



03.07.2021

**The Manager- Listing**

The Department of Corporate Services  
**BSE Limited**  
PhirozeJeejeebhoy Towers  
Dalal Street,  
Mumbai- 400001

**The Head-Listing & Compliance**

**Metropolitan Stock Exchange of India Limited**  
Vibgyor Towers, 4<sup>th</sup> floor, Plot No. C 62,  
G- Block, Opp Trident Hotel, BandraKurla  
Complex, Bandra(E)  
Mumbai- 400098

**Ref.: BSE Scrip Code: 522289 & MSEI Code: NMSRESRC**

Dear Sir/Madam,

Kindly refer to our outcome of board of directors meeting dated 30.06.2021 regarding approval of standalone and consolidated results of our company followed by intimation dated 01.07.2021 regarding corrigendum to financial results because of typographical errors.

We are pleased to resubmit herewith the corrected audited standalone and consolidated results after removal of typographical errors.

It is regretted that the earlier filed results on 30.06.2021 was filed in urgency situation due to limited availability of staff due to the ongoing restrictions of Covid-19 pandemic second wave. These typographical mistakes do not influence the exact income and profits / losses of the company along with other relevant data and information regarding the results of the company already announced and informed by the company on 30.06.2021.

All concerned are requested to please update the same and any inconvenience caused is highly regretted

Thanking you,

**For NMS Resources Global Limited**  
**(Formerly IFM Impex Global Limited)**

  
O.P. Yadav  
(Managing Director)  
DIN:- 01607006



**[ Formerly "IFM Impex Global Limited" ]**

**CIN: L74110DL1986PLC025457**

**REGISTERED OFFICE:** 48, Hasanpur, I.P. Extension, East Delhi, DL 110092

**PHONE:** +91 11 22248139 | **E-MAIL ID:** info@nmsresourcesglobal.com | **WEBSITE:** www.nmsresourcesglobal.com

NMS Resource Global Limited						
Standalone Audited Financial Results for the Quarter and Year Ended on 31st March, 2021						
(Rs. in Lakhs except per share data)						
STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 31/03/2021						
S. No.	PARTICULARS	3 Months Ended			Year Ended	
		31-Mar-21 (Audited)	31-Dec-20 (Unaudited)	31-Mar-20 (Audited)	31-Mar-21 (Audited)	31-Mar-20 (Audited)
1	<b>Income</b>					
	Income From Operations	-	-	15.00	-	50.50
	Other Income	0.00	-	55.78	0.13	55.79
	<b>Total Revenue (1 + 2)</b>	<b>0.00</b>	<b>-</b>	<b>70.78</b>	<b>0.13</b>	<b>106.29</b>
2	<b>Expenses</b>					
	(a) Cost of material consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-	-
	(c) Change in inventories of finished goods,	-	-	-	-	-
	(d) Operating Expenses	-	0.24	-	-	-
	(e) Employee benefit expenses	5.19	13.54	6.28	36.27	30.38
	(f) Finance Cost	0.02	0.01	-	0.05	-
	(g) Depreciation and Amortization expenses	0.02	-	-	0.09	0.25
	(h) Other expenses	3.77	4.40	66.54	26.81	74.38
	<b>Total Expenses</b>	<b>9.01</b>	<b>18.17</b>	<b>72.82</b>	<b>63.22</b>	<b>105.01</b>
3	<b>Profit / (Loss) from operations before exceptional</b>	<b>-9.01</b>	<b>-18.17</b>	<b>-2.04</b>	<b>-63.09</b>	<b>1.28</b>
4	<b>Exceptional Items</b>					
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>-9.01</b>	<b>-18.17</b>	<b>-2.04</b>	<b>-63.09</b>	<b>1.28</b>
6	<b>Tax expenses</b>					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	-	-
7	<b>Net Profit / (Loss) from ordinary activities after tax (5-6)</b>	<b>-9.01</b>	<b>-18.17</b>	<b>-2.04</b>	<b>-63.09</b>	<b>1.28</b>
8	<b>Profit / (Loss) from discontinuing operations</b>					
9	<b>Tax expenses from discontinuing operations</b>					
10	<b>Profit / (Loss) from discontinuing operations</b>					
11	<b>Net Profit / (Loss) for the period (10+7)</b>	<b>-9.01</b>	<b>-18.17</b>	<b>-2.04</b>	<b>-63.09</b>	<b>1.28</b>
12	<b>Other comprehensive income</b>					
13	<b>Total comprehensive income after tax</b>	<b>-9.01</b>	<b>-18.17</b>	<b>-2.04</b>	<b>-63.09</b>	<b>1.28</b>
14	Paid - up equity share capital (face value of Rs 10/-)	300.56	300.56	300.56	300.56	300.56
15	Reserves excluding Revaluation Reserve ( as per	-166.43	-	-167.72	-166.43	-167.72
20	<b>(i) Earning per share (Face Value Rs. 10 per share)</b>					
	(EPS not annualised)					
	(a) Basic	-0.30	-0.60	-0.07	-2.10	0.04
	(b) Diluted	-0.30	-0.60	-0.07	-2.10	0.04

**Notes:**

- The above results have been reviewed by the audit committee in its meeting and taken on records by the board in its meeting held on 30th June, 2021
- In line with the provisions of Ind AS-108 'Operating Segments' as notified under Companies (Ind AS) Rules, 2015 and as provided in Section 133 of the Companies Act, 2013, the operations of the Company fall under two line of business activity namely, Trading & Consultancy, which is considered to be the reportable segment by the management. There is no income from operation from Trading segment, so that segment reporting as defined in IND AS 108 is not applicable.
- The company did not have any investor complaint pending as on quarter and year ended on 31/03/2021
- Previous quarter period figures have been regrouped / rearranged and rounded off wherever necessary, to make them comparable.
- COVID -19 declared as pandemic by World Health Organization (WHO) on 11 March 2020, is continuing to spread across the world and India. Since March 2020 the Indian Government has announced nationwide lockdown which had been extended in multiple tranches with relaxation to essential service and selected economic activities. The Company was struggling to continue its business in efficient manner during this period. However, the company along with its subsidiaries was able to generate profit of RS. 54.35 lakhs in consolidated results during the year 31/03/2021. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results, and the Company and the group will continue to closely monitor any material changes arising from future economic conditions assess its impact on the operation and financial metrics.
- E.P.S. has been calculated in accordance with IND AS-33 issued by the ICAI.
- This statement has been prepared in accordance with the (Companies Indian Accounting Standard) rule 2015 (Ind AS) as prescribed under section 133 of the companies Act, 2013 and other recognized accounting policies to the extent applicable read with relevant rules thereunder and in terms of Regulation 23 of the SEBI (LODR) Regulation 2015.

Place: New Delhi  
Date: 30-06-2021



*O.P. Yadav*  
O.P. Yadav  
Managing Director  
DIN: 01607006

[ Formerly "IFM Impex Global Limited" ]

CIN: L74110DL1986PLC025457

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**NMS RESOURCES GLOBAL LIMITED**

CIN:L74110DL1986PLC025457

**STANDALONE BALANCE SHEET AS AT MARCH 31, 2021**

Particulars	Note No.	As at March 31, 2021	As at March 31, 2020
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, Plant and Equiprr	5	92,588	1,01,441
(b) Capital work-in-progress	5A	16,20,000	16,20,000
(c) Biological assets other than bearer plants		-	-
(c) Financial assets			
(i) Investments	6	7,30,86,040	31,65,398
(ii) Loans and advances	7	34,45,000	23,95,000
(iii) Fixed Deposits	8	42,86,014	38,20,505
<b>(2) Current assets</b>			
(a) Inventories		-	-
(a) Financial assets			
(i) Trade receivables	9	74,286	-
(ii) Cash and cash equivalent	10	1,03,759	16,54,982
(iii) Bank balances other than (ii) above		-	-
(b) Current tax assets (net)		-	-
(c) Other current assets	11	7,24,794	57,20,412
Asset Held For Sale		-	-
<b>Total Assets</b>		<b>8,34,32,480</b>	<b>1,84,77,739</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	12	3,00,56,000	3,00,56,000
(b) Other equity	13	(2,29,52,977)	(1,66,43,900)
<b>Liabilities</b>			
<b>(1) Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing		-	-
(ii) Trade payables			
a) Dues of micro and small enterprises		-	-
b) Dues of other than micro and small enterprises		-	-
(iii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other non-current liabilities		-	-
<b>(2) Current liabilities</b>			
(a) Financial liabilities			
(i) Trade payables	14		
a) Dues of micro and small enterprises		-	-
b) Dues of other than micro and small enterprises		69,920	18,64,873
(ii) Other financial liabilities	15	7,29,21,675	19,31,221
(b) Other current liabilities	16	32,62,862	11,81,045
(c) Provisions	17	75,000	88,500
(d) Current tax liabilities(net)	18	-	-
<b>Total Equity and Liabilities</b>		<b>8,34,32,480</b>	<b>1,84,77,739</b>



*G.P. Yadav*  
G.P. Yadav  
Managing Director  
DIN: 01607006

Place: New Delhi  
Date: 30-06-2021

[ Formerly "IFM Impex Global Limited" ]

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NMS RESOURCES GLOBAL LIMITED

CIN:L74110DL1986PLC025457

**STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2021**

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
<b>OPERATING ACTIVITIES</b>		
Net Profit before tax	(63,09,077)	1,27,674
Adjustments for:	-	-
(Profit) / Loss on sale of assets (net)	-	-
Unspent liabilities and excess provisions of earlier years	-	-
Bad debts	-	-
Balances written off	-	-
Assets discarded/ Loss of sale of assets (net)	-	-
Interest received from fixed deposit	-	-
Interest received on VAT refund	-	-
Interest received on income tax refund	-	-
Finance costs	-	-
Depreciation & amortisation expenses	8,853	25,089
Operating Profit before Working Capital Changes	<b>(63,00,225)</b>	<b>1,52,764</b>
Adjustment for Working Capital Changes :		
(Increase)/decrease in trade receivable	-74,286	19,22,689
(Increase)/decrease in inventory	-	-
(Increase)/decrease in loans, advances and other	49,95,618	(2,11,500)
Increase/(decrease) in liabilities and provisions	7,12,63,818	4,38,119
Cash generated from operations	7,61,85,151	21,49,308
Income tax refund / (paid)	-	-
Net cash flow inflow from operating activities	<b>6,98,84,926</b>	<b>23,02,072</b>
<b>INVESTING ACTIVITIES</b>		
Investment in Equity	(7,03,86,151)	(31,65,398)
Capital work in progress	-	(16,20,000)
(Increase)/decrease in loan to related parties	(10,50,000)	41,00,000
Interest received	-	-
(Increase)/decrease in biological assets other than	-	-
(Increase)/decrease in other bank balances	-	-
Net cash flow from investing activities	<b>(7,14,36,151)</b>	<b>(6,85,398)</b>
<b>FINANCING ACTIVITIES</b>		
Increase/(decrease) in borrowings	-	-
Interest paid	-	-
Net cash flow from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	<b>(15,51,225)</b>	<b>16,16,674</b>
Cash and cash equivalents at beginning of the year	16,54,984	38,310
Cash and cash equivalents at year end	<b>1,03,759</b>	<b>16,54,984</b>

Place: New Delhi  
Date: 30-06-2021



*O.P. Yadav*  
O.P. Yadav  
Managing Director  
DIN: 01607006

[ Formerly "IFM Impex Global Limited" ]

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**Auditor's Report on Quarterly Financial Results and Year to Date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**TO THE BOARD OF DIRECTORS OF  
NMS RESOURCES GLOBAL LIMITED  
(Previously 'IFM Impex Global Limited')**

## Opinion

We have audited the accompanying standalone Audited Financial results of NMS Resources Global Limited for the quarter and year ended 31<sup>st</sup> March, 2021 and the year to date results for the period from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021, 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 ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter and year ended 31<sup>st</sup> March, 2021 as well as the year to date results for the period from 1<sup>st</sup> April, 2020 to 31<sup>st</sup> March, 2021.

## Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.



## **Responsibilities of Management and Those Charged with Governance for the Statements**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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. This responsibility also includes 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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 Responsibilities for the Audit of the Statement**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are 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 these standalone financial results.

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

- i. Identify and assess the risks of material misstatement of the standalone financial results, 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.

- ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. 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.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent 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.

**For Chandra Gupta & Associates  
Chartered Accountants**

Chartered  
Accountants

**(Ashok Kumar Gupta)  
Partner**

**Membership no. 014845**

**Place: New Delhi**

**Date : 30.06.2021**

**UDIN : 21014845AAAAAN6603**

NMS Resource Global Limited						
Consolidated Audited Financial Results for the Quarter and Year Ended on 31st March, 2021						
(Rs. in Lakhs except per share data)						
STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 31/03/2021						
S. No	PARTICULARS	3 Months Ended			Year Ended	
		31-Mar-21 (Audited)	31-Dec-20 (Unaudited)	31-Mar-20 (Audited)	31-Mar-21 (Audited)	31-Mar-20 (Audited)
1	<b>Income</b>					
	Income From Operations	677.51	302.57	324.09	1,024.30	1,630.39
	Other Income	10.14	0.05	55.78	11.33	56.60
	<b>Total Revenue (1 + 2)</b>	<b>687.65</b>	<b>302.62</b>	<b>379.87</b>	<b>1,035.63</b>	<b>1,686.99</b>
2	<b>Expenses</b>					
	(a) Cost of material consumed	88.34	-	-	88.34	-
	(b) Purchase of Stock in Trade	287.97	277.11	-	289.69	-
	(c) Change in inventories of finished goods,	-173.89	-300.63	-	-139.50	21.88
	(d) Operating Expenses	186.68	239.08	205.62	490.37	1,363.66
	(e) Employee benefit expenses	20.62	20.33	56.59	65.94	189.08
	(f) Finance Cost	20.99	19.94	-	41.36	0.20
	(g) Depreciation and Amortization expenses	18.95	-	0.04	30.97	0.32
	(h) Other expenses	28.30	18.01	71.42	85.03	93.50
	<b>Total Expenses</b>	<b>475.96</b>	<b>273.84</b>	<b>333.67</b>	<b>952.20</b>	<b>1,668.14</b>
3	<b>Profit / (Loss) from operations before exceptional</b>	<b>211.69</b>	<b>28.78</b>	<b>46.20</b>	<b>83.43</b>	<b>18.85</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>211.69</b>	<b>28.78</b>	<b>46.20</b>	<b>83.43</b>	<b>18.85</b>
6	<b>Tax expenses</b>					
	Current Tax	-	-	-	-	-
	Deferred Tax	-	-	-	29.08	-
7	<b>Net Profit / (Loss) from ordinary activities after</b>	<b>211.69</b>	<b>28.78</b>	<b>46.20</b>	<b>54.35</b>	<b>18.85</b>
8	Profit / (Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses from discontinuing operations	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-
11	<b>Net Profit / (Loss) for the period (10+7)</b>	<b>211.69</b>	<b>28.78</b>	<b>46.20</b>	<b>54.35</b>	<b>18.85</b>
12	Other comprehensive income	-	-	-	-	-
13	<b>Total comprehensive income after tax</b>	<b>211.69</b>	<b>28.78</b>	<b>46.20</b>	<b>54.35</b>	<b>18.85</b>
14	Paid - up equity share capital (face value of Rs 10/-	300.56	300.56	300.56	300.56	300.56
15	Reserves excluding Revaluation Reserve ( as per Balance Sheet of Previous Accounting year)	-148.86	-	-	-148.86	-
20	<b>(i) Earning per share (Face Value Rs. 10 per</b>					
	(EPS not annualised)					
	(a) Basic	7.04	0.96	1.54	1.81	0.63
	(b) Diluted	7.04	0.96	1.54	1.81	0.63

Place: New Delhi  
Date: 30-06-2021



*O.P. Yadav*

O.P. Yadav  
Managing Director  
DIN 01607006

[ Formerly "IFM Impex Global Limited" ]

CIN: L74110DL1986PLC025457

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**NMS RESOURCES GLOBAL LIMITED**  
CIN:L74110DL1986PLC025457  
**BALANCE SHEET AS AT MARCH 31, 2021**

Particulars	Note No.	Consolidated	Consolidated
		As at March 31, 2021	As at March 31, 2020
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, Plant and Equipment (Net)	5	1,57,85,630	1,20,433
(b) Capital work-in-progress	5A	47,95,000	47,95,000
(c) Other Intangible Assets	5B	7,49,30,072	16,67,535
(d) Financial assets		-	-
(i) Investments	6	-	59,00,762
(ii) Loans and advances	7	1,80,94,156	23,95,000
(iii) Fixed Deposits	8	1,49,38,797	38,20,505
(iv) Others	9	42,000	42,000
<b>Total Non-Current Assets</b>		<b>12,85,85,655</b>	<b>1,87,41,235</b>
<b>(2) Current assets</b>			
(a) Inventories	10	6,29,84,544	20,12,500
(a) Financial assets		-	-
(i) Trade receivables	11	4,85,56,267	6,88,84,037
(ii) Cash and cash equivalents	12	1,73,56,460	34,87,246
(iii) Bank balances other than (ii) above		-	-
(iv) Loans	13	78,01,642	72,62,496
(iv) Others	14	15,00,000	43,54,934
(b) Current tax assets (net)	15	7,62,753	5,07,977
(c) Deferred tax Assets		-25,17,613	-
(d) Other current assets	16	1,43,27,759	91,28,337
Asset Held For Sale		-	-
<b>Total Current Assets</b>		<b>15,07,71,812</b>	<b>9,56,37,527</b>
<b>Total Assets</b>		<b>27,93,57,467</b>	<b>11,43,78,762</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity share capital	17	3,00,56,000	3,00,56,000
(b) Other equity	18	3,86,45,244	-1,48,86,301
<b>Net Share Capital</b>		<b>6,87,01,244</b>	<b>1,51,69,699</b>
<b>Liabilities</b>			
<b>(1) Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing	19	4,31,73,484	3,13,31,688
(ii) Trade payables		-	-
(b) Provisions		-	-
(b) Deferred Tax Liabilities (Net)		-	1,432
(c) Other non-current liabilities		-	-
<b>Total Non-Current Liabilities</b>		<b>4,31,73,484</b>	<b>3,13,33,120</b>
<b>(2) Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing	20	5,03,16,056	-
(ii) Trade payables	21		
a) Dues of micro and small enterprises			
b) Dues of other than micro and small enterprises		1,45,40,079	1,15,33,760
(ii) Loan	22	53,79,651	1,07,08,012
(iii) Other financial liabilities	23	7,10,81,087	1,36,57,209
(b) Other current liabilities	24	1,87,15,283	3,17,04,543
(c) Provisions	25	74,50,582	2,72,419
<b>Total Current Liabilities</b>		<b>16,74,82,739</b>	<b>6,78,75,943</b>
<b>Total Equity and Liabilities</b>		<b>27,93,57,467</b>	<b>11,43,78,763</b>

Place : New Delhi  
Date : 30-06-2021


  
 O.P. Yadav  
 Managing Director  
 DIN: 01607006  
 [ Formerly, IFM Impex Global Limited ]

CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasaanpur, I.P. Extension, East Delhi, DL 110092

PHONE: +91 11 22248139 | E-MAIL ID: info@nmsresourcesglobal.com | WEBSITE: www.nmsresourcesglobal.com



NMS RESOURCES GLOBAL LIMITED

CIN:L74110DL1986PLC025457

**CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2021**

Particulars	Year ended March 31, 2021	Year ended March 31, 2020
<b>OPERATING ACTIVITIES</b>		
Net Profit before tax	54,34,544	18,85,275
Adjustments for:	-	-
(Profit) / Loss on sale of assets (net)	-	-
Unspent liabilities and excess provisions of earlier years written	-	-
Bad debts	-	-
Balances written off	-	-
Assets discarded/ Loss of sale of assets (net)	-	-
Interest received from fixed deposit	-	-
Interest received on VAT refund	-	-
Interest received on income tax refund	-	-
Finance costs	-	-
Depreciation & amortisation expenses	30,97,183	33,048
Operating Profit before Working Capital Changes	<b>85,31,727</b>	<b>19,18,323</b>
Adjustment for Working Capital Changes :		
(Increase)/decrease in trade receivable	2,03,27,770	(4,33,47,073)
(Increase)/decrease in inventory	-6,09,72,044	21,87,500
(Increase)/decrease in loans, advances and other current assets	(6,20,777)	(1,67,49,677)
Increase/(decrease) in liabilities and provisions	9,96,06,796	5,19,45,188
Cash generated from operations	<b>5,83,41,745</b>	<b>(59,64,062)</b>
Income tax refund / (paid)	-	-
Net cash flow inflow from operating activities	<b>6,68,73,472</b>	<b>(40,45,739)</b>
<b>INVESTING ACTIVITIES</b>		
Investment in Equity	4,49,99,818	(31,65,398)
Purchase of Fixed assets	(1,56,65,197)	(16,20,000)
(Increase)/decrease in loan to related parties	(1,56,99,156)	41,00,000
Investment in fixed deposit	(1,11,18,292)	(40,000)
(Increase)/decrease in other intangible assets	(6,73,61,775)	-
(Increase)/decrease in other bank balances	-	-
Net cash flow from investing activities	<b>(6,48,44,602)</b>	<b>(7,25,398)</b>
<b>FINANCING ACTIVITIES</b>		
Increase/(decrease) in borrowings	1,18,40,364	64,10,122
Interest paid	-	-
Net cash flow from financing activities	<b>1,18,40,364</b>	<b>64,10,122</b>
Net increase/(decrease) in cash and cash equivalents	<b>1,38,69,234</b>	<b>16,38,985</b>
Cash and cash equivalents at beginning of the year	34,87,246	18,48,263
Cash and cash equivalents at year end	<b>1,73,56,480</b>	<b>34,87,248</b>

Place: New Delhi

Date: 30-06-2021



*O.P. Yadav*  
O.P. Yadav  
Managing Direc  
DIN: 01607006

[ Formerly "IFM Impex Global Limited" ]

CIN: L74110DL1986PLC025457

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**Auditor's Report on Quarterly financial Results and Year to Date Consolidated  
Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing  
Obligations And Disclosure Regulations, 2015**

**TO  
THE BOARD OF DIRECTORS OF  
NMS RESOURCES GLOBAL LIMITED  
(Formerly ' IFM Impex Global Limited')**

**Opinion**

We have audited the accompanying consolidated annual financial results of NMS Resource Global Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31<sup>st</sup> March 2021, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (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 and based on the consideration of the reports of other auditors on separate financial statements /financial results/ financial information of the subsidiary company, the aforesaid consolidated financial results include the annual financial results of the following entities:

**List of subsidiaries**

- 1) NMS Enterprises Limited w.e.f.(01/10/2020)
- 2) M S Corridor Management Private Limited
- 3) Ebony & Ivory Advertising India Private Limited
- 4) Geo IT Skills Private Limited

And are presented in accordance with the requirements of the Listing Regulation in this regard, and gives a true and fair view in conformity with the applicable accounting standards, and other accounting principle generally accepted India, of the consolidated net profit, other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2021.



## **Basis for opinion**

We conducted our audit In accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those standards are further Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are Independent of the Group, 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 Companies Act, 2013 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 and other auditors In terms of their reports referred to in "Other Matters" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

## **Responsibilities of Management and Those Charged with Governance for the Statement**

This financial result has been prepared on the basis of the Consolidated annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit / loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Accounting Standard 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. This responsibility also includes 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 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors is 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 is also responsible for overseeing the Company's financial reporting process.



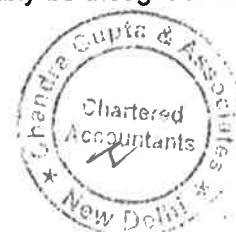
## **Auditor's Responsibilities for the Audit of the Consolidated Financial Statement**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 these financial results.

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

1. Identify and assess the risks of material misstatement of the financial results, 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.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
4. 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.
5. Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent 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 Matters

We did not audit the financial statements/financial information/ financial results of 4 (four) subsidiaries included in the Statement, whose financial statements/financial information/ financial results reflect total assets of **Rs 2,793.57** lakhs as at 31st March, 2021, total revenues of **Rs. 1,035.63** lakhs, total net profit after tax of **Rs. 54.35** lakhs, total comprehensive profit of **Rs. 54.35** lakhs for the year ended on that date, as considered in the Statement. Our opinion on the Statement is not modified in respect of the above matters, regarding our reliance on the work done by and the reports of the other auditors.

**For M/s Chandra Gupta & Associates  
Chartered Accountants**



**(Ashok/Kumar Gupta)**

**Partner\***

**M No. 014845**

**Place: New Delhi**

**Date: 30/06/2021**

**UDIN: 21014845AAAAAO4532**



30.06.2021

**The Manager- Listing**  
The Department of Corporate Services  
**BSE Limited**  
PhirozeJeejeebhoy Towers  
Dalal Street,  
Mumbai- 400001

**The Head-Listing & Compliance**  
**Metropolitan Stock Exchange of India Limited**  
Vibgyor Towers, 4<sup>th</sup> floor, Plot No. C 62,  
G- Block, Opp Trident Hotel, BandraKurla  
Complex, Bandra(E)  
Mumbai- 400098

**Ref.: BSE Scrip Code: 522289 & MSEI Code: NMSRESRC**

**Subject: Declaration pursuant to Regulation 33(3) (d) of SEBI (Listed Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

I, O P Yadav, Managing Director of M/s NMS Resources Global Limited (Formerly 'IFM Impex Global Limited'), hereby declare that the Statutory Auditors of the Company i.e M/s Chandra Gupta & Associates, Chartered Accountants (FRN: 000259N), have expressed their Unmodified Opinion in respect of Audited Standalone and Consolidated Financial Statements for the Financial Year ended on 31<sup>st</sup> March, 2021.

Kindly take the above information on your records.

Thanking you,

**For NMS Resources Global Limited**  
**(Formerly IFM Impex Global Limited)**

  
**O.P Yadav**  
**(Managing Director)**  
**DIN:- 01607006**



[ Formerly "IFM Impex Global Limited" ]

CIN: L74110DL1986PLC025457

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