



NB FOOTWEAR LIMITED

CIN No: L19201TN1987PLC014902

Registered Office: 87/84A, Mosque Street, Seduvalai Village, Vellore, Tamil Nadu – 632104, India

Phone No: +919840011617

Email: nbfootwearltd@gmail.com

Web: www.nbfootwear.in

October 10, 2024

To,
Corporate Relation Department
BSE Limited,
P. J. Towers, 1st Floor,
Dalal Street, New Trading Ring,
Rotunda Building, Fort,
MUMBAI – 400 001.

REF: COMPANY CODE NO. 523242.

SUB: Un-audited Financial Results for the quarter and half year ended September 30, 2024

Dear Sir,

Pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we are submitting herewith statement of Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2024 along with copy of Limited Review Report, as issued by the auditors of the Company in the prescribed format.

The same has been taken on record by the Board of Directors in its meeting held on October 10, 2024.

The Board meeting held on October 10, 2024 was commenced at 3.30 pm and concluded at 4.30 pm.

These results are also being placed at the web-site of the Company at (www.nbfootwear.in).

The Trading Window for the shares of the Company that was closed for designated persons since October 01, 2024 will reopen on Saturday, October 12, 2024 after 48 hours of the declaration of results.

Hope you would find the same in order.

Thanking you,
Yours faithfully,
For NB Footwear Limited

(Kannan A Yadav)
Managing Director
(DIN: 00249225)

Limited Review Report

Review report to The Board of Directors of **NB Footwear Limited**

We have reviewed the accompanying statement of unaudited financial results of **NB Footwear Limited** ("the Company") for the quarter and six months ended **30th September 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable India accounting standards("Ind As") and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

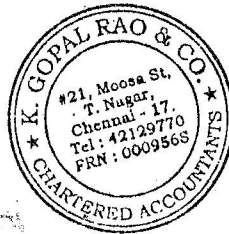
For, **K GOPAL RAO & CO.**
Chartered Accountants



CA MADAN GOPAL NARAYANAN
Partner | M.No. 211784

UDIN:24211784BKJVP7850

Place: Chennai
Date: 10/10/2024



Branches

Mumbai | Bengaluru | Hyderabad | Coimbatore | Madurai | Tiruchirapalli | Tiruvallur

21, Moosa Street, T. Nagar, Chennai - 600 017. ☎ 044 - 4552 2032

☎ 98400 53053 | 98842 53053 🌐 www.kgrca.in ✉ madan@kgrca.in | kgrcas@gmail.com

N B Footwear Limited

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CIN: L19201TN1987PLC014902, Email: nbfootwearltd@gmail.com, Website: www.nbfootwear.in
Un Audited (Standalone) Financial Results for the Quarter and Half Year Ended on 30th Sept 2024

(Rs. In Lakhs)

		Quarter ended			Half Year Ended		Year ended (31.03.2024) Audited
		30th September 2024 Un Audited	30th June 2024 Un Audited	30th September 2023 Un Audited	30th September 2024 Un Audited	30th September 2023 Un Audited	
		Rs.	Rs.	Rs.	Rs.	Rs.	
I	Revenue from operations	-	-	-	-	-	-
II	Other income	-	-	-	-	-	-
III	Total Revenue	-	-	-	-	-	-
IV	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(d) Employee benefits expense	1.10	1.10	1.00	2.20	2.07	3.84
	(e) Finance cost	-	-	-	-	-	-
	(e) Depreciation and amortization expense	-	-	-	-	-	-
	(f) Other expenses	2.72	5.72	2.90	8.44	9.83	15.41
	Total expenses	3.82	6.82	3.90	10.64	11.90	19.25
V	Profit/(Loss) before exceptional and extra-ordinary items and tax (III - IV)	(3.82)	(6.82)	(3.90)	(10.64)	(11.90)	(19.25)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	(3.82)	(6.82)	(3.90)	(10.64)	(11.90)	(19.25)
VIII	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Net profit after Tax (VII-VIII)	(3.82)	(6.82)	(3.90)	(10.64)	(11.90)	(19.25)
X	Other Comprehensive income (net of deferred Tax)	-	-	-	-	-	-
	a) i) Item that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	ii) Deferred tax relating to item that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) i) Item that will be reclassified to Profit or Loss	-	-	-	-	-	-
	ii) Income tax relating to item that will be reclassified to profit or loss	-	-	-	-	-	-
XI	Total comprehensive income for the period (IX + X) (Comprising of profit / (loss) and other comprehensive income)	(3.82)	(6.82)	(3.90)	(10.64)	(11.90)	(19.25)
XII	Paid-up equity share capital (Face value of Rs.10 each)	1350.00	1350.00	1350.00	1350.00	1350.00	1350.00
XIII	Reserves and Surplus excluding Revaluation Reserve as per Balance Sheet of previous financial year						(1,586.21)
XIV	Earnings per share EPS - in Rs.						
	I) Basic and diluted EPS before Extraordinary items (not annualised) - in Rs.	(0.03)	(0.05)	(0.03)	(0.08)	(0.09)	(0.14)
	II) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	(0.03)	(0.05)	(0.03)	(0.08)	(0.09)	(0.14)

1. The financial results of NB Footwear Limited (the Company) for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on October 10, 2024 and have been subjected to Limited Review by the Statutory Auditors of the Company. There is no qualification in the limited review report issued for the half year ended September 30, 2024.

2. During the half year ended September 30, 2024 and financial year 2023-24, the Company does not have revenue from operations and hence for the purpose of disclosure of segment information, the Company does not have a business segment. Further, the Company operates in India and accordingly no disclosures are required under secondary segment reporting.

3. 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, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.

4. Previous period figures have been regrouped/rearranged wherever considered necessary, to correspond with the current period / year classification / disclosures

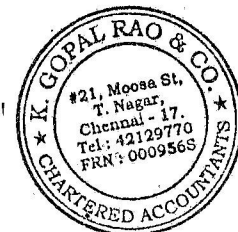
Place: Mumbai
Date : 10.10.2024

For K. GOPAL RAO & CO.
CHARTERED ACCOUNTANTS

[Signature]
PARTNER

for N B Footwear Limited

[Signature]
(Kannan Yadav)
Managing Director & CEO
DIN : 00249225



UDIN: 24211784BKFJUP7850

N B Footwear Limited

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NB FOOTWEAR LIMITED

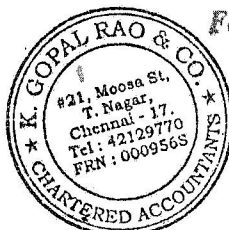
STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars	As at	
	30th Sept' 2024 Un Audited	31st March 2024 Audited
	Rs.	Rs.
I. ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	-	-
Other Tangible assets	-	-
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial assets	-	-
Other Non-Current assets	-	-
TOTAL NON CURRENT ASSETS	-	-
CURRENT ASSETS		
Financial Assets		
Invetsments		
Trade receivables		
Cash and Cash Equivalents	0.98	0.32
Loans	-	-
Other Financial Assets	-	-
Other Current Assets	1.67	-
Assets held for sale	2.65	0.32
TOTAL CURRENT ASSETS	2.65	0.32
TOTAL ASSETS	2.65	0.32
II. EQUITY AND LIABILITIES		
EQUITY		
Equity Share Capital	1,450.00	1,450.00
Other Equity	(1,596.85)	(1,586.21)
TOTAL EQUITY		
LIABILITES		
NON-CURRENT LIABILITIES		
Financial Liabilities		
Other Financial Liabilities		
Deferred Tax Liabilities (Net)		
Other Non-Current Liabilities		
TOTAL NON-CURRENT LIABILITIES	(146.85)	(136.21)
CURRENT LIABILITIES		
Financial Liabilities		
Trade payables		
Other Financial liabilities		
Other Current Liabilities	147.92	134.52
Provisions	1.58	2.01
TOTAL CURRENT LIABILITIES	149.50	136.53
TOTAL EQUITY AND LIABILITIES	2.65	0.32

For K. GOPAL RAO & CO.
CHARTERED ACCOUNTANTS

[Signature]
PARTNER



For N B FOOTWEAR LTD,

[Signature]
Director.

DIN: 00249225

UDIN: 24211784BKRFJVP7850

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STATEMENT OF CASH FLOW

Accounting policy

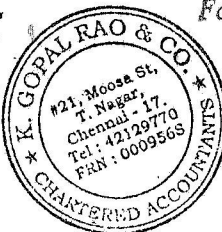
Cash flows are reported using the indirect method, whereby profit for the year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated. The Company considers all highly liquid investments that are readily convertible to known amounts of cash to be cash equivalents.

(Rs. In Lakhs)

A) CASH FLOW FROM OPERATING ACTIVITIES	Half Year Ended	Year Ended 31
	30 Sept 2024	March 2024
	[Un Audited]	[Audited]
	Rs.	Rs.
Profit before income Tax from Continuing Operations	(10.64)	(19.25)
Discontinued Operations		
Profit before Income Tax including Discontinued Operations	(10.64)	(19.25)
Adjustment for -		
Depreciation and amortisation expense		
Impairment of Goodwill and other non-current assets		
Adjustment for Interest Expenses		
Provision for disputed claims		
Extraordinary items/Adjustment for Govt Subsidy		
Exchange gain/loss on restatement of forex		
	(10.64)	(19.25)
Operating profit before working capital changes		
Movements in working capital		
(Decrease) / Increase in trade Payables		
(Increase)/Decrease in Receivables		
(Increase) /Decrease in Other Current Assets	(1.67)	
(Increase) /Decrease in Long term loans & Advances		
(Increase) /Decrease in Short term loans & Advances		
(Increase)/Decrease in Inventories		
(Decrease) / Increase in current liabilities	13.40	19.16
(Decrease) / Increase in Long term Provisions		
(Decrease) / Increase in Short term Provisions	(0.43)	0.07
(Increase) /Decrease in other Non-Current Assets		
Cash generated from operations	11.30	19.23
Less:- Income tax paid	-	-
Net cash from operating activities (A)	0.66	(0.02)
B) CASH FLOW FROM INVESTMENT ACTIVITIES		
Purchase of Fixed Assets including CWIP		

For K. GOPAL RAO & CO.
CHARTERED ACCOUNTANTS

[Signature]
PARTNER



For N B FOOTWEAR LTD.

[Signature]
Director.

DIN: 00249225

UDIN: 24211784BKFSVP7890

Increase / (Decrease) in Non-current Investments		
Increase / (Decrease) in Receivables		
Investment (Increased)/Decreased		
Increase in Advances		
Increase / (decrease) in Deposits		
Increase in Statutory Receivables		
Interest Received		
Decrease / Increase in Misc Expenditure		
Net cash from in Investing activities (B)	-	-
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from short term loans		
Proceeds from /(repayments of) Short Term loans		
Interest Paid		
Increase/Decrease in Cash Credit		
Net Cash from Financing Activities (C)	-	-
Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	0.66	(0.02)
Opening Cash and Cash Equivalent	0.32	0.34
Closing Cash and Cash Equivalent	0.98	0.32

For K. GOPAL RAO & CO.
CHARTERED ACCOUNTANTS

K. Gopal Rao
PARTNER



For N B FOOTWEAR LTD.

Dayanidhi
Director.
DIN: 00249225.

UDIN: 24211784BKFJVP7850