

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
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

(In INR)

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue from operations						
a) Interest Income	79,268	81,830	111,254	161,098	191,986	357,368
b) Dividend Income	521,122	328,443	429,151	849,565	1,034,278	1,761,805
c) Net gain on fair value changes	3,631,026	3,961,061	2,092,740	7,592,087	5,888,819	13,766,283
Total	4,231,416	4,371,334	2,633,145	8,602,750	7,115,083	15,885,456
2. Other Income	-	-	-	-	-	26,018
3. Total Income (1+2)	4,231,416	4,371,334	2,633,145	8,602,750	7,115,083	15,911,474
4. Expenses						
a) Finance Costs	114,071	114,071	142,204	228,142	283,632	567,265
b) Employee benefit expense	368,537	440,925	336,201	809,462	655,081	1,435,896
c) Depreciation and amortisation expense	822	822	428	1,644	3,449	4,463
d) Other expenses	139,942	158,319	133,203	298,261	239,431	593,112
Total Expense (4)	623,372	714,137	612,036	1,337,509	1,181,593	2,600,736
5. Profit before tax (3-4)	3,608,044	3,657,197	2,021,109	7,265,241	5,933,490	13,310,738
6. Tax Expense						
a) Current tax	-	-	-	-	27,000	174,560
b) Deferred tax	-555	-	-302	-555	-604	-1,109
Total tax expense	-555	-	-302	-555	26,396	173,451
7. Profit for the period (5-6)	3,608,598	3,657,197	2,021,411	7,265,795	5,907,094	13,137,287
8. Other comprehensive income						
(i) Items that will not be reclassified to profit or loss						
a) Fair value changes in Equity Instruments	1,488,097	1,025,622	5,499	2,513,719	717,275	3,692,429
b) Tax impact on above	-366,051	-266,662	-	-632,713	-	-929,311
9. Total Comprehensive income for the period (7+8)	4,730,644	4,416,157	2,026,910	9,146,801	6,624,369	15,900,405
10. Paid-up equity share capital (Rs. 10/- per share)	12,450,000	12,450,000	12,450,000	12,450,000	12,450,000	12,450,000
11. Earnings per Share (EPS)- not annualised (Rs.)						
a) Basic	2.90	2.94	1.62	5.84	4.74	10.55
b) Diluted	2.90	2.94	1.62	5.84	4.74	10.55

See accompanying notes to financial results

Statement of Unaudited Assets and Liabilities as at 30th September 2021

(In INR)

	As at 30-Sep-2021	As at 31-March-2021
	(Unaudited)	(Audited)
I. ASSETS		
Financial Assets		
a. Cash and cash equivalents	8,681,747	9,468,369
b. Investments	80,897,038	70,228,095
c. Other Financial Assets	63,457	65,101
Non-Financial Assets		
a. Current tax assets	208,783	159,479
b. Property, Plant and Equipment	15,163	16,807
c. Other non-financial assets	431,021	404,336
TOTAL ASSETS	90,297,209	80,342,187
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a. Borrowings	4,195,835	3,967,693
Non-Financial Liabilities		
a. Current Tax Liability	174,560	174,560
b. Deferred tax liabilities (Net)	1,560,458	927,754
c. Other non-financial liabilities	178,609	225,085
Equity		
a. Equity Share Capital	12,450,000	12,450,000
b. Other Equity	71,737,747	62,597,095
TOTAL LIABILITIES AND EQUITY	90,297,209	80,342,187

Cash Flow Statement for the half year ended September 30, 2021

S	Particulars	Six months ended	
		30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
A.	Cash Flow from Operating Activities		
	Profit before tax	7,265,241	5,933,490
	Adjustments for:		
	Depreciation	1,644	3,449
	Notional interest on borrowings	228,142	283,632
	Net gain/ (loss) on financial instruments	-7,592,087	-5,888,819
	Cash generated form operation before working capital changes	-97,060	331,752
	Working capital changes		
	Increase/ (decrease) in other financial assets	1,644	-49,575
	Increase/ (decrease) in other non-financial assets	-26,685	-32,277
	(Increase) /decrease in other non financial liabilities	-46,476	-2,434
	Cash Flows before OCI and Tax	-168,576	247,466
	Income tax paid	-26,685	-9,979
	Net cash flow from/ (used) in operating activities	-195,261	237,487
B.	Investing Activities		
	Purchase of Investments	-568,742	-2,485,952
	Sale of Investments	-	8,594,796
	Net cash flow from/ (used in) investing activities	-568,742	6,108,844
C.	Financing Activities		
	Proceeds/ (Repayment) of borrowings	-	-
	Net cash flow from/ (used in) financing activities	-	-
	Net change in cash and cash equivalents	-764,003	6,346,332
	Cash and cash equivalents at the beginning of the year	9,468,369	2,516,758
	Cash and cash equivalents at the end of the year	8,681,747	8,863,090

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021
Notes:

- The above Financial Results for the quarter and six months ended Sep 30th, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 12th, 2021.
- 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 loans/advances, 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
Sati Nath Das
Director
Rajesh Jain
(Partner)
M. No.: 098229
Date of Signing: 12.11.2021
Place: New Delhi
Date of Signing: 12.11.2021
Place: New Delhi