

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, 2023

(Figure Rs in thousands)

Particulars	Quarter ended			Year Ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Revenue from operations					
a) Interest Income	59	61	69	249	300
b) Dividend Income	421	323	219	1,443	1,305
c) Net gain on fair value changes	520	1,382	(748)	2,952	7,320
Total	1,000	1,766	(460)	4,644	8,925
2. Other Income	-	-	(0)	-	-
3. Total Income (1+2)	1,000	1,766	(460)	4,644	8,925
4. Expenses					
a) Finance Costs	128	127	113	509	456
b) Employee benefit expense	494	493	427	1,973	1,664
c) Depreciation and amortisation expense	7	5	4	24	7
d) Other expenses	89	113	263	644	632
Total Expense (4)	718	738	807	3,150	2,759
5. Profit before tax (3-4)	282	1,028	(1,267)	1,494	6,166
6. Tax Expense					
a) Current tax	-	-	-	-	1
b) Deferred tax	(2)	-	1	-2	-
c) Earlier Year Tax	1	-	(67)	1	(67)
Total tax expense	(1)	-	(66)	(1)	(66)
7. Profit for the period (5-6)	283	1,028	(1,201)	1,495	6,232
8. Other comprehensive income					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	247	269	(261)	1,584	1,772
b) Tax impact on above	(399)	-	66	(399)	(446)
9. Total Comprehensive income for the period (7+8)	131	1,297	(1,396)	2,680	7,558
10. Paid-up equity share capital (Rs. 10/- per share)	12,450	12,450	12,450	12,450	12,450
11. Earnings per Share (EPS)- not annualised (Rs.)					
a) Basic	0.23	0.83	(0.96)	1.20	5.01
b) Diluted	0.23	0.83	(0.96)	1.20	5.01

Statement of Audited Assets and Liabilities as at 31st March 2023

(Figure Rs in thousands)

	As at 31-March-2023	As at 31-March-2022
I. ASSETS		
Financial Assets		
a. Cash and cash equivalents	5,551	7,735
b. Investments	85,743	80,205
c. Other Financial Assets	56	54
Non-Financial Assets		
a. Current tax assets	169	159
b. Property, Plant and Equipment	23	47
c. Other non -financial assets	743	518
TOTAL ASSETS	92,285	88,718
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a. Borrowings	4,932	4,424
Non-Financial Liabilities		
a. Deferred tax liabilities (Net)	1,771	1,375
b. Other non-financial liabilities	296	314
Equity		
a. Equity Share Capital	12,450	12,450
b. Other Equity	72,836	70,155
TOTAL LIABILITIES AND EQUITY	92,285	88,718

For Rajesh Suresh Jain & Associates
Chartered Accountants
Fim Registration No.: 017163N

By and on behalf of the board
For Maryada Commercial Enterprises & Investment Co. Ltd.

Rajesh Jain
Partner
M. No.: 098229

Sati Nath Das
Director
DIN: 03114586

Place: New Delhi
Date: 24.05.2023

Place: New Delhi
Date: 24.05.2023

Cash Flow Statement for the year ended March 31, 2023

(Figure Rs in thousands)

	Particulars	Year Ended	
		31.03.2023 (Audited)	31.03.2022 (Audited)
A.	Cash Flow from Operating Activities		
	Profit before tax	1,493	6,166
	Adjustments for:		
	Depreciation	24	7
	Notional interest on borrowings	509	456
	Net gain/ (loss) on financial instruments	(2,952)	(7,320)
	Cash generated from operation before working capital changes	(926)	(691)
	Working capital changes		
	Increase/ (decrease) in other financial assets	(2)	11
	Increase/ (decrease) in other non-financial assets	(65)	(62)
	(Increase) /decrease in other non financial liabilities	(18)	89
	Cash Flows before OCI and Tax	(1,012)	(653)
	Income tax paid	(169)	(159)
	Net cash flow from/ (used) in operating activities	(1,181)	(812)
B.	Investing Activities		
	Purchase of Investments	(1,003)	(885)
	Purchase of Property, Plant & Equipment		(37)
	Sale of Investments		-
	Net cash flow from/ (used in) investing activities	(1,003)	(922)
C.	Financing Activities		
	Proceeds/ (Repayment) of borrowings	-	-
	Net cash flow from/ (used in) financing activities	-	-
	Net change in cash and cash equivalents	(2,184)	(1,734)
	Cash and cash equivalents at the beginning of the year	7,734	9,468
	Cash and cash equivalents at the end of the year	5,551	7,734

Notes:

- The above Financial Results for the quarter and financial year ended March 31st, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 24th, 2023.
- 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 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 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 Rajesh Suresh Jain & Associates
Chartered Accountants
Fim Registration No.: 017163N

By and on behalf of the board
For Maryada Commercial Enterprises & Investment Co. Ltd.

Rajesh Jain
Partner
M. No.: 098229

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