



# N. D. METAL INDUSTRIES LTD

Manufacturers of Non – Ferrous Metals  
CIN No. L51900MH1984PLC032864

Date: 14/02/2025

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

Script Code: 512024

Dear Sir/ Madam,

**Sub: Integrated Filing (Financial) for the quarter / nine months ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financial) for the quarter / nine months ended December 31, 2024.

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, o=N.D. METAL INDUSTRIES LTD,  
ou=Mumbai, email=ajay.kumar.garg@ndmil.com, c=IN  
C=IN, E=ajay.kumar.garg@ndmil.com, OU=Mumbai, O=N.D. METAL INDUSTRIES LTD, CN=AJAY KUMAR GARG  
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**AJAY KUMAR GARG**  
Managing Director  
Din No.: 00988977



# SUVARNA & KATDARE

## CHARTERED ACCOUNTANTS

C-4, Angelina, Baji Prabhu Deshpande Marg, Off Santoshi Mata Mandir, Near Insignia Building, Vile Parle (West), Mumbai- 400 056  
TEL.: 26115621 / 26114526

EMAIL: [rrs\\_suvarna@yahoo.com](mailto:rrs_suvarna@yahoo.com)

Date :14/02/2025

### Auditor's Report

To the Board of Directors

**N. D. METAL INDUSTRIES LTD, Mumbai**

**Limited Review Report of the Unaudited Financial Results for the Quarter Ended 31<sup>st</sup> December 2024.**

1. We have reviewed the accompanying statement of unaudited standalone financial results N. D. METAL INDUSTRIES LTD (the "Company") for the quarter ended December 31, 2024 (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: 14<sup>th</sup> February, 2025

UDIN: **25032007BMIFZM5689**



# N. D. METAL INDUSTRIES LTD.

Manufacturers of Non- Ferrous Metals

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED ON 31ST DECEMBER, 2024

(Rs. In Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>INCOME</b>						
1	Value of Sales (Revenue)	5.07	0.00	6.91	5.07	6.91	6.91
	Less: GST Recovered	0.77	0.00	1.05	0.77	1.05	1.05
	<b>Revenue from Operations</b>	4.29	0.00	5.86	4.29	5.86	5.86
2	Other Income	23.75	21.47	18.92	64.31	55.45	82.65
3	<b>Total Income (1+2)</b>	28.04	21.47	24.78	68.61	61.31	88.51
4	<b>EXPENSES</b>						
a	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b	Purchase of Stock-in-Trade	0.00	1.03	2.81	1.03	3.97	3.97
c	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1.33	-1.03	-0.79	0.31	-1.95	-1.95
d	Employee Benefits Expenses	5.41	4.68	4.36	14.73	12.12	16.07
e	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
f	Depreciation and amortization expenses	3.57	3.57	3.58	10.70	10.73	14.28
g	Other Expenses	12.03	6.09	5.97	25.08	24.54	37.03
	<b>Total Expenses (Total a to g)</b>	22.34	14.35	15.93	51.85	49.41	69.40
5	<b>Profit Before Tax (III-IV)</b>	5.70	7.12	8.84	16.76	11.90	19.11
6	Tax Expenses :						
	(1) Current Tax	0.00	0.00	0.77	0.00	1.60	3.20
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	3.08
7	<b>Profit (Loss) for the Period / Year (5-6)</b>	5.70	7.12	8.07	16.76	10.30	12.83
8	<b>Other Comprehensive Income</b>						
	(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
	<b>Total Other Comprehensive Income/ (Loss) (Net of Tax)</b>	0.00	0.00	0.00	0.00	0.00	0.00
11	<b>Total Comprehensive Income/ (Loss) (Net of Tax) (7+8)</b>	5.70	7.12	8.07	16.76	10.30	12.83
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	401.92	0.00	127.77
14	<b>Earning per share (not annualized) (in Rs.)</b>						
	<b>Equity share per value Rs. 10 each</b>						
	a) Basic and diluted EPS before Exceptional items						
	Basic	0.23	0.29	0.33	0.68	0.42	0.52
	Diluted	0.23	0.29	0.33	0.68	0.42	0.52

Place : Mumbai  
Date : 14th February, 2025

For N D Metal Industries Ltd



AJAY KUMAR  
GARG

Ajay Garg  
Managing 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 31.12.2024**

₹ in Lacs

Particulars	As at 31st December, 2024	As at 31st March, 2024
	Unaudited	Audited
<b><u>I. ASSETS</u></b>		
<b>1) Non-Current Assets</b>		
a. Property, Plant and Equipment	139.81	150.51
b. Investment Property	-	-
c. Financial Assets		
i. Trade receivables	2.96	100.00
d. Deferred tax assets (net)	92.71	92.71
e. Other non-current assets	914.31	532.13
<b>Total Non-Current Assets</b>	<b>1149.78</b>	<b>875.35</b>
<b>2) Current assets</b>		
a. Inventories	1.94	2.24
b. Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	-	-
(iii) Cash and cash equivalents	1.10	0.39
(iv) Bank balances other than (iii) above	3.50	0.97
c. Other current assets	282.18	544.80
<b>Total Current Assets</b>	<b>288.72</b>	<b>548.40</b>
<b>Total Assets</b>	<b>1,438.51</b>	<b>1,423.75</b>
<b><u>II. EQUITY AND LIABILITIES</u></b>		
<b>Equity</b>		
a. Equity Share capital	248.00	248.00
b. Other Equity	153.92	137.17
<b>Total Equity</b>	<b>401.92</b>	<b>385.17</b>
<b>1. LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	49.64	49.64
(ii) Trade payables	911.48	911.31
b. Provisions	-	-
c. Other Non-Current Liabilities	57.25	57.25
<b>Total Non Current Liabilities</b>	<b>1018.37</b>	<b>1,018.20</b>
<b>Current liabilities</b>		
a. Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
1. Total O/S dues of MSME	-	-
2. Total O/S dues of Other Than MSME	9.06	6.07
b. Other current liabilities	9.16	14.32
c. Provisions	-	-
<b>Total Current Liabilities</b>	<b>18.22</b>	<b>20.39</b>
<b>Total Equity and Liabilities</b>	<b>1,438.51</b>	<b>1,423.75</b>

For N D Metal Industries Ltd



AJAY KUMAR  
GARG

**Ajay Garg**  
**Managing Director**  
DIN NO. 00988977

Place : Mumbai  
Date : 14th February, 2025





# 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 14th February, 2025. The statutory auditors of the Company has carried out a limited review of aforesaid results for the quarter and nine months ended December 31, 2024, in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulation, 2015

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.

3)

The Company does not have any Subsidiary/Associate/Joint Venture Company(ies) as on December 31, 2024

4)

Comparable revenue from operations for the reported period:

		Quarter Ended			Year Ended	
	Description	Dec 31,2024 (unaudited)	Sep 30,2024 (unaudited)	Dec 31, 2023 (unaudited)	Mar 31, 2024 (Audited)	Mar 31, 2023 (Audited)
	Comparable revenue from operations	4.29	-	5.86	5.86	2.51
	Other Incomes	23.75	21.47	18.92	82.65	103.42
	Total Income	28.04	21.47	24.78	88.51	105.93

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.

6)

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  
KUMAR  
GARG

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st=Maharashtra,  
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Ajay Garg

Managing Director

DIN NO. 00988977

Place:- Mumbai

Date : 14th February, 2025

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

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

CIN : L51900MH1984PLC032864

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIALISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.  
– **Not Applicable.**

C. Format for disclosing outstanding default on loans and Debt Securities

Sr. No.	Particulars	in ₹ crore
1	Loans / revolving facilities like cash credit from banks / financial institutions	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
2	Unlisted debt securities i.e. NCDs and NCRPS	0
A	Total amount outstanding as on date	0
B	Of the total amount outstanding, amount of default as on date	0
3	Total financial indebtedness of the listed entity including short term and long-term debt	0

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable.**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**

**For N D METAL INDUSTRIES LIMITED**

AJAY KUMAR  
GARG

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**AJAY KUMAR GARG**

Managing Director

Din No.: 00988977

