

**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 : muel1982@gmail.com, Website: www.maryadainvestment.in  
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020**

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2020	30.06.2020	30.09.2019	30.09.2020	30.09.2019	31.03.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Revenue from operations</b>						
a) Interest Income	111,254	80,732	129,205	191,986	347,863	275,727
b) Dividend Income	429,151	605,127	409,282	1,034,278	797,431	1,503,421
c) Net gain on fair value changes	2,992,740	3,796,079	-	5,888,819	-	6,990,289
<b>Total</b>	<b>2,633,145</b>	<b>4,481,938</b>	<b>538,487</b>	<b>7,115,083</b>	<b>1,145,295</b>	<b>-5,211,141</b>
<b>2. Other Income</b>	-	-	-	-	-	3,287
<b>3. Total Income (1+2)</b>	<b>2,633,145</b>	<b>4,481,938</b>	<b>538,487</b>	<b>7,115,083</b>	<b>1,145,295</b>	<b>-5,207,854</b>
<b>4. Expenses</b>						
a) Finance Costs	142,204	141,428	127,884	283,632	254,379	508,757
b) Employee benefit expense	336,201	318,880	415,089	655,081	830,178	1,660,356
c) Depreciation and amortisation expense	428	3,021	3,194	3,449	6,221	12,083
d) Other expenses	133,203	106,228	91,576	239,431	216,009	520,085
<b>Total Expense (4)</b>	<b>612,037</b>	<b>569,557</b>	<b>638,143</b>	<b>1,181,594</b>	<b>1,306,786</b>	<b>2,701,261</b>
<b>5. Profit before tax (3-4)</b>	<b>2,021,109</b>	<b>3,912,381</b>	<b>-99,655</b>	<b>5,933,490</b>	<b>-161,492</b>	<b>-7,909,115</b>
<b>6. Tax Expense</b>						
a) Current tax	-	27,000	-	27,000	-	8,854
b) Deferred tax	-302	-	-524	-604	-	-1,397
<b>Total tax expense</b>	<b>-302</b>	<b>26,998</b>	<b>-524</b>	<b>-604</b>	<b>-</b>	<b>7,457</b>
<b>7. Profit for the period (5-6)</b>	<b>2,021,411</b>	<b>3,885,683</b>	<b>-99,131</b>	<b>5,907,094</b>	<b>-161,492</b>	<b>-7,916,572</b>
<b>8. Other comprehensive income</b>						
a) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
b) Fair value changes in Equity Instruments	5,499	711,776	-1,060,871	717,275	-792,547	-1,498,110
<b>Total Comprehensive income for the period (7+8)</b>	<b>2,026,909</b>	<b>4,597,459</b>	<b>-1,160,002</b>	<b>6,624,369</b>	<b>-854,038</b>	<b>-9,414,682</b>
<b>9. Paid-up equity share capital (Rs. 10/- per share)</b>	<b>12,450,000</b>	<b>12,450,000</b>	<b>12,450,000</b>	<b>12,450,000</b>	<b>12,450,000</b>	<b>12,450,000</b>
<b>11. Earnings per Share (EPS) - not annualised (Rs.)</b>						
a) Basic	1.62	3.12	-0.08	4.74	-0.13	-6.36
b) Diluted	1.62	3.12	-0.08	4.74	-0.13	-6.36

See accompanying notes to financial results

Statement of Audited Assets and Liabilities as at 30th September 2020

	(In INR)	
	As at 30-Sep-2020	As at 31-March-2020
	(Unaudited)	(Audited)
<b>I. ASSETS</b>		
<b>Financial Assets</b>		
a. Cash and cash equivalents	8,863,090	2,516,758
b. Investments	60,332,329	59,835,083
c. Other Financial Assets	74,939	25,364
<b>Non-Financial Assets</b>		
a. Property, Plant and Equipment	17,821	21,270
b. Current tax assets	10,634	27,655
c. Deferred tax assets (Net)	1,651	447
d. Other non-financial assets	371,592	339,315
<b>TOTAL ASSETS</b>	<b>69,671,457</b>	<b>62,765,892</b>
<b>II. LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
a. Borrowings	5,216,368	4,932,735
<b>Non-Financial Liabilities</b>		
a. Deferred tax liabilities (Net)	-	-
b. Other non-financial liabilities	216,339	218,774
<b>Equity</b>		
a. Equity Share Capital	12,450,000	12,450,000
b. Other Equity	51,788,750	45,164,382
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>69,671,457</b>	<b>62,765,892</b>

Cash Flow Statement for the half year ended September 20, 2020

Particulars	Six months ended	
	30.09.2020	30.09.2019
	(Unaudited)	(Unaudited)
<b>A. Cash Flow from Operating Activities</b>		
Profit before tax	5,933,490	-161,492
<b>Adjustments for:</b>		
Depreciation	3,449	6,221
Net interest on borrowings	283,632	254,379
Net gain/(loss) on financial instruments	-5,888,819	-
<b>Cash generated from operation before working capital changes</b>	<b>331,752</b>	<b>99,108</b>
<b>Working capital changes</b>		
Increase/ (decrease) in other financial assets	-49,575	-12,928
Increase/ (decrease) in other non-financial assets	-32,277	88,714
(Decrease) / increase in other non-financial liabilities	-2,434	199,747
<b>Cash Flows before OCI and Tax</b>	<b>247,466</b>	<b>365,641</b>
Income tax paid	-9,979	-
<b>Net cash flow from/ (used) in operating activities</b>	<b>237,487</b>	<b>365,641</b>
<b>B. Investing Activities</b>		
Purchase of Investments	-2,485,952	-10,734,548
Sale of Investments	8,594,796	20,142,083
<b>Net cash flow from/ (used in) investing activities</b>	<b>6,108,844</b>	<b>9,407,535</b>
<b>C. Financing Activities</b>		
Proceeds/ (Repayment) of borrowings	-	-
<b>Net cash flow from/ (used in) financing activities</b>	<b>-</b>	<b>-</b>
<b>Net change in cash and cash equivalents</b>	<b>6,346,332</b>	<b>9,240,108</b>
Cash and cash equivalents at the beginning of the year	2,516,758	1,297,013
Cash and cash equivalents at the end of the year	8,863,090	10,537,121

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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020**

**Notes:**

- The above Financial Results for the quarter and six months ended Sep 30th, 2020 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13th, 2020.
  - The above Financial Results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standard) Rules, 2016 and accordingly, these Financial Results together with the results for the comparative reporting period have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting ("Ind AS-34"), prescribed under Section 133 of the the Companies Act, 2013 ("the Act"), and other recognized accounting practices generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations"). Any application guidance / clarifications / directions issued by the Reserve Bank of India or other regulators are implemented as and when they are issued / applicable.
  - 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 Outbreak of Coronavirus disease (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The management has considered the possible effects that may result from the pandemic on the carrying amount of receivables/balances, investments and other assets / liabilities. Based on the current indicators of future economic conditions, the management expects to recover the carrying amount of these assets. However, the management will continue to closely monitor any material changes to future economic conditions.
- Previous Period/year figures have been regrouped and/or rearranged, wherever necessary to make their classification comparable with the current period/year.

**For Rajesh Suresh Jain & Associates**  
Chartered Accountants  
Firm Reg. No.: 017163N

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

**Rajesh Jain**  
(Partner)  
Date of Signing : 13.11.2020  
Place : New Delhi

**Kuldip Sharma**  
(Director)  
Date of signing: 13.11.2020  
Place: New Delhi