

To,
Metropolitan Stock Exchange of India Ltd.
Listing Division,
4th Floor, Vibgyor Tower,
Opposite Trident Hotel,
Bandra-Kurla Complex,
Mumbai, India- PIN: 400098

Date: 13.11.2024

Sub: Outcome of Board Meeting / Announcements pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on Wednesday, the 11th day of November, 2024 at 03:00 p.m. held at 106, (1st Floor), Madhuban Tower, A-1, V.S. Block, Shakarpur Crossing, Delhi - 110092 has approved Unaudited Standalone Financial Results for the quarter and half year ended on 30th September, 2024.

The meeting of the Board of Directors commenced at 03:00 p.m. and concluded at 03:40 p.m.

This is for your information and record.

Thanking you,

Yours Faithfully

For Maryada Commercial Enterprises and Investment Company Limited

SATI
NATH DAS

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SATI NATH DAS
Date: 2024.11.13
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Sati Nath Das
Director
DIN: 03114586
Add: Flat No. 302, Plot No. 86, B Block,
Vishwakarma Colony, M. B. Road,
Pul Pehlad, South Delhi - 110044

Particulars	Quarter ended		Six Months Ended		(Rs. In thousands)
	30.09.2024	30.06.2024	30.09.2024	30.09.2023	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2024
1. Revenue from operations					
a) Interest Income	28	36	58	64	195
b) Dividend Income	928	400	619	1,328	2,052
c) Net gain on fair value changes	3,080	10,116	5,480	13,196	16,145
Total	4,036	10,552	6,157	14,588	18,392
2. Other Income	-	-	-	-	-
3. Total Income (1+2)	4,036	10,552	6,157	14,588	18,392
4. Expenses					
a) Finance Costs	114	114	142	228	567
b) Employee benefit expense	726	726	552	1,452	2,208
c) Depreciation and amortisation expense	-	2	2	2	12
d) Other expenses	183	163	208	346	686
e) Net loss on fair value changes	-	-	-	-	-
Total Expense (4)	1,023	1,005	905	2,028	3,473
5. Profit before tax (3-4)	3,013	9,547	5,253	12,560	14,919
6. Tax Expense					
a) Current tax	-	-	-	2	-
b) Deferred tax	2	-	4	-	-
Total tax expense	2	-	4	2	-
7. Profit for the period (5-6)	3,011	9,547	5,249	12,558	14,919
8. Other comprehensive income					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	1,739	3,486	-25	5,325	5,102
b) Tax impact on above	-488	-877	6	-1,315	-1,284
9. Total Comprehensive income for the period (7+8)	4,313	12,156	5,230	16,608	18,727
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	2.42	7.67	4.22	10.09	11.98
b) Diluted	2.42	7.67	4.22	10.09	11.98

See accompanying notes to financial results

Statement of Unaudited Assets and Liabilities as at 30th September 2024		(Rs. In thousands)	
		As at 30-Sep-2024	As at 31-March-2024
		(Unaudited)	(Audited)
I. ASSETS			
Financial Assets			
a. Cash and cash equivalents		1,773	3,236
b. Investments		1,27,671	1,08,454
c. Other Financial Assets		33	45
Non-Financial Assets			
a. Current tax assets		364	225
b. Property, Plant and Equipment		9	11
c. Other non-financial assets		1,016	978
TOTAL ASSETS		1,30,866	1,12,949
II. LIABILITIES AND EQUITY			
LIABILITIES			
Financial Liabilities			
a. Borrowings		4,196	5,500
Non-Financial Liabilities			
a. Current Tax Liability		0	0
b. Deferred tax liabilities (Net)		4,370	3,055
c. Other non-financial liabilities		275	372
Equity			
a. Equity Share Capital		12,450	12,450
b. Other Equity		1,09,575	91,572
TOTAL LIABILITIES AND EQUITY		1,30,866	1,12,949

Cash Flow Statement for the half year ended September 30, 2024

S	Particulars	Six months ended	
		30.09.2024	30.09.2023
		(Unaudited)	(Unaudited)
A.	Cash Flow from Operating Activities		
	Profit before tax	12560	8623
	Adjustments for:		
	Depreciation	2	5
	Notional interest on borrowings	228	284
	Net gain/ (loss) on financial instruments	(13196)	(9196)
	Cash generated from operation before working capital changes	(406)	(285)
	Working capital changes		
	Increase/ (decrease) in other financial assets	12	7
	Increase/ (decrease) in other non-financial assets	(38)	(41)
	(Increase)/ decrease in other non-financial liabilities	(97)	(82)
	Cash Flows before OCI and Tax	(529)	(401)
	Income tax paid	(139)	(19)
	Net cash flow from/ (used) in operating activities	(668)	(420)
B.	Investing Activities		
	Purchase of Investments	(795)	(715)
	Sale of Investments	0	0
	Net cash flow from/ (used in) investing activities	(795)	(715)
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	(1463)	(1125)
	Cash and cash equivalents at the beginning of the year	3236	5551
	Cash and cash equivalents at the end of the year	1773	4417

- Notes:**
- The above Financial Results for the quarter and half year ended Sep 30th, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13th, 2024.
 - The Statutory Auditors have carried out Limited Review of the financial results of the Company for the quarter and half year ended September 30, 2024 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 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 Accountant

RAJESH SURESH JAIN
JAIN

Rajesh Jain
Partner
M.No. 098229

Place: New Delhi
Date: 13.11.2024

For and on behalf of the Board of Directors

Maryada Commercial Enterprises and Investment Company Limited

SATI
NATH DAS
Sati Nath Das
Director
DIN: 03114586

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SATI NATH DAS
Date: 2024.11.13
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Rajesh Suresh Jain & Associates
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Unaudited Standalone Financial Results for the quarter and half year ended on 30th September 2024.

To

The Board of Directors of

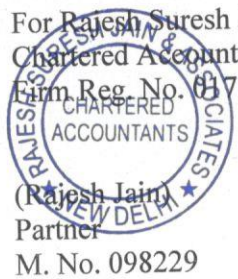
Maryada Commercial Enterprises & Investment Company Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Maryada Commercial Enterprises & Investment Company Limited ('the Company') for the quarter and half year ended as on 30th September, 2024 ('the statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing obligations and disclosure requirements) Regulation, 2015, as amended ('the Listing Regulations').
2. The preparation of the statement in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standard) Rules, 2015 and other accounting principles generally accepted in India, and in compliance with regulation 33 of the listing regulations is the responsibility of the Company's management and has been approved by the Board of Directors of the company. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") as specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulations 33 of the listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajesh Suresh Jain & Associates
Chartered Accountants
Firm Reg. No. 017163N



(Rajesh Jain)
Partner
M. No. 098229

Place: Delhi
Date: 13.11.2024

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