NB FOOTWEAR LIMITED

CIN No: L19201TN1987PLC014902

Corporate Office: Old No.43, New No. 63, 53rd street, Ashok Nagur Chennai - 600083

E-mail: nbfootwearltd@gmail.com | Web: www.nbfootwear.in

October 15, 2022

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/ Half Year ended September 30, 2022

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/ half year ended September 30, 2022 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 15, 2022.

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, 2022 will reopen on October 17, 2022 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)



K. GOPAL RAO & CO.,

Chartered Accountants GSTIN: 33AAGFK3782M1ZZ

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 three months ended **30**th **September 2022**. 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.





CA MADAN GOPAL NARAYANAN

Branches:

- Mumbai
- Madurai
- Bengaluru
- Tiruchirappalli
- Hyderabad
- Tiruvallur

Registered Office:

4552 2032 / 2434 3639 / 4212 8955 / 2434 2563

(M) 98400 53053 / 98400 63269 / 98408 73269

🕽 www.kgrca.in 🕟 madan@kgrca.in

2, South Dhandapani Street, Meena Arcade, Ground Floor, off: Burkit Road, T. Nagar,

Chennai - 600 017. 🐇 4212 9770 / 4212 8955

kgrcas@gmail.com, raju@kgrca.in

N B Footwear Limited

REGD OFFICE ADDRESS:- NO. 87/84A, Mosque Street, Seduvaial Village, Vellore 632104
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 2022

(Rs. In Lakhs)

		Quarter ended		Half Year Ended			
		30th September 2022	30th June 2022	30th September 2021	30th September 2022	301h September 2021	Year ended (31.03.2022)
		Un Audited	Un Audited	Un Audited	Un Audited	UnAudited	Audited
1	Revenue from operations			-	^		
u	Other income	- 1		-			
lii	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		-		-	-	
l	stock-in-trade					0.54	1.66
Į.	(d) Employee benefits expense	0.59	0.40	0.22	0.99	0.54	1.00
1	(e) Finance cost			-	-	,	·
	(e) Depreciation and amortization expense		,		•		33.44
	(f) Other expenses	4.81	8.73	2.12	13.54	6.41	11.44
	Total expenses	5.40	9.13	2.34	14.53	6.95	13.10
v	Profit/(Loss) before exceptional and extra-ordinary items and tax	(5.40)	(9.13)	(2.34)	{14.53}	(6.95)	(13.10)
ľ	(m - IV)						
VI.	Exceptional items			•			
VII	Profit/(Loss) before tax (V · VI)	(5.40)	(9.13)	(2.34)	(14.53)	(6.95)	(13.10)
1	Tax expense		1				•
1 ""	Current Tax			-			-
1	Deferred Tax			·			
	Net profit after Tax (VII-VIII)	(5.40)	(9.13)	(2.34)	(14.53)	(6495)	(13.10)
!X	Other Comprehensive income (net of deferred Tax)	1	-	-			1
X	Other Comprehensive income (net of defenses for)			-		-	,
1 2) I) item that will not be reclassified to Profit or Loss			-		-	
i i	ii)Deferred tax relating to item that will not be reclassified to profit					1	
	or loss	,					
٥) Item that will be reclassified to Profit or Loss			-		-	
1	ii) Income tax relating to item that will be reclassified to profit or	1					
1	ioss	(5.40)	(9.13)	(2,34)	(14.53)	(6.95	(13.10
ΧI	Total comprehensive income for the period (IX + X)	1	(314.5)	1	, ,		1
1	[Comprising of profit / (loss) and other comprehensive income)		1				
		1350.00	1350.00	1350.00	1350.00	1350 00	1350.00
XII	Paid-up equity share capital (Face value of Rs. 10 each)		1550.00	1	1		(1,543.79
XIII				Le constitue de la constitue d		1	
1	Sheet of previous financial year		Ì	-	Į .		1
ΧIV	Earnings per share EPS - in Rs.			/0.03	(0.11	(0.05	(0.10
	1) Basic and diluted EPS before Extraordinary items (not annualised	(0.04	(0.07	(0.02)	10.11	1 (0.03	Ί Γ
	- in Rs.] ,,	(0.05	(0.10
1	If I Basic and diluted EPS after Extraordinary items (not annualised)	(0.04	(0.07	(0.02)	(0.11	7 10.05	1
	in Rs.				1		

for N B Footwear Limited

(Kannan Yadav)

Managing Director & CEO

1) The above results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at its meeting held on 15-10-2022

2) The Company is Operating in only one segment. Hence, furnishing of segmentwise results is not applicable.

3) The Company has not carried on any manufacturing activity during the Quarter and year under Review.

Place: Mumbaí Date : 15-10-2022

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

CA MADAN GOPAL NARAYANAN Partner | M.No. 211784

UDIN' 22211784AZUUBXID47

N B Footwear Limited

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NB FOOTWEAR LIMITED

STATEMENT OF ASSETS AND LIABILITES

(Rs. In Lakh					
B. C. L.	As at				
Particulars	30th Sept' 2022 Un Audited	31st March 2022 Audited			
I. ASSETS					
NON-CURRENT ASSETS					
Property, Plant and Equipment	-	-			
Other Tangible assets	-	-			
Financial Assets					
Investments	м.	-			
Loans	_	-			
Other Financial assets					
Other Non-Current assets		-			
TOTAL NON CURRENT ASSETS	-				
CURRENT ASSETS					
Financial Assets					
Invetsments					
Trade receivables					
Cash and Cash Equivalents	3.90	1.61			
Loans	3.50	1.01			
Other Financial Assets		•			
Other Current Assets		-			
Other Current Assets	3.90	1.61			
Assats hald favorals	3.90	1.01			
Assets held for sale	3.90	1.61			
TOTAL CURRENT ASSETS		1.61			
TOTAL ASSETS	3.90	1.01			
I. EQUITY AND LIABILITIES					
EQUITY					
Equity Share Capital	1,450.00	1,450.00			
Other Equity	(1,558.32)	(1,543.79)			
TOTAL EQUITY					
LIABILITES					
NON-CURRENT LIABILITIES					
Financial Liabilities					
Other Financial Liabilities					
Deferred Tax Liabilities (Net)					
Other Non-Current Liabilities					
TOTAL NON-CURRENT LIABILITIES	(108.32)	(93.79)			
CURRENT LIABILITIES					
Financial Liabilities					
Trade payables					
Other Financial liabilities					
Other Current Liabilities	111.01	95.40			
Provisions	1.21				
TOTAL CURRENT LIABILITIES	112.22	95.40			
TOTAL EQUITY AND LIABILITIES	3.90	1.61			

For K. GOPAL RAO & CO. CHARTERED ACCOUNTANTS

PARTNER

#21, Moose St, O. T. Nagar, Chennei - 17. Tel: 45522032 FRN: 0009565

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UDIN: 222 11784 A XUUBXID 77

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CIN: L19201TN1987PLC014902, Email: nbfootwearltd@gmail.com, Website: www.nbfootwear.in

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 30 Sept 2022	Year Ended 31 March 2022
		[Un Audited]	[Audited]
		₹	₹
	Profit before income Tax from	(14.53)	(12.10)
	Continuing Operations	(14.53)	(13.10)
	Discontinued Operations	- Control of the Cont	
	Profit before Income Tax including Discontinued Operations	(14.53)	(13.10)
	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	ĺ	
	Exchange gain/loss on restatement of forex		
	Excitating gainwioss on restatement of forex	(14.53)	(13.10)
	Operating profit before working capital changes	(11.55)	(15.70)
1	Movements in working capital		
	(Decrease) / Increase in trade Payables		
	(Increase)/Decrease in Receivables		
ĺ	(Increase) /Decrease in Other Current Assets		
	(Increase) /Decrease in Long term loans & Advances		
	(Increase) /Decrease in Short term loans & Advances		
	(Increase)/Decrease in Inventories		
l	(Decrease) / Increase în current liabilities	15.61	14.39
	(Decrease) / Increase in Long term Provisions		
	(Decrease) / Increase in Short term Provisions	1.21	
	(Increase) /Decrease in other Non-Current Assets .	14.00	
	Cash generated from operations	16.82	14.39
	Less:- Income tax paid	2 20	1,29
	Net cash from operating activities (A)	2.29	1.29
В)	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Purchase of Fixed Assets including CWIP		
	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		
(C)			
	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 Cash from Financing Activities (C)		
	Not Increase / (degrees) in Cash & Cash Equivalents (A LDLC)	2.29	1 20
	Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	2.29	1.29
	Opening Cash and Cash Equivalent	1.61	0.32
1	Closing Cash and Cash Equivalent	3.90	1.61
	RAO		

For K. GOPAL RAO & CO. CHARTERED ACCOUNTANTS

UDIN 222 1178 44 ZUUBATO

PARTNER