



NB FOOTWEAR LIMITED

CIN No:L19201TN1987PLC014902

Registered Office: II Fir 3A, MGR Street, Thanthai Periyar Nagar, TTTI Taramani, Chennai – 600 113

Phone No:+919840011617 : Email:nbfootwearltd@gmail.com : Web:www.nbfootwear.in

To,

May 27, 2026

The General Manager
Department of Corporate Relations
BSE Ltd.
P. J. Towers, Dalal Street, Fort
Mumbai – 400 001

Scrip Code: 523242

Sub: Submission of Audited Standalone Financial Result for the quarter ended and full year ended 31st March, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations, 2015)

Respected Sir/Madam,

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find enclosed the Standalone Audited Financial Results for the quarter ended and full year ended March 31, 2026, reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on May 27, 2026.

Kindly acknowledgment the receipt of the same and take the same on record.

The meeting started at 3.45pm and ended at 5.40 PM

Thanking You,
Yours Faithfully,

For NB Footwear Limited

SUBRAMANIAM KRISHNAN
Company Secretary
ACS-6778

INDEPENDENT AUDITOR'S REPORT

TO,
THE BOARD OF DIRECTORS,
NB FOOTWEAR LIMITED,
Old No:62, New No.42,
53rd Street, Ashok Nagar,
Chennai - 600 083

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of **NB FOOTWEAR LIMITED** (the company) for the quarter ended 31st March 2026 and the year to date results for the period from 1st April 2025 to 31st March 2026., attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net loss and other comprehensive income and other financial information for the quarter ended 31st March 2026 as well as the year to date results for the period from 1st April 2025 to 31st March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance

Branches

Mumbai | Bengaluru | Hyderabad | Coimbatore | Madurai | Tiruchirapalli | Tiruvallur | Chennai - 17,
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With Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

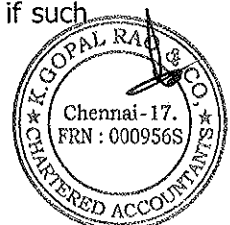
Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such



disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

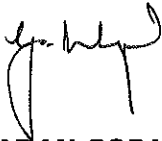
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate Audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our Audit Work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

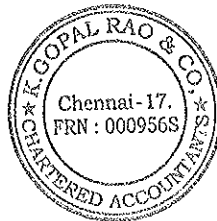
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



CA MADAN GOPAL NARAYANAN
Partner | M. No. 211784
Place : Chennai
Date : 27/05/2026
UDIN : 26211784HVVWUZO7126



(Rs. In Lakhs)

| | | Quarter ended | | | Year ended | |
|------|--|--------------------------------|--------------------------------|--------------------------------|----------------|----------------|
| | | 3 months ended (31.03.2026) | 3 months ended (31.12.2025) | 3 months ended (31.03.2025) | (31.03.2026) | (31.03.2025) |
| | | Audited | Un Audited | Un Audited | Audited | Audited |
| 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 | 1.35 | 1.35 | 2.57 | 7.05 | 5.84 |
| | (e) Finance cost | - | - | - | - | - |
| | (f) Depreciation and amortization expense | - | - | - | - | - |
| | (g) Other expenses | 0.93 | 2.04 | 4.81 | 9.82 | 17.03 |
| | Total expenses | 2.28 | 3.39 | 7.38 | 16.87 | 22.87 |
| V | Profit/(Loss) before exceptional and extra-ordinary items and tax (III - IV) | (2.28) | (3.39) | (7.38) | (16.87) | (22.87) |
| VI | Exceptional items | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V - VI) | (2.28) | (3.39) | (7.38) | (16.87) | (22.87) |
| VIII | Tax expense | | | | | |
| | Current Tax | - | - | - | - | - |
| | Deferred Tax | - | - | - | - | - |
| IX | Net profit after Tax (VII-VIII) | (2.28) | (3.39) | (7.38) | (16.87) | (22.87) |
| 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) | (2.28) | (3.39) | (7.38) | (16.87) | (22.87) |
| XII | Paid-up equity share capital (Face value of Rs.10 each) | 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 | - | - | - | (1,625.95) | (1,609.08) |
| XIV | Earnings per share EPS - in Rs. | | | | | |
| | I) Basic and diluted EPS before Extraordinary items (not annualised) - in Rs. | (0.02) | (0.03) | (0.05) | (0.12) | (0.17) |
| | II) Basic and diluted EPS after Extraordinary items (not annualised) - in Rs. | (0.02) | (0.03) | (0.05) | (0.12) | (0.17) |

- The audited financial results of NB Footwear Limited ("the Company") for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their meeting held on 27th May 2026.
- During the year ended March 31, 2026 and year ended March 31, 2025, 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.
- The Audited Financial Results of the Company have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind-AS") as prescribed under section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and SEBI Circular No.CIR/CFD/CMD 1/44/2019 dated March 29, 2019.
- The above results of the Company have been audited by the statutory auditors and they have issued an unqualified audit opinion on the same.
- The figures for the quarter ended March 31, 2026 and March 31, 2025 mentioned in the above financial results are the balancing figures between the audited figures for the whole financial year(s) and the year to date unaudited figures published up to the third quarter of the said financial years.
- The previous periods' numbers have been regrouped/ rearranged wherever necessary to conform to the current period presentation

Place: Chennai
Date :27/05/2026

**For & on Behalf of the Board of Directors of
N B Footwear Limited**

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

K. Gopal Rao
PARTNER



Haripada Naskar
Haripada Naskar
Director
DIN # 11658760

Rajesh Veturekar
Rajesh Veturekar
Executive Director
DIN # 10223872

NB FOOTWEAR LIMITED
STATEMENT OF ASSETS AND LIABILITIES

Rupees in Lakhs

| | Particulars | As at | |
|------------|--------------------------------------|-----------------|-----------------|
| | | 31st March 2026 | 31st March 2025 |
| | | Audited | Audited |
| 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 | | |
| | Investments | | |
| | Trade receivables | | |
| | Cash and Cash Equivalents | 0.06 | 0.01 |
| | Loans | - | - |
| | Other Financial Assets | - | - |
| | Other Current Assets | 0.50 | - |
| | | 0.56 | 0.01 |
| | Assets held for sale | - | - |
| | TOTAL CURRENT ASSETS | 0.56 | 0.01 |
| | TOTAL ASSETS | 0.56 | 0.01 |
| II. | EQUITY AND LIABILITIES | | |
| | EQUITY | | |
| | Equity Share Capital | 1450.00 | 1450.00 |
| | Other Equity | (1625.95) | (1609.08) |
| | TOTAL EQUITY | | |
| | LIABILITIES | | |
| | NON-CURRENT LIABILITIES | | |
| | Financial Liabilities | 9.30 | 9.30 |
| | Other Financial Liabilities | 144.86 | 143.11 |
| | Deferred Tax Liabilities (Net) | | |
| | Other Non-Current Liabilities | | |
| | TOTAL NON-CURRENT LIABILITIES | (21.79) | (6.67) |
| | CURRENT LIABILITIES | | |
| | Financial Liabilities | | |
| | Trade payables | | |
| | Other Financial liabilities | | |
| | Other Current Liabilities | 21.60 | 2.36 |
| | Provisions | 0.75 | 4.32 |
| | TOTAL CURRENT LIABILITIES | 22.35 | 6.68 |
| | TOTAL EQUITY AND LIABILITIES | 0.56 | 0.01 |

For & on Behalf of the Board of Directors of N B Footwear Limited

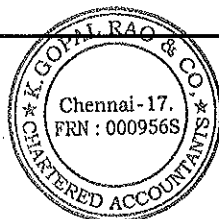
Place: Chennai
Date :27/05/2026

Haripada Naskar
Director
DIN # 11658760

Rajesh Vetrekar
Executive Director
DIN # 10883872

For K. GOPAL RAO & CO,
CHARTERED ACCOUNTANTS

[Signature]
PARTNER



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.

Rupees in Lakhs

| | | Year Ended 31st March 2026 | Year Ended 31st March 2025 |
|----------|--|-------------------------------|-------------------------------|
| | | [Audited] ₹ | [Audited] ₹ |
| A | CASH FLOW FROM OPERATING ACTIVITIES | | |
| | Profit before income Tax from Continuing Operations | (16.87) | (22.87) |
| | Discontinued Operations | | |
| | Profit before Income Tax including Discontinued Operations | (16.87) | (22.87) |
| | 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 | (16.87) | (22.87) |
| | 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 | (0.50) | |
| | (Increase) /Decrease in Long term loans & Advances | | |
| | (Increase) /Decrease in Short term loans & Advances | | |
| | (Increase)/Decrease in Inventories | | |
| | (Decrease) / Increase in current liabilities | 19.24 | 2.35 |
| | (Decrease) / Increase in non current liabilities | 1.75 | 17.90 |
| | (Decrease) / Increase in Short term Provisions | (3.57) | 2.31 |
| | (Increase) /Decrease in other Non-Current Assets | | |
| | Cash generated from operations | 16.92 | 22.56 |
| | Less:- Income tax paid | 0.00 | 0.00 |
| | Net cash from operating activities (A) | 0.05 | (0.31) |
| B | 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) | 0.00 | 0.00 |
| 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) | 0.00 | 0.00 |
| | Net Increase / (decrease) in Cash & Cash Equivalents (A+B+C) | 0.05 | (0.31) |
| | Opening Cash and Cash Equivalent | 0.01 | 0.01 |
| | Closing Cash and Cash Equivalent | 0.06 | 0.01 |

Place: Chennai
Date :27/05/2026

For & on Behalf of the Board of Directors of
N B Footwear Limited

[Signature]
Haripada Naskar
Director
DIN # 11658760

[Signature]
Rajesh Veturekar
Executive Director
DIN # 10883872

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

[Signature]
PARTNER

