

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 : mace1982@gmail.com, Website: www.maryadainvestment.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Particulars	Quarter ended			Six Months Ended		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue from operations						
a) Interest Income	58	57	65	115	129	249
b) Dividend Income	619	433	572	1,051	699	1,443
c) Net gain on fair value changes	5,480	3,716	4,501	9,196	1,049	2,952
Total	6,157	4,206	5,138	10,363	1,877	4,644
2. Other Income	0	0	0	0	0	0
3. Total Income (1+2)	6,157	4,206	5,138	10,363	1,877	4,644
4. Expenses						
a) Finance Costs	142	142	128	284	254	509
b) Employee benefit expense	552	552	493	1,104	986	1,973
c) Depreciation and amortisation expense	2	2	5	5	12	24
d) Other expenses	208	139	204	348	441	644
Total Expense (4)	905	835	830	1,740	1,694	3,150
5. Profit before tax (3-4)	5,253	3,371	4,307	8,623	184	1,494
6. Tax Expense						
a) Current tax	0		0		0	0
b) Deferred tax	4	(4)	0		0	-2
Total tax expense	4	-4	0	0	0	-1
7. Profit for the period (5-6)	5,249	3,375	4,307	8,623	184	1,495
8. Other comprehensive income						
(i) Items that will not be reclassified to profit or loss						
a) Fair value changes in Equity Instruments	-25	1,787	2,195	1,762	1,068	1,584
b) Tax impact on above	6	(450)	0	(443)	0	-399
9. Total Comprehensive income for the period (7+8)	5,230	4,712	6,502	9,941	1,252	2,680
10. Paid-up equity share capital (Rs. 10/- per share)	12,450	12,450	12,450	12,450	12,450	12,450
11. Earnings per Share (EPS)- not annualised (Rs.)						
a) Basic	4.22	2.71	3.46	6.93	0.15	1.20
b) Diluted	4.22	2.71	3.46	6.93	0.15	1.20

See accompanying notes to financial results

Statement of Unaudited Assets and Liabilities as at 30th September 2023

	(Rs. In thousands)	
	As at 30-Sep-2023	As at 31-March-2023
	(Unaudited)	(Audited)
I. ASSETS		
Financial Assets		
a. Cash and cash equivalents	4,417	5,551
b. Investments	97,416	85,743
c. Other Financial Assets	50	56
Non-Financial Assets		
a. Current tax assets	188	169
b. Property, Plant and Equipment	19	23
c. Other non-financial assets	784	743
TOTAL ASSETS	1,02,872	92,285
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a. Borrowings	5,216	4,932
Non-Financial Liabilities		
a. Deferred tax liabilities (Net)	2,214	1,771
b. Other non-financial liabilities	214	296
Equity		
a. Equity Share Capital	12,450	12,450
b. Other Equity	82,778	72,836
TOTAL LIABILITIES AND EQUITY	1,02,872	92,285

For Rajesh Suresh Jain & Associates
Chartered Accountants

Rajesh Jain
Partner
M. No.:098219

Place: New Delhi
Date: 04.11.2023

For and on behalf of the Board of Directors of
Maryada Commercial Enterprises and Investment Company Limited

Sati Nath Das
Director
DIN: 03114586

Place: New Delhi
Date: 04.11.2023

Cash Flow Statement for the half year ended September 30, 2023

S	Particulars	Six months ended	
		30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
A.	Cash Flow from Operating Activities		
	Profit before tax	8623	184
	Adjustments for:		
	Depreciation	5	12
	Notional interest on borrowings	284	254
	Net gain/ (loss) on financial instruments	(9196)	(1049)
	Cash generated form operation before working capital changes	(285)	(599)
	Working capital changes		
	Increase/ (decrease) in other financial assets	7	(10)
	Increase/ (decrease) in other non-financial assets	(41)	(52)
	(Increase) /decrease in other non financial liabilities	(82)	(13)
	Cash Flows before OCI and Tax	(401)	(674)
	Income tax paid	(19)	(78)
	Net cash flow from/ (used) in operating activities	(420)	(752)
B.	Investing Activities		
	Purchase of Investments	(715)	(376)
	Sale of Investments	0	0
	Net cash flow from/ (used in) investing activities	(715)	(376)
C.	Financing Activities		
	Proceeds/ (Repayment) of borrowings	0	0
	Net cash flow from/ (used in) financing activities	0	0
	Net change in cash and cash equivalents	(1135)	(1128)
	Cash and cash equivalents at the beginning of the year	5551	7734
	Cash and cash equivalents at the end of the year	4417	6607

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Notes:

- The aforesaid Financial Results for the quarter and half year ended Sep 30th, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 9th, 2023.
- The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2023 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.
- 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 AccountantsRajesh Jain
Partner
M. No.-098229Place: New Delhi
Date: 04.11.2023For and on behalf of the Board of Directors of
Maryada Commercial Enterprises and Investment Company LimitedSati Nath Das
Director
DIN: 03114586Place: New Delhi
Date: 04.11.2023