

MARYADA COMMERCIAL ENTERPRISES & INVESTMENT CO. LTD.
Registered Office: 106, (1st Floor) Madhubhan Tower, A-1 V.S Block Shakarpur Crossing New Delhi-110092
E-mail : macel1982@gmail.com, Website: www.maryadainvestment.in
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2019

(In INR)

Particulars	Quarter ended			Nine month Ended	
	31.12.2019	30.09.2019	31.12.2018	31.12.2019	31.12.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1. Revenue from operations					
a) Interest Income	277,259.23	129,205.23	121,553.23	625,122.69	625,207.69
b) Dividend Income	353,787.00	409,282.22	376,118.00	1,151,218.22	970,077.50
Total	631,046.23	538,487.45	497,671.23	1,776,340.91	1,595,285.19
2. Other Income	-	-	-	-	-
3. Total Income (1+2)	631,046.23	538,487.45	497,671.23	1,776,340.91	1,595,285.19
4. Expenses					
a) Finance Costs	127,884.39	127,884.39	115,008.75	382,263.12	343,776.16
b) Employee benefit expense	415,089.00	415,089.00	385,089.00	1,245,267.00	1,155,267.00
c) Depreciation and amortisation expense	3,154.00	3,194.00	6,452.00	9,375.00	19,286.00
d) Other expenses	158,306.50	91,975.50	93,068.00	374,315.00	456,557.00
Total Expense (4)	704,433.89	638,142.89	599,617.75	2,011,220.12	1,974,886.16
5. Profit before tax (3-4)	-73,387.66	-99,655.44	-101,946.52	-234,879.21	-379,600.97
6. Tax Expense					
a) Current tax	-	-	-	-	-
b) Deferred tax	-377.00	-524.00	229.00	-377.00	673.00
Total tax expense	-377.00	(524.00)	229.00	(377.00)	673.00
7. Profit for the period (5-6)	-73,010.66	-99,131.44	-102,175.52	-234,502.21	-380,273.97
8. Other comprehensive income					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	1,392,421.65	-1,122,523.40	1,790,659.00	538,222.17	-2,786,786.10
b) Profit on sale of Equity Instruments	32,447.41	61,652.72	-	94,100.13	20,579.77
9. Total Comprehensive income for the period (7+8)	1,351,858.40	-1,160,002.12	1,688,483.48	397,820.09	-3,146,480.30
10. Paid-up equity share capital (Rs. 10/- per share)	12,450,000.00	12,450,000.00	12,450,000.00	12,450,000.00	12,450,000.00
11. Earnings per Share (EPS)- not annualised (Rs.)					
a) Basic	-0.06	-0.08	-0.08	-0.19	-0.31
b) Diluted	-0.06	-0.08	-0.08	-0.19	-0.31

See accompanying notes to financial results

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Notes:

- The above Unaudited Financial Results for the quarter ended December 31st, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th February, 2020.
- The Company has adopted Indian Accounting Standards ('Ind AS') notified under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (India Accounting Standards) Rules, 2015, from 1st April, 2019 and the effective date of such transition is 1st April, 2018. Such transition has been carried out from the erstwhile Accounting Standards notified under the Act read with relevant Rules issued thereunder (referred to as "the Previous GAAP"). The impact of transition has been recorded in the opening reserves as on 1st April, 2018 and the corresponding figures presented in these results have been restated/reclassified. The above financial results have been prepared in accordance with recognition and measurement principles laid down in Ind AS 34- Interim Financial Reporting prescribed under Section 133 of the Act read with relevant Rules issued thereunder.
- As per exemption given in SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July 2016, the Ind AS compliant financial results and statement of assets and liabilities for the previous year ended March 31, 2019 have not been provided.
- As required by Paragraph 32 of Ind AS 101, the profit reconciliation between the figures reported under the Previous GAAP and restated as per Ind AS is as under:

Particulars	(Rs. In Lakhs)	
	Quarter ended 31.12.2018	Nine Months ended 31.12.2018
Net Profit after tax as reported under Previous GAAP	-114,859.00	-407,623.00
Ind AS adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP:		
Adoption of EIR for amortisation of expenses-financial liabilities at amortised cost	12,683.48	39,300.53
Tax adjustment on above items	-	-
Net Profit After Tax as per Ind AS	-102,175.52	-368,322.47
Other comprehensive income, net of tax	-	-
Impact of Fair Valuation of Investments -(B)	1,790,659.00	-2,778,157.83
Total Comprehensive income (after Tax) as reported under Ind AS	1,688,483.48	-3,146,480.30

- The Company is registered as NBFC with RBI & at presents there are no reportable segment as per Indian Accounting Standard - 108 on "Operating Segments" in respect of the Company.
- Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

For Maryada Commercial Enterprises and
Investment Company Limited

Mr. Kuldip Sharma
Director
DIN:06746475

