



# NB FOOTWEAR LIMITED

CIN No: L19201TN1967PLC014902

Corporate Office : Old No.42, New No. 62, 53rd street, Ashok Nagar Chennai - 600063

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

November 13, 2021

To,  
Corporate Relation Department  
BSE Limited,  
P. J. Towers, 1<sup>st</sup> 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 30 September 2021**

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 30 September 2021 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 13 November 2021.

These results are also being placed at the web-site of the Company at ([www.nbfootwear.in](http://www.nbfootwear.in)).

The Trading Window for the shares of the Company that was closed for designated persons since 01 October 2021 will reopen on 15 November 2021 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 half year ended **30<sup>th</sup> September 2021**. 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 analytical procedures 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: 21211784AAAAAPT6108



Place: Chennai  
Date: 13/11/2021

**Branches :**

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

**Registered Office :**

# 21, Moosa Street, T.Nagar, Chennai - 600 017.  
☎ 4552 2032 / 2434 3639 / 4212 8955 / 2434 2563  
(M) 98400 53053 / 98400 63269 / 98408 73269  
🌐 www.kgrca.in ✉ madan@kgrca.in

**Second Office :**

# 2, South Dhandapani Street, Meena Arcade,  
Ground Floor, off: Burkit Road, T. Nagar,  
Chennai - 600 017. ☎ 4212 9770 / 4212 8955  
✉ kgrcas@gmail.com, raj@kgrca.in

**N B Footwear Limited**  
 REGD OFFICE ADDRESS:- NO. 87/84A, Mosque Street, Seduvalai 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 2021

(Rs. In Lakhs)


		Quarter ended			Half Year Ended		Year ended (31.03.2021)
		30th September 2021	30th June 2021	30th September 2020	30th September 2021	30th September 2020	
		Un Audited	Un Audited	Un Audited	Un Audited	UnAudited	
I	Revenue from operations	-	-	-	-	-	-
II	Other income	-	-	-	-	-	-
III	<b>Total Revenue</b>	-	-	-	-	-	-
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	0.22	0.32	0.35	0.54	0.72	1.38
	(e) Finance cost	-	-	-	-	-	-
	(e) Depreciation and amortization expense	-	-	-	-	-	-
	(f) Other expenses	2.12	4.29	0.49	6.41	4.70	32.81
	<b>Total expenses</b>	<b>2.34</b>	<b>4.61</b>	<b>0.84</b>	<b>6.95</b>	<b>5.42</b>	<b>34.19</b>
V	<b>Profit/(Loss) before exceptional and extra-ordinary items and tax (III - IV)</b>	<b>(2.34)</b>	<b>(4.61)</b>	<b>(0.84)</b>	<b>(6.95)</b>	<b>(5.42)</b>	<b>(34.19)</b>
VI	Exceptional items	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>(2.34)</b>	<b>(4.61)</b>	<b>(0.84)</b>	<b>(6.95)</b>	<b>(5.42)</b>	<b>(34.19)</b>
VIII	Tax expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	<b>Net profit after Tax (VII-VIII)</b>	<b>(2.34)</b>	<b>(4.61)</b>	<b>(0.84)</b>	<b>(6.95)</b>	<b>(5.42)</b>	<b>(34.19)</b>
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	<b>Total comprehensive income for the period (IX + X) (Comprising of profit / (loss) and other comprehensive income)</b>	<b>(2.34)</b>	<b>(4.61)</b>	<b>(0.84)</b>	<b>(6.95)</b>	<b>(5.42)</b>	<b>(34.19)</b>
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	-	-	-	-	-	(1,470.04)
XIV	Earnings per share EPS - in Rs.						
	I) Basic and diluted EPS before Extraordinary Items (not annualised) - in Rs.	(0.02)	(0.03)	(0.01)	(0.05)	(0.04)	(0.25)
	II) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs.	(0.02)	(0.03)	(0.01)	(0.05)	(0.04)	(0.25)

- 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 13-11-2021.
- 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: Mumbai  
 Date : 13-11-2021

for N B Footwear Limited

  
 (Kannan Vadav)  
 Managing Director & CEO

**For E. GOPAL RAO & CO.**  
**CHARTERED ACCOUNTANTS**  
  
**PARTNER**

**NB FOOTWEAR LIMITED**  
STATEMENT OF ASSETS AND LIABILITIES

All amounts in INR

Particulars	As at	
	30th Sept' 2021 Un Audited	31st March 2021 Audited
<b>I. ASSETS</b>		
NON-CURRENT ASSETS		
Property, Plant and Equipment	-	-
Other Tangible assets	-	-
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial assets	-	-
Other Non-Current assets	-	-
<b>TOTAL NON CURRENT ASSETS</b>	-	-
CURRENT ASSETS		
Financial Assets		
Investments		
Trade receivables		
Cash and Cash Equivalents	30,296	32,114
Loans	-	-
Other Financial Assets	-	-
Other Current Assets		
	30,296	32,114
Assets held for sale	-	-
<b>TOTAL CURRENT ASSETS</b>	30,296	32,114
<b>TOTAL ASSETS</b>	30,296	32,114
<b>II. EQUITY AND LIABILITIES</b>		
EQUITY		
Equity Share Capital	145,000,000	145,000,000
Other Equity	(153,763,425)	(153,068,038)
<b>TOTAL EQUITY</b>		
LIABILITIES		
NON-CURRENT LIABILITIES		
Financial Liabilities		
Other Financial Liabilities		
Deferred Tax Liabilities (Net)		
Other Non-Current Liabilities		
<b>TOTAL NON-CURRENT LIABILITIES</b>	(8,763,425)	(8,068,038)
CURRENT LIABILITIES		
Financial Liabilities		
Trade payables		
Other Financial liabilities		
Other Current Liabilities	8,793,721	8,100,152
Provisions		
<b>TOTAL CURRENT LIABILITIES</b>	8,793,721	8,100,152
<b>TOTAL EQUITY AND LIABILITIES</b>	30,296	32,114

**For K. GOPAL RAO & CO.**  
CHARTERED ACCOUNTANTS

*K. Gopal Rao*  
PARTNER

**For NB FOOTWEAR LTD**

*Prayidhar*  
Director.

**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 items 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.

All amounts in INR

A) CASH FLOW FROM OPERATING ACTIVITIES	Half Year Ended	Year Ended 31
	30 Sept 2021	March 2021
	[Un Audited]	[Audited]
	₹	₹
Profit before income Tax from Continuing Operations	-695,387	-3,419,490
Discontinued Operations		
Profit before Income Tax including Discontinued Operations	-695,387	-3,419,490
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		
	-695,387	-3,419,490
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		
(Increase) /Decrease in Long term loans & Advances		
(Increase) /Decrease in Short term loans & Advances		
(Increase)/Decrease in Inventories		
(Decrease) / Increase in current liabilities	693,570	2,364,659
(Decrease) / Increase in Long term Provisions		
(Decrease) / Increase in Short term Provisions		
(Decrease) /Decrease in other Non-Current Assets		1,050,171
Cash generated from operations	693,570	3,414,820
Loss - Income tax paid		
Net cash from operating activities (A)	-1,817	-4,570
<b>B) CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Purchase of Fixed Assets including CWIP		
Increase / (Decrease) in Non-current Investments		
Increase / (Decrease) in Receivables		
Investment (Increase)/Decreased		
Increase in Advances		
Increase / (decrease ) in Deposits		
Increase in Statutory Receivables		
Interest Received		
Decrease / Increase in Misc Expenditure		
Net cash from investing activities (B)	0	0
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
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)	0	0
Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C)	(1817)	(4570)
<b>E</b>		
Opening Cash and Cash Equivalent	52113	36683
Closing Cash and Cash Equivalent	50296	32113

**S P GOPAL RAO & CO,**  
Chartered Accountants

*[Signature]*  
**PARTNER**

FOR NB FOOTWEAR LTD

*[Signature]*  
Director.