

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, 2024

(Figure Rs in thousands)

Particulars	Quarter ended			Year Ended	
	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Revenue from operations					
a) Interest Income	34	45	59	195	249
b) Dividend Income	610	391	421	2,052	1,443
c) Net gain on fair value changes	1,686	5,263	520	16,145	2,952
Total	2,330	5,699	1,000	18,392	4,644
2. Other Income	-	-	(0)	-	-
3. Total Income (1+2)	2,330	5,699	1,000	18,392	4,644
4. Expenses					
a) Finance Costs	142	142	128	567	509
b) Employee benefit expense	552	552	494	2,208	1,973
c) Depreciation and amortisation expense	5	2	7	12	24
d) Other expenses	156	182	89	686	644
Total Expense (4)	855	878	718	3,473	3,150
5. Profit before tax (3-4)	1,475	4,821	282	14,919	1,494
6. Tax Expense					
a) Current tax	-	-	-	-	-
b) Deferred tax	0	-	(2)	0	-2
c) Earlier Year Tax	-	-	1	-	1
Total tax expense	0	-	(1)	0	(1)
7. Profit for the period (5-6)	1,475	4,821	283	14,919	1,495
8. Other comprehensive income					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	1,475	1,865	247	5,102	1,584
b) Tax impact on above	(371)	(469)	(399)	(1,284)	(399)
9. Total Comprehensive income for the period (7+8)	2,579	6,217	131	18,737	2,680
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	1.19	3.87	0.23	11.98	1.20
b) Diluted	1.19	3.87	0.23	11.98	1.20

Statement of Audited Assets and Liabilities as at 31st March 2024

(Figure Rs in thousands)

	As at 31-March-2024	As at 31-March-2023
I. ASSETS		
Financial Assets		
a. Cash and cash equivalents	3,236	5,551
b. Investments	1,08,454	85,743
c. Other Financial Assets	45	56
Non-Financial Assets		
a. Current tax assets	225	169
b. Property, Plant and Equipment	11	23
c. Other non -financial assets	978	743
TOTAL ASSETS	1,12,949	92,285
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a. Borrowings	5,500	4,932
Non-Financial Liabilities		
a. Deferred tax liabilities (Net)	3,055	1,771
b. Other non-financial liabilities	372	296
Equity		
a. Equity Share Capital	12,450	12,450
b. Other Equity	91,572	72,836
TOTAL LIABILITIES AND EQUITY	1,12,949	92,285

For Rajesh Suresh Jain & Associates

Chartered Accountants

Firm Registration No. 017163N

**RAJESH
JAIN**

**Rajesh Jain
Partner
M. No. 098229**

**Place: New Delhi
Date: 29.05.2024**

By and on behalf of the Board

For Maryada Commercial Enterprises & Investment Co. Ltd.

**SATI
NATH DAS**

**Sati Nath Das
Director
DIN: 03114586**

**Place: New Delhi
Date: 29.05.2024**

Digitally signed by
SATI NATH DAS
Date: 2024.05.29
15:24:12 +05'30'

Cash Flow Statement for the year ended March 31, 2024

(Figure Rs in thousands)

	Particulars	Year Ended	
		31.03.2024 (Audited)	31.03.2023 (Audited)
A.	Cash Flow from Operating Activities		
	Profit before tax	14,919	1,493
	Adjustments for:		
	Depreciation	12	24
	Notional interest on borrowings	567	509
	Net gain/ (loss) on financial instruments	(16,145)	(2,952)
	Cash generated form operation before working capital changes	(647)	(926)
	Working capital changes		
	Increase/ (decrease) in other financial assets	11	(2)
	Increase/ (decrease) in other non-financial assets	(66)	(65)
	(Increase) /decrease in other non financial liabilities	76	(18)
	Cash Flows before OCI and Tax	(626)	(1,012)
	Income tax paid	(225)	(169)
	Net cash flow from/ (used) in operating activities	(851)	(1,181)
B.	Investing Activities		
	Purchase of Investments	(1,465)	(1,003)
	Purchase of Property, Plant & Equipment		
	Sale of Investments		
	Net cash flow from/ (used in) investing activities	(1,465)	(1,003)
C.	Financing Activities		
	Proceeds/ (Repayment) of borrowings	-	-
	Net cash flow from/ (used in) financing activities	-	-
	Net change in cash and cash equivalents	(2,315)	(2,184)
	Cash and cash equivalents at the beginning of the year	5,551	7,734
	Cash and cash equivalents at the end of the year	3,236	5,551

Notes:

- The above Financial Results for the quarter and financial year ended March 31st, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29th, 2024.
- 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 recognizd accounting practices generally acceptd 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 Comapany 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 of the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto third quarter of the respective financial year which were subject to limited review by the auditor.
- 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 Registration No. 017163N

RAJESH JAIN
Digitally signed by Rajesh Jain
DN: cn=Rajesh Jain, o=Rajesh Suresh Jain & Associates, ou=Chartered Accountants, email=rajesh.jain@rsja.co.in, c=IN

Rajesh Jain
Partner
M.No. 098229

Place: New Delhi
Date: 29.05.2024

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

SATI
NATH DAS
Digitally signed by SATI NATH DAS
Date: 2024.05.29 15:24:31 +05'30'

Sati Nath Das
Director
DIN: 03114586

Place: New Delhi
Date: 29.05.2024