

Dated: 15.11.2022

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

<u>Subject: Revised submission of Un-audited Financial Results for the quarter and half year ended 30th</u> <u>September 2022 as required under Regulation 33 of the SEBI (LODR) Regulations, 2015.</u>

Dear Sir,

This is to inform you that pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Monday, 14<sup>th</sup> November, 2022 at the Registered Office of the Company at 48, Hasanpur, I.P. Extension, Delhi - 110092 (commenced at 1:00 PM and concluded at 11.45 PM) inter-alia, has transacted the following business:-

- 1. Considered and approved the Standalone and Consolidated Un-Audited Financial Results, including cash flow statement of the Company for the quarter and half year ended 30<sup>th</sup> September 2022.
- Considered and approved Un audited Standalone and Consolidated balance sheet of the Company for the half year ended 30<sup>th</sup> September 2022.
- 3. Considered and Approved the Limited Review Report for the Un-audited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2022.

Further it is informed that earlier filed results had some typing errors such as dates and spelling however the financial data / results were error less. Accordingly, the same is being corrected and filed once again as per the Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Un-audited Financial Results for the quarter and half year ended 30th September, 2022 along with Limited Review Report are enclosed herewith for your kind perusal.

We hereby request you to kindly take the above document on your records.

Thanking You,

For NMS Resources Global Limited

O.P. Yadav (Managing Director)

DIN:- 01607006

CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasanpur, I.P. Extension, Delhi-110092



|       |  |                       |             |             |               | (Rs in L   | acs except EPS |
|-------|--|-----------------------|-------------|-------------|---------------|--|----------------|
| Sr No | Particulars  | For the Quarter ended |             |             | For the Half  | Year Ended   |                |
|       |  | 30-Sep-22             | 30-Jun-22   | 30-Sep-21   | 30-Sep-22     | 30-Sep-21  | 31-Mar-22      |
|       |  | (Unaudited)           | (Unaudited) | (Unaudited) | (Unaudited)   | (Unaudited)  | (Audited       |
| 1     | Income from Operation  |                       |             |             |               | The State of the S |                |
|       | (a)Revenue from Operations   | 15.97                 | 4.32        | 8.93        | 20.29         | 21.00  | 44.02          |
|       | (b) Other Income   | 0.10                  | No.         |             | 0.10          | Maria I  |                |
|       | Total Income   | 16.07                 | 4.32        | 8.93        | 20.39         | 21.00  | 44.02          |
| 2     | Expenses   |                       |             |             |               |  |                |
| -     | a) Cost of Materials consumed  |                       |             |             |               |  | 0.00           |
| -     | b) Purchase of Stock-in-trade  | 4.18                  |             |             | 4.40          |  | 2.02           |
|       | c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade   | (4.18)                |             | -           | 4.18<br>-4.18 | -  |                |
|       | d)Operating Expenses   |                       |             |             | -4.10         |  |                |
|       | e) Employee Benefits Expenses  | 3.01                  | 1.86        | 2.31        | 4.87          | 10.60  | 17.79          |
|       | f) Finance Costs   | 0.03                  | 0.01        | 0.01        | 0.04          | 0.04   | 0.11           |
|       | g) Depreciation and Amortisation expense   | 0.02                  | 0.02        | -0.05       | 0.04          | -  | 0.04           |
|       | h) Other expenses  | 8.99                  | 1.66        | 5.86        | 10.65         | 8.23   | 22.62          |
|       | Total Expenses   | 12.05                 | 3.55        | 8.13        | 15.60         | 18.87  | 42.59          |
| 3     | Profit/(Loss) before Exceptional items and tax (1-2)   | 4.02                  | 0.77        | 0.80        | 4.79          | 2.13   | 1.43           |
| 4     | Exceptional Items  | 4.02                  | 0.77        | 0.00        | 4.73          | 2.13   | 1.43           |
| 5     | Profit/(Loss) before tax (3 + 4)   | 4.02                  | 0.77        | 0.80        | 4.79          | 2.13   | 4.40           |
| 6     | Tax Expense  | 4.02                  | 0.77        | 0.00        | 4.79          | 2.13   | 1.43           |
|       | - Current tax  |                       |             |             |               |  |                |
|       | - Deferred tax   |                       | -           |             |               |  | 0.76           |
| 7     | Description of the state of the |                       |             |             |               |  |                |
| 7     | Profit/(Loss) for the period (5-6)   | 4.02                  | 0.77        | 0.80        | 4.79          | 2.13   | 0.56           |
| 8     | Other Comprehensive Income (net of tax)  | -                     |             | -           |               | -  |                |
| 9     | Total Comprehensive Income for the period (7+8)  | 4.02                  | 0.77        | 0.80        | 4.79          | 2.13   | 0.56           |
| 10    | Paid-up equity share capital ( face value of Rs 10/- per share   | 300.56                | 300.56      | 300.56      | 300.56        | 300.56   | 300.56         |
|       | 207 601 01101  |                       |             | 222.30      | 550.50        | 300.30   | 300.30         |
| 11    | Earning per share (EPS) of Rs 10/- each (not annualized)   |                       |             |             | 1700          |  |                |
|       | (1) Basic  | 0.13                  | 0.03        | 0.03        | 0.16          | 0.07   | 0.02           |
|       | (2) Diluted  | 0.13                  | 0.03        | 0.03        | 0.16          | 0.07   | 0.02           |

#### NOTES

- 1 The above Financial Results for the quarter & half year ended September 30, 2022 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors & taken on record at its meeting held on November 14, 2022. A Limited review of the same has been carried out by the Statutory Auditors.
- 2 These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards("Ind AS") prescribed under section 133 of The Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in india, and in terms of Regulation 33 of the SEBI(LODR) Regulation 2015.
- ${\tt 3\ The\ company\ did\ not\ have\ any\ investor\ complaint\ pending\ as\ on\ quarter\ and\ year\ ended\ on\ 30.09.2022.}$
- 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.

For and on behalf of Board of Director of NMS RESOURCES GLOBAL LIMITED

O.P. YADAV

MANAGING DIRECTOR

DIN: 01607006

Place: New Delhi Date: 14.11.2022

CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasanpur, I.P. Extension, Delhi-110092 PHONE: 1800-572-1090 | EMAIL: corporate@nmslimited.in | WEBSITE: www.nmsresourcesglobal.com

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|---|-----|---|-----|-----|-----|-----|--|--|
|   | 600 |   | 100 | 100 | 400 | 888 | ENNEWS STREET, |  |

| RESUURCES GLUBAL LIMITED<br>unaudited standalone balance sheet as at september 30,      | 2022     |                          | Amount in Lacs         |
|---|----------|--------------------------|------------------------|
| Particulars   | Note No. | As at September 30, 2022 | As at March 31<br>2022 |
| ASSETS  | 2352     |                          | ,                      |
| (1) Non-current Assets  |          |                          |                        |
| (a) Property, Plant and Equipment (Net)   |          | 0.98                     | 1.02                   |
| (b) Capital work-in-progress  |          | 16.20                    | 16.20                  |
| (c) Biological assets other than bearer plants  |          | 10.20                    | 10.20                  |
| (c) Financial assets  |          |                          |                        |
| (i) Investments   |          | 110.45                   | 20.65                  |
| (ii) Loans and adavances  |          |                          | 30.65                  |
| (iii) Fixed Deposits  |          | 356.71                   | 289.40                 |
| Total Non-Current Assets  |          | 404.24                   |                        |
| 2) Current assets   |          | 484.34                   | 337.27                 |
| (a) Inventories   |          |                          |                        |
| (a) Financial assets  |          | 4.18                     |                        |
| (i) Trade receivables   |          |                          |                        |
|   |          | 96.52                    | 86.37                  |
| (ii) Cash and cash equivalents  |          | 3.02                     | 5.60                   |
| (iii) Bank balances other than (ii) above   |          |                          |                        |
| (iv) Loans  |          |                          |                        |
| (iv) Others   |          | 43.66                    | 25.66                  |
| (b) Current tax assets (net)  |          |                          |                        |
| (c) Other current assets  |          | 9.06                     | 7.10                   |
| Asset Held For Sale   |          |                          | , , , ,                |
|   |          |                          |                        |
| Total Current Assets  |          | 156.43                   | 124.74                 |
| Total Assets  |          | 640.78                   |                        |
|   |          | 040.76                   | 462.00                 |
| (a) Equity Share capital (b) Share Application Money (c) Other equity                   |          | 300.56                   | 300.56                 |
| Net Share Capital   |          | -224.18                  | -228.97                |
| iabilities  |          | 76.38                    | 71.59                  |
| ) Non-current liabilities   |          |                          |                        |
|   |          |                          |                        |
| (a) Financial liabilities   |          |                          |                        |
| (i) Borrowing   |          | 20.00                    |                        |
| (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)  |          | 0.10                     | 0.10                   |
| (c) Other non-current liabilities   |          | 0.10                     | 0.10                   |
| Total Non-Current Liabilities   |          | 20.40                    |                        |
| Current liabilities   |          | 20.10                    | 0.10                   |
| (a) Financial liabilities   |          |                          |                        |
| (i) Borrowings  |          |                          |                        |
| (ii) Trade payables   |          |                          | 109.25                 |
| a) Dues of micro and small enterprises  |          |                          |                        |
| b) Dues of other than micro and the   |          |                          |                        |
| b) Dues of other than micro and small enterprises     (iii) Other financial liabilities |          |                          |                        |
|   |          | 517.31                   | 258.14                 |
| (b) Other current liabilities   |          | 24.65                    | 13.10                  |
| (c) Provisions  |          | 1.58                     | 9.04                   |
| (d) Current tax liabilities(net)  |          | 0.76                     |                        |
| Total Current Liabilities   |          | 544.30                   | 0.76                   |
|   | -        | 517.50                   | 390.31                 |
| Total Equity and Liabilities  | 185      | GLOGIO TO                | 4.00                   |
|   | 189      | 0640.78                  | 462.00                 |
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CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasanpur, I.P. Extension, Delhi-110092



| UNAUDITED STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED Particulars | As at September 30, | Year ended March |
|---|---------------------|------------------|
|   | 2022                | 31, 2022         |
| OPERATING ACTIVITIES  |                     |                  |
| Net Profit before tax   |                     |                  |
| Adjustments for:  | 4.78                | 1.43             |
| Depreciation & amortisation expenses                                |                     |                  |
| Operating Profit before Working Capital Changes                     |                     | 0.04             |
| Adjustment for Working Capital Changes:                             |                     | 1.77             |
| (Increase)/decrease in trade receivable                             |                     |                  |
| (Increase)/decrease in inventory                                    | -10.14              | -85.63           |
| (Increase)/decrease in loans, advances and other current assets     | -4.18               |                  |
| Increase/(decrease) in liabilities and provisions                   | -19.95              | -25.51           |
| Cash generated from operations                                      | 263.25              | -373.75          |
| Income tax refund / (paid)  | 228.96              | -484.89          |
| Net cash flow inflow from operating activities                      |                     |                  |
| a cuvilles  | 233.79              | -483.43          |
| INVESTING ACTIVITIES  |                     |                  |
| Investment in Equity  |                     |                  |
| Capital work in progress  | -79.80              | 700.21           |
| (Increase)/decrease in loan to related parties                      |                     | -0.13            |
| Interest received   |                     |                  |
| (Increase)/decrease in biological assets other than bearer plants   |                     |                  |
| (Increase)/decrease in other bank balances                          |                     |                  |
| Net cash flow from investing activities                             | 67.32               | -212.09          |
|   | -147.12             | 487.99           |
| INANCING ACTIVITIES   |                     |                  |
| Increase/(decrease) in borrowings                                   |                     |                  |
| Increase/(decrease) in Other Fianancial Liabilities                 | -109.25             | 1                |
| Net cash flow from financing activities                             | 20.00               | 1                |
|   | -89.25              | -                |
| et increase/(decrease) in cash and cash equivalents                 |                     |                  |
| ash and cash equivalents at beginning of the year                   | -2.58               | 4.56             |
| ash and cash equivalents at year end                                | 5.60                | 1.04             |
| / <u>5</u> <u>G</u> I   | 3.02                | 5.60             |

CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasanpur, I.P. Extension, Delhi-110092



| Sr No   Particulars   30-Sep-22   30-Jun-22   30-Sep-21   30-Sep-22   30-Sep-21   30-Sep   | ept EPS    |  |
|--|------------|--|
| 30-Sep-22   30-Jun-22   30-Sep-21   30-Sep-22   30-Sep-21   30-Sep-21   30-Sep-21   30-Sep-21   30-Sep-21   30-Sep-21   30-Sep-21   30-Sep-22   30-Sep-21   30-Sep-21   30-Sep-21   30-Sep-22   30-Sep-21   30-Sep-22   30-S   | Year Ended |  |
|  | -Mar-2     |  |
| (a)Revenue from Operations   | Audited    |  |
| (a)Revenue from Operations   |            |  |
| Total Income   | 273.96     |  |
| Total Income   | 3.00       |  |
| a) Cost of Materials consumed b) Purchase of Stock-in-trade c) Changes in Inventory of Finished goods, Work-in- progress and Stock-in-trade d) Operating Expenses 15.35 16.39 36.69 31.74 52.41 e) Employee Benefits Expenses 3.03 4.01 14.31 7.04 35.15 f) Finance Costs 0.03 0.05 17.16 0.08 33.35 g) Depreciation and Amortisation expense 8.41 1.49 21.50 9.90 37.15 h) Other expenses 9.96 1.67 21.15 11.63 30.50  Total Expenses 36.78 23.61 119.27 60.39 197.12  Profit/(Loss) before Exceptional items and tax (1-2) Finance Costs 37.47  6.74 5.74 6.74 5.75 6.74 6.74 7.75 6.74 7.75 6.74 7.75 6.74 7.75 8 Other Comprehensive Income (net of tax)  7 Profit/(Loss) for the period (5-6) 6.74 7.75 8 Other Comprehensive Income for the period (7+8) 6.74 7 Paid-up equity share capital (face value of Rs 10/- per share) 11 Earning per share (EPS) of Rs 10/- each (not annualized)   | 276.9      |  |
| a) Cost of Materials Consumed b) Purchase of Stock-in-trade c) Changes in Inventory of Finished goods, Work-in- progress and Stock-in-trade d) Operating Expenses 15.35 e) Employee Benefits Expenses 3.03 4.01 14.31 7.04 35.15 e) Employee Benefits Expenses 3.03 0.05 17.16 0.08 33.35 g) Depreciation and Amortisation expense 8.41 1.49 21.50 9.90 37.15 h) Other expenses 9.96 1.67 21.15 11.63 30.50 Total Expenses 36.78 23.61 119.27 60.39 197.12  3 Profit/(Loss) before Exceptional items and tax (1-2) 4 Exceptional Items   | 22.0       |  |
| c) Changes in Inventory of Finished goods, Work-in- progress and Stock-in-trade d)Operating Expenses 15.35 16.39 36.69 31.74 52.41  e) Employee Benefits Expenses 0.03 0.05 17.16 0.08 33.35 g) Depreciation and Amortisation expense 8.41 1.49 21.50 9.90 37.15 h) Other expenses 36.78 23.61 119.27 60.39 197.12  3 Profit/(Loss) before Exceptional items and tax (1-2) 6.74 3.93 21.12 10.67 37.47 6 Tax Expense - Current tax   | 23.0       |  |
| Changes in Inventory of Filished gloods, Worken progress and Stock-in-trade   15.35   16.39   36.69   31.74   52.41   35.15   16.39   36.69   31.74   52.41   35.15   16.39   36.69   31.74   52.41   35.15   16.39   36.69   31.74   52.41   35.15   16.39   36.69   31.74   52.41   35.15   16.39   36.69   31.74   52.41   35.15   16.39   36.69   31.74   35.15   36.78    | 2.0        |  |
| d)Operating Expenses   15.35   16.39   36.69   31.74   52.41     e) Employee Benefits Expenses   3.03   4.01   14.31   7.04   35.15     f) Finance Costs   0.03   0.03   17.16   0.08   33.35     g) Depreciation and Amortisation expense   8.41   1.49   21.50   9.90   37.15     h) Other expenses   9.96   1.67   21.15   11.63   30.50     Total Expenses   36.78   23.61   119.27   60.39   197.12     3 Profit/(Loss) before Exceptional items and tax (1-2)   6.74   3.93   21.12   10.67   37.47     4 Exceptional Items  | 173.9      |  |
| e) Employee Benefits Expenses f) Finance Costs f) Finance Costs g) Depreciation and Amortisation expense 8.41 1.49 21.50 9.90 37.15 h) Other expenses 9.96 1.67 21.15 11.63 30.50  Total Expenses 36.78 23.61 119.27 60.39 197.12  3 Profit/(Loss) before Exceptional items and tax (1-2) 4 Exceptional items  | 15.5       |  |
| f) Finance Costs g) Depreciation and Amortisation expense 8.41 1.49 21.50 9.90 37.15 h) Other expenses 9.96 1.67 21.15 11.63 30.50  Total Expenses 36.78 23.61 119.27 60.39 197.12  3 Profit/(Loss) before Exceptional items and tax (1-2) 4 Exceptional Items   | 28.2       |  |
| g) Depreciation and Amortisation expense   8.41   1.49   21.50   9.90   37.15     h) Other expenses   9.96   1.67   21.15   11.63   30.50     Total Expenses   36.78   23.61   119.27   60.39   197.12     3 Profit/(Loss) before Exceptional items and tax (1-2)   6.74   3.93   21.12   10.67   37.47     4 Exceptional Items  | 0.1        |  |
| h) Other expenses  Total Expenses  36.78  23.61  119.27  60.39  197.12  3 Profit/(Loss) before Exceptional items and tax (1-2)  Exceptional Items  Profit/(Loss) before tax (3 + 4)  Tax Expense  - Current tax  Deferred tax  Profit/(Loss) for the period (5-6)  Other Comprehensive Income (net of tax)  Total Comprehensive Income for the period (7+8)  Paid-up equity share capital (face value of Rs 10/- per share)  Earning per share (EPS) of Rs 10/- each (not annualized)  | 0.1        |  |
| Total Expenses 36.78 23.61 119.27 60.39 197.12  3 Profit/(Loss) before Exceptional items and tax (1-2) 6.74 3.93 21.12 10.67 37.47  4 Exceptional Items  | 30.3       |  |
| 4 Exceptional Items  | 273.2      |  |
| 4 Exceptional Items  | 3.7        |  |
| 5       Profit/(Loss) before tax (3 + 4)       6.74       3.93       21.12       10.67       37.47         6       Tax Expense       - <td< td=""><td>-</td></td<>   | -          |  |
| 6 Tax Expense  - Current tax  - Deferred tax  7 Profit/(Loss) for the period (5-6)  8 Other Comprehensive Income (net of tax)  9 Total Comprehensive Income for the period (7+8)  10 Paid-up equity share capital (face value of Rs 10/- per share)  11 Earning per share (EPS) of Rs 10/- each (not annualized)   | 3.7        |  |
| - Current tax  |            |  |
| Deferred tax   | 1.3        |  |
| 8 Other Comprehensive Income (net of tax)  9 Total Comprehensive Income for the period (7+8)  10 Paid-up equity share capital (face value of Rs 10/- per share)  11 Earning per share (EPS) of Rs 10/- each (not annualized)   | 0.1        |  |
| 9 Total Comprehensive Income for the period (7+8) 6.74 3.93 21.12 10.67 37.47  10 Paid-up equity share capital (face value of Rs 10/- per 300.56 300.56 300.56 300.56 300.56  11 Earning per share (EPS) of Rs 10/- each (not annualized)  | 2.2        |  |
| 10 Paid-up equity share capital (face value of Rs 10/- per share )  12 Earning per share (EPS) of Rs 10/- each (not annualized)  | -          |  |
| 10 Paid-up equity snare capital (lace value of RS 10/- per Soc. 50 Soc | 2.2        |  |
| annualized)  | 300.5      |  |
|  | 0.4        |  |
| (1) Basic 0.22 0.13 0.70 0.36 1.25 (2) Diluted 0.22 0.13 0.70 0.36 1.25  | 0.0        |  |

<sup>1.</sup> The above Financial Results for the quarter & half year ended September 30, 2022 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors & taken on record at its meeting held on November 14, 2022. A Limited review of the same has been carried out by the Statutory Auditors.

3. Previous quarter period figures have been regrouped / rearranged and rounded off wherever necessary, to make them comparable.

4. E.P.S. has been calculated in accordance with IND AS-33 issued by the ICAI.

For and on behalf of Board of Director of NMS RESOURCES GLOBAL LIMITED

O.P. YADAV MANAGING DIRECTOR

DIN: 01607006

Place : New Delhi Date : 14.11.2022

CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasanpur, I.P. Extension, Delhi-110092

<sup>2.</sup> These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards("Ind AS") prescribed under section 133 of The Companies Act,2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in india, and in terms of Regulation 33 of the SEBI(LODR) Regulation 2015.



|             | UNAUDITED CONSOLIDATED BALANCE SHEET AS AT SEPT           | TEMBER 30, 20      | Rs. In Lakhs |
|-------------|---|--------------------|--------------|
| Particular  |   | As at              | As at Marc   |
|             |   | September          | 31, 2022     |
|             |   | 30, 2022           |              |
| ASSETS      |   |                    |              |
| (1) Non-cu  | rrent Assets  |                    |              |
|             | (a) Property, Plant and Equipment (Net)                   | 18.94              | 1.1          |
|             | (b) Capital work-in-progress                              | 29.20              | 29.2         |
|             | Goodwill  | 29.01              | 28.8         |
|             | Intangible Assets under Development                       | 31.75              | 31.7         |
|             | Other Intangible Assets                                   | 0.07               | 0.0          |
|             | (c) Biological assets other than bearer plants            |                    |              |
|             | (c) Financial assets                                      |                    |              |
|             | (i) Investments   | 59.01              | 59.0         |
|             | (ii) Loans and adavances                                  | 745.62             | 289.4        |
|             | (iii) Fixed Deposits                                      |                    | •            |
|             | (iii) Others  | 3.62               | A Land       |
| 2) C        | Total Non-Current Assets                                  | 917.22             | 439.         |
| (2) Curren  |   |                    |              |
|             | (a) Inventories   | 24.31              | 20.          |
|             | (a) Financial assets                                      |                    |              |
|             | (i) Trade receivables                                     | 293.39             | 371.4        |
|             | (ii) Cash and cash equivalents                            | 11.63              | 32.4         |
|             | (iii) Bank balances other than (ii) above (iv) Loans      | E 1                |              |
|             |   | 158.63             | 163.6        |
|             | (iv) Others   | 15.09              | -37.9        |
|             | (b) Current tax assets (net) (c) Other current assets     | 21.34              | 5.8          |
|             | Asset Held For Sale                                       | 317.56             | 162.7        |
|             | Asset Held For Sale                                       |                    |              |
|             | Total Current Assets                                      | 041.04             |              |
|             | Total Assets  | 841.94<br>1,759.16 | 718.3        |
| Equity      | ND LIABILITIES  |                    |              |
|             | (a) Equity Share capital (b) Share Application Management | 300.56             | 300.5        |
|             | (b) Share Application Money                               | -                  | -            |
|             | (c) Other equity Net Share Capital                        | -202.02            | -177.8       |
| Liabilities | ivet Share Capital  | 98.54              | 122.7        |
|             | rent liabilities  |                    |              |
|             | (a) Financial liabilities                                 |                    |              |
|             | (i) Borrowing   | 710.45             | 205.2        |
|             | (ii) Trade payables                                       | 710.43             | 305.2        |
|             | a) Dues of micro and small enterprises                    |                    |              |
|             | b) Dues of other than micro and small enterprises         |                    |              |
|             | (iii) Other Financial Liabilities                         | 20.00              |              |
|             | (b) Provisions  | 20.00              |              |
|             | (b) Deferred Tax Liabilities (Net)                        | 0.18               | 0.1          |
|             | (c) Other non-current liabilities                         | 4.60               | 0.1          |
|             | Total Non-Current Liabilities                             | 735.23             | 305.3        |
| 2) Current  | liabilities   | 133.23             | 303.3        |
|             | (a) Financial liabilities                                 |                    |              |
|             | ' (i) Borrowings  | 118.09             | 167          |
|             | (ii) Trade payables                                       | 110.05             | 46.7         |
|             | a) Dues of micro and small enterprises                    | 187.35             |              |
|             | b) Dues of other than micro and small enterprises         | 107.55             | 142.2        |
|             | (iii) Other financial liabilities                         | 223.36             | 357.3        |
|             | (b) Other current liabilities                             | 349.60             | 169.8        |
|             | (c) Provisions  | 26.62              | 12.6         |
|             | (d) Current tax liabilities(net)                          | 20.36              | 0.83         |
|             |   | 20.30              | 0.8.         |
|             | Total Current Liabilities                                 | 925 30             | 720 (        |
|             | Total Current Liabilities                                 | 925.39             | 729.64       |
|             | Total Current Liabilities  Total Equity and Liabilities   | 925.39             | 1,157.73     |

CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasanpur, I.P. Extension, Delhi-110092



| Particulars  | Half Year<br>ended<br>September 30,<br>2022 | Year ended<br>March 31, 202 |
|--|---|-----------------------------|
| OPERATING ACTIVITIES   |   |                             |
| Net Profit before tax  | 10.45                                       |                             |
| Adjustments for:   | 10.67                                       | 3.73                        |
| Depreciation & amortisation expenses   | -   | -                           |
| Operating Profit before Working Capital Changes                                  | 9.90  | 0.10<br>3.83                |
| Adjustment for Working Capital Changes:  |   |                             |
| (Increase)/decrease in trade receivable  | 78.08                                       | 114.10                      |
| (Increase)/decrease in inventory   | -4.18                                       |                             |
| (Increase)/decrease in loans, advances and other current assets                  | -218.34                                     | 609.72<br>-50.38            |
| Increase/(decrease) in liabilities and provisions                                | 195.74                                      | -970.22                     |
| Cash generated from operations   | 51.30                                       |                             |
| Income tax refund / (paid)   | 51.50                                       | -296.78                     |
| Net cash flow inflow from operating activities                                   | 71.87                                       | -292.96                     |
| NVESTING ACTIVITIES  |   |                             |
| Investment in Equity/ Disinvestments   | -44.79                                      | -627.09                     |
| (Purchase)/ Sale- Transfer of Fixed Assets                                       | -17.81                                      | 156.73                      |
| Capital work in progress   | -   | 18.75                       |
| (Increase)/decrease in loan to related parties                                   |   | 10.73                       |
| Investment in Fixed Deposits   |   | 149.39                      |
| (Increase)/decrease in other Intangible Assets                                   | -0.16                                       | 688.62                      |
| Interest received  | 0.10  | 000.02                      |
| (Increase)/decrease in biological assets other than bearer plants                |   |                             |
| (Increase)/decrease in other Loans and Advances                                  | -456.22                                     | -108.03                     |
| (Increase)/decrease in other assets  | -3.62                                       | -100.03                     |
| Net cash flow from investing activities  | -522.60                                     | 278.37                      |
| INANCING ACTIVITIES  |   |                             |
| Increase/(decrease) in borrowings  |   |                             |
| Increase/(decrease) in other Financial Activities and other non - current assets | 405.24                                      | -126.53                     |
| Net cash flow from financing activities  | 24.66<br>429.90                             | 126.52                      |
| et increase/(decrease) in cash and cash equivalents                              | 425.50                                      | -126.53                     |
| ash and cash equivalents at beginning of the year                                | -20.82                                      | -141.11                     |
| ash and cash equivalents at year end   | 32.45                                       | 173.56                      |
| ash and cash equivalents at year end   | 11.63                                       | 32.45                       |

CIN: L74110DL1986PLC025457

REGISTERED OFFICE: 48, Hasanpur, I.P. Extension, Delhi-110092

Chartered Accountants—

## <u>Independent Auditor's Review Report on Review of Interim</u> <u>Standalone Financial Results</u>

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

We have reviewed the accompanying statement of Standalone Unaudited Financial Results of NMS RESOURCES GLOBAL LIMITED (the "Company") for the Half year and quarter ended on 30<sup>th</sup> September 2022 ("the statement") being submitted by the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of The Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our view.

We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of Entity", issued by the Institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from 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.

In our Opinion and to the best of our information and according to the explanation given to us, these standalone financial results:

i) presents in accordance with the requirements of Regulation 33 of the Listing Regulations.

ii) gives a true & fair view in conformity with the Indian Accounting Standards (IndAS), and other accounting principles generally accepted in India, of the Net Profit, other comprehensive income and other financial information for the half year and quarter ended September 30th, 2022.

Based on our Review conducted above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable IndAS and other recognized accounting practices and policies has not disclosed the information required to be disclosed, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SPS Associates
Chartered Accountants

Partner<sub>red Acco</sub>
M. No. 525933

Mukesheshesheath

FRN #12858

Place: New Delhi Date: 14/11/2022

UDIN: 22525933BDCVWR7780

# <u>Independent Auditor's Review Report on Review of Interim</u> <u>Consolidated Financial Results</u>

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

We have reviewed the accompanying statement of Consolidated Unaudited Financial Results of NMS RESOURCES GLOBAL LIMITED (the "Company" or "Parent") and its subsidiaries (the Parent and its Subsidiaries together referred to as a "Group") and its share of net profit before tax for the half year and quarter ended on 30<sup>th</sup> September 2022 ("the statement") being submitted by the company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement, which is the responsibility of company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of The Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our view.

We conducted our review of the statement in accordance with the standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of Entity", issued by the Institute of Chartered Accountant of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from 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.

In our Opinion and to the best of our information and according to the explanation given to us and based on the consideration of reports of the other auditor on separate unaudited financial results of the subsidiary, the aforesaid consolidated financial results:

i) includes the results of the following entities

#### Sr. Name of Company

No.

- 1 GEO IT SKILLS PRIVATE LIMITED
- 2 M S CORRIDOR MANAGEMENT PRIVATE LIMITED
- 3 EBONY & IVORY ADVERTISING PRIVATE LIMITED
- 4 IDM ENTERPRISES PRIVATE LIMITED
- 5 CREDIBLE MANAGEMENT SOLUTIONS PRIVATE LIMITED
- 6 MSC-BVI CONSULTING PRIVATE LIMITED
- 7 KUBERAKSHI ADVISORY SERVICES PRIVATE LIMITED





### Chartered Accountants —

ii) are presented in accordance with the requirements of the Listing Regulations in this regard iii) gives true & fair view in conformity with the Indian Accounting Standards (IndAS), and other accounting principles generally accepted in India, of the consolidated net profit, other comprehensive income and other financial information of the Group for the half year and quarter ended September 30th, 2022.

Based on our Review conducted above, nothing has come to our attention that cause us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed including the manner in which it is to be disclosed, or that it contains any material misstatement.

For SPS Associates

Chartered Accountants

Mules de Source de la companya

Partner

M. No. 525933 Place: New Delhi Date: 14.11.2022

UDIN: 22525933BDCVW91367