

NIBE ORDNANCE AND MARITIME LIMITED
(Formerly known as Anshuni Commercials Limited)

November 12, 2024

The Manager
Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001

Scrip Code: 512091

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

Ref: Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024

This is to inform you that the Board of Directors of Nibe Ordnance and Maritime Limited at its meeting held today i.e. November 12, 2024 approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:

- i. Unaudited Financial Results (Standalone & Consolidated) of Nibe Ordnance and Maritime Limited for the quarter and half year ended September 30, 2024.
- ii. Statement of Assets & Liabilities as on September 30, 2024, and Cash Flow Statement for the half year ended September 30, 2024.
- iii. Limited Review Reports on the Unaudited Financial Results (Standalone & Consolidated) issued by the Statutory Auditors, Kailash Chand Jain & Co., Chartered Accountants.

The Meeting commenced at 5:55 p.m. and concluded at 7:30 p.m.

Kindly acknowledge the receipt.

Thanking You,

Yours faithfully,

For Nibe Ordnance and Maritime Limited
(Formerly known as Anshuni Commercials Limited)

MAHESH
PANWAR

Digitally signed by MAHESH PANWAR
DN: cn=MAHESH PANWAR, postalCode=400001,
ou=Anshuni,
serialNumber=63688090C2F20789F08C246AF20
F0C2D71A42868A8E787F428C896A,
c=INDIA, o=NIBE ORDNANCE AND MARITIME LIMITED,
ou=MAHESH PANWAR
Date: 2024.11.12 19:43:16 +05'30'

Mahesh Panwar
Whole-time Director
DIN: 06702073
Email ID: anshunicommercialsLtd@gmail.com.

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

"Edena" 1st Floor,
97, Maharshi Karve Road,
Near Income Tax Office,
Mumbai - 400 020.

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Independent Auditor's Review Report on the unaudited Standalone quarterly financial results of Nibe Ordnance and Maritime Limited (formerly known as Anshuni Commercials Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors

Nibe Ordnance and Maritime Limited

(formerly known as Anshuni Commercials Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Nibe Ordnance and Maritime Limited** (formerly known as Anshuni Commercials Limited) (the 'Company') for the quarter ended and six months ended September 30, 2024 attached herewith being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 Companies Act, 2013 as amended, read with relevant rules issued thereunder 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 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 is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of standalone unaudited financial results prepared in accordance with applicable accounting standards and other accounting principles generally accepted in India, 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 Kailash Chand Jain & Co.

Chartered Accountants

Firm Registration No.: 112318W



Yash Singhal
Partner

Membership No.: 159392

Date: November 12, 2024

Place: Mumbai

UDIN: 24159392BKCRPS5005



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House 25, G. T. Capital Home, Bihyee Science Centre, Saddu, Raipur, Chhattisgarh - 492 014. e-mail : raipur@kcjainco.com
5-A, 162, Aashirwad Complex, Maharana Pratap Nagar, Zone-1, Bhopal, Madhya Pradesh - 462 011. e-mail : bhopal@kcjainco.com

Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)
CIN L25200MH1984PLC034879

Register Office Address: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M.V. Road, Andheri (East), J.B. Nagar, Mumbai, Mumbai, Maharashtra, India, 400059
Statement of Unaudited Standalone Financial Results For the Quarter Ended and Half Year Ended on September 30th, 2024

Particulars	Quarter Ended	Quarter Ended	Quarter ended	Half Year ended	(Amount in INR Lakhs except EPS)	
	30-09-2024 (Unaudited)	30-06-2024 (Unaudited)	30-09-2023 (Unaudited)	30-09-2024 (Unaudited)	Half Year ended 30-09-2023 (Unaudited)	Year ended 31-03-2024 (Audited)
Income						
Revenue from Operations	-	16.07	-	16.07		-
Other Income	55.17	-	0.05	55.17	5.36	1.00
Total income	55.17	16.07	0.05	71.24	5.36	1.00
Expenses						
Cost of Materials Consumed						-
Purchases of Stock in Trade		15.02		15.02		-
Changes in Stock of Finished Goods, Work in Progress and Stock In Trade						-
Employee Benefits Expenses	2.41	0.54		2.95	1.83	4.28
Finance Costs	0.76	0.01		0.77		-
Depreciation and Amortisation Expense	0.02	0.01		0.03	0.08	0.16
Other Expenses	9.80	4.53	0.02	14.33	9.12	16.48
Total Expenses	12.99	20.11	0.02	33.10	11.03	20.92
Profit Before Exceptional Items and Tax	42.18	(4.04)	0.03	38.14	(5.67)	(19.92)
Exceptional Items						-
Profit Before Tax	42.18	(4.04)	0.03	38.14	(5.67)	(19.92)
Income Tax Expense						
Current Year	11.16	-		11.16		-
Earlier years	0.51	-		0.51		-
Deferred Tax	0.03	0.02		0.04		(0.02)
Profit for The Year	30.49	(4.06)	0.03	26.44	(5.67)	(19.90)
Other Comprehensive Income						
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods:						
- Re-Measurement Gain/(Losses) on Defined Benefit Plan	-	-	-	-	-	-
- Income Tax effect on Above	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the Period	30.49	(4.06)	0.03	26.44	(5.67)	(19.90)
Paid-up Equity share capital (Face Value of Rs 10 per share)	120.00	120.00	120.00	120.00	120.00	120.00
Other Equity						47.61
Earning per Equity Share						
(Basic and Diluted but not annualised) (Face value of ₹ 10 per share)	2.54	(0.34)	0.20	2.20	(0.47)	(1.66)

Place: Mumbai
Date: November 12, 2024

For and on behalf of the Board of Directors of
Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)

MAHESH
PANWAR

Digitaly signed by MAHESH PANWAR
CIN=L25200MH1984PLC034879
Signature
Verified with ANSHUNI COMMERCIALS LIMITED
ANSHUNI COMMERCIALS LIMITED
ANSHUNI COMMERCIALS LIMITED
CIN=L25200MH1984PLC034879
Date: 2024.11.12 12:42:42 IST

Mahesh Panwar
Whole-time Director
DIN: 06702073

Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)
CIN L25200MH1984PLC034879

Register Office Address: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M.V. Road, Andheri (East), J.B. Nagar, Mumbai, Mumbai, Maharashtra, India, 400059
Statement of Standalone Assets & Liabilities

Particulars	Note	(Amount in INR Lakhs)	
		As at 30 Sept, 2024 (Unaudited)	As at 31 March, 2024 (Audited)
ASSETS			
Non-Current Assets			
Property, Plant and Equipment	3	0.06	0.09
Capital Work in Progress			-
Financial Assets			
Investments	4A	138.82	-
Loans	4B	-	-
Other Financial Assets	4C	-	-
Deferred Tax Assets (net)	27		0.02
Other Non Current Assets	7	100.00	100.00
Total Non-Current Assets		238.88	100.11
Current Assets			
Inventories			-
Financial Assets			
Investments	4A		-
Trade Receivables	5	18.97	-
Cash and Cash Equivalents	6	47.14	22.72
Other Bank Balances			-
Loans	8	24.75	39.30
Other Financial Assets	4C		-
Current Tax Assets (Net)			-
Other Current Assets	7	13.24	8.32
Total Current Assets		104.10	70.34
Total Assets		342.98	170.45
EQUITY AND LIABILITIES			
Equity			
Equity Share Capital	8	120.00	120.00
Other Equity	9	74.05	47.61
Total Equity		194.05	167.61
Liabilities			
Non-Current Liabilities			
Financial Liabilities			
Lease Liabilities	10	-	-
Provisions	11	-	-
Deferred Tax Liabilities (Net)		0.03	-
Total Non-Current Liabilities		0.03	-
Current Liabilities			
Financial Liabilities			
Borrowings	10	1.68	-
Lease Liabilities			-
Trade and Other Payables Due to Micro and Small Enterprises	12	17.93	-
Other than Micro and Small Enterprises		7.01	-
Other Financial Liabilities	13	6.17	-
Other Current Liabilities	14	101.18	2.84
Provisions	11	3.77	-
Current Tax Liabilities (Net)	15	11.16	-
Total Current Liabilities		148.90	2.84
Total Equity and Liabilities		342.98	170.45

For and on behalf of the Board of Directors of
Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)

MAHESH
PANWAR

Digitally signed by MAHESH PANWAR
DN: cn=MAHESH PANWAR, o=Nibe Ordnance And Maritime Limited, postalCode=400059, serialNumber=53688209CF2D7B9F7
7837F1429C8B6A, cn=MAHESH PANWAR
Date: 2024.11.12 19:52:22 +05'30'

Mahesh Panwar
Whole-time Director
DIN: 06702073

Place: Mumbai
Date: November 12, 2024

Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)
CIN L25200MH1984PLC034879

Register Office Address: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M.V. Road, Andheri (East), J.B. Nagar, Mumbai, Mumbai, Maharashtra, India, 400059

Statement of Standalone Cashflows

Particulars	Half Year ended Sept 30, 2024 (Unaudited)	(Amount in INR Lakhs) Half Year ended Sept 30, 2023 (Unaudited)
A: Cash Flow from Operating Activities:		
Net Profit Before Tax as per Statement of Profit and Loss	38.14	(5.67)
Adjusted for:		
Depreciation and Amortisation Expense	0.03	0.08
Gain Loss on Sale of investment		
Foreign Currency Exchange Gain (Net)		
Interest Income	-	(5.36)
Income from renoucement of right share	(55.17)	
Finance Costs	0.77	
	(54.37)	(5.28)
Operating Profit Before Working Capital Changes	(16.23)	(10.95)
Movements in Working Capital:		
Trade and Other Receivables	(18.97)	
Inventories	-	
Other Bank Balances		
Non-current Financial Assets	-	
Current Financial Assets	-	0.37
Other Financial Assets	-	
Other Current Assets	(4.92)	(0.80)
Loans & Advances	14.54	
Trade and Other Payables	24.95	
Other Financial Liability	6.17	
Other Liabilities	98.34	2.13
Provisions	3.77	
	123.88	1.70
Cash Generated from Operations	107.66	(9.25)
Taxes Paid (net)	(0.51)	(0.57)
Net Cash Used in Operating Activities	107.15	(9.82)
B: Cash Flow From Investing Activities:		
Purchase of Property, Plant and Equipment (incl. capital work-in-progress)	-	
Payments for Capital Assets	-	
Sale / (Purchase) of Investments	(138.82)	
Interest Income	-	5.36
Net Cash from / (used in) Investing Activities	(138.82)	5.36
C: Cash Flow From Financing Activities:		
Proceeds / (Repayment) of Long Term Borrowings	1.68	
Proceeds from Issue of Share Capital		
Proceeds from Issue of Share Warrants		
Proceeds from renoucement of right share	55.17	
Interest and Finance Cost	(0.77)	
Lease Payments	-	
Net Cash Generated from Financing Activities	56.08	-
Net Increase in Cash and Cash Equivalents	24.42	(4.46)
Opening Balance of Cash and Cash Equivalents	22.72	7.42
Closing Balance of Cash and Cash Equivalents	47.14	2.96

For and on behalf of the Board of Directors of
Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)

MAHESH PANWAR

Digitally signed by MAHESH PANWAR
DN: cn=, o=Personal,
serialNumber=63608009C2F2D789F
20C26A4639F3CC3371A3656DA
80783F446C88AA, cn=MAHESH
PANWAR
Date: 2024.11.12 19:55:43 +05'30'

Mahesh Panwar
Whole-time Director
DIN: 06702073

Place: Mumbai
Date: November 12, 2024

Notes:

- 1 The above Standalone Financial Results have been reviewed and recommended by the Audit Committee and taken on record and approved by the Board of Directors in their respective meeting held on November 12, 2024.
- 2 The statutory auditors have Reviewed the quarterly and Half yearly standalone financial results. These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard (Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 read with Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other recognised accounting practices and policies.
- 3 The Company's business activity falls within a single segment i.e. Defence Supplies, in terms of Ind AS 108-Segment Reporting.
- 4 Previous year figures have been reclassified wherever necessary to confirm with current year / period classification and presentation.

**For and on behalf of board of directors
Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)**

**MAHESH
PANWAR**
Mahesh Panwar
Whole-time Director
DIN No. : 02932622

Digitally signed by MAHESH PANWAR
DN: cn=MAHESH PANWAR, postalCode=400001,
ou=Mahesh Panwar, email=panwar@nibe.com,
serialNumber=1, c=IN
Date: 2024.11.12 16:56:56 +05'30'

Place : Mumbai

Date: November 12, 2024

KAILASH CHAND JAIN & CO. (Regd.)

CHARTERED ACCOUNTANTS

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Independent Auditor's Review Report on the unaudited consolidated quarterly Financial Results of Nibe Ordnance and Maritime Limited (formerly known as Anshuni Commercials Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Nibe Ordnance and Maritime Limited
(formerly known as Anshuni Commercials Limited)

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Nibe Ordnance and Maritime Limited** (formerly known as Anshuni Commercials Limited) ('the parent') and its subsidiary (the parent and its subsidiaries together referred to as 'the Group' for the quarter and six months ended September 30, 2024 (the "Statement"), being submitted by the Parent pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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 Companies Act, 2013 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 independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of Interim Financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, 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.

We also performed procedures in accordance with the Circular issued by the SEBI under regulation 33(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to the extent applicable.

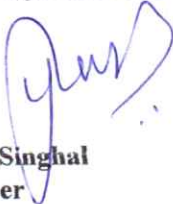
4. The Statement includes the result of the following subsidiary entities:
 - a) Nibe Maritime Private Limited
 - b) Nibe Munition Limited
 - c) Nibe Ordnance Global Limited



5. Based on our review conducted and procedure performed as stated in Paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of 2 subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 10,386.56 lakhs as at September 30, 2024 and total revenues of Rs. NIL and Rs. NIL, total net loss after tax of Rs. 7.67 lakhs and Rs. 15.23 lakhs and total comprehensive loss of Rs. 7.67 lakhs and Rs. 15.23 lakhs, for the quarter and six months September 30, 2024, respectively, and cash flows (net) of Rs. 10,225.49 lakhs for the six months ended September 30, 2024, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

For Kailash Chand Jain & Co.
Chartered Accountants
Firm Registration No.: 112318W


Yash Singhal
Partner

Membership No.: 159392
Date: November 12, 2024
Place: Mumbai
UDIN: 24159392BKCRPT2003



Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)
CIN L25200MH1984PLC034879

Register Office Address: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M.V. Road, Andheri (East), J. B. Nagar, Mumbai, Mumbai, Maharashtra, India, 400059
Statement of unaudited Consolidated Financial Results for the Quarter Ended And Half year Ended on Sept 30th, 2024

Particulars	(Amount in INR Lakhs except EPS)					
	Quarter ended 30-09-2024 Consolidated (Un-audited)	Quarter ended 30-06-2024 Consolidated (Un-audited)	Quarter ended 30-09-2023 Standalone (Un-audited)	Half Year ended 30-09-2024 Consolidated (Un-audited)	Half Year ended 30-09-2023 Standalone (Un-audited)	Year ended 31-03-2024 Consolidated (Audited)
Income						
Revenue from Operations	-	16.07	-	16.07	-	-
Other Income	55.17	-	0.05	55.17	5.36	1.00
Total income	55.17	16.07	0.05	71.24	5.36	1.00
Expenses						
Cost of Materials Consumed	-	-	-	-	-	-
Purchases of Stock in Trade	-	15.02	-	15.02	-	-
Changes in Stock of Finished Goods, Work in Progress and Stock In Trade	-	-	-	-	-	-
Employee Benefits Expenses	3.19	0.54	-	3.73	1.83	4.28
Finance Costs	0.90	0.01	-	0.90	-	-
Depreciation and Amortisation Expense	0.02	0.01	-	0.03	0.08	0.16
Listing Fees	-	-	-	-	-	-
Other Expenses	16.81	12.09	0.02	28.90	9.12	16.48
Total Expenses	20.91	27.67	0.02	48.58	11.03	20.92
Profit Before Exceptional Items and Tax	34.26	(11.60)	0.03	22.66	(5.67)	(19.92)
Exceptional Items	-	-	-	-	-	-
Profit Before Tax	34.26	(11.60)	0.03	22.66	(5.67)	(19.92)
Income Tax Expense						
Current Year	11.16	-	-	11.16	-	-
Earlier years	0.51	-	-	0.51	-	-
Deferred Tax	0.03	0.02	-	0.04	-	(0.02)
Profit for The Year	22.57	(11.62)	0.03	10.95	(5.67)	(19.90)
Other Comprehensive Income						
Other Comprehensive Income not to be Reclassified to Profit or Loss in Subsequent Periods:						
- Re-Measurement Gain/(Losses) on Defined Benefit Plan	-	-	-	-	-	-
- Income Tax effect on Above	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income for the Period	22.57	(11.62)	0.03	10.95	(5.67)	(19.90)
Profit Attributable - Owners	25.98	(9.80)	-	16.18	-	-
Profit Attributable - NCI	(3.40)	(1.82)	-	(5.22)	-	-
OCI Attributable - Owners	-	-	-	-	-	-
OCI Attributable - NCI	-	-	-	-	-	-
Total Comp. Income Attributable - Owners	25.98	(9.80)	-	16.18	-	-
Total Comp. Income Attributable - NCI	(3.40)	(1.82)	-	(5.22)	-	-
Paid-up equity share capital (Face Value Rs 10 per share)	120.00	120.00	120.00	120.00	120.00	120.00
Other Equity						47.61
Earnings Per Equity Share						
(Basic and Diluted but not annualised) (Face value ₹ 10/-)	1.88	(0.97)	0.20	0.91	(0.47)	(1.66)

Place: Mumbai
Date: November 12, 2024

For and on behalf of the Board of Directors of
Nibe Ordnance And Maritime Limited

MAHESH PANWAR
Digitally signed by MAHESH PANWAR
DN: cn=MAHESH PANWAR, o=Nibe Ordnance And Maritime Limited, email=panwar@nibeom.com, c=IN

Mahesh Panwar
Whole Time Director
DIN: 06702073

Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)
CIN L25200MH1984PLC034879

Register Office Address: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M.V. Road, Andheri (East), J.B. Nagar, Mumbai, Maharashtra, India, 400059

Consolidated Statement of Assets And Liabilities

Particulars	As at	Quarter ended
	Sept 30, 2024 (Un-audited)	As at March 31, 2024 (Audited)
ASSETS		
Non-Current Assets		
Property, Plant and Equipment	0.06	0.09
Right of Use Asset	-	-
Capital Work in Progress	-	-
Goodwill	-	-
Other Intangible Assets	-	-
Investment Property	-	-
Financial Assets		
Investments	-	-
Loans	-	-
Other Financial Assets	0.40	-
Deferred Tax Assets (net)	-	0.02
Other Non Current Assets	100.00	100.00
Total Non-Current Assets	100.46	100.11
Current Assets		
Inventories	-	-
Financial Assets		
Investments	-	-
Trade Receivables	18.97	-
Cash and Cash Equivalents	10,272.62	22.72
Other Bank Balances	-	-
Loans	19.30	39.30
Other Financial Assets	-	-
Current Tax Assets (Net)	-	-
Other Current Assets	175.32	8.32
Total Current Assets	10,486.21	70.34
Total Assets	10,586.67	170.45
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	120.00	120.00
Other Equity	63.79	47.61
Non Controlling Interest	68.36	-
Total Equity	252.15	167.61
Liabilities		
Non-Current Liabilities		
Financial Liabilities		
Lease Liabilities	-	-
Provisions	-	-
Deferred Tax Liabilities (Net)	0.03	-
Total Non-Current Liabilities	0.03	-
Current Liabilities		
Financial Liabilities		
Borrowings	10,002.05	-
Lease Liabilities	-	-
Trade and Other Payables Due to Micro and Small Enterprises	17.93	-
Other than Micro and Small Enterprises	11.62	-
Other Financial Liabilities	9.94	-
Other Current Liabilities	276.72	2.84
Provisions	5.07	-
Current Tax Liabilities (Net)	11.16	-
Total Current Liabilities	10,334.49	2.84
Total Equity and Liabilities	10,586.67	170.45

For and on behalf of the Board of Directors of
Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)

MAHESH
PANWAR

Digitally signed by MAHESH PANWAR
DN: cn=MAHESH PANWAR, o=Nibe Ordnance And Maritime Limited, ou=Mahesh Panwar, email=panwar@nibe.com, c=IN, postalCode=400059, serialNumber=336885000C2D789F756C84
AMP207CC27571A4XKJED80757F1426C8B6
EA, cn=MAHESH PANWAR
Date: 2024.11.12 19:33:11 +05'30'

Place: Mumbai
Date: November 12, 2024

Mahesh Panwar
Whole Time Director
DIN: 06702073

Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)
CIN L25200MH1984PLC034879

Register Office Address: 202, C-Wing, Windfall, Sahar Plaza Complex, J B Nagar Marol, M.V. Road, Andheri (East), J.B. Nagar,
Mumbai, Mumbai, Maharashtra, India, 400059

Statement of Consolidated Cash Flows

Particulars	Quarter ended u	
	Half Year ended Sept 30, 2024 (Un-audited)	Half Year ended Sept 30, 2023 (Un-audited)
A: Cash Flow from Operating Activities:		
Net Profit Before Tax as per Statement of Profit and Loss	22.66	(5.67)
Adjusted for:		
Depreciation and Amortisation Expense	0.03	0.08
Gain Loss on Sale of investment		
Foreign Currency Exchange Gain (Net)		
Interest Income	-	(5.36)
Income from renouncement of right share	(55.17)	
Finance Costs	0.90	
	(54.23)	(5.28)
Operating Profit Before Working Capital Changes	(31.57)	(10.95)
Movements in Working Capital:		
Trade and Other Receivables	(18.97)	
Inventories	-	
Other Bank Balances		
Non-current Financial Assets		
Current Financial Assets		0.37
Other Financial Assets	(0.40)	
Other Current Assets	(166.99)	(0.80)
Loans & Advances	20.00	
Trade and Other Payables	29.55	
Other Financial Liability	9.94	
Other Liabilities	273.88	2.13
Provisions	5.07	
	152.09	1.70
Cash Generated from Operations	120.51	(9.25)
Taxes Paid (net)	(0.51)	(0.57)
Net Cash Used in Operating Activities	120.00	(9.82)
B: Cash Flow From Investing Activities:		
Purchase of Property, Plant and Equipment (incl. capital work-in-progress)	-	
Payments for Capital Assets	-	
Sale / (Purchase) of Investments (net)		
Interest Income	-	5.36
Net Cash from / (used in) Investing Activities	-	5.36
C: Cash Flow From Financing Activities:		
Proceeds / (Repayment) of Long Term Borrowings	10,002.05	
Proceeds from Issue of Share Capital	73.58	
Proceeds from Issue of Share Warrants		
Proceeds from renouncement of right share	55.17	
Interest and Finance Cost	(0.90)	
Lease Payments	-	
Net Cash Generated from Financing Activities	10,129.90	-
Net Increase in Cash and Cash Equivalents	10,249.91	(4.46)
Opening Balance of Cash and Cash Equivalents	22.72	7.42
Closing Balance of Cash and Cash Equivalents	10,272.62	2.96

For and on behalf of the Board of Directors of
Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)

MAHESH
PANWAR

Digitally signed by MAHESH PANWAR
DN: cn=MAHESH PANWAR, o=Nibe Ordnance And Maritime Limited, ou=Board of Directors, email=panwar@nibeordnance.com, c=IN
Date: 2024.11.12 19:31:49 +05'30'

Place: Mumbai
Date: November 12, 2024

Mahesh Panwar
Whole Time Director
DIN: 06702073

Notes:

- 1 The above Consolidated Financial Results have been reviewed and recommended for approval by the Audit Committee and taken on record and approved by the Board of Directors in their respective meeting held on November 12, 2024.
- 2 The statutory auditors have been Reviewed the quarterly and Half Yearly consolidated financial results. These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standard (Ind AS[®]) notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013 read with Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other recognised accounting practices and policies.
- 3 The consolidated financial results include the financial statement of three subsidiaries of the Company;

Name of Entity	Nature of Relationship	Country of Incorporation	% of Ownership
Nibe Ordnance and global Limited	Subsidiary Company	India	66.10%
Nibe Munition Limited	Subsidiary Company	India	66.10%
Nibe Maritime Private Limited	Subsidiary Company	India	76.00%

- 4 The Parent Entity's business activity falls within a single segment - Defense Supplies, in terms of Ind AS 108-Segment Reporting and the activities of subsidiary does not satisfy the quantitative threshold of Ind AS 108 for Segment reporting.
- 5 Previous year figures have been reclassified wherever necessary to confirm with current year / period classification and presentation.

**For and on behalf of the Board of Directors of
Nibe Ordnance And Maritime Limited
(Formerly Known As Anshuni Commercials Limited)**

**MAHESH
PANWAR**

Digitally signed by MAHESH PANWAR
DN: cn=, o=Mahesh
Date: 2024.11.12 19:34:11 +05'30'

**Place: Mumbai
Date: November 12, 2024**

Mahesh Panwar
Whole Time Director
DIN: 06702073