

MARYADA COMMERCIAL ENTERPRISES & INVESTMENT CO. LTD.
Registered Office: 106, (1st Floor) Madhuban Tower, A-1 V.S Block, Shukarpur Crossing New Delhi-110092
E-mail : macei1982@gmail.com, Website: www.maryadainvestment.in
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

Particulars	(Rs. In thousands)					
	Quarter ended		Six Months Ended		Year Ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Revenue from operations						
a) Interest Income	28	36	58	64	115	195
b) Dividend Income	928	400	619	1,328	1,051	2,052
c) Net gain on fair value changes	3,080	10,116	5,480	13,196	9,196	16,145
Total	4,036	10,552	6,157	14,588	10,363	18,392
2. Other Income	-	-	-	-	-	-
3. Total Income (1+2)	4,036	10,552	6,157	14,588	10,363	18,392
4. Expenses						
a) Finance Costs	114	114	142	228	284	567
b) Employee benefit expense	726	726	552	1,452	1,104	2,208
c) Depreciation and amortisation expense	-	2	2	2	5	12
d) Other expenses	183	163	208	346	348	686
e) Net loss on fair value changes	-	-	-	-	-	-
Total Expense (4)	1,023	1,005	905	2,028	1,740	3,473
5. Profit before tax (3-4)	3,013	9,547	5,252	12,560	8,623	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	5,248	12,558	8,623	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	5,225	1,762	5,102
b) Tax impact on above	-488	-877	6	-1,315	-443	-1,284
Total Comprehensive income for the period (7+8)	4,323	12,156	5,280	16,468	9,942	18,737
9. Total Comprehensive income for the period (7+8)						
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 analysed (Rs.)						
a) Basic	2.42	7.67	4.22	10.09	6.93	11.98
b) Diluted	2.42	7.67	4.22	10.09	6.93	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

Particulars	Six months ended	
	30.09.2024	30.09.2023
	(Unaudited)	(Unaudited)
A. Cash Flow from Operating Activities		
Cash Flow from Operating Activities	12,560	8,623
Profit before tax		
Adjustments for:		
Depreciation	2	5
Notional interest on borrowings	228	284
Net gain/ (loss) on financial instruments	(13,196)	(9,196)
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	(39)	(41)
(Increase)/decrease in other non-financial liabilities	(97)	(82)
Cash Flows before OCI and Tax	(829)	(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)	(1135)
Cash and cash equivalents at the beginning of the year	3236	551
Cash and cash equivalents at the end of the year	1773	4417

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

- 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 NDFC with RBI & at present 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 and on behalf of the Board of Directors

For Rajesh Suresh Jain & Associates
Chartered Accountant

Maryada Commercial Enterprises and Investment Company Limited

RAJESH SURESH JAIN
Partner
M.No. 098220

SATI NATH DAS
Digitally signed by SATI NATH DAS
Date: 2024.11.13 15:44:40 +05'30'

Rajesh Jain
Partner
M.No. 098220
Place: New Delhi
Date: 13.11.2024

Sati Nath Das
Director
DIN: 03114586