

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2021 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 months ended September 30, 2021 ("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 Indian 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 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 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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 specified under section 143(10) of the Companies Act, 2013 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 No. : 21013882AAAAAR7009.

Place: Mumbai

Date: 12th November 2021





NAYSAA SECURITIES LTD.

Corp. Member: BOMBAY STOCK EXCHANGE LTD. (BSE)
CIN No.: U6720MH2007PLC175208

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

12th November, 2021

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 29/06/2021

Sir,

This to inform you that, a meeting of Board of Directors of Naysaa Securities Limited, held on November, 12th 2021 and has approved the Unaudited Financial Result for the half yearly and for year ended 30th September, 2021.

Please acknowledge the same.

Regards,
For Naysaa Securities Limited
For NAYSAA SECURITIES LTD.

Director.

Director



NAYSAA SECURITIES LTD.

Corp. Member: BOMBAY STOCK EXCHANGE LTD. (BSE)

CIN No.: U6720MH2007PLC175208

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

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF- YEAR ENDED 30th SEPTEMBER, 2021
(Rs. In Lacs)

	Particulars	Six Month Ended			Year Ended
		30/09/2021	31/03/2021	30/09/2020	31/03/2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from operations				
	(a) Net sales/income from operations (Net of excise duty)	323.85	81.92	39.4	121.32
	(b) Other income	121.24	(9.21)	66.83	57.62
	Total income from operations	445.09	72.71	106.23	178.94
2	Expenses				
	(a) Purchases of stock-in-trade and share & Securities	348.00	159.30	3.01	162.31
	(b) Changes in inventories of finished goods, work-in-progress and Share & Securities	(25.87)	(187.78)	28.39	(159.39)
	(c) Employee benefits expense	14.99	21.47	17.97	39.44
	(d) Finance Cost	7.69	(1.30)	3.21	1.91
	(e) Depreciation and amortisation expense	6.79	2.76	0.35	3.11
	(f) Other expenses	14.14	17.30	17.71	35.01
	Total expenses	365.74	11.75	70.64	82.39
3	Profit / (Loss) before Extraordinary Items and Tax	79.35	60.96	35.59	96.55
4	Extraordinary items	-	-	-	-
5	Profit / (Loss) before tax	79.35	60.96	35.59	96.55
10	Current Tax	(14.38)	2.35	5.20	(2.85)
11	Minimum Alternate Tax Credit Entitlement	-	(9.91)	(5.20)	(4.71)
12	Taxation Of Earlier Years	(0.93)	-	-	-
13	Deferred Tax	0.82	(30.65)	(17.25)	(47.90)
	Net Profit / (Loss) after tax	64.86	22.75	18.34	41.09
15	Share of Profit/(Loss) of	-	-	-	-
16	(a) Associate	-	-	-	-
17	(b) Company Ceased to be Subsidiary	-	-	-	-
18	Transfer of Opening Reserve Attributable to ceases to be Subsidiary	-	-	-	-
19	Paid-up equity share capital (Face Value per share 10/-)	347.68	347.68	347.68	347.68
20	Reserve excluding Revaluation Reserves				(40.79)
21	Earnings per share (Rs.10/-)(before Extraordinary Items)(not Annualised)				
	(a) Basic	1.87	0.65	0.53	1.18
	(b) Diluted	1.87	0.65	0.53	1.18
	(a) Basic	1.87	0.65	0.53	1.18
	(b) Diluted	1.87	0.65	0.53	1.18

NOTES:

1). The above Financial Results were reviewed by the Audit Committee and Approved by the Board of Directors at their respective Meeting held on 12th November, 2021

2). Limited Review has been carried out by the Auditors of the company on the stated Results

3). The Position of Investor's complaints pursuant to Clause 43 of the Listing Agreement for the half year ended 30 th September, 2021 is Opening - NIL, Received -NIL, Closing - NIL.

4). The Corresponding figures of the previous year have been regrouped and re-arranged wherever necessary.

For Naysaa Securities Limited

Director.

For NAYSAA SECURITIES LTD.

Dated : 12 th November, 2021

Place : Mumbai

Director



NAYSAA SECURITIES LTD.

Corp. Member: BOMBAY STOCK EXCHANGE LTD. (BSE)

CIN No.: U6720MH2007PLC175208

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

Rs' in 'Lakhs

Statement of Assets and Liabilities	As on 30.09.2021	As on 31.03.2021
	(Unaudited)	(Audited)
EQUITY AND LIABILITIES		
Shareholders' funds		
(a) Share capital	347.68	347.68
(b) Reserves and surplus	24.07	(40.79)
(c) Money received against share warrants	-	-
Sub-total - Shareholders' funds	371.75	306.89
Share application money pending allotment		
Non-current liabilities		
(a) Long-term borrowings	20.23	20.23
(b) Deferred tax liabilities (net)	-	-
(c) Other long-term liabilities	-	-
(d) Long-term provisions	-	-
Sub-total - Non-current liabilities	20.23	20.23
Current liabilities		
(a) Short-term borrowings	205.74	855.78
(b) Trade payables	-	-
(i) Total outstanding dues of micro and small enterprises	-	-
(ii) Total outstanding dues other than micro and small enterprises	27.57	6.19
(c) Other current liabilities	10.15	7.43
(d) Short-term provisions	16.36	2.21
Sub-total - Current liabilities	259.82	871.61
TOTAL - EQUITY AND LIABILITIES ASSETS	651.80	1,198.73
Non-current assets		
(a) Fixed assets	37.3	43.48
(b) Goodwill on consolidation *	-	-
(c) Non-current investments	68.31	171.22
(d) Deferred tax assets (net)	3.11	2.29
(e) Long-term loans and advances	15.93	15.93
(f) Other non-current assets	-	-
Sub-total - Non-current assets	124.65	232.92
Current assets		
(a) Current investments	-	-
(b) Inventories	333.73	307.86
(c) Trade receivables	2.12	290.88
(d) Cash and cash equivalents	117.74	291.02
(e) Short-term loans and advances	73.56	76.05
(f) Other current assets	0	0
Sub-total - Current assets	527.15	965.81
TOTAL - ASSETS	651.80	1,198.73

For NAYSAA SECURITIES LTD.

Director



NAYSAA SECURITIES LTD.

Corp. Member: BOMBAY STOCK EXCHANGE LTD. (BSE)

CIN No.: U6720MH2007PLC175208

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

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

(Amount in Rs)

A	Cash Flow From Operating Activities	30th September , 2021 (Unaudited)	30th September , 2020 (Unaudited)
	Net Profit Before Tax As Per Profit And Loss Account	79.35	35.59
	Adjustments For:		
	Depreciation	6.79	0.35
	Dividend Received	-0.82	0.00
	Profit on sale of investments	-49.01	-1.01
	Loss on Sale of Investment	-	-
	Loss on sale of Fixed Assets		
	Interest Income	-1.55	-1.39
	Interest Expenses	7.68	3.21
	Operating Profit Before Working Capital Changes	42.44	36.75
	Decrease/(Increase) In Inventories	-25.87	28.40
	Decrease/(Increase) In Trade Receivables	288.75	162.72
	Decrease/(Increase) In Short Term Loan & Advances	2.26	-31.36
	Increase/(Decrease) In Short Term Borrowings	-650.04	-405.79
	Increase/(Decrease) in Trade Payables	21.38	-5.25
	Increase/(Decrease) in Other Current Liabilities	2.72	0.49
	Decrease/(Increase) In Other Current Assets	-	-
	Cash generated From Operations	-318.35	-214.04
	Income Taxes Paid	0.93	-
	Net Cash Flow From Operating Activities (A)	-319.28	-214.03
B	Cash Flow From Investing Activities		
	(Purchase)/Sale Of Fixed Assets	-0.61	0.00
	Interest Received	1.55	1.39
	Purchase of current and non current Investments	-	0.00
	Proceeds from sale of current and non current investment	151.92	220.66
	Dividend Received	0.82	-
	Share Application Money Paid	-	-
	Net Cash Flow From Investing Activities (B)	153.69	222.05
C	Cash Flow From Financing Activities		
	Long Term Loan Received Back		
	Term Loan Taken	-	-
	Term Loan Repaid		
	Interest paid	-7.68	-3.21
	Further Shares Issued	-	-
	Net Cash Flow From Financing Activities ©	-7.68	-3.21
	Net Increase/(Decrease) In Cash and Cash Equivalents (A+B+)	-173.28	4.80
	Net Increase/(Decrease) In Cash And Cash Equivalents:		
	Opening Balnce	291.02	131.36
	Closing Balance	117.74	136.16
	Net Increase/(Decrease) In Cash And Cash Equivalents	-173.28	4.80

For NAYSAA SECURITIES LTD.

Director