



Dated : 30<sup>th</sup> May, 2024

**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**

**Sub: Outcome of the Board Meeting held today i.e 30<sup>th</sup> May, 2024 .**

**Ref: Compliance under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

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

**Dear Sir,**

This is to inform you that pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Thursday, 30th May, 2024 at 06:00 P.M. at 48, Hasanpur, I.P. Extension, Delhi- 110092 and concluded at 11.30 P.M., inter-alia, transacted the following business:

1. Considered and Approved the Standalone and Consolidated Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2024.
2. Considered and Approved the Auditor's Report in respect of the Audited Standalone and Consolidated for the Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2024.
3. Considered and taken on record Statement of Impact of Audit Qualification (for audit report with modified opinion) for the Financial Year ended March 31, 2024 in 'Annexure 1' of SEBI Circular dated May 27, 2016 bearing Circular reference No. CIR/CFD/CMD/56/2016.
4. Considered and taken on record details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings of the Company for the financial year ended March 31, 2024 in 'Annexure 2'
5. Considered and appointed M/s Prachi Bansal & Associates, Company Secretaries as the Secretarial Auditor of the Company for the F.Y. 2024-25.
6. Considered and appointed M/s Mittal Naveen and Associates, Chartered Accountants as the Internal Auditor of the Company for the F.Y. 2024-25.
7. Considered and Approved the proposal for issuance of equity shares by way of a preferential allotment, in accordance with the provisions of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 and the Companies Act, 2013, as amended, subject to such regulatory/ statutory approvals as may be required

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Financial Results for the quarter and year ended 31st March, 2024 alongwith Auditor's Report and the aforesaid Declaration are enclosed herewith for your kind perusal.

Further the disclosure with reference to the Circular No. SEBI/HO/DDHS/DDHSRACPODI/P/CIR/2023/172 dated October 19, 2023 issued by the Securities and Exchange Board of India and the communication issued in this regard from time to time, details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings of the Company for the financial year ended March 31, 2024 as 'Annexure -2' are enclosed herewith for your kind perusal

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**NMS GLOBAL LIMITED**

**(Formerly NMS Resources Global Limited) CIN No.: L74110DL1986PLC025457**  
**Registered Office :** UG-9, Plot No. 48, Hasanpur, I.P. Extn., Patparganj, Delhi-110092  
**Ph.:** 011-45261214 | **Email :** info@nmslimited.in | **Web.:** www.nmslimited.in



Further, the extract of Audited Standalone and Consolidated Financial Results for the year ended 31st March, 2024, would also be published in the newspapers in compliance with Regulation 47 of the Listing Regulations.

Kindly take the aforesaid information in your records.

Thanking you.

**Yours Truly,**

**For NMS Global Limited**

**(Formerly NMS Resources Global Limited)**

**DHANANJAI** Digitally signed by  
DHANANJAI GUPTA

**AI GUPTA** Date: 2024.05.30  
23:32:50 +05'30'

**Mr. Dhananjai Gupta**

**Director**

**DIN:- 09313878**

**Encl: As Above**

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**NMS GLOBAL LIMITED**

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**Re-appointment of M/s Prachi Bansal And Associates ,Company Secretaries as Secretarial Auditors for Financial Year 2024-25**

**The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, are given below:**

S.No.	PARTICULARS	DETAILS
1.	<b>Reason for change viz. appointment / re-appointment, resignation, removal, death or otherwise</b>	Re-appointment of M/s Prachi Bansal And Associates, Company Secretaries as Secretarial Auditors of the Company.
2.	<b>Date of appointment / re-appointment cessation (as applicable) &amp; term of appointment/re-appointment</b>	Re-appointed as Secretarial Auditors of the Company w.e.f. 30 <sup>th</sup> May 2024 for the Financial Year 2024-25 (one year).
3.	<b>Disclosure of relationships between Directors (in case of appointment of a director)</b>	Not Applicable
4.	<b>Brief Profile</b>	M/s Prachi Bansal And Associates, Company Secretaries is a firm of Practicing Company Secretaries registered with the Institute of Company Secretaries of India (ICSI), New Delhi, engaged in rendering Compliance Audit & Assurance Services, Advisory and Representation Services. Having good working experience and proficiency in all matters related to company law, SEBI and various other business laws and have command over compliance management with respect to statutory reporting and other statutory requirements.

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

**DHANANJAI GUPTA** Digitally signed by  
DHANANJAI GUPTA

**AI GUPTA** Date: 2024.05.30  
23:33:27 +05'30'

**Mr. Dhananjai Gupta**

**Director**

**DIN:- 09313878**

**Re-appointment of M/s Mittal Naveen And Associates, Chartered Accountants as the Internal Auditor for Financial Year 2024-**

**25**

**The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, are given below:**

S.No.	PARTICULARS	DETAILS
1.	<b>Reason for change</b> viz. appointment / re- <b>appointment</b> , resignation, removal, death or otherwise	Re-appointment of M/s Mittal Naveen And Associates., Chartered Accountants as the Internal Auditor of the Company.
2.	Date of appointment / re- <b>appointment</b> , cessation (as applicable) & term of appointment/re-appointment	Re-appointed as Internal Auditor of the Company w.e.f. 30 <sup>th</sup> May 2024 for the Financial Year 2024-25 (one year).
3.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable
4.	Brief Profile	M/s Mittal Naveen And Associates, Chartered Accountants is a chartered accountancy firm rendering comprehensive professional services which include Audit, Management Consultancy, Tax Consultancy, Accounting Services, Manpower Management, Secretarial Services etc.

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

**DHANANJAI GUPTA** Digitally signed by  
DHANANJAI GUPTA  
Date: 2024.05.30  
23:33:55 +05'30'

**Mr. Dhananjai Gupta**  
Director  
DIN:- 09313878

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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 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 Global Limited** ('the Company') for the quarter and financial year ended 31<sup>st</sup> March, 2024 ('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 Profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March, 2024.

**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 Profit 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

**DELHI | HARYANA | RAJASTHAN | UTTAR PRADESH**

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Website: [www.camukulgarg.com](http://www.camukulgarg.com)



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. «

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Website: [www.camukulgarg.com](http://www.camukulgarg.com)





**MUKUL GARG & ASSOCIATES**  
**CHARTERED ACCOUNTANT**

- 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 31<sup>st</sup> March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2024 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 Mukul Garg and Associates  
Chartered Accountant  
Firm Regn No. 019503C



CA Rinki  
Partner  
M. No.: 531095  
UDIN- 24531095BKCZNF2309  
Date: 30/05/2024

Place: New Delhi

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# NMS

<b>NMS GLOBAL LIMITED</b>						
48, Hasanpur, I.P. Extension Delhi East Delhi DL 110092						
CIN : L74110DL1986PLC025457						
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH,2024						
(Rs in Lacs except EPS)						
Sr No	Particulars	For the Quarter ended			Year Ended	
		31-Mar-24 (Audited)	31-Dec-23 (Unaudited)	31-Mar-23 (Audited)	31-Mar-24 (Audited)	31-Mar-23 (Audited)
1	<b>Income from Operation</b>					
	(a) Revenue from Operations	743.89	835.92	78.09	2114.75	202.11
	(b) Other Income	3.07	0.01	(0.10)	3.08	-
	<b>Total Income</b>	<b>746.96</b>	<b>835.93</b>	<b>77.99</b>	<b>2117.83</b>	<b>202.11</b>
2	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Operating Expenses	523.57	473.81	125.37	1252.32	125.37
	c) Purchase of Stock-in-trade	302.38	241.36	(0.08)	778.03	9.89
	d) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-282.42	(241.36)	0.08	-748.18	-9.89
	e) Employee Benefits Expenses	273.91	291.22	25.49	746.94	34.50
	f) Finance Costs	0.54	0.50	0.41	2.20	0.45
	g) Depreciation and Amortisation expense	1.22	0.84	0.76	3.73	0.80
	h) Other expenses	13.92	4.97	(87.34)	39.88	17.30
	<b>Total Expenses</b>	<b>833.12</b>	<b>771.34</b>	<b>64.69</b>	<b>2074.92</b>	<b>178.42</b>
3	<b>Profit/(Loss) before Exceptional Items and tax (1-2)</b>	<b>-86.16</b>	<b>64.59</b>	<b>13.30</b>	<b>42.91</b>	<b>23.69</b>
4	Exceptional Items	1.10	-	-	1.10	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>-86.06</b>	<b>64.59</b>	<b>13.30</b>	<b>41.80</b>	<b>23.69</b>
6	<b>Tax Expense</b>					
	- Current tax	-14.54	14.78	-	10.87	-
	- Deferred tax	0.15	(0.42)	(0.15)	.20	(0.15)
		<b>-14.39</b>	<b>14.36</b>	<b>(0.15)</b>	<b>11.07</b>	<b>(0.15)</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>-71.67</b>	<b>50.23</b>	<b>13.45</b>	<b>30.73</b>	<b>23.84</b>
8	Other Comprehensive Income (net of tax)	0.00	-	-	.00	-
9	<b>Total Comprehensive Income for the period ( 7+8)</b>	<b>-71.67</b>	<b>50.23</b>	<b>13.45</b>	<b>30.73</b>	<b>23.84</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>300.56</b>	<b>300.56</b>	<b>300.56</b>	<b>300.56</b>	<b>300.56</b>
11	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>					
	(1) Basic	-2.38	1.67	0.44	1.02	0.79
	(2) Diluted	-2.38	1.67	0.44	1.02	0.48
<b>NOTES</b>						
1 The above Financial Results for the quarter & year ended March 31, 2024 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors & taken on record at its meeting held on May 30, 2024. 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.						
3 The company did not have any investor complaint pending as on quarter and year ended on 31.03.2024.						
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.						

Place : New Delhi  
Date : 30.05.2024

*[Signature]*



For and on behalf of Board of Director of  
NMS GLOBAL LIMITED  
DHANANJAI GUPTA  
CHAIRPERSON  
DIN : 09313878





(Amount Lacs Rs.)

NMS GLOBAL LIMITED		
CIN:L74110DLI986PLC025457		
STANDALONE BALANCE SHEET AS AT MARCH 31, 2024		
Particulars	As at March 31, 2024	As at March 31, 2023
<b>ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, Plant and Equipment (Net)	10.93	11.01
(b) Capital work-in-progress		
(c) Other Intangible Assets		
(d) Intangible Assets Under development	16.20	16.20
(e) Biological assets other than bearer plants		
(f) Deferred Tax Assets (net)	11.18	11.39
(g) Financial assets		
(i) Investments	109.45	109.45
(ii) Loans and advances	1497.17	403.37
(iii) Fixed Deposits		
(h) Other Non -Current Assets	593.89	70.11
<b>Total Non-Current Assets</b>	<b>2238.83</b>	<b>621.53</b>
<b>(2) Current assets</b>		
(a) Inventories	234.29	9.89
(a) Financial assets		
(i) Trade receivables	745.64	102.75
(ii) Cash and cash equivalents	14.71	12.96
(iii) Bank balances other than (ii) above	.05	.05
(iv) Loans		
(iv) Others financial assets	96.46	24.14
(c) Other current assets	17.62	5.53
Asset Held For Sale		-
<b>Total Current Assets</b>	<b>1108.76</b>	<b>155.32</b>
<b>Total Assets</b>	<b>3347.59</b>	<b>776.86</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	300.56	300.56
(b) Share Application Money		
(c) Other equity	-163.05	-193.78
<b>Net Share Capital</b>	<b>137.51</b>	<b>106.78</b>
<b>Liabilities</b>		
<b>(1) Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowing	2086.08	583.33
(ii) Trade payables		
a) Dues of micro and small enterprises	.00	
b) Dues of other than micro and small enterprises	.00	
(iii) Other Financial Liabilities		
(b) Provisions		
(b) Deferred Tax Liabilities (Net)	.00	
(c) Other non-current liabilities		
<b>Total Non-Current Liabilities</b>	<b>2086.08</b>	<b>583.33</b>
<b>(2) Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	.00	
(ii) Trade payables		
a) Dues of micro and small enterprises	.00	
b) Dues of other than micro and small enterprises	984.23	
(iii) Other financial liabilities	56.01	66.46
(b) Other current liabilities	64.29	7.32
(c) Provisions	8.61	12.97
(d) Current tax liabilities(net)	10.87	
<b>Total Current Liabilities</b>	<b>1124.00</b>	<b>86.75</b>
<b>Total Equity and Liabilities</b>	<b>3347.59</b>	<b>776.86</b>



For and on behalf of Board of Director of  
**NMS GLOBAL LIMITED**  
**DHANANJAI GUPTA**  
**CHAIRPERSON**  
**DIN : 09313878**

Place : New Delhi  
 Date : 30.05.2024



**NMS GLOBAL LIMITED**

CIN:L74110DL1986PLC025457

**STANDALONE CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2024**

Particulars	Year ended March 31, 2024	Year ended March 31, 2023
<b>OPERATING ACTIVITIES</b>		
Net Profit before tax	41.80	23.69
Adjustments for:		
(Profit) / Loss on sale of assets (net)		
Provisions	.00	1.00
Finance costs	2.20	.45
Depreciation & amortisation expenses	3.73	.80
Operating Profit before Working Capital Changes	<u>47.74</u>	<u>25.94</u>
Adjustment for Working Capital Changes :		
(Increase)/decrease in trade receivable	-642.88	-36.38
(Increase)/decrease in inventory	-224.40	-9.89
(Increase)/decrease in loans, advances and other current assets	-84.40	23.09
Increase/(decrease) in liabilities and provisions	1026.38	-193.54
Cash generated from operations	74.69	-216.72
Income tax refund / (paid)	.00	.76
Net cash flow inflow from operating activities	<u>122.43</u>	<u>-191.54</u>
<b>INVESTING ACTIVITIES</b>		
Investment in Equity	.00	-79.80
Capital work in progress		
(Increase)/decrease in loan to related parties		
Purchase of Fixed Assets	-3.66	-10.79
(Increase)/decrease in Project in Progress	-523.78	-70.11
(Increase)/decrease in other loans and advances	-1093.80	-113.97
Net cash flow from investing activities	<u>-1621.23</u>	<u>-274.67</u>
<b>FINANCING ACTIVITIES</b>		
Increase/(decrease) in borrowings	1502.75	474.08
Interest paid	-2.20	-.45
Net cash flow from financing activities	<u>1500.55</u>	<u>473.62</u>
Net increase/(decrease) in cash and cash equivalents	<u>1.75</u>	<u>7.41</u>
Cash and cash equivalents at beginning of the year	12.96	5.55
Cash and cash equivalents at year end	<u>14.71</u>	<u>12.96</u>

Place : New Delhi  
Date : 30.05.2024



For and on behalf of Board of Director of  
NMS GLOBAL LIMITED  
DHANANJAI GUPTA  
CHAIRPERSON  
DIN : 09313878



**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 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 Global Limited** ('the Company') and its associate for the quarter and financial year ended 31st March 2024 ('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 Global Limited and its Subsidiary companies i.e, M S Corridor Management Private Limited, Ebony Ivory Advertising India Pvt. Ltd, Geo It Skills Private Limited, Kuberakshi Advisory Services Private Limited, MSC-BVI Consulting Private Limited, NMS Enterprises Limited, Credible Management Solutions Private Limited and IDM Enterprises 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 2024 and for the year ended 31st March, 2024.

DELHI | HARYANA | RAJASTHAN | UTTAR PRADESH

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Tel :- 011-49032903 Email : ca.mukulgarg@gmail.com/info@camukulgarg.com

Website: www.camukulgarg.com



### **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" paragraph 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 Profit 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

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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

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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. CIRICFD/CMD 1/44/2019 dated 29<sup>th</sup> 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 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2024 and the published unaudited year-to-date figures up to the end of the

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MUKUL GARG & ASSOCIATES  
CHARTERED ACCOUNTANT

third quarter of the financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mukul Garg and Associates  
Chartered Accountant  
Firm Regn No. 019503C



CA Rinki  
Partner  
M. No.: 531095  
UDIN- 24531095BKCZNG6296

Date: 30/05/2024

Place: New Delhi

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NMS GLOBAL LIMITED						
48, Hasanpur, I.P. Extension Delhi East Delhi DL 110092						
CIN : L74110DL1986PLC025457						
STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2024						
Sr No	Particulars	(Rs in Lacs except EPS)				
		For the Quarter ended			Year Ended	
		31-03-2024 (Audited)	31-Dec-23 (Unaudited)	31-Mar-23 (Audited)	31-Mar-24 (Audited)	31-Mar-23 (Audited)
1	<b>Income from Operation</b>					
	(a) Revenue from Operations	675.80	885.14	377.42	2482.99	655.70
	(b) Other Income	14.27	0.01	1.87	14.28	3.43
	<b>Total Income</b>	<b>690.07</b>	<b>885.15</b>	<b>379.29</b>	<b>2497.26</b>	<b>659.13</b>
2	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Operating Expenses	417.79	481.36	173.06	1159.37	204.80
	c) Purchase of Stock-in-trade	444.44	80.70	285.93	1094.35	357.71
	d) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-401.67	(87.34)	(8.27)	-786.73	-18.37
	e) Employee Benefits Expenses	264.26	303.98	25.42	798.39	36.65
	f) Finance Costs	17.47	14.16	4.19	67.91	4.30
	g) Depreciation and Amortisation expense	12.87	14.83	(1.30)	52.85	11.79
	h) Other expenses	15.59	7.05	(101.32)	48.56	33.10
	<b>Total Expenses</b>	<b>770.75</b>	<b>814.74</b>	<b>377.71</b>	<b>2434.68</b>	<b>629.98</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>-80.67</b>	<b>70.42</b>	<b>1.58</b>	<b>62.58</b>	<b>29.15</b>
4	Exceptional Items	.00	-	-	1.10	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>-80.67</b>	<b>70.42</b>	<b>1.58</b>	<b>61.48</b>	<b>29.15</b>
6	<b>Tax Expense</b>					
	- Current tax	-13.07	16.55	-0.36	20.71	1.10
	Deferred tax	10.37	(4.15)	0.31	7.39	0.31
		<b>-2.70</b>	<b>12.40</b>	<b>(0.05)</b>	<b>28.10</b>	<b>1.41</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>-77.98</b>	<b>58.01</b>	<b>1.63</b>	<b>33.38</b>	<b>27.74</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	<b>Total Comprehensive Income for the period ( 7+8)</b>	<b>-77.98</b>	<b>58.01</b>	<b>1.63</b>	<b>33.38</b>	<b>27.74</b>
10	<b>Paid-up equity share capital ( face value of Rs 10/- per share )</b>	<b>300.56</b>	<b>300.56</b>	<b>300.56</b>	<b>300.56</b>	<b>300.56</b>
11	<b>Earning per share (EPS) of Rs 10/- each (not annualized)</b>					
	(1) Basic	-2.59	1.93	0.05	1.11	0.92
	(2) Diluted	-2.59	1.93	0.05	1.11	0.53

Place : New Delhi  
Date : 30.05.2024



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

**DHANAJAI GUPTA**  
Chairperson/Director  
DIN : 09313878



# NMS

Amounts in Lakhs

**NMS GLOBAL LIMITED**  
**CIN:L74110DL1986PLC025457**  
**CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 2024**

Particulars	Note No.	As at March 31, 2024	As at March 31, 2023
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(a) Property, Plant and Equipment (Net)	5	96.34	25.34
(b) Capital work-in-progress	5A	13.00	13.00
Goodwill	5B	29.54	30.54
Intangible Assets under Development	5C	31.75	31.75
(d) Other Intangible Assets	6	47.99	.06
(c) Intangible Assets Under development	7	16.20	16.20
(c) Biological assets other than bearer plants		.00	
(f) Deferred Tax Assets (net)	8	38	11.32
(c) Financial assets		.00	
(i) Investments	9	59.01	59.01
(ii) Loans and advances	10	887.09	292.98
(iii) Fixed Deposits	11	134.32	
(h) Others non-current Assets	11A	597.18	74.22
<b>Total Non-Current Assets</b>		<b>1912.80</b>	<b>554.43</b>
<b>(2) Current assets</b>			
(a) Inventories	12	933.88	38.49
(a) Financial assets		.00	
(i) Trade receivables	13	1262.61	314.26
(ii) Cash and cash equivalents	14	152.76	25.99
(iii) Bank balances other than (ii) above	14A	.05	.05
(iv) Loans	15	1457.41	609.96
(iv) Others	16	42.28	24.14
(b) Current tax assets (net)	17	111.46	.00
(c) Other current assets	18	527.23	327.94
Asset Held For Sale			
<b>Total Current Assets</b>		<b>4487.69</b>	<b>1340.84</b>
<b>Total Assets</b>		<b>6400.49</b>	<b>1895.27</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	19	300.56	300.56
(b) Share Application Money		10.00	
(c) Other equity	20	547.54	-177.35
<b>Net Share Capital</b>		<b>858.10</b>	<b>123.21</b>
<b>Liabilities</b>			
<b>(1) Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing	21	1495.49	768.02
(ii) Trade payables			
a) Dues of micro and small enterprises		.00	
b) Dues of other than micro and small enterprises		.00	
(iii) Other Financial Liabilities		4.60	4.60
(b) Provisions		.00	
(b) Deferred Tax Liabilities (Net)	22	.00	.00
(c) Other non-current liabilities	23	.00	.00
<b>Total Non-Current Liabilities</b>		<b>1500.09</b>	<b>772.62</b>
<b>(2) Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings	24	562.55	.00
(ii) Trade payables		.00	
a) Dues of micro and small enterprises		.00	
b) Dues of other than micro and small enterprises	25	2400.34	505.60
(iii) Other financial liabilities	26	296.71	95.81
(b) Other current liabilities	27	625.90	363.52
(c) Provisions	28	145.39	34.50
(d) Current tax liabilities(net)	29	11.40	.00
<b>Total Current Liabilities</b>		<b>4042.30</b>	<b>999.44</b>
<b>Total Equity and Liabilities</b>		<b>6400.49</b>	<b>1895.27</b>

Place : New Delhi  
Date : 30.05.2024

*Dhanajai Gupta*

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

DHANAJAI GUPTA  
Chairperson/Director  
DIN : 09313878





Amounts in Lakhs		
<b>NMS GLOBAL LIMITED</b> CIN:L74110DL1986PLC025457 <b>CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 31, 2024</b>		
Particulars	Year ended March 31, 2024	Year ended March 31, 2023
<b>OPERATING ACTIVITIES</b>		
Net Profit before tax	61.48	29.15
Adjustments for:		
(Profit) / Loss on sale of assets (net)		
Finance costs	67.91	.55
Depreciation & amortisation expenses	52.85	11.79
Operating Profit before Working Capital Changes	<b>182.23</b>	<b>41.49</b>
Adjustment for Working Capital Changes :		
(Increase)/decrease in trade receivable	-681.10	57.20
(Increase)/decrease in inventory	-261.90	-18.37
(Increase)/decrease in loans, advances and other current assets	-1111.22	-667.77
Increase/(decrease) in liabilities and provisions	2229.51	240.86
Cash generated from operations	175.30	-388.08
Income tax refund / (paid)	-2.94	-12.88
Net cash flow inflow from operating activities	<b>360.47</b>	<b>-359.48</b>
<b>INVESTING ACTIVITIES</b>		
Investment in Equity/ Disinvestments		
(Purchase)/ Sale- Transfer of Fixed Assets	.00	-36.01
Capital work in progress	-3.66	16.20
(Increase)/decrease in goodwill		
(Increase)/decrease in other Intangible Assets under development		
(Increase)/decrease in other Intangible Assets	.00	-16.20
Investment in Fixed Deposits	-11.20	-74.22
(Increase)/decrease in other non current assets	-523.78	
(Increase)/decrease in other Loans and Advances	-1070.77	-3.58
(Increase)/decrease in other bank balances	.00	-.05
Net cash flow from investing activities	<b>-1609.41</b>	<b>-113.86</b>
<b>FINANCING ACTIVITIES</b>		
Increase/(decrease) in borrowings	1338.98	467.42
Interest paid	-67.91	-.55
Net cash flow from financing activities	<b>1271.07</b>	<b>466.88</b>
Net increase/(decrease) in cash and cash equivalents	<b>22.14</b>	<b>-6.46</b>
Cash and cash equivalents at beginning of the year	49.41	32.45
Cash and cash equivalents at year end	<b>152.76</b>	<b>25.99</b>
For and on behalf of Board of Director of <b>NMS GLOBAL LIMITED</b>  <b>DHANAJAI GUPTA</b> Chairperson/Director DIN : 09313878		
Place : New Delhi Date : 30.05.2024		







Dated: 30/05/2024

The Manager - Listing  
Department of Corporate Services-CRD  
BSE Limited  
PhirozeJeejeebhoy 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, BandraKurla  
Complex, Bandra (E),  
Mumbai-400098

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

Subject: Declaration under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated May 27, 2016 bearing circular reference no. CIR/CFD/CMD/56/2016, we hereby declare that the Statutory Auditors of the Company, i.e., Mukul Garg & Associates, Chartered Accountants, have issued on Audit Report with unmodified opinion on Annual Audited Standalone and Consolidated Financial Statements of the company for the financial year ended March 31, 2024. Accordingly the impact of audit qualification is Nil.

This is for your information and records please.

Thanking You.

Yours faithfully,

For NMS Global Limited  
(Formerly NMS Resources Global Limited)

  
Dhananjai Gupta  
Chairperson/Director  
DIN: 09313878





Annexure 2'

Details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings for the financial year ended March 31, 2024

S. No.	Particulars	Amount (Rs. In Crores)/Rating
1.	Outstanding Qualified Borrowings at the start of the financial year	<u>Nil</u>
2.	Outstanding Qualified Borrowings at the end of the Financial year	<u>Nil</u>
3.	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/ support built in.	<u>Nil</u>
4.	Incremental borrowing done during the year (qualified borrowing)	<u>Nil</u>
5.	Borrowings by way of issuance of debt securities during the year	<u>Nil</u>

For NMS Global Limited  
(Formerly NMS Resources Global Limited)

Mr. Dhananjai Gupta  
CHAIRPERSON/Director  
DIN: - 09313878