CORPORATION LIMITED CIN: L70101MH1981PLC024341

November 10, 2023

To,

Asst. General Manager, Dept. of Corporate Services. **BSE Limited**, 14th Floor, P.J. Towers, Dalal Street, Fort, Mumbai - 400 001.

Respected Sir,

Sub: Outcome of Board Meeting of the Company Ref: Company Code: 504378

With reference to the above captioned subject, we wish to intimate your esteemed exchange that as decided in the Meeting of the Board of Directors of the Company held today, i.e.Fridayon November 10, 2023, for which intimation was already given to you, the Board of Directors has:

- Taken on record the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter and half year ended September 30, 2023, along with the Limited Review Report;

In connection with above, please find enclosed the copy of Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and Half year endedSeptember 30, 2023, along with the Limited Review Report issued by the Statutory Auditors of the Company.

The meeting commenced at <u>1:10</u> P.M. (IST) and concluded at <u>1:59</u> P.M. (IST)

The above intimation is given to you for your record.

Thanking You, Yours faithfully, For NYSSA CORPORATION LIMITED

Prasanna Shirke Director DIN: 07654053

Encl: as above





G. P. Sharma & Co. LLP

Chartered Accountants

Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results and year to date Results of Nyssa Corporation Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To The Board of Directors of **Nyssa Corporation Limited** Mumbai

- We have reviewed the accompanying statement of unaudited standalone financial results ('the statement') of Nyssa Corporation Limited (the "Company") for the quarter ended September 30, 2023 and year to date results for the period 1 April 2023 to 30 September 2023. being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- 2. The Statement, which is the responsibility of the Company's management and approved by the 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 the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the 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 matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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.
- 4. Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the 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.

ARMA & CO

UTKARSH SHARMA B. COM (F.C.A.) Member No. 14790f

For G. P. Sharma & Co LLP

Chartered Accountants Firm Registration No. 109957W/W100247

CA Utkarsh Sharma Partner Membership No: 147906 UDIN: 23147906BGUODI6127 Place: Mumbai Dated: 10th November, 2023

A/702-703, Crystal Plaza, New Link Road, Andheri (West), Mumbai - 400053 Tel. 26733728 Email : gpsharma_2006@yahoo.co.in www.gpsharma.com

G. P. SHARMA & Co. LLP is registered with Limited Liability with indentification No. AAK-5066



G. P. Sharma & Co. LLP

Chartered Accountants

Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results and Year to Date Results of Nyssa Corporation Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended)

To The Board of Directors of **Nyssa Corporation Limited** Mumbai

- 1. We have reviewed the accompanying statement of unaudited Consolidated Financial Results ('the statement') of Nyssa Corporation Limited (the "Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended September 30, 2023 and the consolidated year to date results for the period 1 April 2023 to 30 September 2023. The "Statement has been prepared by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
- 2. The Preparation of the statement 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 the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, read with the circular is the responsibility of Parent's management and has been approved by the Board of Directors of the Parent. 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 Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the 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 matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

The Statement includes the Financial Results for the quarter ended 30th September, 2023 of the following partnership firm:

a. M/s Mark Developers

4. Based on our review conducted as 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 applicable Indian Accounting Standards ('Ind AS 34') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For G. P. Sharma & Co LLP **Chartered Accountants** Firm Registration No. 109957W/W100247 CHARMA & CO AKA B. COM (F.C.A.) Member No. CA Utkarsh Sharma Partner TERED ACCO Membership No: 147906 UDIN: 23147906BGUODJ9814 **Place: Mumbai** Dated: 10th November, 2023

A/702-703, Crystal Plaza, New Link Road, Andheri (West), Mumbai - 400053 Tel. 26733728 Email : gpsharma_2006@yahoo.co.in www.gpsharma.com G. P. SHARMA & Co. LLP is registered with Limited Liability with indentification No. AAK-5066

NYSSA CORPORATION LIMITED CIN: L70101MH1981PLC02341 Office No. 002, Gulmehar Complex, Opposite Anupam Cinema, Station Road, Goregaon (E), Mumbai-400 063. STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2023

			Standalone	Standalone	- 10	The Country of the second second	CONTRACT AND A CONTRACT OF A DAMAGEN, 2020	LEWIDEN, 2023				
Particulars		Onarter Ended							Consolidated	dated		
	2000 00 02	Sum ter trinen		reriod Ended		Period Ended		Quarter Ended		Period Ended		Period Ended
	CTANY CAINE	C707'00'0C	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
1 Revenue from Oneratione	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
2. Deber Income	82.78	461.05	323.76	543.83	420.96	470.11	90.28	476.05	330.76	566.33	481.46	530.61
2. Outer niconte	16.21	14.96	21.36	31.17	41.66	78.84	16.21	14.96	20.94	31 17	20 11	70
3. Jotal Income (J+2)	98.99	476.01	345.12	575.00	462.62	548.95	106.49	491.01	351 70	507 50	11.2.2	/0.04
4. Expenses								ANY CA	011100	00.750	07.776	609.45
a) Cost of materials consumed	10.00		0.39	10.00	02.0	77 M	00.01		0.40			
b) Purchases of stock-in-trade	73.60	22.77	15 13	06 37	72.16	150 76	73 /0		0.19	10.00	2.55	79.16
c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(17.15)	46.89	109.01	20.07	118 13	107.74	100.07	1771	15.43	96.37	78.16	159.76
d) Employee benefits expense	3.13	2.46	2 07	5 70		Ct Ut ± /*701	1(20.0)	00.00	114.56	54.91	159.18	143.80
e) Finance Cost	0.01	1.58	EU U	1 50	0.01	71.01	c0.0	2.40	2.92	9.49	5.12	10.12
f) Depreciation and amortisation expense			0.08	1.07	10.0	20.02	20.0	1.58	0.02	1.60	0.02	0.02
g) Other expenses	51.58	13,09	40.22	64.67	54.72	CU.U	C0.0	cn'n	0.34	0.10	0.41	0.29
Total Expenses [sum of (a) to (g)]	121.18	86.79	168.26	207.97	258 82	102.70	10.00	107.40	41.12	70.50	63.93	116.68
										1.01000	00,000	20,00
5. Profit /(loss) before exceptional and extraordinary items and tax (3-4)	(22.19)	389.22	176.86	367.03	203.80	96.56	(28 99)	383 53	1777 13	254 52	200	
6. Exceptional Items						00104	(cc.om)	70,000	1//.13	354.53	213.34	99.63
7. Profit/(loss) before extraordinary items and tax (5-6)	(22.19)	389.22	176.86	367 03	US 20C	06 26	100 06/	202 72	1			
8. Extraordinary Items						00100	(20.00)	20,000	1/7.15	354.53	213.34	99.63
9. Profit / (loss) before tax (7-8)	(22.19)	389.22	176.86	367 03	202 202	06 56	100 001		d more 4 a	-		
10. Tax expense			-	001100	001004	00.00	(20.02)	303-32	177.13	354.53	213.34	99.63
a. Current Tax	(45.00)	135.00	39.74	90.00	39 74	07 ZC	(15 NN) -	175 M	14.06	200		
b. Deffered Tax	0.00	0.02	0.19	c0.0 :	0.10		(DO'CE)	norer	0.40	00.06	39.74	25.49
11. Profit/(loss) after Tax (9-10)	22.80	254 20	126 02	7770	L0 C7L	00 17	0.00	20.0	0.19	0.02	0.19	-
12. Share of Profit/(loss) of associates/Joint Venture	(6.71)	(5.66)	0.77	172 (1)	10.001	2.02	70'01	248.49	137.20	264.51	173.41	74.14
13. Non-Controlling Interest		-	-	(scene)	101	cn'c			1			
14. Profit (lloss) after tax and share of asscoiates , joint venture & minority interset(11+12+13)							(00.0)	(arra)		(0.12)	0.10	(0.03)
5 Other commedencine income (Nat of Tax)	16.08	248.55	137.20	264.63	173.31	74.11	16.08	248.55	137.20	264.63	173.32	74.11
16 Total commendancias income (AVEVA ANA)			13.70		13.70	13.70			13.70	-	13.70	13.70
TO: TOTAL COMPLETENSIVE INCOME	16.08	248.55	150.89	264.63	187.01	87.81	16.08	248.55	150.89	264.63	187 01	270
17. Larning per snare (race value of Ks. 1 Each)											ADI 10A	10,10
 Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualized) 	0.05	0.83	0 50	88 U	c2 0	2	2					
a. Basic and diluted EPS after Extraordinary items for the period, for the year to date				0000	1010	0.27	0.0	corn 3	0.0	0.88	0.62	0.29
and for the previous year (not to be annualized)	0.05	0.83	0.50	0.88	0.62	0.29	0.05	0.83	0.50	0.88	0.62	0.29



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NYSSA CORPORATION LIMITED

CIN: L70101MH1981PLC024341 Office No.: 002, Gulmohar Complex, Opposite Anupam Cinema, Station Road, Goregaon (E), Mumbai-400 063. UNAUDTED FINANCIAL RESULTS FOR THE QUARTER A ROLD HALF VEAR ENDED 30TH SEPTEMBER, 2023 Reporting of Segmentwise Revenue, Results and Capital EmJoyed under regulation 33 of LODR, 2015

Particulars			Standalone	one					Consolidated	dated		
		Quarter Ended		Period Ended	inded Y	ear Ended		Quarter Ended		Period Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Net Sales/Income from Operations												
Realty	-			-	0.03	0.03	7.50	15.00	6.58	22.50	60.11	60,53
Investments	98,99	476.01	345.12	575.00	462.59	548.92	98.99	476.01	345.12	575.00	462.59	548.92
Total	98.99	476.01	345.12	575.00	462.62	548.95	106.49	491.01	351.70	597.50	522.70	609.45
Less : Inter Segment Revenue						-						
Net Sales/Income from Operations	98.99	476.01	345.12	575.00	462.62	548.95	106.49	491.01	351.70	597.50	522.70	609.45
Segment Results												
Realty	(25.19)	(9.88)	(29.81)	(35.07)	(42.38)	(131.02)	(31.99)	(15.58)	(29.45)	(47.57)	(32.84)	(130.99)
Investments	(3.71)	393.44	220.63	389.73	269.32	244.31	3.00	399.10	220.36	402.10	259.88	244.31
Total	(28.90)	383.56	190.82	354.66	226.94	113.29	(28.99)	383.52	190.92	354.53	227.04	113.32
Unallocated Expenses	1	-				-						
Operating Income												
Other Income	i		*			4	1	ĩ	1			
Profit/ (Loss) before tax	(28.90)	383.56	190.82	354.66	226.94	113.29	(28.99)	383.52	190.92	354.53	227.04	113.32
Capital Employed: (Segment Assets- Segment Liabilities)												
Realty	1,614.62	1,639.81	1,721.42	1,614.62	1,721.42	1,649.69	1,554.24	1,586.23	1,727.52	1,554.24	1,727.52	1,601.81
Investments	1,213.00	1,081.70	902.59	1,213.00	902.59	823.27	1,150.19	1,012.22	931.75	1,150.19	931.66	748.09
Unallocated	217.32	307.34	255.50	217.32	255.50	307.34	340.51	430.40	220.34	340.51	220.34	430.40
Total Capital Employed	3,044.94	3,028.85	2,879.51	3,044.94	2,879.51	2,780.30	3,044.94	3,028.85	2,879.61	3,044.94	2,879.52	2,780.30

1. The above unaudited financial results have been reviwed and approved by Board of Directors of the company at their meeting held on 10th November, 2023

During the current quarter the Company's income was from Investment & Real Estate activities and therefore there thier are two business segment, 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 30.09.2023 total investment in partnership firm M/s Mark Developers (Surat) was -Rs. 31.15 Lacs.

5. Figures for Previous period have been regrouped or rearranged wherever considered necessary.

Place: Mumbai Date: 10/11/2023

Whole Time Director Prasanna Shirke DIN: 07654053 By Board of Directors MUNYSSA CORPORATION LTD raland. (whe SSA MUMBA



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NYSSA CORPORATION LIMITED CIN: L70101MH1981PLC024341

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2023

Particulars	Stand	alone	Conso	Amount in lakh lidated
	Juino	laione	Conso	lidated
3	As at 30.09.2023	As at 30.09.2022	As at 30.09.2023	As at 30.09.2022
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Profit before tax and extra ordinary items	354.66	213.25	354.53	213.34
Add: Other Comprehensive Income				
Items that will not be reclassified to profit or loss	12			
Adjustment For :				
Share of (profit)/loss from investment in partnership firm	12.37	(9.44)		
profit/loss on Sale Fixed Assets	0.04	a state of the second second	0.04	0.42
 Depreciation/amortization on continuing operation 	-	0.29	0.10	0.41
Interest expenses	-		-	
Operating profit before working capital changes	367.07	204.10	354.67	214.17
Movement in Working Capital :				
Increase/(decrease) in Inventory	29.74	118.12	54.91	159.18
Increase/(decrease) in Trade receivables			-	107.10
Increase/(decrease) in Short Term Loan & Advances	(9.36)	(155.52)	(9.36)	(155.52
Increase/(decrease) in Other Current Assets		1.60	().00)	6.00
Direct taxes paid (net of refunds)	(90.00)	6.17	(90.00)	(3.77
Increase/(decrease) in Current Liabilities	52.63		117.08	67.86
Increase/(decrease) in Trade Payable	(0.37)	(3.77)	3.53	6.19
Net Cash Flow from Operating Activities(A)	349.71	170.70	430.83	294.11
B. CASH FLOW FROM INVESTING ACTIVITIES				
Investments /withdrawl in Partnership Firm	316.17	115.46		
Sale/(Purchase) of Investments	-			(13.55)
Purchase of Fixed Assets		(13.55)		(15.55)
Share of (profit)/loss from investment inpartnership firm	(12.37)	9.44		
Sale proceeds of Fixed Assets	0.01	<i></i>	0.01	0.02
	0.01		0.01	0.02
Net Cash Flow from Invesing Activities(B)	303.81	111.35	0.01	(13.53)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceed (Repayment) from long term borrowing			250.00	
Increase in Advances Given	(554.42)	(284.50)	(553.82)	(283.34)
nterest Paid	-	((000.02)	(200.04)
ncrease in Other Non Current Advances				(1.16)
Net Cash Flow from Financing Activities(C)	(554.42)	(284.50)	(303.82)	(284.50)
Jet increase/(decrease) in cash & cash equivalents(A+B+C)	99.10	(2.45)	127.02	(3.91)
Cash and Cash equivalents (Opening Balance)	16.34	14.14	17.75	(5.91) 16.86
Cash and Cash equivalents (Closing Balance)	115.44	11.70	144.77	12.94

Previous year figure have been regrouped/ reclassified wherever necessary





NYSSA CORPORATION LIMITED CIN: L70101MH1981PLC024341 STANDALONE AND CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER, 2023

	Standald	one	Consolid	ated
Particulars *	As at September 30, 2023	As at March 31,2023	As at September 30, 2023	As at March 31,2023
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment	_	0.04	1.23	1.3
(b) Other Intangible Assets	_	_	_	-
(c) Financial Assets	_			
(i) Investments	32.66	348.82	63.80	63.8
ii) Loans	1,225.47	1,312.69	1,225.47	1,312.6
(iii) Other Financial Assets	_	-		
(d) Defered Tax Assets (Net)		0.02		0.0
(e) Other non-current assets	1,417.75	776.12	1,433.24	792.2
	2,675.88	2,437.69	2,723.74	2,170.0
(2) Current Assets				
(a) Inventories	(0.57	00.00		
(b) Financial Assets	69.57	99.32	461.90	516.8
	-		-	5 - 1 - 1
(i) Trade Receivables	127.39	127.39	140.15	140.1
(ii) Cash & Cash Equivalents	115.44	16.34	144.77	17.7
(iii) Loans	86.25	76.90	86.25	76.9
(c) Current Tax Assets (Net)				
(d) Other Current Assets	- 303.76	303.76	303.76	303.7
	702.41	623.71	1,136.83	1,055.3
FOTAL ASSETS	3,378.29	3,061.40	3,860.57	3,225.4
EQUITY AND LIABILITIES				
EQUITY				
a) Equity Share Capital	300.00	300.00	300.00	300.0
b) Other Equity	2,744.94	2,480.31	2,744.94	2,480.3
TOTAL EQUITY	3,044.94	2,780.31	3,044.94	2,780.3
NON CONTROLLING INTEREST			0.46	0.5
LIABILITIES		_	0.46	0.5
1) Non - Current Liabilities				
(a) Financial Liablities		2		
(i) Borrowings			051.00	
(b) Defered Tax liability (Net)			251.32	1.3
(b) Deleted Tax hability (Net)	-		- 251.32	-
2) Current Liabilities		-	201.02	1.3
(a) Financial Liabilities				
(i) Trade Payables	148.83	140.00	4/4 0/	450 0
(b) Other Current Liabilities	148.83	149.20	161.76	158.2
(c) other current Liabilities		131.89	402.09	285.0
TOTAL EQUITY AND LIABILITIES	333.35	281.09	563.85	443.24
	3,378.29	3,061.40 (0.00)	3,860.57	3,225.43

Previous year figure have been regrouped/ reclassified wherever necessary

cui Prasang

