

**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  
**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2020**

Particulars	Quarter ended			Year Ended	
	31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1. Revenue from operations</b>					
a) Interest Income	-349,396	129,205	-120,717	275,727	504,491
b) Dividend Income	352,203	409,282	381,857	1,503,421	1,351,935
c) Net gain on fair value changes	-6,990,289	-	-300,483	-6,990,289	-300,483
<b>Total</b>	-6,987,481	538,487	-39,343	-5,211,141	1,555,942
<b>2. Other Income</b>	3,287	-	25,002	3,287	25,002
<b>3. Total Income (1+2)</b>	-6,984,194	538,487	-14,341	-5,207,854	1,580,944
<b>4. Expenses</b>					
a) Finance Costs	126,494	127,884	112,509	508,757	456,285
b) Employee benefit expense	415,089	415,089	385,089	1,660,356	1,540,356
c) Depreciation and amortisation expense	2,708	3,194	6,312	12,083	25,598
d) Other expenses	145,750	91,976	130,818	520,065	587,375
<b>Total Expense (4)</b>	690,041	638,143	634,728	2,701,261	2,609,614
<b>5. Profit before tax (3-4)</b>	-7,674,236	-99,655	-649,069	-7,909,115	-1,028,670
<b>6. Tax Expense</b>					
a) Current tax	8,854	-	-	8,854	-
b) Deferred tax	-1,020	-	-1,036	-1,397	-363
<b>Total tax expense</b>	7,834	-	-1,036	7,457	-363
<b>7. Profit for the period (5-6)</b>	-7,682,070	-99,655	-648,033	-7,916,572	-1,028,307
<b>8. Other comprehensive income</b>					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	-2,130,432	-1,060,871	4,057,185	-1,498,110	1,290,979
b) Tax impact on above	-	-	-	-	-
<b>9. Total Comprehensive income for the period (7+8)</b>	-9,812,502	-1,160,526	3,409,152	-9,414,682	262,672
<b>10. Paid-up equity share capital ( Rs. 10/- per share)</b>	12,450,000	12,450,000	12,450,000	12,450,000	12,450,000
<b>11. Earnings per Share (EPS)- not annualised (Rs.)</b>					
a) Basic	-6.17	-0.08	-0.52	-6.36	-0.83
b) Diluted	-6.17	-0.08	-0.52	-6.36	-0.83

See accompanying notes to financial results

Statement of Audited Assets and Liabilities as at 31st March 2020

		(In INR)	
		As at 31-March-2020	As at 31-March-2019
<b>I. ASSETS</b>			
<b>Financial Assets</b>			
a. Cash and cash equivalents		2,516,758	1,297,013
b. Investments		59,835,083	70,009,578
c. Other Financial Assets		25,364	30,272
<b>Non-Financial Assets</b>			
a. Property, Plant and Equipment		21,270	33,353
b. Current tax assets		27,655	58,275
c. Deferred tax assets (Net)		447	-
d. Other non -financial assets		339,315	230,210
<b>TOTAL ASSETS</b>		62,765,892	71,658,701
<b>II. LIABILITIES AND EQUITY</b>			
<b>LIABILITIES</b>			
<b>Financial Liabilities</b>			
a. Borrowings		4,932,735	4,423,978
<b>Non-Financial Liabilities</b>			
a. Deferred tax liabilities (Net)		-	950
b. Other non-financial liabilities		218,774	204,708
<b>Equity</b>			
a. Equity Share Capital		12,450,000	12,450,000
b. Other Equity		45,164,383	54,579,065
<b>TOTAL LIABILITIES AND EQUITY</b>		62,765,893	71,658,702

*Quantum*



Cash Flow Statement for the year ended March 31, 2020

	Particulars	Year Ended	
		31.03.2020 (Audited)	31.03.2019 (Audited)
A.	Cash Flow from Operating Activities		
	Profit before tax	-7,909,115	-1,028,670
	Adjustments for:		
	Depreciation	12,083	25,598
	Notional interest on borrowings	508,757	456,285
	Net gain/ (loss) on financial instruments	6,990,289	300,483
	<b>Cash generated from operation before working capital changes</b>	<b>-397,986</b>	<b>-246,304</b>
	Working capital changes		
	Increase/ (decrease) in other financial assets	4,908	80,176
	Increase/ (decrease) in other non-financial assets	-109,105	-103,401
	(Increase) /decrease in other non financial liabilities	14,066	10,970
	<b>Cash Flows before OCI and Tax</b>	<b>-488,117</b>	<b>-258,559</b>
	Income tax paid	21,766	6,185
	<b>Net cash flow from/ (used) in operating activities</b>	<b>-466,351</b>	<b>-252,374</b>
B.	Investing Activities		
	Purchase of Investments	-32,668,912	-15,792,030
	Sale of Investments	34,355,008	4,521,769
	<b>Net cash flow from/ (used in) investing activities</b>	<b>1,686,096</b>	<b>-11,270,261</b>
C.	Financing Activities		
	Proceeds/ (Repayment ) of borrowings	-	-
	<b>Net cash flow from/ (used in) financing activities</b>	<b>-</b>	<b>-</b>
	Net change in cash and cash equivalents	1,219,745	-11,522,635
	Cash and cash equivalents at the beginning of the year	1,297,013	12,819,647
	Cash and cash equivalents at the end of the year	2,516,758	1,297,013

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AUDITED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED 31ST MARCH, 2020

Notes:

- The above Financial Results for the quarter and financial year ended March 31st, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 30th, 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 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 31.03.2019	Year ended 31.03.2019
Net Profit after tax as reported under Previous GAAP	-235,041	-271,539
Ind AS adjustments resulting in increase/(decrease) in profit after tax as reported under Previous GAAP:		
Impact of notional interest on borrowings	-112,509	-456,285
Impact of Fair Valuation of Investments at FVTPL	-300,483	-300,483
Tax adjustment on above items	-	-
<b>Net Profit After Tax as per Ind AS</b>	<b>-648,033</b>	<b>-1,028,307</b>
Other comprehensive income, net of tax	-	-
Impact of Fair Valuation of Investments -(B)	4,057,185	1,290,979
<b>Total Comprehensive income (after Tax) as reported under Ind AS</b>	<b>3,409,152</b>	<b>262,672</b>

- As required by Paragraph 32 of Ind AS 101, the equity reconciliation between the figures reported under the Previous GAAP and restated as per Ind AS is as under:

Particulars	As at
	31.03.2019 (Audited)
Equity as reported under Previous GAAP	58,176,755
Ind AS adjustments resulting in increase/(decrease) in equity as reported under Previous GAAP:	
Fair value of change on financial assets at fair value through profit and loss	676,457
Fair value of change on financial assets at fair value through other comprehensive income	7,099,830
Fair valuation of Borrowings	1,076,022
<b>Equity as per Ind AS</b>	<b>67,029,064</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.
- The figures for the last quarter of the current and previous financial year are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of third quarter of the current and previous financial year which were subject to limited review by statutory auditors.
- 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

Pawan Kumar Aggarwal  
Director  
DIN:00079230

