

**General information about company**

Scrip code	504378
NSE Symbol	NOTLISTED
MSEI Symbol	NOTLISTED
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	13-02-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-02-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third 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	13-02-2024 18:10
End date and time of board meeting	13-02-2024 18:35
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	01-10-2023	01-04-2023
B	Date of end of reporting period	31-12-2023	31-12-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	175.43	741.76
	Other income	3.62	34.79
	<b>Total income</b>	<b>179.05</b>	<b>776.55</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	10
(b)	Purchases of stock-in-trade	16.55	112.92
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	63.05	117.96
(d)	Employee benefit expense	4.2	13.69
(e)	Finance costs	0	1.6
(f)	Depreciation, depletion and amortisation expense	0.05	0.15
<b>(f)</b>	<b>Other Expenses</b>		
1	Other Expenses	26.77	97.27
10			
	<b>Total other expenses</b>	<b>26.77</b>	<b>97.27</b>
	<b>Total expenses</b>	<b>110.62</b>	<b>353.59</b>

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<b>Part I</b>	<b>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.</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>	68.43	422.96
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	68.43	422.96
<b>7</b>	<b>Tax expense</b>		
8	Current tax	5	95
9	Deferred tax	0	0.02
<b>10</b>	<b>Total tax expenses</b>	5	95.02
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	63.43	327.94
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	63.43	327.94

## Financial Results - Ind-AS

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D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>			
<b>1 Amount of items that will not be reclassified to profit and loss</b>			
	<b>Total Amount of items that will not be reclassified to profit and loss</b>		
2	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0	0
<b>3 Amount of items that will be reclassified to profit and loss</b>			
	<b>Total Amount of items that will be reclassified to profit and loss</b>		
4	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
5	<b>Total Other comprehensive income</b>	0	0

<b>Financial Results - Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2023	01-04-2023
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>23</b>	<b>Total Comprehensive Income for the period</b>	63.43	327.94
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	62.81	327.45
	Total profit or loss, attributable to non-controlling interests	0.62	0.49
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	62.81	327.45
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.62	0.49
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	300	300
	Face value of equity share capital	1	1
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.21	1.09
	Diluted earnings (loss) per share from continuing operations	0.21	1.09
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.21	1.09
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.21	1.09
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
<b>33</b>	<b>Disclosure of notes on financial results</b>	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 13th February, 2024
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 31.12.2023 total investment in partnership firm M/s Mark Developers (Surat) was Rs. 19.25 Lacs.
5. Figures for Previous period have been regrouped or rearranged wherever considered necessary.

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		<b>3 months/ 6 month ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
Date of start of reporting period		01-10-2023	01-04-2023
Date of end of reporting period		31-12-2023	31-12-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Realty	119	141.5
2	Investments	60.05	635.05
	<b>Total Segment Revenue</b>	179.05	776.55
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	179.05	776.55
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Realty	46.71	-0.86
2	Investments	21.72	423.82
	<b>Total Profit before tax</b>	68.43	422.96
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	0	0
	<b>Profit before tax</b>	68.43	422.96
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Realty	1600.95	1600.95
2	Investments	1076.4	1076.4
	<b>Total Segment Asset</b>	2677.35	2677.35
	<b>Un-allocable Assets</b>	430.4	430.4
	<b>Net Segment Asset</b>	3107.75	3107.75
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Realty	0	0
2	Investments	0	0
	<b>Total Segment Liabilities</b>	0	0
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	0	0
	<b>Disclosure of notes on segments</b>		

