

May 30, 2024



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

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. Thursday on May 30, 2024, for which intimation was already given to you, the Board of Directors has:

- Taken on record the Audited Financial Results of the Company for the quarter and year ended March 31, 2024, along with the Audit Report;


In connection with above, please find enclosed

- Copy of Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2024, along with the Audit Report by the Statutory Auditors of the Company.
- Disclosure of related party transaction under regulation 29(2) for the half year ended March 31, 2024.
- Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular CIR/CFD/CMD/56/2016 dated 27th May, 2016 on "Disclosure of the Impact of Audit Qualifications by the Listed Entities", we would like to confirm that Statutory Auditors of the Company, have issued Audit Reports with unmodified opinion on the above financial results.

The meeting commenced at 5:20 P.M. (IST) and concluded at 7:15 P.M. (IST)

The above intimation is given to you for your record.

Thanking You,
Yours faithfully,
For NYSSA CORPORATION LIMITED



Prasanna Shirke
Whole Time Director
DIN: 07654053
Encl: as above





G. P. Sharma & Co. LLP

Chartered Accountants

Independent Auditor's Report on Standalone Financial 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

Opinion

1. We have audited the annual standalone financial results ('the Statement') of Nyssa Corporation Limited (hereinafter referred to as the 'Company') for the year ended 31st March, 2024 and the statement of standalone assets and liabilities and the standalone cash flow statement as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - (i) presents financial statements in accordance with requirements of Regulation 33 of the Listing Regulations; and
 - (ii) gives a true and fair in the conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 ('the Act'), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the Standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2024, and the statement of standalone assets and liabilities and the standalone cashflow statement as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our Responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Statement* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of our financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management's and those charged with Governance for the Statement

4. This Statement has been prepared on the basis of the audited standalone annual financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information and of the statement of standalone assets and liabilities and the standalone cash flow statement in accordance with the Ind AS specified under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement, as aforesaid.
5. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.
8. As part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

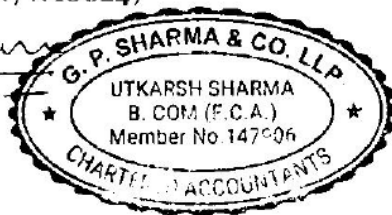
Other Matter

9. The Statement includes the financial results for the quarter ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For G. P. Sharma & Co. LLP
Chartered Accountants
Firm Registration No.: 109957W/W100247

Utkarsh Sharma

CA. Utkarsh Sharma
Partner
UDIN: 24147906BKAKSF9283
Membership No: 147906
Place: Mumbai
Date: 30th May, 2024





G. P. Sharma & Co. LLP.

Chartered Accountants

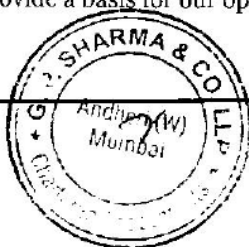
Independent Auditor's Report on the Consolidated Annual Financial Results of Nyssa Corporation Limited pursuant to the Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)

To
The Board of Directors of
Nyssa Corporation Limited

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Nyssa Corporation Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the year ended 31st March, 2024, and the statement of consolidated assets and liabilities and the consolidated cash flow statement as at and for the year ended on that date, attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of other auditors, as applicable, on separate audited financial statements / financial information of the subsidiaries, as referred to in Other Matters paragraph below, the statement:
 - (i) Includes the financial results of the entities listed below:
 - a. M/s Mark Developers (Partnership Firm)
 - (ii) presents financial results in accordance with requirements of Regulation 33 of the Listing Regulations; and
 - (iii) gives a true and fair in the conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standard ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the Consolidated net profit after tax and other comprehensive income and other financial information of the Group for the year ended March 31, 2024 and the statement of consolidated assets and liabilities and the consolidated cash flow statement as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our Responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of our financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by the other auditors in the terms of their reports referred to in paragraph Other Matter below, to the extent applicable is sufficient and appropriate to provide a basis for our opinion.

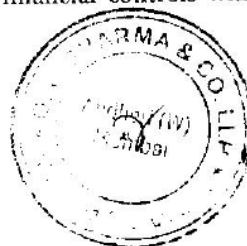


Responsibilities of Management's and those charged with Governance for the Results

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group including its Associates and of the statement of consolidated assets and liabilities and the consolidated cash flow statement in accordance with the Ind AS prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of statement. Further, in terms of the provisions of the Act, the respective Board of Directors of the companies included in the Group and its associates, covered under the Act are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its associates and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results, that give a true and fair view and are free from material misstatement, whether due to fraud or error. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors/ management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group and of its associates, are responsible for overseeing the financial reporting process of the companies included in the Group and of its associates.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.
8. As part of an audit in accordance with Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group and its associates ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Group and its associates to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial information/ financial statement of the entities within the Group and its associates, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement, of which we are independent auditors. For the other entities included in the Statement, which have been audited by the other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.
20. We communicate with those charged with governance of the Holding Company and such other entities included in the statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
21. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
22. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

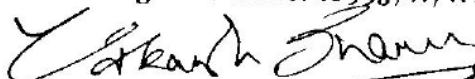
Other Matter

23. The Statement includes the consolidated financial results for the quarter ended 31st March, 2024 being the balancing figure between the audited consolidated figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us.

For G. P. Sharma & Co LLP

Chartered Accountants

Firm Registration No. 109957W/W100247



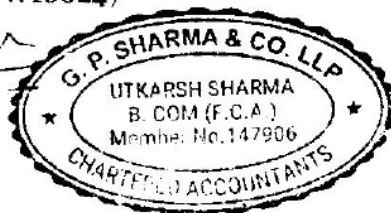
CA. Utkarsh Sharma
Partner

UDIN: 24147906BKAKSG6313

Membership No: 147906

Place: Mumbai

Date: 30th May, 2024



NYSSA CORPORATION LIMITED

CIN: L21010MH1981PLC029431

Office No.- 002, Gulmohar Complex, Opposite Anjanan Chhatra, Station Road, Conypton (E), Mumbai-400 063.

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

Particulars	Quarter Ended		Period Ended		Quarter Ended		Period Ended	
	31.03.2024	31.12.2023	31.03.2024	31.03.2023	31.12.2023	31.03.2023	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Unaudited	Audited	Audited	Audited
1. Revenue from Operations	41.15	56.43	64.41	470.11	175.43	17.45	76.61	530.61
2. Other Income	28.79	3.62	63.49	78.94	26.70	3.62	17.45	76.84
3. Total Income (1+2)	69.94	60.05	127.90	549.05	202.13	21.07	94.06	607.45
4. Expenses	(6.45)	-	(3.55)	(77.00)	(1.72)	-	(76.61)	(79.16)
a) Cost of materials consumed	15.46	16.55	128.40	159.76	15.24	16.55	53.50	128.80
b) Purchases of stock-in-trade	11.05	3.91	21.42	102.74	11.05	63.05	(21.42)	143.80
c) Changes in inventories of finished goods, work-in-process and stock-in-trade	12.67	2.85	20.96	19.12	19.17	4.20	2.65	10.12
d) Employee benefits expense	0.02	0.00	1.62	0.02	0.02	0.00	-	0.02
e) Finance Cost	-	(0.60)	-	0.05	0.05	0.05	(0.59)	0.79
f) Depreciation and amortisation expense	127.97	27.87	215.52	102.70	132.77	26.77	31.90	116.06
g) Other expenses	160.75	53.14	421.86	652.39	123.82	110.62	142.85	509.83
Total Expenses (4) to (g)	(60.89)	6.91	(105.04)	96.56	(63.57)	66.43	(104.39)	99.63
5. Profit/(loss) before exceptional and extraordinary items and tax (5-4)	(60.89)	6.91	(105.04)	96.56	(63.57)	66.43	(104.39)	99.63
6. Exceptional items	(60.89)	6.91	(105.04)	96.56	(63.57)	66.43	(104.39)	99.63
7. Profit/(loss) before extraordinary items and tax (5-6)	(60.89)	6.91	(105.04)	96.56	(63.57)	66.43	(104.39)	99.63
8. Extraordinary items	(60.89)	6.91	(105.04)	96.56	(63.57)	66.43	(104.39)	99.63
9. Profit/(loss) before tax (7-8)	(10.59)	5.00	84.41	25.49	(10.59)	5.00	(14.25)	25.49
10. Tax expense	(60.30)	1.94	(66.59)	(0.00)	(0.00)	63.43	(69.99)	74.14
11. Current Tax	(12.94)	67.90	(1.32)	3.01	(0.13)	0.62	(0.01)	0.03
12. Deferred Tax	-	-	-	-	-	-	-	-
13. Profit/(loss) after Tax (9-11)	(60.30)	69.80	(67.91)	22.48	(10.72)	5.62	(14.26)	25.46
14. Profit/(loss) after tax and share of associates, joint venture & subsidiary	(60.30)	69.80	(67.91)	22.48	(10.72)	5.62	(14.26)	25.46
15. Share of Profit/(loss) of associates/joint venture	-	-	-	-	-	-	-	-
16. Share of Profit/(loss) of subsidiary	-	-	-	-	-	-	-	-
17. Total comprehensive income (14+15+16)	(60.30)	69.80	(67.91)	22.48	(10.72)	5.62	(14.26)	25.46
18. Other comprehensive income (Net of Tax)	(60.30)	69.80	(67.91)	22.48	(10.72)	5.62	(14.26)	25.46
19. Total comprehensive income	(60.30)	69.80	(67.91)	22.48	(10.72)	5.62	(14.26)	25.46
20. Earnings per share (Face Value of Rs.1 each)	(0.31)	0.21	(0.30)	0.29	(0.31)	0.21	(0.30)	0.29
21. Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year (not to be annualised)	(0.31)	0.21	(0.30)	0.29	(0.31)	0.21	(0.30)	0.29
22. Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year (not to be annualised)	(0.31)	0.21	(0.30)	0.29	(0.31)	0.21	(0.30)	0.29



NYSSA CORPORATION LIMITED

CIN: L27010MH1981PLC024341

Office No.-002, Gulmohar Complex, Opposite Anuram Cinema, Station Road, Coropasa (E), Mumbai-400 063.
STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024
 Reporting of Segmentwise Revenue, Result and Capital Employed under regulation 30 of LODR, 2015

Particulars	Standalone											
	31.03.2024		31.03.2023		31.03.2024		31.03.2023		31.03.2024		31.03.2023	
	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited
Net Salary/Income from Operations												
Realty												
Investments	69.85	60.05	36.04	36.04	704.90	704.90	0.03	0.12	119.00	61.05	11.50	11.50
Total	69.85	60.05	36.04	36.04	704.90	704.90	0.03	0.12	119.00	61.05	11.50	11.50
Less: Inter Segment Revenue												
Net Salary/Income from Operations	69.85	60.05	36.04	36.04	704.90	704.90	0.03	0.12	119.00	61.05	11.50	11.50
Segment Results												
Realty												
Investments	(97.88)	(14.81)	(63.94)	(63.94)	(147.86)	(147.86)	(146.64)	(146.64)	66.71	60.35	(147.57)	(147.57)
Total	(28.03)	(8.76)	(27.90)	(27.90)	(147.86)	(147.86)	(146.64)	(146.64)	66.71	60.35	(147.57)	(147.57)
Unallocated Expenses	(103.94)	67.81	(104.86)	67.81	318.44	318.44	(103.97)	(103.97)	68.43	(104.39)	69.53	(103.97)
Operating Income												
Other Income												
Finance Income												
Capital Employed (Segment Assets- Segment Liabilities)												
Realty	1,501.83	1,599.81	1,649.69	1,649.69	1,501.83	1,501.83	1,649.69	1,649.69	1,600.95	1,600.95	1,654.31	1,654.31
Investments	1,289.77	1,200.60	823.27	823.27	1,289.77	1,289.77	823.27	823.27	1,274.59	1,274.59	1,214.29	1,214.29
Unallocated	307.54	307.54	307.54	307.54	307.54	307.54	307.54	307.54	450.04	450.04	450.04	450.04
Total Capital Employed	3,098.94	3,107.75	2,780.50	2,780.50	3,098.94	3,098.94	2,780.50	2,780.50	3,107.75	3,107.75	3,098.94	3,098.94

- The above Audited financial results have been reviewed and approved by Board of Directors of the company at their meeting held on 30th May, 2024.
- 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.
- 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.
- As on 31.03.2024 total investment in partnership firm M/s Mard Developers (Sole) was Rs. (26.69) Lacs.
- Figures for Previous period have been regrouped or rearranged wherever considered necessary.



By Board of Directors
 For NYSSA CORPORATION LTD
Prasanna Shirke
 Whole-time Director
 Prasanna Shirke
 DIN: 07654053

Place: Mumbai
 Date: 30/05/2024

NYSSA CORPORATION LIMITED

CIN: L70101MH1981PLC024341

STANDALONE AND CONSOLIDATED BALANCE SHEET AS AT 31ST MARCH, 2024

Amount in Lacs

Particulars	Standalone		Consolidated	
	As at March 31,2024	As at March 31,2023	As at March 31,2024	As at March 31,2023
ASSETS				
(1) Non-current Assets				
(a) Property, plant and equipment	-	0.04	1.13	1.37
(b) Other Intangible Assets	-	-	-	-
(c) Financial Assets	-	-	-	-
(i) Investments	37.11	348.82	63.80	63.80
(ii) Loans	1,322.37	1,312.69	1,322.37	1,312.69
(iii) Other Financial Assets	-	-	-	-
(d) Deferred Tax Assets (Net)	-	0.02	-	0.02
(e) Other non-current assets	1,468.21	776.12	1,480.10	792.21
	2,827.68	2,437.70	2,867.40	2,170.10
(2) Current Assets				
(a) Inventories	47.51	99.32	387.80	516.80
(b) Financial Assets	-	-	-	-
(i) Trade Receivables	127.39	127.39	140.15	140.15
(ii) Cash & Cash Equivalents	5.36	16.34	12.17	17.75
(iii) Loans	76.51	76.90	76.51	76.90
(c) Current Tax Assets (Net)	33.64	24.91	33.64	24.91
(d) Other Current Assets	305.76	303.76	305.76	303.76
	596.16	648.61	956.02	1,080.26
TOTAL ASSETS	3,423.85	3,086.30	3,823.42	3,250.36
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	300.00	300.00	300.00	300.00
(b) Other Equity	2,714.51	2,480.31	2,714.51	2,480.31
TOTAL EQUITY	3,014.51	2,780.31	3,014.51	2,780.31
NON CONTROLLING INTEREST			0.94	0.58
LIABILITIES				
(1) Non - Current Liabilities				
(a) Financial Liabilities				
(i) Borrowings			236.32	1.32
(b) Deferred Tax liability (Net)			-	-
			236.32	1.32
(2) Current Liabilities				
(a) Financial Liabilities				
(i) Trade Payables	250.33	149.20	265.86	158.23
(b) Other Current Liabilities	159.01	156.80	305.78	309.92
	409.34	306.00	571.65	468.16
TOTAL EQUITY AND LIABILITIES	3,423.85	3,086.30	3,823.42	3,250.36

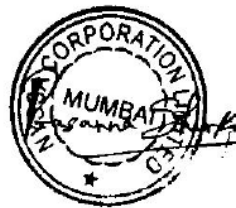


NYSSA CORPORATION LIMITED
CIN: L70101MH1981PLC024341

STANDALONE AND CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

Amount in Lacs

	Standalone		Consolidated	
	31.03.2024	31.03.2023	31.03.2024	31.03.2023
	Rupees	Rupees	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Profit before tax and extra ordinary items	318.64	99.60	318.99	99.63
Add: Other Comprehensive Income	-	13.70	-	13.70
Items that will not be reclassified to profit or loss	-	-	-	-
Adjustment For :	-	-	-	-
Share of (profit)/loss from investment in partnership firm	(35.59)	(3.03)	-	-
Depreciation/amortization on continuing operation	-	0.05	0.20	0.29
Profit /Loss on sale of Fixed Assets	0.04	-	0.04	0.42
Interest expenses	-	-	-	-
Operating profit before working capital changes	283.09	110.31	319.23	114.03
Movement in Working Capital :				
Increase/(decrease) in Inventory	51.80	102.74	129.00	143.80
Increase/(decrease) in Trade receivables	-	-	-	-
Increase/(decrease) in Short Term Loan & Advances	0.39	(2.60)	0.39	(2.60)
Increase/(decrease) in Other Current Assets	(2.00)	-	(2.00)	6.00
Direct taxes paid (net of refunds)	(13.13)	(43.81)	(13.13)	(43.80)
Increase/(decrease) in Current Liabilities	(77.79)	28.05	(84.14)	78.86
Increase/(decrease) in Trade Payable	101.13	3.15	107.63	3.15
Net Cash Flow from Operating Activities(A)	343.49	197.83	456.98	299.43
B. CASH FLOW FROM INVESTING ACTIVITIES				
Investments in Fixed Deposit	-	-	-	(11.50)
Sale proceeds of Fixed Assets	0.01	-	0.01	-
Investments /withdrawal in Partnership Firm	311.71	99.87	-	-
Share of (profit)/loss from investment in partnership firm	35.59	3.03	-	-
Investment in Shares	-	(11.50)	-	-
Net Cash Flow from Investing Activities(B)	347.30	91.40	0.01	(11.50)
C. CASH FLOW FROM FINANCING ACTIVITIES				
Proceed (Repayment) from long term borrowing	-	-	235.00	-
Increase in Advances Given	(701.77)	(287.05)	(697.57)	(362.53)
Increase in Other Non Current Advances	-	-	-	75.49
Increase in Other Financial Assets	-	-	-	-
Interest Paid	-	-	-	-
Interest to Parnter of Firm	-	-	-	-
Net Cash Flow from Financing Activities(C)	(701.77)	(287.05)	(462.57)	(287.05)
Net increase/(decrease) in cash & cash equivalents(A+B+C)	(10.98)	2.19	(5.58)	0.89
Cash and Cash equivalents (Opening Balance)	16.34	14.14	17.75	16.86
Cash and Cash equivalents (Closing Balance)	5.36	16.34	12.17	17.75



DECLARATION

[Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015]

Pursuant to the requirement as specified by Regulation 33 Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by SEBI (Listing Obligation and Disclosure Requirements) (Amendment) Regulations, 2016 it is hereby declared by the Auditors Report for the financial year ended as on March 31, 2024 contains *unmodified opinion* as provided under the Independent Auditors' Report which is attached herewith for your reference.

You are kindly requested to take the above declaration in your records.

For NYSSA CORPORATION LIMITED



Prasanna Shirke
Whole Time Director
DIN: 07654053

