

**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 30TH SEPTEMBER, 2019**

(In INR)

| Particulars   | Quarter ended        |                   |                      | Six month Ended     |                      |
|---|----------------------|-------------------|----------------------|---------------------|----------------------|
|   | 30.09.2019           | 30.06.2019        | 30.09.2018           | 30.09.2019          | 30.09.2018           |
|   | (Unaudited)          | (Unaudited)       | (Unaudited)          | (Unaudited)         | (Unaudited)          |
| 1. Revenue from operations                                |                      |                   |                      |                     |                      |
| a) Interest Income  | 129,205.23           | 218,658.23        | 369,086.23           | 347,863.46          | 593,654.46           |
| b) Dividend Income  | 409,282.22           | 388,149.00        | 338,676.50           | 797,431.22          | 593,959.50           |
| <b>Total</b>  | <b>538,487.45</b>    | <b>606,807.23</b> | <b>707,762.73</b>    | <b>1,145,294.68</b> | <b>1,097,613.96</b>  |
| 2. Other Income   | -                    | -                 | -                    | -                   | -                    |
| 3. <b>Total Income (1+2)</b>                              | <b>538,487.45</b>    | <b>606,807.23</b> | <b>707,762.73</b>    | <b>1,145,294.68</b> | <b>1,097,613.96</b>  |
| 4. Expenses   |                      |                   |                      |                     |                      |
| a) Finance Costs  | 127,884.39           | 126,494.34        | 115,008.75           | 254,378.73          | 228,767.41           |
| b) Employee benefit expense                               | 415,089.00           | 415,089.00        | 385,089.00           | 830,178.00          | 770,178.00           |
| c) Depreciation and amortisation expense                  | 3,194.00             | 3,027.00          | 6,452.00             | 6,221.00            | 12,834.00            |
| d) Other expenses   | 91,975.50            | 124,033.00        | 192,082.00           | 216,008.50          | 363,489.00           |
| <b>Total Expense (4)</b>                                  | <b>638,142.89</b>    | <b>668,643.34</b> | <b>698,631.75</b>    | <b>1,306,786.23</b> | <b>1,375,268.41</b>  |
| 5. <b>Profit before tax (3-4)</b>                         | <b>-99,655.44</b>    | <b>-61,836.11</b> | <b>9,130.98</b>      | <b>-161,491.55</b>  | <b>-277,654.45</b>   |
| 6. Tax Expense  |                      |                   |                      |                     |                      |
| a) Current tax  | -                    | -                 | -                    | -                   | -444.00              |
| b) Deferred tax   | -524.00              | -222.00           | -                    | -                   | (444.00)             |
| <b>Total tax expense</b>                                  | <b>-524.00</b>       | <b>(222.00)</b>   | <b>-</b>             | <b>-</b>            | <b>(444.00)</b>      |
| 7. <b>Profit for the period (5-6)</b>                     | <b>-99,131.44</b>    | <b>-61,614.11</b> | <b>9,130.98</b>      | <b>-161,491.55</b>  | <b>-277,210.45</b>   |
| 8. Other comprehensive income                             |                      |                   |                      |                     |                      |
| (i) Items that will not be reclassified to profit or loss |                      |                   |                      |                     |                      |
| a) Fair value changes in Equity Instruments               | -1,122,523.40        | 268,323.92        | -1,991,728.59        | -854,199.48         | -4,577,445.10        |
| b) Profit on sale of Equity Instruments                   | 61,652.72            | -                 | -                    | 61,652.72           | 20,579.77            |
| 9. <b>Total Comprehensive income for the period (7+8)</b> | <b>-1,160,002.12</b> | <b>206,709.81</b> | <b>-1,982,597.61</b> | <b>-954,038.31</b>  | <b>-4,834,075.78</b> |
| 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 audited (Rs.)           |                      |                   |                      |                     |                      |
| a) Basic  | -0.08                | -0.05             | 0.01                 | -0.13               | -0.22                |
| b) Diluted  | -0.08                | -0.05             | 0.01                 | -0.13               | -0.22                |

See accompanying notes to financial results

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**UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2019**

**Notes:**

- The above Unaudited Financial Results for the quarter ended September 30th, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14th, 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.
- 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, 2018 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 30.09.2018 | Six Months ended 30.09.2018 |
| Net Profit after tax as reported under Previous GAAP   | 7,758.00                 | -291,876.00                 |
| 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                | 26,617.05                   |
| Tax adjustment on above items  | -                        | -                           |
| <b>Net Profit After Tax as per Ind AS</b>  | <b>20,441.48</b>         | <b>-265,258.95</b>          |
| Other comprehensive income, net of tax   |                          |                             |
| Impact of Fair Valuation of Investments -(B)   | -1,991,728.59            | -4,568,817.33               |
| <b>Total Comprehensive income (after Tax) as reported under Ind AS</b>                                   | <b>-1,982,597.61</b>     | <b>-4,834,075.78</b>        |

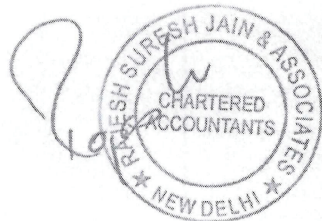
- The Company is registered as NBFC with RBI & at present there are no reportable segment as per Indian Accounting Standard - 108 on "Operating Segments" in respect of the Company.
- Previous Period year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable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

For Maryada Commercial Enterprises and Investment Company Limited

For Maryada Commercial Enterprises & Investment Company Limited

Mr. Kuldip Sharma  
Director  
DIN : 06746475

Director

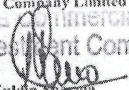


## Statement of Unaudited Standalone Assets and Liabilities as at 30th September 2019

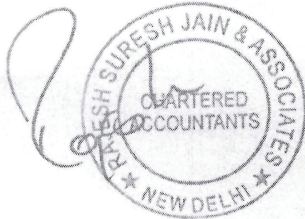
(In INR)

|     |                                     | As at 30-Sep-2019 |
|-----|-------------------------------------|-------------------|
| I.  | <b>ASSETS</b>                       |                   |
|     | <b>Financial Assets</b>             |                   |
| a.  | Cash and cash equivalents           | 10,537,121        |
| b.  | Security Deposit                    | 16,000            |
| c.  | Investments                         | 59,809,496        |
| f.  | Other Financial Assets              | 1,345             |
|     | <b>Non-Financial Assets</b>         |                   |
| a.  | Property, Plant and Equipment       | 27,132            |
| b.  | Current tax assets                  | 67,605            |
| c.  | Other non-financial assets          | 309,594           |
|     | <b>TOTAL ASSETS</b>                 | <b>70,768,293</b> |
| II. | <b>LIABILITIES AND EQUITY</b>       |                   |
|     | <b>LIABILITIES</b>                  |                   |
|     | <b>Financial Liabilities</b>        |                   |
| a.  | Borrowings                          | 4,678,357         |
|     | <b>Non-Financial Liabilities</b>    |                   |
| a.  | Deferred tax liabilities (Net)      | 204               |
| b.  | Other non-financial liabilities     | 1,035,498         |
|     | <b>Equity</b>                       |                   |
| a.  | Equity Share Capital                | 12,450,000        |
| b.  | Other Equity                        | 52,604,234        |
|     | <b>TOTAL LIABILITIES AND EQUITY</b> | <b>70,768,293</b> |

For Maryada Commercial Enterprises and  
Investment Company Limited  
For Maryada Commercial Enterprises  
& Investment Company Limited

  
Mr. Kuldeep Sharma  
Director  
DIN : 06746475

Director



MARYADA COMMERCIAL ENTERPRISES & INVESTMENT CO LTD.

CIN : L65933DL1982PLC013738

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**CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019**

|  | For the half year ended<br>30 September 2019 | For the half year ended<br>30 September 2018 |
|--|--|--|
| <b>A CASH FLOW FROM OPERATION ACTIVITIES</b>                         |  |  |
| Net Profit(Loss) before tax and Extraordinary items                  | -161,492                                     | -277,654                                     |
| Adjustment for :   |  |  |
| Depreciation   | 6,221  | 12,834                                       |
| Interest Expense   | 254,379                                      | 228,767                                      |
| Operating Profit before Working Capital Changes                      | 99,108                                       | -36,053                                      |
| Adjustment for :   |  |  |
| Change in other financial assets                                     | -12,928                                      | -  |
| Change in other non financial assets, current tax assets             | 88,714                                       | 46,609                                       |
| Change in other non financial Liabilities                            | 190,747                                      | 208,714                                      |
| Cash Generated from operation  | -167,427                                     | -291,376                                     |
| Income Tax paid  | -  | -  |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>                       | <b>-167,427</b>                              | <b>-291,376</b>                              |
| <b>B CASH FLOW FROM INVESTING ACTIVITIES</b>                         |  |  |
| Purchase of Investments  | -10,734,548                                  | -5,056,563                                   |
| Sale of Investments  | 20,142,083                                   | 4,521,769                                    |
| Purchase of Fixed Assets   | -  | -  |
| <b>NET CASH USED IN INVESTING ACTIVITIES</b>                         | <b>9,407,535</b>                             | <b>-534,795</b>                              |
| <b>C CASH FLOW FROM FINANCING ACTIVITIES</b>                         |  |  |
| Interest paid  | -  | -  |
| <b>NET CASH USED IN FINANCING ACTIVITIES</b>                         | <b>-</b>                                     | <b>-</b>                                     |
| <b>NET INCREASE/ DECREASE IN CASH &amp; CASH EQUIVALENTS (A+B+C)</b> | <b>9,240,108</b>                             | <b>-826,171</b>                              |
| <b>OPENING CASH AND CASH EQUIVALENTS</b>                             | <b>1,297,013</b>                             | <b>12,819,647</b>                            |
| <b>CLOSING CASH AND CASH EQUIVALENTS</b>                             | <b>10,537,121</b>                            | <b>11,993,476</b>                            |

For Maryada Commercial Enterprises and

For Maryada Commercial Enterprises  
& Investment Company Limited

Mr. K. Suresh Jain  
Director

DIN : 06746475

Director

