

**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, 2022**

Particulars	(Rs. In thousands)					
	Quarter ended			Six Months Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1. Revenue from operations</b>						
a) Interest Income	65	64	79	129	161	300
b) Dividend Income	572	127	521	699	850	1,305
c) Net gain on fair value changes	4,501	0	3,631	1,049	7,592	7,320
<b>Total</b>	<b>5,138</b>	<b>191</b>	<b>4,231</b>	<b>1,877</b>	<b>8,603</b>	<b>8,925</b>
<b>2. Other Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Total Income (1+2)</b>	<b>5,138</b>	<b>191</b>	<b>4,231</b>	<b>1,877</b>	<b>8,603</b>	<b>8,925</b>
<b>4. Expenses</b>						
a) Finance Costs	128	126	114	254	228	456
b) Employee benefit expense	493	493	368	986	809	1,664
c) Depreciation and amortisation expense	5	7	1	12	2	7
d) Other expenses	204	237	140	441	298	632
e) Net loss on fair value changes	0	3,452		0		
<b>Total Expense (4)</b>	<b>830</b>	<b>4,315</b>	<b>623</b>	<b>1,694</b>	<b>1,338</b>	<b>2,759</b>
<b>5. Profit before tax (3-4)</b>	<b>4,307</b>	<b>-4,124</b>	<b>3,608</b>	<b>184</b>	<b>7,265</b>	<b>6,166</b>
<b>6. Tax Expense</b>						
a) Current tax	0		0		0	
b) Deferred tax	0		-1		-1	1
Total tax expense	0	0	-1	0	-1	-67
<b>7. Profit for the period (5-6)</b>	<b>4,307</b>	<b>-4,124</b>	<b>3,609</b>	<b>184</b>	<b>7,266</b>	<b>6,232</b>
<b>8. Other comprehensive income</b>						
(i) Items that will not be reclassified to profit or loss						
a) Fair value changes in Equity Instruments	2,195	-1,127	1,488	1,068	2,514	1,772
b) Tax impact on above	0	0	-366	0	-633	-446
<b>9. Total Comprehensive income for the period (7+8)</b>	<b>6,502</b>	<b>-5,250</b>	<b>4,731</b>	<b>1,252</b>	<b>9,147</b>	<b>7,558</b>
<b>10. Paid-up equity share capital ( Rs. 10/- per share)</b>	<b>12,450</b>	<b>12,450</b>	<b>12,450</b>	<b>12,450</b>	<b>12,450</b>	<b>12,450</b>
<b>11. Earnings per Share (EPS)- not annualised (Rs.)</b>						
a) Basic	3.46	-3.31	2.90	0.15	5.84	5.01
b) Diluted	3.46	-3.31	2.90	0.15	5.84	5.01

See accompanying notes to financial results

Statement of Unaudited Assets and Liabilities as at 30th September 2022

	(Rs. In thousands)	
	As at 30-Sep-2022	As at 31-March-2022
	(Unaudited)	(Audited)
<b>I. ASSETS</b>		
<b>Financial Assets</b>		
a. Cash and cash equivalents	6,607	7,735
b. Investments	82,698	80,205
c. Other Financial Assets	64	54
<b>Non-Financial Assets</b>		
a. Current tax assets	237	159
b. Property, Plant and Equipment	35	47
c. Other non -financial assets	569	518
<b>TOTAL ASSETS</b>	<b>90,211</b>	<b>88,718</b>
<b>II. LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
a. Borrowings	4,678	4,424
<b>Non-Financial Liabilities</b>		
a. Current Tax Liability	0	0
b. Deferred tax liabilities (Net)	1,375	1,375
c. Other non-financial liabilities	301	314
<b>Equity</b>		
a. Equity Share Capital	12,450	12,450
b. Other Equity	71,407	70,155
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>90,211</b>	<b>88,718</b>

**Cash Flow Statement for the half year ended September 30, 2022**

S	Particulars	Six months ended	
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)
A.	Cash Flow from Operating Activities		
	Profit before tax	184	7265
	<b>Adjustments for:</b>		
	Depreciation	12	2
	Notional interest on borrowings	254	228
	Net gain/ (loss) on financial instruments	(1049)	(7592)
	<b>Cash generated from operation before working capital changes</b>	<b>(599)</b>	<b>(97)</b>
	<b>Working capital changes</b>		
	Increase/ (decrease) in other financial assets	(10)	2
	Increase/ (decrease) in other non-financial assets	(52)	(27)
	(Increase) /decrease in other non financial liabilities	(13)	(46)
	<b>Cash Flows before OCI and Tax</b>	<b>(674)</b>	<b>(169)</b>
	Income tax paid	(78)	(49)
	<b>Net cash flow from/ (used) in operating activities</b>	<b>(752)</b>	<b>(218)</b>
B.	<b>Investing Activities</b>		
	Purchase of Investments	(376)	(569)
	Sale of Investments	0	0
	<b>Net cash flow from/ (used in) investing activities</b>	<b>(376)</b>	<b>(569)</b>
C.	<b>Financing Activities</b>		
	Proceeds/ (Repayment ) of borrowings	0	0
	<b>Net cash flow from/ (used in) financing activities</b>	<b>0</b>	<b>0</b>
	Net change in cash and cash equivalents	<b>(1128)</b>	<b>(787)</b>
	Cash and cash equivalents at the beginning of the year	7734	9468
	Cash and cash equivalents at the end of the year	6607	8682

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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022**
**Notes:**

- The above Financial Results for the quarter and half year ended Sep 30th, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 14th, 2022.
- The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2022 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified opinion on these results.
- 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.
- There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting.
- 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  
M. No.: 098229

Sati Nath Das  
Director

Date of Signing: 14.11.2022  
Place: New Delhi

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Place: New Delhi