



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, 4<sup>th</sup> 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: Outcome of the Meeting of Board of Directors**

Dear Sir/Madam,

This is to inform you that the meeting of the Board of Directors held Monday, May 30, 2022 commenced at 1.00 PM and concluded at 9:30 PM has inter alia approved and passed the following resolutions:

1. The Board considered and approved the Audited Standalone & Consolidated Financial Results as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended on March 31<sup>st</sup>, 2022.
2. The Board took note on Audit Report for the quarter and year ended on March 31<sup>st</sup>, 2022 as placed by the Auditor of the Company.
3. The Board considered and approved appointment of M/s ANKUR SINGH & ASSOCIATES as Secretarial Auditor of the Company for conducting the secretarial audit of the record of the company for the financial year 2021-22.
4. The Board considered and approved appointment of M/s Anju Gupta and Company, Chartered Accountant, (FRN: 016759N), as Internal Auditors of the Company for the financial year 2022-23.
5. To appoint Mr. SUBHAM CHOUDHARY as Chief Financial officer of the Company for which company has received consent from his side.
6. Took note of the resignation of Ms. HARI GUPTA PRAKASH (Mr. H.P GUPTA) from the position of the Director of the Company.
7. The Board hold the appointment of Ms. Charu Varsney as a company secretary of the company due to certain clarification awaited.



[ Formerly "IFM Impex Global Limited" ]

CIN: L74110DL1986PLC025457

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

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8. The Board review the acquisition of M/s. Kuberakshi Advisory Services Pvt. Ltd. and due to unavoidable circumstances the board amended the appointment date of the said acquisition from 01.01.2022 to 01.04.2022
9. The Board also considered and approved to acquire all the equity share of M/s. IDM Enterprises Pvt. Ltd., M/s. Credible Management Solution Pvt. Ltd. and M/s. MSC-BVI Consulting Pvt. Ltd to convert all into the wholly owned subsidiaries of the company w.e.f. 01.04.2022, after completing all due diligence and as per the law applicable.
10. The Board of directors discuss the aspect of merger of all its present subsidiaries into the one entity i.e. M/s. NMS Resources Global Ltd. and the same is approved for the further compliances and regulatory approval, subject to the applicable law.

We hope you will find the same in order.

Kindly take the above information on your records.

Thanking you,

Yours faithfully,  
For NMS Resources Global Limited  
(Formerly 'IFM Impex Global Limited')

O. P. Yadav  
(Managing Director)

[ Formerly "IFM Impex Global Limited" ]

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(Amount Lacs Rs.)

NMS RESOURCES GLOBAL LIMITED CIN:L74110DL1986PLC025457 STANALONE BALANCE SHEET AS AT MARCH 31, 2022			
Particulars	Note No.	NMS Standalone As at March 31, 2022	NMS Stand As at March 31, 2021
<b>ASSETS</b>			
<b>(1) Non-current Assets</b>			
(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	-	-
(iii) Others		-	-
<b>Total Non-Current Assets</b>		<b>337.27</b>	<b>825.30</b>
<b>(2) Current assets</b>			
(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		-	-
(iv) Others		-	-
(b) Current tax assets (net)		25.66	-
(c) Other current assets	7	-	-
<b>Asset Held For Sale</b>		<b>7.98</b>	<b>7.25</b>
<b>Total Current Assets</b>		<b>124.72</b>	<b>9.03</b>
<b>Total Assets</b>		<b>461.98</b>	<b>834.32</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share capital	8	300.56	300.56
(b) Share Application Money		-	-
(c) Other equity	9	-228.97	-229.53
<b>Net Share Capital</b>		<b>71.59</b>	<b>71.03</b>
<b>Liabilities</b>			
<b>(1) Non-current liabilities</b>			
(a) Financial liabilities			
(i) Borrowing		-	-
(ii) Trade payables		-	-
a) Dues of micro and small enterprises		-	-
b) Dues of other than micro and small enterprises		-	-
(iii) Other Financial Liabilities		-	-
(b) Provisions		-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other non-current liabilities		0.10	-
<b>Total Non-Current Liabilities</b>		<b>0.10</b>	<b>-</b>
<b>(2) Current liabilities</b>			
(a) Financial liabilities			
(i) Borrowings		109.25	701.75
(ii) Trade payables	10	-	-
a) Dues of micro and small enterprises		-	-
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
<b>Total Current Liabilities</b>		<b>390.29</b>	<b>763.29</b>
<b>Total Equity and Liabilities</b>		<b>461.98</b>	<b>834.32</b>
Significant Accounting Policies and Notes accompanying Ind AS Financial Statements			1-24

Dated: 30.05.2022  
Place: New Delhi

O P Yadav  
Managing Director



[ Formerly "IFM Impex Global Limited" ]

CIN: L74110DL1986PLC025457

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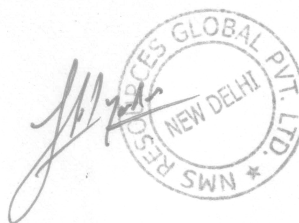
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In Lakhs

NMS RESOURCES GLOBAL LIMITED CIN:L74110DL1986PLC025457 STANDLONE CASH FLOW STATEMENT FOR YEAR ENDED MARCH 21, 2022		
Particulars	Year ended March 31, 2022	Year ended March 31, 2021
<b>OPERATING ACTIVITIES</b>		
Net Profit before tax	0.65	-63.09
Adjustments for:		
(Profit) / Loss on sale of assets (net)	-	-
Unspent liabilities and excess provisions of earlier years written back	-	-
Provision for Current Tax (Net)	0.74	-
Deferred Tax Assets	0.02	-
Bad debts	-	-
Balances written off	-	-
Assets discarded/ Loss of sale of assets (net)	-	-
Interest received from fixed deposit	-	-
Interest received on VAT refund	-	-
Interest received on income tax refund	-	-
Finance costs	-	-
Depreciation & amortisation expenses	0.04	0.09
Operating Profit before Working Capital Changes	1.45	-63.00
Adjustment for Working Capital Changes :		
(Increase)/decrease in trade receivable	-85.63	-0.74
(Increase)/decrease in inventory	-	-
(Increase)/decrease in loans, advances and other current assets	-25.49	49.96
(Increase)/decrease in liabilities and provisions	-373.75	712.64
Cash generated from operations	-484.87	761.85
Income tax refund / (paid)	-	-
Net cash flow inflow from operating activities	-483.43	698.85
<b>INVESTING ACTIVITIES</b>		
Investment in Equity/ Disinvestments	700.21	-703.86
(Purchase)/ Sale- Transfer of Fixed Assets	-0.13	-
Capital work in progress	-	-
Investment in Fixed Deposits	-	-
(Increase)/decrease in other Intangible Assets	-	-
Interest received	-	-
(Increase)/decrease in biological assets other than bearer plants	-	-
(Increase)/decrease in other Loans and Advances	-212.09	-10.50
(Increase)/decrease in other bank balances	-	-
Net cash flow from investing activities	487.99	-714.36
<b>FINANCING ACTIVITIES</b>		
Increase/(decrease) in borrowings	-	-
Interest paid	-	-
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
Significant Accounting Policies and Notes accompanying Ind AS Financial Statements		I-24

Dated: 30.05.2022  
Place: New Delhi



O P Yadav  
Managing Director

[ Formerly "IFM Impex Global Limited" ]

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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**

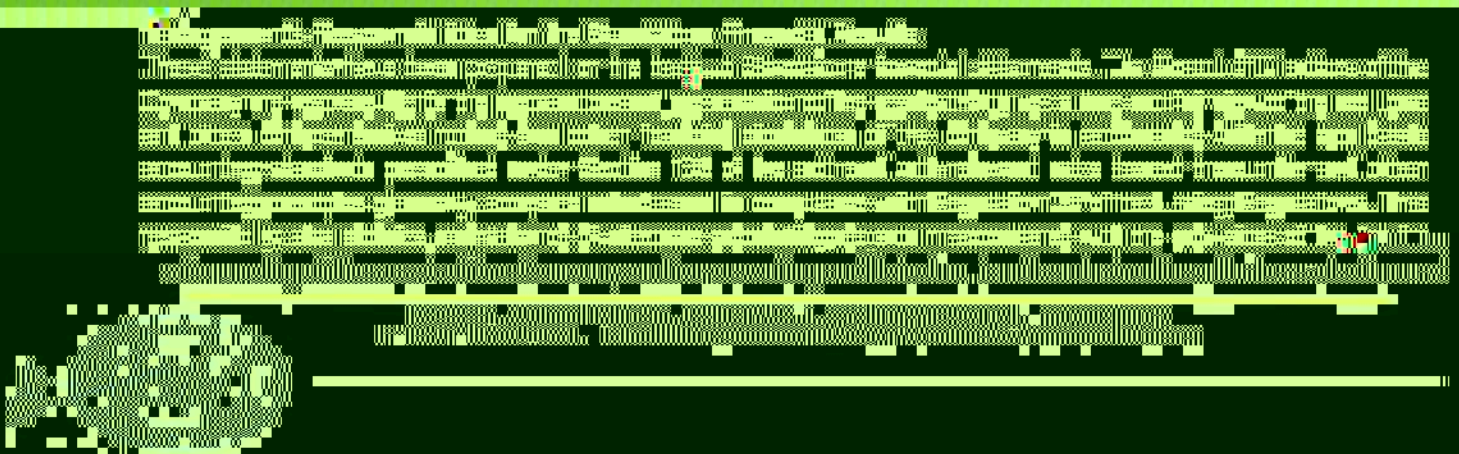
We have audited the accompanying quarterly and year to date standalone financial results of **NMS Resources Global Limited** ("the Company") for the quarter and financial year ended 31<sup>st</sup> March, 2022 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement 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 31<sup>st</sup> 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.



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 the adequacy of the internal control system.

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 31<sup>st</sup> March, 2022 being the balancing figure between the audited figures in respect of the full financial year ended 31<sup>st</sup> 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

**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	<b>Income</b>					
	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
	<b>Total Revenue (1 + 2)</b>	<b>-170.98</b>	<b>213.35</b>	<b>687.65</b>	<b>276.96</b>	<b>1,035.63</b>
2	<b>Expenses</b>					
	(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
	<b>Total Expenses</b>	<b>-115.11</b>	<b>191.21</b>	<b>475.96</b>	<b>273.23</b>	<b>952.20</b>
3	<b>Profit / (Loss) from operations before exceptional</b>	<b>-55.87</b>	<b>22.14</b>	<b>211.69</b>	<b>3.73</b>	<b>83.43</b>
4	<b>Exceptional Items</b>	-	-	-	-	-
5	<b>Profit / (Loss) before tax (3-4)</b>	<b>-55.87</b>	<b>22.14</b>	<b>211.69</b>	<b>3.73</b>	<b>83.43</b>
6	<b>Tax expenses</b>					
	Current Tax	1.36	-	-	1.36	-
	Deferred Tax	0.13	-	-	0.13	29.08
7	<b>Net Profit / (Loss) from ordinary activities after tax</b>	<b>-57.36</b>	<b>22.14</b>	<b>211.69</b>	<b>2.24</b>	<b>54.35</b>
8	Profit / (Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses from discontinuing operations	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations	-	-	-	-	-
11	<b>Net Profit / (Loss) for the period (10+7)</b>	<b>-57.36</b>	<b>22.14</b>	<b>211.69</b>	<b>2.24</b>	<b>54.35</b>
12	Other comprehensive income	-	-	-	-	-
13	<b>Total comprehensive income after tax</b>	<b>-57.36</b>	<b>22.14</b>	<b>211.69</b>	<b>2.24</b>	<b>54.35</b>
14	Paid - up equity share capital (face value of Rs 10/-	300.56	300.56	300.56	300.56	300.56
15	<b>(i) Earnings per share (Face Value Rs. 10 per share)</b>					
	<b>(EPS not annualised)</b>					
	(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

[ Formerly "IFM Impex Global Limited" ]

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(Amount in 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.		
<b>ASSETS</b>			
(1) Non-current Assets			
(a) Property, Plant and Equipment (Net)	I	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		59.01	-
(i) Investments	2	289.40	180.94
(ii) Loans and advances	3	-	149.39
(iii) Fixed Deposits	4	-	0.42
(iv) Others		-	-
<b>Total Non-Current Assets</b>		<b>439.41</b>	<b>1,285.86</b>
(2) Current assets		20.13	629.85
(a) Inventories		-	-
(a) Financial assets		371.47	485.56
(i) Trade receivables	5	32.45	173.56
(ii) Cash and cash equivalents	6	-	-
(iii) Bank balances other than (ii) above		163.61	78.02
(iv) Loans		-37.94	15.00
(v) Others		5.88	7.63
(b) Current tax assets (net)		162.74	143.28
(c) Other current assets	7	-	-
Asset Held For Sale		-	-
<b>Total Current Assets</b>		<b>718.32</b>	<b>1,532.89</b>
<b>Total Assets</b>		<b>1,157.73</b>	<b>2,818.75</b>
<b>EQUITY AND LIABILITIES</b>			
Equity			
(a) Equity Share capital	8	300.56	300.56
(b) Share Application Money		-	-
(c) Other equity	9	-177.80	386.45
<b>Net Share Capital</b>		<b>122.76</b>	<b>687.01</b>
Liabilities			
(1) Non-current liabilities			
(a) Financial liabilities		305.21	431.73
(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)		0.12	25.18
(c) Other non-current liabilities		-	-
<b>Total Non-Current Liabilities</b>		<b>305.33</b>	<b>456.91</b>
(2) Current liabilities			
(a) Financial liabilities		46.74	556.96
(i) Borrowings		-	-
(ii) Trade payables	10	-	-
a) Dues of micro and small enterprises		142.29	145.40
b) Dues of other than micro and small enterprises		357.32	710.81
(iii) Other financial liabilities	11	169.84	187.15
(b) Other current liabilities	12	12.62	74.51
(c) Provisions	13	0.83	-
(d) Current tax liabilities (net)	14	-	-
<b>Total Current Liabilities</b>		<b>729.64</b>	<b>1,674.83</b>
<b>Total Equity and Liabilities</b>		<b>1,157.73</b>	<b>2,818.75</b>
Significant Accounting Policies and Notes accompanying Ind AS Financial Statements			

New Delhi  
Dated: 30.05.2022

O P Yadav  
Managing Director

[ Formerly "IFM Impex Global Limited" ]

CIN: L74110DL1986PLC025457

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In Lakhs

NMS RESOURCES GLOBAL LIMITED CIN:L74110DL1986PLC025457 CONSOLIDATED CASH FLOW STATEMENT FOR YEAR ENDED MARCH 21, 2022		
Particulars	Year ended March 31, 2022	Year ended March 31, 2021
<b>OPERATING ACTIVITIES</b>		
Net Profit before tax	2.33	54.35
Adjustments for:	-	-
(Profit) / Loss on sale of assets (net)	-	-
Unspent liabilities and excess provisions of earlier years written back	-	-
Provision for Current Tax (Net)	-	-
Deferred Tax Assets	-	-
Bad debts	-	-
Balances written off	-	-
Assets discarded/ Loss of sale of assets (net)	-	-
Interest received from fixed deposit	-	-
Interest received on VAT refund	-	-
Interest received on income tax refund	-	-
Finance costs	-	-
Depreciation & amortisation expenses	0.10	30.97
Operating Profit before Working Capital Changes	2.43	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	-50.36	-6.21
Increase/(decrease) in liabilities and provisions	-970.24	996.07
Cash generated from operations	-296.78	583.42
Income tax refund / (paid)	-	-
Net cash flow inflow from operating activities	-294.35	668.73
<b>INVESTING ACTIVITIES</b>		
Investment in Equity/ Disinvestments	-625.70	450.00
(Purchase)/ Sale- Transfer of Fixed Assets	156.73	-156.65
Capital work in progress	18.75	-
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	-	-
Net cash flow from investing activities	279.76	-648.45
<b>FINANCING ACTIVITIES</b>		
Increase/(decrease) in borrowings	-126.53	118.40
Interest paid	-	-
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
Significant Accounting Policies and Notes accompanying Ind AS Financial Statements		

Date: 30.05.2022  
Place: New Delhi

  
 O.P. Yadav  
 Managing Director

[ Formerly "IFM Impex Global Limited" ]

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**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 31<sup>st</sup> 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 Caledor 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 31<sup>st</sup> March 2022 and for the year ended 31<sup>st</sup> 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







- 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

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, 4<sup>th</sup> 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 31<sup>st</sup> 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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