

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, 2025

(Figure Rs in thousands)

Particulars	Quarter ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Revenue from operations					
a) Interest Income	10	14	34	88	195
b) Dividend Income	503	463	610	2,294	2,052
c) Net gain on fair value changes	-	-	1,686	4,042	16,145
Total	513	477	2,330	6,424	18,392
2. Other Income	-	-	-	-	-
3. Total Income (1+2)	513	477	2,330	6,424	18,392
4. Expenses					
a) Finance Costs	114	114	142	456	567
b) Employee benefit expense	726	926	552	3,104	2,208
c) Depreciation and amortisation expense	1	-	5	3	12
d) Other expenses	144	93	156	583	686
e) Net loss on fair value changes	6,369	2,785			
Total Expense (4)	7,354	3,918	855	4,146	3,473
5. Profit before tax (3-4)	(6,841)	(3,441)	1,475	2,278	14,919
6. Tax Expense					
a) Current tax	-	-	-	-	-
b) Deferred tax	-	0	0	2	0
c) Earlier Year Tax	0	-	-	0	-
Total tax expense	0	0	0	2	0
7. Profit for the period (5-6)	(6,841)	(3,441)	1,475	2,276	14,919
8. Other comprehensive income					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	(1,620)	(2,863)	1,475	742	5,102
b) Tax impact on above	407	721	(371)	(187)	(1,284)
9. Total Comprehensive income for the period (7+8)	(8,054)	(5,583)	2,579	2,831	18,737
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	(5.49)	(2.77)	1.19	1.83	11.98
b) Diluted	(5.49)	(2.77)	1.19	1.83	11.98

Statement of Audited Assets and Liabilities as at 31st March 2025

(Figure Rs in thousands)

		As at 31-March-2025	As at 31-March-2024
I.	ASSETS		
	Financial Assets		
a.	Cash and cash equivalents	54	3,236
b.	Investments	1,14,854	1,08,454
c.	Other Financial Assets	16	45
	Non-Financial Assets		
a.	Current tax assets	236	225
b.	Property, Plant and Equipment	8	11
c.	Other non -financial assets	1,269	978
	TOTAL ASSETS	1,16,437	1,12,949
II.	LIABILITIES AND EQUITY		
	LIABILITIES		
	Financial Liabilities		
a.	Borrowings	4,424	5,500
	Non-Financial Liabilities		
a.	Deferred tax liabilities (Net)	3,242	3,055
b.	Other non-financial liabilities	385	372
	Equity		
a.	Equity Share Capital	12,450	12,450
b.	Other Equity	95,936	91,572
	TOTAL LIABILITIES AND EQUITY	1,16,437	1,12,949

For Rajesh Suresh Jain & Associates
Chartered Accountants

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

Cash Flow Statement for the year ended March 31, 2025

(Figure Rs in thousands)

	Particulars	Year Ended	
		31.03.2025 (Audited)	31.03.2024 (Audited)
A.	Cash Flow from Operating Activities		
	Profit before tax	2,278	14,919
	Interest on Income Tax Refund	(8)	-
	Adjustments for:		
	Depreciation	3	12
	Notional interest on borrowings	456	567
	Net gain/ (loss) on financial instruments	(4,042)	(16,145)
	Cash generated from operation before working capital changes	(1,313)	(647)
	Working capital changes		
	Increase/ (decrease) in other financial assets	29	11
	Increase/ (decrease) in other non-financial assets	(59)	(66)
	(Increase) /decrease in other non financial liabilities	13	76
	Cash Flows before OCI and Tax	(1,330)	(626)
	Income tax paid	(236)	(225)
	Net cash flow from/ (used) in operating activities	(1,566)	(851)
B.	Investing Activities		
	Purchase of Investments	(4,116)	(1,465)
	Purchase of Property, Plant & Equipment	-	-
	Sale of Investments	2,500	-
	Net cash flow from/ (used in) investing activities	(1,616)	(1,465)
C.	Financing Activities		
	Proceeds/ (Repayment) of borrowings	-	-
	Net cash flow from/ (used in) financing activities	-	-
	Net change in cash and cash equivalents	(3,182)	(2,315)
	Cash and cash equivalents at the beginning of the year	3,236	5,551
	Cash and cash equivalents at the end of the year	54	3,236

Notes:

- The above Financial Results for the quarter and financial year ended March 31st, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 29th, 2025.
- 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.
- The figures of the quarter ended March 31, 2025 and March 31, 2024 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

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