



# NAYSAA SECURITIES LTD.

Corp. Member: BOMBAY STOCK EXCHANGE LTD. (BSE)  
CIN No.: L67120MH2007PLC175208

102/104, Shivam Chambers, Above Spectra Motors Showroom, S. V. Road, Goregaon (West), Mumbai - 400 062. INDIA.  
Phone: 91-22 2676 0404 • Telefax: 91-22 2676 0202  
Email: naysaa@naysaasecurities.com • Website: www.naysaasecurities.com

2<sup>nd</sup> November, 2023

To,  
The Manager,  
Department of Corporate Services  
Bombay Stock Exchange Limited  
25th Floor, P.J.Tower,  
Dalal Street, Fort,  
Mumbai: 01  
Ref: Script Code: 538668  
SUB: Outcome of Board Meeting dated 2<sup>nd</sup> November, 2023.

Dear Sir/Madam,

With reference to the above cited subject, we would like to inform you that Pursuant to Regulation 33 Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 we are enclosing herewith;

1. Statement Showing the Unaudited Financial Statement Result for the half year and quarter ended September 30<sup>th</sup>, 2023 along with Independent Audit's Limited Review Report and
2. In Compliance with Regulation 33 of Listing Regulations and SEBI Circular No. CIR/CFD/CMD/56/2016 date 27th May, 2016 we declare that report of Statutory Auditor is with unmodified opinion with respect to the Unaudited Financial Result of the Company for the Quarter ended 30<sup>th</sup> September, 2023.

It is also intimated that the date of re-opening of trading window will be as per the following details:

Closure of Trading Window from	Closure of Trading Window till	Purpose of closure of trading window
01-10-2023	03-11-2023	Declaration of unaudited financial results for the Quarter ended 30 <sup>th</sup> September, 2023.

The Said meeting of the Board of Directors commenced at 04.30.p.m and concluded at 05.45 p.m.

Please take the same on your record.

Thanking you,

Yours faithfully,

For Naysaa Securities Limited  
**For NAYSAA SECURITIES LTD.**

  
Director

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2023 OF NAYSAA SECURITIES LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI( LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.**

**TO THE BOARD OF DIRECTORS  
NAYSAA SECURITIES LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of NAYSAA SECURITIES LIMITED ("the Company"), for the Six Month ended on September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the India Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing 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 stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.





For Ravindra B Shah & Co.

Chartered Accountants

Ravindra B Shah

(Proprietor)

M.No. 013882

FRN: 108769W

UDIN: 23013882BGSJGS4215

Place: Mumbai

Date: November 02, 2023





# NAYSAA SECURITIES LTD.

Corp. Member: BOMBAY STOCK EXCHANGE LTD. (BSE)  
CIN No.: L67120MH2007PLC175208

102/104, Shivam Chambers, Above Spectra Motors Showroom, S. V. Road, Goregaon (West), Mumbai - 400 062. INDIA.  
Phone: 91-22 2676 0404 • Telefax: 91-22 2676 0202

Email: naysaa@naysaasecurities.com • Website: www.naysaasecurities.com

## Naysaa Securities Limited

Statement of Financial Results for the Quarter and Six Month Ended on September 30, 2023						
Rs. In lakhs except per Share Data						
Particulars	Quarter Ended			Period Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income from operations</b>						
(a) Net sales/income from operations (Net of excise duty)	2,142.98	1,445.13	278.79	3,588.11	386.59	1292.45
(b) Other income	38.54	21.12	(21.03)	59.66	8.67	31.92
<b>Total income from operations</b>	<b>2,181.52</b>	<b>1,466.25</b>	<b>257.76</b>	<b>3,647.77</b>	<b>395.26</b>	<b>1,324.37</b>
<b>2 Expenses</b>						
(a) Purchases of stock-in-trade and share & Securities	1,663.54	713.84	1437.19	2,377.38	1,535.86	2844.61
(b) Changes in inventories of finished goods, work-in-progress and Share & Securities	294.76	677.22	(1188.45)	971.98	(1,183.90)	(1464.75)
(c) Employee benefits expense	7.29	7.18	6.92	14.47	12.96	28.87
(d) Finance Cost	4.05	10.23	6.4	14.28	9.60	47.69
(e) Depreciation and amortisation expense	1.52	1.37	2.43	2.89	4.83	10.04
(f) Other expenses	16.07	19.13	8.16	35.20	14.22	51.49
<b>Total expenses</b>	<b>1,987.23</b>	<b>1,428.97</b>	<b>272.65</b>	<b>3,416.20</b>	<b>393.57</b>	<b>1,517.95</b>
<b>3 Profit / (Loss) before Extraordinary Items and Tax</b>	<b>194.29</b>	<b>37.28</b>	<b>(14.89)</b>	<b>231.57</b>	<b>1.69</b>	<b>(193.58)</b>
<b>4 Extraordinary items</b>	-	-	-	-	-	-
<b>5 Profit / (Loss) before tax</b>	<b>194.29</b>	<b>37.28</b>	<b>(14.89)</b>	<b>231.57</b>	<b>1.69</b>	<b>(193.58)</b>
<b>6 Current Tax</b>	<b>0.15</b>	<b>9.50</b>	<b>(2.00)</b>	<b>9.65</b>	-	<b>1.04</b>
<b>8 Taxation Of Earlier Years</b>	-	-	-	-	-	<b>0.48</b>
<b>9 Deffered Tax</b>	<b>(0.45)</b>	<b>0.60</b>	-	<b>0.15</b>	<b>(0.60)</b>	<b>1.54</b>
<b>10 Net Profit / (Loss) after tax</b>	<b>194.89</b>	<b>27.18</b>	<b>(12.89)</b>	<b>222.07</b>	<b>1.09</b>	<b>(196.64)</b>
<b>11 Other Comprehensive Income</b>						
12 a) Item that will not be reclassified to profit & loss	-	-	16.81	-	(6.02)	(16.76)
b) Income Tax Relating to items that will not be reclassified to profit & loss	(5.75)	5.75	(4.23)	-	1.52	4.22
<b>13 Total other Comprehensive Income(12-13)</b>	<b>17.08</b>	<b>(17.08)</b>	<b>12.58</b>	-	<b>(4.50)</b>	<b>(12.54)</b>
<b>14 Total Comprehensive Income for the Peroid(10+14)</b>	<b>211.97</b>	<b>10.10</b>	<b>(0.31)</b>	<b>222.07</b>	<b>(3.41)</b>	<b>(209.18)</b>
<b>16 Paid-up equity share capital ( Face Value per share 10/- )</b>	<b>1086.19</b>	<b>1086.19</b>	<b>434.48</b>	<b>1086.19</b>	<b>434.48</b>	<b>1086.19</b>
<b>17 Reserve excluding Revaluation Reserves</b>					<b>(9.00)</b>	<b>(83.89)</b>
<b>18 Earnings per share ( Rs.10/-)(before Extraordinary Items)(not Annualised)</b>						
(a) Basic	1.79	0.25	(0.37)	2.04	0.03	(1.81)
(b) Diluted	1.79	0.25	(0.37)	2.04	0.03	(1.81)
<b>19 Earnings per share ( Rs.10/-)(after Extraordinary Items)(not Annualised)</b>						
(a) Basic	1.79	0.25	(0.37)	2.04	0.03	(1.81)
(b) Diluted	1.79	0.25	(0.37)	2.04	0.03	(1.81)

### Notes :

- The above financial results have been reviewed by the Audit Committee meeting held on November 02, 2023 and thereafter approved by the Board of Directors at their meeting held on November 02, 2023.
- The Statutory Auditors have carried out the Limited Review of the financial results of the company for the quarter and half year ended September 30, 2023 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. The Statutory Auditors have expressed an unmodified opinion on this results.
- These financial Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules 2015( Ind AS) prescribed under section 133 of
- Company operates only in one segment i.e. Share Broking and Trading and hence there is no other primary reportable segment as required by Indian
- Previous year /periods figures have been regrouped /reclassified, wherever necessary.

For Naysaa Securities Limited

**For NAYSAA SECURITIES LTD.**

Director.

Dated : November 02, 2023

Place : Mumbai

**Director**