : 00008348

Place: New Delhi
Date: 10 November 2022



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Un-audited Consolidated Segment wise revenue, results , Segment assets and Segment liabilities for the Quarter / Half Year ended 30 September 2022

(Rs. In Lakh except per share data)

Particulars	Quarter ended			Half Year Ended		Year ended
	Sept 30, 2022	Jun 30, 2022	Sept 30, 2021	Sept 30, 2022	Sept 30, 2021	Mar 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
(a) Debt and equity market operations	282	105	400	387	653	367
(b) Consultancy and advisory fees*	831	1,041	902	1,872	1,755	4,519
(c) Wealth Advisory / Broking activities	263	290	288	553	539	1,068
(d) Finance activities	55	83	218	138	369	655
(e) Healthcare activities	39	47	61	86	89	250
(f) Others**	3	3	3	6	7	14
Income from Operations	1,473	1,569	1,872	3,042	3,412	6,873
	-	-	-	-	-	-
Segment Results						
Profit before tax and interest from each segment						-
(a) Debt and equity market operations	106	15	348	121	566	225
(b) Consultancy and advisory fees*	48	38	19	86	40	160
(c) Wealth Advisory / Broking activities	21	26	17	47	28	84
(d) Finance activities	8	39	42	47	79	178
(e) Healthcare activities	(49)	(43)	(42)	(92)	(70)	(121)
(f) Others**	-	-	(1)	-	-	(1)
Total	134	75	383	209	643	525
Less:						
1) Unallocable interest	-	1	(1)	1	11	19
2) Other unallocable expenditure (net off unallocable income)	31	29	(12)	60	(24)	(49)
Profit before tax	103	45	396	148	656	555
	-	-	-	-	-	-
Segment Assets						
(a) Debt and equity market operations	1,239	333	1,079	1,239	1,079	940
(b) Consultancy and advisory fees*	4,249	4,638	2,704	4,249	2,704	4,813
(c) Wealth Advisory / Broking activities	2,680	2,605	2,657	2,680	2,657	3,131
(d) Finance activities	4,562	4,616	7,881	4,562	7,881	5,094
(e) Healthcare activities	436	465	493	436	493	473
(f) Others**	5,827	5,527	4,400	5,827	4,400	5,176
(g) Unallocated	6,594	5,962	5,202	6,594	5,202	5,541
Total	25,587	24,146	24,416	25,587	24,416	25,168
Segment Liabilities						
(a) Debt and equity market operations	75	75	119	75	119	75
(b) Consultancy and advisory fees*	2,385	2,735	1,459	2,385	1,459	2,962
(c) Wealth Advisory / Broking activities	1,573	1,456	1,594	1,573	1,594	1,956
(d) Finance activities	179	239	2,705	179	2,705	864
(e) Healthcare activities	409	384	300	409	300	349
(f) Others**	23	21	68	23	68	15
(g) Unallocated	797	490	1,374	797	1,374	619
Total	5,441	5,400	7,619	5,441	7,619	6,840

*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: 10 November 2022



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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 Consolidated Financial Results of the Almondz Global Securities Limited for the quarter and half year ended 30th September 2022 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 & associates (the Parent, its subsidiaries and associates 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, 2022** and year to date from 1st April 2022 to 30th September 2022 (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 CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



4. This statement includes the result of the following entities:
 - Almondz Finanz Limited (Wholly Owned Subsidiary)
 - Almondz Global Infra Consultants Limited (Wholly Owned Subsidiary)
 - Almondz Wealth Advisors Limited (Wholly Owned Subsidiary)
 - Almondz Commodities Private Limited (Wholly Owned Subsidiary)
 - Skiffle Healthcare Services Limited (Wholly Owned Subsidiary)
 - North Square Projects Private Limited (Wholly Owned Subsidiary)
 - Premier Alcobev Private Limited (Associate)
 - Almondz Insolvency Resolutions Services Private Limited (Associate)

5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard (Ind-AS) prescribed under Section 133 of the Companies Act, 2013,, read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



CA Mohan Gupta
Partner

M.no- 082466

Date: 10.11.2022

Place: New Delhi

UDIN: 22082466BCSWWR1352