



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

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

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

Dear Sir/Madam,

Subject: Submission of Revised Audited Financial Results for the quarter and year ended 31st March 2022 as required u/r 33 of the SEBI (LODR) Regulations, 2015.

Please find enclosed herewith the revised audited Financial Results for the quarter and year ended 31st March 2022 as required u/r 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in prescribed format for your kind perusal. As the earlier filed results have some typographical mistakes which are being rectified in the presently enclosed results and the same is updated in the XBRL also.

Further it is informed that the rectified typographical mistakes have not impacted the net financial figures as earlier declared.

We hope you will find the same in order.

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

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

Standalone Audited Financial Results for the Quarter and Year Ended on 31st March, 2022						
(Rs. in Lakhs except per share data)						
STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 31/03/2022						
S. No.	PARTICULARS	3 Months Ended			Year Ended	
		31-Mar-22 (Audited)	31-Dec-21 (Unaudited)	31-Mar-21 (Audited)	31-Mar-22 (Audited)	31-Mar-21 (Audited)
1	Income					
	Income From Operations	20.00	3.02	-	44.02	-
	Other Income	-	-	0.00	-	0.13
	Total Revenue (1 + 2)	20.00	3.02	0.00	44.02	0.13
2	Expenses					
	(a) Cost of material consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	-0.56	2.58	-	2.02	-
	(c) Change in inventories of finished goods,	-	-	-	-	-
	(d) Operating Expenses	-	-	-	-	-
	(e) Employee benefit expenses	3.61	3.58	5.19	17.79	36.27
	(f) Finance Cost	0.06	0.01	0.02	0.11	0.05
	(g) Depreciation and Amortization expenses	0.04	-	0.02	0.04	0.09
	(h) Other expenses	5.85	8.54	3.77	22.62	26.81
	Total Expenses	9.01	14.71	9.01	42.59	63.22
3	Profit / (Loss) from operations before exceptional	10.99	-11.69	-9.01	1.43	-63.09
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	10.99	-11.69	-9.01	1.43	-63.09
6	Tax expenses					
	Current Tax	0.76	-	-	0.76	-
	Deferred Tax	0.02	-	-	0.11	-
7	Net Profit / (Loss) from ordinary activities after tax (5-	10.21	-11.69	-9.01	0.56	-63.09
8	Profit / (Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses from discontinuing operations	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-
11	Net Profit / (Loss) for the period (10+7)	10.21	-11.69	-9.01	0.56	-63.09
12	Other comprehensive income	-	-	-	-	-
13	Total comprehensive income after tax	10.21	-11.69	-9.01	0.56	-63.09
14	Paid - up equity share capital (face value of Rs 10/-	300.56	300.56	300.56	300.56	300.56
15	(i) Earning per share (Face Value Rs. 10 per share)					
	(EPS not annualised)					
	(a) Basic	0.34	-0.39	-0.30	0.02	-2.10
	(b) Diluted	0.34	-0.39	-0.30	0.02	-2.10
Notes :						
1	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 2022.					
2	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.					
3	The company did not have any investor complaint pending as on quarter and year ended on 31.03.2022.					
4	Previous quarter period figures have been regrouped / rearranged and rounded off wherever necessary, to make them comparable.					
5	E.P.S. has been calculated in accordance with IND AS-33 issued by the ICAI.					
6	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 33 of the SEBI(LODR) Regulation 2015.					
Date : 30.05.2020						O.P. Yadav
Place : New Delhi						Mg. Director
						DIN : 01607006




[Formerly "IFM Impex Global Limited"]

CIN: L74110DL1986PLC025457

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(Amount Lacs Rs.)

NMS RESOURCES GLOBAL LIMITED CIN:L74110DL1986PLC025457 STANLONE BALANCE SHEET AS AT MARCH 31, 2022		NMS Standalone	NMS Stand
Particulars	Note No.	As at March 31, 2022	As at March 31, 2021
ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment (Net)	1	1.02	0.93
(b) Capital work-in-progress	1A	16.20	16.20
Goodwill			
Intangible Assets under Development			
Other Intangible Assets			
(c) Biological assets other than bearer plants		-	-
(c) Financial assets		-	-
(i) Investments	2	30.65	730.86
(ii) Loans and advances	3	289.40	77.31
(iii) Fixed Deposits	4	-	-
(iv) Others		-	-
Total Non-Current Assets		337.27	825.30
(2) Current assets			
(a) Inventories		-	-
(a) Financial assets		-	-
(i) Trade receivables	5	86.37	0.74
(ii) Cash and cash equivalents	6	5.60	1.04
(iii) Bank balances other than (ii) above		-	-
(iv) Loans		-	-
(v) Others		-	-
(b) Current tax assets (net)		25.66	-
(c) Other current assets		-	-
Asset Held For Sale	7	7.08	7.25
Total Current Assets		124.72	9.03
Total Assets		461.98	834.32
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	8	300.56	300.56
(b) Share Application Money		-	-
(c) Other equity		-	-
Net Share Capital	9	-228.97	-229.53
Liabilities			
(1) Non-current liabilities			
(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		0.10	-
Total Non-Current Liabilities		0.10	-
(2) Current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		-	-
(ii) Trade payables		109.25	701.75
a) Dues of micro and small enterprises	10	-	-
b) Dues of other than micro and small enterprises		-	-
(iii) Other financial liabilities	11	258.14	0.70
(b) Other current liabilities	12	13.10	27.46
(c) Provisions	13	9.04	32.63
(d) Current tax liabilities(net)	14	0.74	0.75
Total Current Liabilities		390.29	763.29
Total Equity and Liabilities		461.98	834.32

1-24

Dated: 30.05.2022
Place: New Delhi



O P Yadav
Managing Director

[Formerly "IFM Impex Global Limited"]

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NMS RESOURCES GLOBAL LIMITED		
CIN:L74110DL1986PLC025457	In Lakhs	
STANALONE CASH FLOW STATEMENT FOR YEAR ENDED MARCH 21, 2022		
Particulars	Year ended March 31, 2022	Year ended March 31, 2021
OPERATING ACTIVITIES		
Net Profit before tax	1.43	-63.09
Adjustments for:		
(Profit) / Loss on sale of assets (net)	0.00	0.00
Unspent liabilities and excess provisions of earlier years written back	0.00	0.00
Provision for Current Tax (Net)	0.00	0.00
Deferred Tax Asests	0.00	0.00
Bad debts	0.00	0.00
Balances written off	0.00	0.00
Assets discarded/ Loss of sale of assets (net)	0.00	0.00
Interest received from fixed deposit	0.00	0.00
Interest received on VAT refund	0.00	0.00
Interest received on income tax refund	0.00	0.00
Finance costs	0.00	0.00
Depreciation & amortisation expenses	0.04	0.09
Operating Profit before Working Capital Changes	1.47	-63.00
Adjustment for Working Capital Changes :		
(Increase)/decrease in trade receivable	-85.63	-0.74
(Increase)/decrease in inventory	0.00	0.00
(Increase)/decrease in loans, advances and other current assets	-25.51	49.96
Increase/(decrease) in liabilities and provisions	-373.75	712.64
Cash generated from operations	-484.89	761.85
Income tax refund / (paid)	0.00	0.00
Net cash flow inflow from operating activities	-483.43	698.85
INVESTING ACTIVITIES		
Investment in Equity/ Disinvestments	700.21	-703.86
(Purchase)/ Sale- Transfer of Fixed Assets	-0.13	0.00
Capital work in progress	0.00	0.00
(Increase)/decrease in loan to related parties	0.00	0.00
Investment in Fixed Deposits	0.00	0.00
(Increase)/decrease in other Intangible Assets	0.00	0.00
Interest received	0.00	0.00
(Increase)/decrease in biological assets other than bearer plants	0.00	0.00
(Increase)/decrease in other Loans and Advances	-212.09	-10.50
(Increase)/decrease in other bank balances	0.00	0.00
Net cash flow from investing activities	487.99	-714.36
FINANCING ACTIVITIES		
Increase/(decrease) in borrowings	0.00	0.00
Interest paid	0.00	0.00
Net cash flow from financing activities		
Net increase/(decrease) in cash and cash equivalents	4.56	-15.51
Cash and cash equivalents at beginning of the year	1.04	16.55
Cash and cash equivalents at year end	5.60	1.04

Date : 30.05.2022
Place: New Delhi



O.P. Yadav
O.P. Yadav
(MG. Director)

[Formerly "IFM Impex Global Limited"]

CIN: L74110DL1986PLC025457

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

To
Board of Directors
NMS Resources Global Limited

Report on the audit of Standalone Financial Results

Opinion

We have audited the accompanying quarterly and year to date standalone financial results of **NMS Resources Global Limited** ("the Company") for the quarter and financial year ended 31st March, 2022 ("the 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 these quarterly financial results as well as the year to date results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net Loss and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2022.

Basis of 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 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 Responsibilities for the Standalone Financial Results

These statements have been prepared on the basis of Standalone financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the results that gives a true and fair view of the net Loss and other comprehensive income and other financial information of the company 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. 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 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.

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 is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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 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

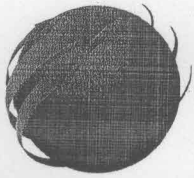
The Statement includes the results for the quarter ended 31st March, 2022 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year which were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

For SPS Associates
Chartered Accountants
Firm Regn No. 012358N



Date: 30.05.2022
Place: Delhi

Mukesh Srivastava
Partner
M. No.: 525933
UDIN- 22525933AJXXMM6953



NMS
RESOURCES GLOBAL LIMITED

STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED ON 31/03/2022

S. No.	PARTICULARS	NMS Resource Global Ltd Consolidated				
		3 Months Ended			Year Ended	
		31-Mar-22 (Audited)	31-Dec-21 (Unaudited)	31-Mar-21 (Audited)	31-Mar-22 (Audited)	31-Mar-21 (Audited)
1	Income					
	Income From Operations	-167.40	208.88	677.51	273.96	1,024.30
	Other Income	-3.58	4.47	10.14	3.00	11.33
	Total Revenue (1 + 2)	-170.98	213.35	687.65	276.96	1,035.63
2	Expenses					
	(a) Cost of material consumed	-4.45	-	88.34	23.04	88.34
	(b) Purchase of Stock in Trade	-0.56	2.58	287.97	2.02	289.69
	(c) Change in inventories of finished goods,	98.97	93.85	-173.89	173.90	-139.50
	(d) Operating Expenses	-54.50	17.59	186.68	15.50	490.37
	(e) Employee benefit expenses	-30.09	23.18	20.62	28.24	65.94
	(f) Finance Cost	-49.02	15.78	20.99	0.11	41.35
	(g) Depreciation and Amortization expenses	-57.84	20.79	16.95	0.10	30.97
	(h) Other expenses	-17.62	17.44	28.30	30.32	85.03
	Total Expenses	-115.11	191.21	475.96	273.23	952.20
3	Profit / (Loss) from operations before exceptional	-55.87	22.14	211.69	3.73	83.43
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before tax (3-4)	-55.87	22.14	211.69	3.73	83.43
6	Tax expenses					
	Current Tax	1.36	-	-	1.36	-
	Deferred Tax	0.13	-	-	0.13	29.08
7	Net Profit / (Loss) from ordinary activities after tax	-57.36	22.14	211.69	2.24	54.35
8	Profit / (Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses from discontinuing operations	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-
11	Net Profit / (Loss) for the period (10+7)	-57.36	22.14	211.69	2.24	54.35
12	Other comprehensive income	-	-	-	-	-
13	Total comprehensive income after tax	-57.36	22.14	211.69	2.24	54.35
14	Paid - up equity share capital (face value of Rs 10/-	300.56	300.56	300.56	300.56	300.56
15	(i) Earning per share (Face Value Rs. 10 per share)					
	(EPS not annualised)					
	(a) Basic	-1.90	0.74	7.04	0.07	1.81
	(b) Diluted	-1.90	0.74	7.04	0.07	1.81

Date : 30.05.2022
Place : New Delhi



O.P. Yadav
Mg. Director
DIN : 01607006

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(Amount Laes Rs.)

NMS RESOURCES GLOBAL LIMITED CIN:L74110DL1986PLC025457 CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2022		Consolidated As at March 31, 2022	Consolidated As at March 31, 2021
Particulars	Note No.		
ASSETS			
(1) Non-current Assets			
(a) Property, Plant and Equipment (Net)	1	1.13	157.86
(b) Capital work-in-progress	1A	29.20	47.95
Goodwill		28.85	-
Intangible Assets under Development		31.75	-
Other Intangible Assets		0.07	749.30
(c) Biological assets other than bearer plants		-	-
(c) Financial assets		-	-
(i) Investments	2	59.01	-
(ii) Loans and advances	3	289.40	180.94
(iii) Fixed Deposits	4	-	149.39
(iii) Others		-	0.42
Total Non-Current Assets		439.41	1,285.86
(2) Current assets			
(a) Inventories		20.13	629.85
(a) Financial assets		-	-
(i) Trade receivables	5	371.47	485.56
(ii) Cash and cash equivalents	6	32.45	173.56
(iii) Bank balances other than (ii) above		-	-
(iv) Loans		163.61	78.02
(iv) Others		-37.94	15.00
(b) Current tax assets (net)		5.88	7.63
(c) Other current assets	7	162.74	143.28
Asset Held For Sale		-	-
Total Current Assets		718.32	1,532.89
Total Assets		1,157.73	2,818.75
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share capital	8	300.56	300.56
(b) Share Application Money		-	-
(c) Other equity	9	-177.80	386.45
Net Share Capital		122.76	687.01
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities		-	-
(i) Borrowing		305.21	431.73
(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)		0.12	25.18
(c) Other non-current liabilities		-	-
Total Non-Current Liabilities		305.33	456.91
(2) Current liabilities			
(a) Financial liabilities		-	-
(i) Borrowings		46.74	556.96
(ii) Trade payables	10	-	-
a) Dues of micro and small enterprises		-	-
b) Dues of other than micro and small enterprises		142.29	145.40
(iii) Other financial liabilities	11	357.32	710.81
(b) Other current liabilities	12	169.84	187.15
(c) Provisions	13	12.62	74.51
(d) Current tax liabilities(net)	14	0.83	-
Total Current Liabilities		729.64	1,674.83
Total Equity and Liabilities		1,157.73	2,818.75

New Delhi
Dated: 30.05.2022




O P Yadav
Managing Director

[Formerly "IFM Impex Global Limited"]

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NMS
RESOURCES GLOBAL LIMITED

NMS RESOURCES GLOBAL LIMITED		
CIN:L74110DL1986PLC025457	In Lakhs	
CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 21, 2022		
Particulars	Year ended March 31, 2022	Year ended March 31, 2021
OPERATING ACTIVITIES		
Net Profit before tax	3.73	54.35
Adjustments for:	0.00	0.00
(Profit) / Loss on sale of assets (net)	0.00	0.00
Unspent liabilities and excess provisions of earlier years written back	0.00	0.00
Provision for Current Tax (Net)	0.00	0.00
Deferred Tax Asests	0.00	0.00
Bad debts	0.00	0.00
Balances written off	0.00	0.00
Assets discarded/ Loss of sale of assets (net)	0.00	0.00
Interest received from fixed deposit	0.00	0.00
Interest received on VAT refund	0.00	0.00
Interest received on income tax refund	0.00	0.00
Finance costs	0.00	0.00
Depreciation & amortisation expenses	0.10	30.97
Operating Profit before Working Capital Changes	3.83	85.32
Adjustment for Working Capital Changes :		
(Increase)/decrease in trade receivable	114.10	203.28
(Increase)/decrease in inventory	609.72	-609.72
(Increase)/decrease in loans, advances and other current assets	-50.38	-6.21
Increase/(decrease) in liabilities and provisions	-970.22	996.07
Cash generated from operations	-296.78	583.42
Income tax refund / (paid)		
Net cash flow inflow from operating activities	-292.96	668.73
INVESTING ACTIVITIES		
Investment in Equity/ Disinvestments	-627.09	450.00
(Purchase)/ Sale- Transfer of Fixed Assets	156.73	-156.65
Capital work in progress	18.75	0.00
(Increase)/decrease in loan to related parties	0.00	0.00
Investment in Fixed Deposits	149.39	-111.18
(Increase)/decrease in other Intangible Assets	688.62	-673.62
Interest received		
(Increase)/decrease in biological assets other than bearer plants		
(Increase)/decrease in other Loans and Advances	-108.03	-156.99
(Increase)/decrease in other bank balances	0.00	0.00
Net cash flow from investing activities	278.37	-648.45
FINANCING ACTIVITIES		
Increase/(decrease) in borrowings	-126.53	118.40
Interest paid	0.00	0.00
Net cash flow from financing activities	-126.53	118.40
Net increase/(decrease) in cash and cash equivalents	-141.11	138.69
Cash and cash equivalents at beginning of the year	173.56	34.87
Cash and cash equivalents at year end	32.45	173.56

Date : 30.05.2022
Place: New Delhi




O.P. Yadav
(Mg. Director)

[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

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

To
Board of Directors
NMS Resources Global Limited

Report on the audit of Consolidated Financial Results

Opinion

We have audited the accompanying quarterly and year to date consolidated financial results of **NMS Resources Global Limited** ("the Company") and its associate for the quarter and financial year ended 31st March 2022 ("the 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 and based on the consideration of the report of the other auditor on the separate audited financial statements of the associate, the Statement

- i. includes the results of NMS Resources Global Limited and its Subsidiary companies i.e . M S Corridor Management Private Limited, Ebony Ivory Advertising India Pvt. Ltd. and Geo It Skills Private Limited;
- ii. is presented in accordance with the requirements of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the subsidiaries for the quarter ended 31st March 2022 and for the year ended 31st March, 2022.

Basis of 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 described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Company and its associate 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 and other auditors in terms of their report referred to in "Other Matter" paraaraph below. is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net Loss and other comprehensive income and other financial information of the Company and its Associate 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 of the Company and its Associate 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 its Associate 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 gives 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 respective Board of Directors of the Company and its Associate are responsible for assessing the ability of the Company and its Associate 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 Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Company and its Associate are also responsible for overseeing the financial reporting process of the Company and its Associate.

Auditor's Responsibilities for the Audit of Consolidated Financial Results

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 and its associate 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 and its Associate 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 auditor's report. However, future events or conditions may cause the Company and its Associate 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.
- Obtain sufficient appropriate audit evidence regarding the financial results /financial information of the Company 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 entity included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by other auditor, such other auditor remains responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Company 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 of the Company 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 Circular No. CIR/CFD/CMD1/44/2019 dated 29th March 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the listing Regulations, to the extent applicable.

Other Matter

The financial statements and other financial information of subsidiary companies have been audited by other auditors whose report has been furnished to us, and our opinion on the consolidated annual financial results to the extent they have been derived from such annual financial statements is based solely on the report of such auditor.

Our report on the Statement is not modified in respect of above matters.

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

Date: 30.05.2022
Place: Delhi



For SPS Associates
Chartered Accountants
Firm Regn No. 012358N
Mukesh Srivastava
Partner
M. No.: 525933
UDIN-22525933AJXXWF5530



Date: 30.05.2022

The Manager – Listing
Department of Corporate Services-CRD
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai-400001

The Head – Listing & Compliance
Metropolitan Stock Exchange of India Limited
Vibgyor Tower, 4th floor, Plot No. C 62,
G-Block, Opp. Trident Hotel, Bandra Kurla
Complex, Bandra (E),
Mumbai-400098

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

Subject: Declaration pursuant to Regulation 33 (1)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,
I, O P Yadav, Managing Director of NMS Resources Global Limited (Formerly 'IFM Impex Global Limited'), hereby declare that the Statutory Auditors of the Company M/S SPS Associates Chartered Accountant (FRN No. 012358N), have expressed their Unmodified Opinions in respect of Audited Standalone and Consolidated Financial Statements for the Financial Year ended on 31st March, 2022.

Thanking you,

Yours faithfully,

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




O. P. Yadav
(Managing Director)

[Formerly "IFM Impex Global Limited"]

CIN: L74110DL1986PLC025457

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