

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, 2026

(Figure Rs in thousands)

Particulars	Quarter ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Revenue from operations					
a) Interest Income	38	42	10	176	88
b) Dividend Income	13	27	503	925	2,294
c) Net gain on fair value changes	-	2,387	-	-	4,042
Total	51	2,456	513	1,101	6,424
2. Other Income	-	-	-	-	-
3. Total Income (1+2)	51	2,456	513	1,101	6,424
4. Expenses					
a) Finance Costs	127	127	114	509	456
b) Employee benefit expense	816	816	726	3,264	3,104
c) Depreciation and amortisation expense	-	-	1	-	3
d) Other expenses	218	121	144	643	583
e) Net loss on fair value changes	10,272	-	6,369	2,746	-
Total Expense (4)	11,433	1,064	7,354	7,162	4,146
5. Profit before tax (3-4)	(11,382)	1,392	(6,841)	(6,061)	2,278
6. Tax Expense					
a) Current tax	(520)	-	-	1,830	-
b) Deferred tax	(2)	-	-	0	2
c) Earlier Year Tax	(1)	-	0	(1)	0
Total tax expense	-523	-	0	1,829	2
7. Profit for the period (5-6)	(10,859)	1,392	(6,841)	-7,890	2,276
8. Other comprehensive income					
(i) Items that will not be reclassified to profit or loss					
a) Fair value changes in Equity Instruments	(2,659)	(787)	(1,620)	(1,528)	742
b) Tax impact on above	669	198	407	384	(187)
9. Total Comprehensive income for the period (7+8)	(12,849)	803	(8,054)	(9,034)	2,831
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	(8.72)	1.11	(5.49)	(6.34)	1.83
b) Diluted	(8.72)	1.11	(5.49)	(6.34)	1.83

Statement of Audited Assets and Liabilities as at 31st March 2026

(Figure Rs in thousands)

	As at 31-March-2026	As at 31-March-2025
I. ASSETS		
Financial Assets		
a. Cash and cash equivalents	2,533	54
b. Investments	1,02,851	1,14,854
c. Other Financial Assets	46	16
Non-Financial Assets		
a. Current tax assets	180	236
b. Property, Plant and Equipment	8	8
c. Other non-financial assets	1,578	1,269
TOTAL ASSETS	1,07,196	1,16,437
II. LIABILITIES AND EQUITY		
LIABILITIES		
Financial Liabilities		
a. Borrowings	4,933	4,424
Non-Financial Liabilities		
a. Deferred tax liabilities (Net)	2,856	3,242
b. Other non-financial liabilities	52	385
Equity		
a. Equity Share Capital	12,450	12,450
b. Other Equity	86,905	95,936
TOTAL LIABILITIES AND EQUITY	1,07,196	1,16,437

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 Dass)
Director
DIN: 03114586

Cash Flow Statement for the year ended 31st March 2026

(Figure Rs in thousands)

	Particulars	Year Ended	
		31.03.2026 (Audited)	31.03.2025 (Audited)
A.	Cash Flow from Operating Activities		
	Profit before tax	(6,061)	2,278
	Interest on Income Tax Refund	-	(8)
	Adjustments for:		
	Depreciation	-	3
	Notional interest on borrowings	509	456
	Net gain/ (loss) on financial instruments	2,746	(4,042)
	Cash generated from operation before working capital changes	(2,806)	(1,313)
	Working capital changes		
	Increase/ (decrease) in other financial assets	(29)	29
	Increase/ (decrease) in other non-financial assets	(72)	(59)
	(Increase) /decrease in other non financial liabilities	(333)	13
	Cash Flows before OCI and Tax	(3,240)	(1,330)
	Income tax paid	(2,010)	(236)
	Net cash flow from/ (used) in operating activities	(5,250)	(1,566)
B.	Investing Activities		
	Purchase of Investments	(57,512)	(4,116)
	Sale of Investments	65,241	2,500
	Net cash flow from/ (used in) investing activities	7,729	(1,616)
C.	Financing Activities		
	Proceeds/ (Repayment) of borrowings	-	-
	Net cash flow from/ (used in) financing activities	-	-
	Net change in cash and cash equivalents	2,479	(3,182)
	Cash and cash equivalents at the beginning of the year	54	3,236
	Cash and cash equivalents at the end of the year	2,533	54

Notes:

- The above Financial Results for the quarter and year ended March 31st, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 28th, 2026.
- 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.
- On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (Collectively referred to as "New Labour Code") - consolidating 29 existing labour laws. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the company has presented such incremental impact in the statement of profit and loss for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026.
- There are no separate reportable segments as per the Indian Accounting Standard (Ind AS-108) on segment reporting.
- The figures of the quarter ended March 31, 2026 and March 31, 2025 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

Rajesh Jain
Partner
M. No. 098229

Place: New Delhi
Date: 28.05.2026

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

(Sati Nath Dass)
Director
DIN: 03114586

Place: New Delhi
Date: 28.05.2026