

General information about company

Scrip code	504378
NSE Symbol	
MSEI Symbol	
ISIN*	INE812K01027
Name of company	Nyssa Corporation Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2019
Date of end of financial year	31-03-2020
Date of board meeting when results were approved	06-07-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-06-2020
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	06-07-2020 17:15
End date and time of board meeting	06-07-2020 17:45
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

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	01-01-2020	01-04-2019
B	Date of end of reporting period	31-03-2020	31-03-2020
C	Whether results are audited or unaudited	Audited	Audited
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	211.38	507.52
	Other income	75.22	135.63
	Total income	286.6	643.15
2	Expenses		
(a)	Cost of materials consumed	24.6	24.6
(b)	Purchases of stock-in-trade	38.06	103.98
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	131.52	368.83
(d)	Employee benefit expense	-0.34	9.83
(e)	Finance costs	50.12	50.58
(f)	Depreciation, depletion and amortisation expense	0.17	0.5
(f)	Other Expenses		
1	Other Expenses	11.05	60.31
10			
	Total other expenses	11.05	60.31
	Total expenses	255.18	618.63

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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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	31.42	24.52
4	Exceptional items	0	0
5	Total profit before tax	31.42	24.52
7	Tax expense		
8	Current tax	6.14	6.15
9	Deferred tax	0	0
10	Total tax expenses	6.14	6.15
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	25.28	18.37
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	0.04	-0.02
21	Total profit (loss) for period	25.32	18.35

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	31-03-2020	31-03-2020
C	Whether results are audited or unaudited	Audited	Audited
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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C	Whether results are audited or unaudited	Audited	Audited
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	25.32	18.35
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	25.32	18.35
	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	25.32	18.35
	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		2113.94
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.08	0.06
	Diluted earnings (loss) per share from continuing operations	0.08	0.06
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	0.08	0.06
	Diluted earnings (loss) per share from continuing and discontinued operations	0.08	0.06
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 Audited financial results have been reviewed and approved by Board of Directors of the company at their meeting held on 06th July, 2020.
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 31.03.2020 total investment in partnership firm M/s Mark Developers (Surat) was Rs. 580.06 Lacs.
5. Figures for Previous period have been regrouped or rearranged wherever considered necessary.

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2019
Date of end of reporting period	31-03-2020
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1	Non-current assets
Property, plant and equipment	2.94
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	2.2
Trade receivables, non-current	0
Loans, non-current	1070.66
Other non-current financial assets	1.63
Total non-current financial assets	1074.49
Deferred tax assets (net)	0.03
Other non-current assets	350.04
Total non-current assets	1427.5
2	Current assets
Inventories	932.73
Current financial asset	
Current investments	0
Trade receivables, current	186.14
Cash and cash equivalents	9.29
Bank balance other than cash and cash equivalents	15.24
Loans, current	19.7
Other current financial assets	0
Total current financial assets	230.37
Current tax assets (net)	33.85
Other current assets	421.24
Total current assets	1618.19

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2019
Date of end of reporting period		31-03-2020
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets		3045.69
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		300
Other equity		2113.94
Total equity attributable to owners of parent		2413.94
Non controlling interest		0.86
Total equity		2414.8
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		110.18
Trade payables, non-current		0
Other non-current financial liabilities		0
Total non-current financial liabilities		110.18
Provisions, non-current		0
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
Other non-current liabilities		0
Total non-current liabilities		110.18
Current liabilities		
Current financial liabilities		
Borrowings, current		0
Trade payables, current		249.67
Other current financial liabilities		0
Total current financial liabilities		249.67
Other current liabilities		271.04
Provisions, current		0
Current tax liabilities (Net)		0
Deferred government grants, Current		0
Total current liabilities		520.71
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities		630.89
Total equity and liabilities		3045.69
Disclosure of notes on assets and liabilities		

**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	01-01-2020	01-04-2019	
Date of end of reporting period	31-03-2020	31-03-2020	
Whether accounts are audited or unaudited	Audited	Audited	
Nature of report standalone or consolidated	Consolidated	Consolidated	
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Realty	188.67	362.03
2	Investments	97.93	281.12
	Total Segment Revenue	286.6	643.15
	Less: Inter segment revenue	0	0
	Revenue from operations	286.6	643.15
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Realty	-1.52	-15.77
2	Investments	36.48	43.82
	Total Profit before tax	34.96	28.05
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	34.96	28.05
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Realty	1472.21	1472.21
2	Investments	572.91	572.91
	Total Segment Asset	2045.12	2045.12
	Un-allocable Assets	368.82	368.82
	Net Segment Asset	2413.94	2413.94
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			

