

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 : mace11982@gmail.com, Website: www.maryadainvestment.in CIN: L65993DL1982PLC013738 STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2019			
(In INR)			
S.No	Particulars	Quarter ended	
		30.06.2019	30.06.2018
		(Unaudited)	(Unaudited)
1.	Revenue from operations		
	a) Interest income	218,658.23	127,692.23
	b) Dividend Income	388,149.00	262,159.00
	Total	606,807.23	389,851.23
2.	Other Income	606,807.23	389,851.23
3.	Total Income (1+2)		
4.	Expenses		
	a) Finance Costs	126,494.34	113,758.66
	b) Employee benefit expense	415,089.00	385,089.00
	c) Depreciation and amortisation expense	3,027.00	6,382.00
	d) Other expenses	184,033.00	171,407.80
	Total Expense (4)	668,643.34	676,637.46
5.	Profit before tax (3-4)	-61,836.11	-286,786.23
6.	Tax Expense		
	a) Current tax	222.00	-1,085.00
	b) Deferred tax	222.00	-1,085.00
	Total tax expense	-62,058.11	-285,701.23
7.	Profit for the period (5-6)		
8.	Other comprehensive income		
	(i) Items that will not be reclassified to profit or loss		
	a) Fair value changes in Equity Instruments	268,323.92	-2,585,716.51
	b) Profit on sale of Equity Instruments	-	20,579.77
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-
	Other comprehensive income	268,323.92	-2,565,136.74
9.	Total Comprehensive income for the period (7+8)	206,265.81	-2,850,837.97
10.	Paid-up equity share capital (Rs. 10/- per share)	12,450,000.00	12,450,000.00
11.	Earnings per Share (EPS)- not annualised (Rs.)		
	a) Basic	-0.05	-0.23
	b) Diluted	-0.05	-0.23

See accompanying notes to financial results

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Notes:

- The above Unaudited Financial Results for the quarter ended June 30th, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on September 12th, 2019.
- 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.
- The company has opted to avail the relaxations provided by the securities and Exchange Board of India (SEBI) vide Circular No: CIR/CFD/FAC/62/2016 dated July 5, 2016 as available to listed entities for submission of Ind AS compliant financial results for the quarter ended March 31, 2019 and previous year ended March 31, 2019 and hence has provided Ind AS compliant financial results only for the previous quarter ended June 30, 2018 along with the financial results for the quarter ended June 30, 2019. Further, the Ind AS compliant financial results for the quarter ended, 2018 have not been subjected to Limited Review by the Statutory Auditors. However the management has exercised necessary due diligence to ensure that such financial results provide true and fair view of its affairs.
- 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	Quarter ended
	30.06.2018
Net Profit after tax as reported under Previous GAAP	-299,634.80
Ind AS adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP:	13,933.57
Adoption of EIR for amortisation of expenses-financial liabilities at amortised cost	
Tax adjustment on above item	-285,701.23
Net Profit After Tax as per Ind AS- (A)	
Other comprehensive income, net of tax:	-2,565,136.74
Impact of Fair Valuation of Investments -(B)	-2,850,837.97
Total Comprehensive income (after Tax) as reported under Ind AS (A+B)	

- 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.

Date of Signing :12.09.2019
 Place : New Delhi

For Maryada Commercial Enterprises and Investment Company Limited

Kuldip Sharma
 (Director)

