



N. D. METAL INDUSTRIES LTD

Manufacturers of Non – Ferrous Metals
CIN No. L51900MH1984PLC032864

Date:10/11/2023

To,
Bombay Stock Exchange Limited
Phiroze Jijeebhoy Towers,
Dalal Street, 25th Floor
Mumbai- 400001

Script Code: 512024

Dear Sir/ Madam,

Sub: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)

Regulations, 2015

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform you that the Meeting of Board of Directors of the Company is held on Friday, 10TH November, 2023 to consider interalia the following business are approved:

1. Unaudited Financial Results along with the Auditor's Report issued by statutory Auditors of the Company for Second quarter end on 30th Sep, 2023.

The Board Meeting commenced at 02:30 PM and concluded at 3:00PM.

Kindly take the same on record and disseminate on your website.

Thanking You,

For N D METAL INDUSTRIES LIMITED

AJAY
KUMAR
GARG

Digitally signed by AJAY KUMAR GARG
DN: cn=Ajay Kumar Garg, postalCode=400006, st=Maharashtra,
serialNumber=1
Reason: I am the author of this document.
Date: 2023.11.10 14:48:18+0530'
Font: PDF Reader Version: 12.0.1



AJAY KUMAR GARG
Managing Director
Din No.: 00988977

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Tel. No. +91-22-2282 2383 (5 Lines). Fax No. +91-22-2285 2452.
Website: www.ndmil.com Email: ndmil@ndmil.com



SUVARNA & KATDARE

CHARTERED ACCOUNTANTS

80E, MULJI MISTRY BLDG., 61, TEJAPL ROAD, OPP. PARLE GLUCO BISCUIT FACTORY, VILE
PARLE (EAST), MUMBAI - 400057.
TEL.: 26115621 / 26114526 EMAIL: rrs_suvarna@yahoo.com

Auditor's Report

To the Board of Directors

N. D. METAL INDUSTRIES LTD

Limited Review Report of the Unaudited Financial Results for the Quarter Ended 30th September 2023.

1. We have reviewed the accompanying statement of unaudited standalone financial results N. D. METAL INDUSTRIES LTD (the "Company") for the quarter ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS')



specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Suvarna & Katdare,
Chartered Accountants
FRN: 125080W

Ravindra
Raju Suvarna

Digitally signed
by Ravindra
Raju Suvarna



Ravindra Raju Suvarna
(Partner)

Membership No. 032007

Place: Mumbai

Date: 10/11/2023

UDIN: 23032007BGWDXY3099



N. D. METAL INDUSTRIES LTD.
Manufacturers of Non- Ferrous Metals

UNAUDITED FINANCIAL RESULTS FOR THE THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Half Ended		Year Ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	INCOME						
1	Value of Sales (Revenue)	0.00	0.00	0.00	0.00	0.00	2.96
	Less: GST Recovered	0.00	0.00	0.00	0.00	0.00	0.45
	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	2.51
2	Other Income	17.88	18.65	18.79	36.54	37.35	103.42
3	Total Income (1+2)	17.88	18.65	18.79	36.54	37.35	105.93
4	EXPENSES						
a	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchase of Stock-in-Trade	1.16	0.00	0.00	1.16	0.00	0.00
c	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	-1.16	0.00	0.00	-1.16	0.00	2.11
d	Employee Benefits Expenses	3.71	4.04	3.20	7.75	8.34	16.04
e	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
f	Depreciation and amortization expenses	3.58	3.58	3.58	7.15	7.16	14.33
g	Other Expenses	8.85	7.61	7.59	17.86	14.38	51.94
	Total Expenses (Total a to g)	16.13	15.23	14.37	32.77	29.88	84.42
5	Profit Before Tax (III-IV)	1.76	3.42	4.42	3.77	7.47	21.51
6	Tax Expenses :						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	3.06
7	Profit (Loss) for the Period / Year (5-6)	1.76	3.42	4.42	3.77	7.47	18.45
8	Other Comprehensive Income						
	(i) Item that will be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Item that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(iv) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income/ (Loss) (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income/ (Loss) (Net of Tax) (7+8)	1.76	3.42	4.42	3.77	7.47	18.45
12	Paid-up equity share capital (at par value of Rs. 10 each)	248.00	248.00	248.00	248.00	248.00	248.00
13	Other Equity (reserves) excluding revaluation reserves	0.00	0.00	0.00	128.11	0.00	127.77
14	Earning per share (not annualized) (in Rs.)						
	Equity share per value Rs. 10 each						
	a) Basic and diluted EPS before Exceptional items						
	Basic	0.07	0.14	0.18	0.15	0.30	0.74
	Diluted	0.07	0.14	0.18	0.15	0.30	0.74

Place : Mumbai
Date : 10th November, 2023

For N D Metal Industries Ltd



Ajay Garg
Director
DIN NO. 00988977



N. D. METAL INDUSTRIES LTD.
Manufacturers of Non- Ferrous Metals
L51900MH1984PLC032864

UNAUDITED STATEMENT OF ASSETS & LIABILITIES FOR THE PERIOD ENDED ON 30.09.2023

₹ in Lacs

Particulars	As at 30th Sept, 2023	As at 31st March, 2023
	Unaudited	Audited
I. ASSETS		
1) Non-Current Assets		
a. Property, Plant and Equipment	157.64	164.66
b. Investment Property	-	-
c. Financial Assets		
i. Investments	-	-
ii. Trade receivables	89.35	200.68
d. Deferred tax assets (net)	95.79	95.79
e. Other non-current assets	648.90	540.83
Total Non-Current Assets	991.67	1,001.96
2) Current assets		
a. Inventories	1.45	0.29
b. Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	0.10	1.10
(iv) Bank balances other than (iii) above	0.66	0.92
c. Other current assets	414.85	392.77
Total Current Assets	417.07	395.08
Total Assets	1,408.74	1,397.04
II. EQUITY AND LIABILITIES		
Equity		
a. Equity Share capital	248.00	248.00
b. Other Equity	128.11	124.34
Total Equity	376.11	372.34
1. LIABILITIES		
Non-Current Liabilities		
a. Financial Liabilities		
(i) Borrowings	49.64	49.64
(ii) Trade payables	911.57	911.31
b. Provisions	-	-
c. Other Non-Current Liabilities	52.00	45.65
Total Non Current Liabilities	1013.21	1,006.60
Current liabilities		
a. Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
1. Total O/S dues of MSME	-	-
2. Total O/S dues of Other Than MSME	9.22	9.06
b. Other current liabilities	10.20	9.04
c. Provisions	-	-
Total Current Liabilities	19.42	18.10
Total Equity and Liabilities	1,408.74	1,397.04

For N D Metal Industries Ltd



Ajay Garg
Director

DIN NO. 00988977

Place : Mumbai
Date : 10th November, 2023



N. D. METAL INDUSTRIES LTD.

Manufacturers of Non- Ferrous Metals

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UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER

2023

Particulars	As at 30/09/2023 (UNAUDITED)	
<u>A. Cash Flow from Operating Activity</u>		
Profit before tax	3.77	
Add: Depreciation and amortisation	7.15	
Finance costs	-	10.92
<u>Changes in working capital :</u>		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	(1.16)	
Trade receivables	111.33	
Other current Assets	(130.15)	(19.97)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	0.26	
Other current liabilities	7.67	7.93
Cash Flow from Extraordinary items		
Cash generated form Operating activities		(1.12)
Net income tax (paid) / Refund		
Net Cash generated from Operating activities (A)		(1.12)
<u>B. Cash flow from Investing activities</u>		
Fixed Asset Purchase		(0.14)
Interest received		-
Net cash flow from / (used in) investing activities (B)		(0.14)
<u>C. Cash flow from financing activities</u>		
Repayment of Borrowings - Non-Current		-
Net cash flow from / (used in) financing activities (C)		-
Net Cash and cash equivalents (A+B+C)		(1.26)
Cash and cash equivalents at the beginning of the year		2.02
Cash and cash equivalents at the end of the year		0.76
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents at the end of the year		
* Comprises:		
(a) Cash on hand		0.10
(i) In current accounts		0.66
(iii) In deposit accounts with original maturity of less than 3 months		

FOR N.D. METAL INDUSTRIES LTD



Ajay Garg
Director

Place:- Mumbai

Date : 10th November, 2023

DIN NO. 00988977



N. D. METAL INDUSTRIES LTD.

Manufacturers of Non- Ferrous Metals

Notes						
1)	The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10th November, 2023. The statutory auditors of the Company has carried out a limited review of aforesaid results.					
2)	This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.					
4)	Comparable revenue from operations for the reported period:					
		Quarter Ended			Year Ended	
Description	Sep 30,2023 (unaudited)	Sep 30,2022 (unaudited)	Mar 31,2023 (audited)	Mar 31, 2023 (Audited)	Mar 31, 2022 (Audited)	
Comparable revenue from operations	-	-	2.51	2.51	22.04	
Other Incomes	36.54	37.35	47.97	103.42	71.99	
Total Income	36.54	37.35	50.48	105.93	94.03	
5)	As the Company's business activity falls within a single Primary segment viz : " Manufacturing of Ferrous and non ferrous metal" the disclosure requirement of Indian Accounting Standard (IND AS - 108) "Segment Reporting" is not applicable.					
7)	Corresponding figures of the previous quarter/year have been regrouped, recasted and reclassified to make them comparable wherever necessary.					

For N D Metal Industries Ltd



Ajay Garg
Director

DIN NO. 00988977

Place:- Mumbai

Date : 10th November 2023

417, Maker Chamber V, Nariman Point, Mumbai – 400021. Tel: 022 – 22822383 , Fax : 022 - 22852452

Website :www.ndmil.com Email : ndmil@ndmil.com

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