

General information about company

Scrip code	504378
NSE Symbol	NA
MSEI Symbol	NA
ISIN*	INE812K01027
Name of company	Nyssa Corporation Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	11-08-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-08-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	11-08-2023 16:30
End date and time of board meeting	11-08-2023 17:20
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results - Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	476.05	476.05
	Other income	14.96	14.96
	Total income	491.01	491.01
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	22.77	22.77
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	63.8	63.8
(d)	Employee benefit expense	2.46	2.46
(e)	Finance costs	1.58	1.58
(f)	Depreciation, depletion and amortisation expense	0.05	0.05
(f)	Other Expenses		
1	Other Expenses	16.83	16.83
10			
	Total other expenses	16.83	16.83
	Total expenses	107.49	107.49

Financial Results - Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023	01-04-2023
B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	383.52	383.52
4	Exceptional items	0	0
5	Total profit before tax	383.52	383.52
7	Tax expense		
8	Current tax	135	135
9	Deferred tax	0.02	0.02
10	Total tax expenses	135.02	135.02
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	248.5	248.5
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.06	0.06
21	Total profit (loss) for period	248.56	248.56

Financial Results - Ind-AS

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1 Amount of items that will not be reclassified to profit and loss			
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0	0
3 Amount of items that will be reclassified to profit and loss			
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0	0
5	Total Other comprehensive income	0	0

Financial Results - Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	30-06-2023	30-06-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	248.56	248.56
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	248.56	248.56
	Total profit or loss, attributable to non-controlling interests	0	0
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	300	300
	Face value of equity share capital	1	1
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.83	0.83
	Diluted earnings (loss) per share from continuing operations	0.83	0.83
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.83	0.83
	Diluted earnings (loss) per share from continuing and discontinued operations	0.83	0.83
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above unaudited financial results have been reviewed and approved by Board of Directors of the company at their meeting held on 11th August, 2023.
2. During the current quarter the Company's income was from Investment & Real Estate activities and therefore there are two business segments, disclosure under Ind AS 108 on "Operating Segment" as notified under the Companies (Indian Accounting Standards) Rules, 2015 as specified in section 133 of the Companies Act, 2013.
3. As per Company's Accounting Policies, Revenue recognition for the Construction Projects is based on "Percentage Completion Method" based on the Guidance Note issued by ICAI for Real Estate Companies.
4. As on 30.06.2023 total investment in partnership firm M/s Mark Developers (Surat) was Rs. 252.56 Lacs.
5. Figures for Previous period have been regrouped or rearranged wherever considered necessary.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023	01-04-2023
Date of end of reporting period		30-06-2023	30-06-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Realty	15	15
2	Investments	476.01	476.01
	Total Segment Revenue	491.01	491.01
	Less: Inter segment revenue	0	0
	Revenue from operations	491.01	491.01
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Realty	-15.58	-15.58
2	Investments	399.1	399.1
	Total Profit before tax	383.52	383.52
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	383.52	383.52
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Realty	1586.23	1586.23
2	Investments	1012.22	1012.22
	Total Segment Asset	2598.45	2598.45
	Un-allocable Assets	430.4	430.4
	Net Segment Asset	3028.85	3028.85
4	Segment Liabilities		
	Segment Liabilities		
1	Realty	0	0
2	Investments	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	0	0
	Disclosure of notes on segments		

