



Marda Commercial & Holdings Limited

(CIN: L65929WB1990PLC048280)

November 12, 2024

To,
The Secretary,
Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata

Subject: Outcome of Board Meeting held on November 12, 2024

Dear Sir/ Ma'am,

Pursuant to Regulation 30 and Para A of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 and any other applicable provisions of the said Regulations, this is to inform that the Board of Directors of the Company at its meeting held today on Tuesday, November 12, 2024 at 11:00 A.M. at the Corporate Office of the Company at 81, Functional Industrial Estate, Patparganj, Delhi-110092, have, interalia considered and approved the Unaudited Financial Results of the Company for the Quarter and Half Year ended as on September 30, 2024.

A copy of the said results alongwith the Limited Review Report issued by M/s Multi Associates, Chartered Accountants, Statutory Auditors of the Company is enclosed.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 3:00 P.M.

Further in accordance with the provisions of Regulation 46 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the said information will also be available on the Company's website at www.mchl.co.in.

This is for your information and record.

Thanking you,
Yours Faithfully

For Marda Commercial & Holdings Ltd.

Daulat Ram

(Daulat Ram Agarwal)
Managing Director
DIN: 00586956



LIMITED REVIEW REPORT

Review Report To,

The Board of Directors of Marda Commercial & Holdings Limited

We have reviewed the accompanying statement of unaudited financial results of **Marda Commercial & Holdings Limited** ("the Company") for the quarter ended 30th September, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and been approved by the Board of Directors. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review 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 financial 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards, as notified under the Companies (Accounting Standards) Rules, 2006 (as amended) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Multi Associates

Firm Registration No.: 509955C

Chartered Accountants

Anil Kumar Garg

Partner

Membership Number: 084003



Place: New Delhi

Date: 12.11.2024

UDIN: 24084003BKACVS4804

MARDA COMMERCIAL & HOLDINGS LIMITED

Regd.off : 11, Crooked Lane, First Floor Room No. 7, P.S.- Hare Street, Kolkata-700069

Corp. off: 81, Functional Industrial Estate, Patparganj, Delhi -110092

CIN: L65929WB1990PLC048280, Website :www.mchl.co.in, Email : info@mchl.co.in

(Rs. In Lac)

Statement of Financial Results for the Quarter ended September 30, 2024							
S.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operation						
(i)	Interest & Dividend Income	47.26	56.75	41.49	104.01	81.56	194.25
(ii)	Gain on fair valuation of financial instruments	14.05	12.18	17.60	26.23	30.71	62.80
(I)	Total revenue from operations	61.31	68.93	59.09	130.24	112.27	257.05
(II)	Other income	12.95	25.18	66.22	38.13	139.28	150.72
(III)	Total Income (I+II)	74.26	94.11	125.31	168.37	251.55	407.77
	Expenses						
(i)	Finance costs	5.82	24.55	23.73	30.37	47.21	94.02
(ii)	Employee benefits expense	9.51	9.51	8.86	19.02	18.22	37.54
(iii)	Depreciation & amortisation	1.67	1.67	2.46	3.34	4.91	8.60
(iv)	Impairment of financial instruments	-	-	-	-	-	5.04
(v)	Other expenses	7.33	3.21	1.61	10.54	8.46	14.96
(IV)	Total Expenses	24.33	38.94	36.66	63.27	78.80	160.16
(V)	Profit before tax (III-IV)	49.93	55.17	88.65	105.10	172.75	247.61
(VI)	Tax Expenses						
	(1) Current tax	8.31	7.74	-	16.05	-	26.13
	(2) Deferred tax	(0.42)	(0.42)	-	(0.84)	-	(39.65)
(VII)	Profit for the period (V-VI)	42.04	47.85	88.65	89.89	172.75	261.13
(VIII)	Other Comprehensive Income	-	-	-	-	-	411.16
(IX)	Total comprehensive income (VII+VIII)	42.04	47.85	88.65	89.89	172.75	672.29
(X)	Paid up Equity Share Capital (Face value of Rs 10/-	1,000.06	1,000.06	1,000.06	1,000.06	1,000.06	1,000.06
(XI)	Reserves (excluding Revaluation Reserve)	-	-	-	-	-	4,483.31
(XII)	Earnings per share (not annualised):						
	(a) Basic (Rs.)	0.42	0.48	0.89	0.90	1.73	2.61
	(b) Diluted (Rs.)	0.42	0.48	0.89	0.90	1.73	2.61
	(c) Face value per equity share (Rs)	10.00	10.00	10.00	10.00	10.00	10.00

Notes:

- The above unaudited financial results for the quarter ended September 30, 2024 have been reviewed by the Audit Committee, and on its recommendation, have been approved by the Board of Directors at their respective meetings held on 12.11.2024. These results have been subjected to Limited Review by the Statutory Auditors as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and they have expressed an unmodified opinion on the aforesaid results.
- The aforesaid financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS) notified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- The main business of the Company is of financing activity. Further, all activities are carried out within India. As such, there are no separate reportable segments as per the Ind AS -108 on Operating Segment.
- The results of the company for the above mentioned period are available on the company website i.e. www.mchl.co.in and on the stock exchange website i.e. www.cse-india.com.
- Previous period / year figures have been regrouped / reclassified, wherever necessary.

Place: New Delhi
Date: 12.11.2024



For Marda Commercial & Holdings Limited

Daulat Ram Agarwal

Daulat Ram Agarwal
Managing Director
DIN: 00586956

Statement of Assets and Liabilities as at September 30, 2024

(Rs. In Lakh)

S.No.	Particulars	As at September 30, 2024 Unaudited	As at March 31, 2024 Audited
	ASSETS		
1	Financial Assets		
(a)	Cash & cash equivalents	5.75	118.71
(b)	Bank balances other than Cash & cash equivalents	490.95	617.83
(c)	Receivables		
	- Trade Receivables	-	-
	- Other Receivables	5.85	16.26
(d)	Loans	1,557.07	2,011.48
(e)	Investments	4,467.95	4,561.16
(f)	Other financial assets	16.05	0.70
	Total	6,543.62	7,326.14
2	Non-financial Assets		
(a)	Current tax assets(net)	5.14	21.93
(b)	Investment Property	333.32	336.44
(c)	Property, plant and equipments	0.40	0.36
(d)	Other non-financial assets	-	-
	Total	338.86	358.73
	TOTAL ASSETS	6,882.48	7,684.87
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
(a)	Borrowings	383.28	1,252.91
(b)	Other financial liabilities	6.96	4.20
	Total	390.24	1,257.11
2	Non-Financial Liabilities		
(a)	Current tax liabilities (net)	16.05	31.04
(b)	Deferred tax liabilities	901.98	902.82
(c)	Other non-financial liabilities	0.95	10.53
	Total	918.98	944.39
3	EQUITY		
(a)	Equity share capital	1,000.06	1,000.06
(b)	Other equity	4,573.20	4,483.31
	Total	5,573.26	5,483.37
	TOTAL - LIABILITIES AND EQUITY	6,882.48	7,684.87

For Marda Commercial & Holdings Limited



Daulat Ram

Daulat Ram Agarwal
 Managing Director
 DIN: 00586956

Place: New Delhi
 Date: 12.11.2024

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 CIN: L65929WB1990PLC048280, Website :www.mchl.co.in, Email : info@mchl.co.in

Statement of Unaudited Cash Flows for the Six Months ended September 30, 2024

(Rs. In Lakh)

Particulars	Six Months ended September 30, 2024 (Unaudited)	Year ended March 31, 2024 (Audited)
A) Cash flow from operating activities:		
Profit before tax	105.09	247.61
Adjustments for :-		
Depreciation and amortisation	3.34	8.60
Impairment of financial instruments	-	5.04
Loss / (Profit) on sale of Investment	(4.40)	(25.96)
Dividend Reinvested in MF (Net of TDS)	-	(0.55)
loss/(Gain) on fair valuation of financial instruments	97.61	(85.68)
Operating profit before working capital changes-	201.65	149.06
Adjustments for :-		
Decrease/(Increase) in Receivables	(11.71)	45.79
Decrease/(Increase) in Other financial assets	111.53	(227.40)
Decrease/(Increase) in Other non-financial assets	-	-
Increase /(Decrease) in Other financial liabilities	2.75	0.98
Increase /(Decrease) in Other non-financial liabilities	(9.58)	0.40
Cash used in operations-	294.65	(31.17)
Income tax paid	(14.24)	9.09
Cash Flow Before Extraordinary Items	280.41	(22.08)
Extraordinary items	-	-
Net cash used in operating activities (A)	280.41	(22.08)
B) Cash flow from investing activities:		
Purchase of property, plant and equipment	(0.28)	-
Sale/(purchase) of investment (Net)	-	450.00
Net cash from / (used in) investing activities (B)	(0.28)	450.00
C) Cash flow from financing activities:		
Decrease/(Increase) in loans given	476.53	(507.38)
Increase /(Decrease) in Borrowings (other than Debt Securities)	(869.63)	72.62
Net cash from financing activities (C)	(393.10)	(434.77)
Net increase/ (decrease) in cash and cash equivalents (A+B+C)	(112.96)	(6.85)
Cash and cash equivalents (Opening Balance)	118.71	125.56
Cash and cash equivalents (Closing Balance)	5.75	118.71
	5.75	118.71



Deewat Das



Marda Commercial & Holdings Limited

(CIN: L65929WB1990PLC048280)

November 12, 2024

To,
The Secretary,
Calcutta Stock Exchange Limited
7 Lyons Range, Kolkata

Subject: Submission under Regulation 23(9) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

Please find enclosed disclosure as required under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, w.r.t Related Party Transactions of the Marda Commercial & Holdings Ltd. for the half year ended on September 30, 2024.

This will also be hosted on Company's website at www.mchl.co.in.

This is for your information and records.

Thanking you,
Yours Faithfully

For Marda Commercial & Holdings Ltd.

Daulat Ram

(Daulat Ram Agarwal)
Managing Director
DIN: 00586956



Encl: As above

DISCLOSURE OF RELATED PARTY TRANSACTION FOR THE HALF YEAR ENDED 30.09.2024

(In INR Lakhs)

S.No.	Details of the Party (listed entity/subsidiary)		Details of the counter party		Type of the related party transaction	Details of the related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the				Notes			
	Name	PAN	Name	PAN						Opening Balance	Closing Balance	Nature of indebtedness (loan/debt/any other etc.)	Details of other indebtedness	Cost	Tenure		Nature (Loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure
1			Advance Enterprises Private Limited		Any Other Transaction	Loan Interest Inc	2000	-	478.2 -1786.2	1310	0	-	-	9%	5yrs	Unsecured	Long Term	-	
2			TSB Tubes & Tanks		Any Other Transaction	Loan Interest Inc	2000	-	1400 -550	0	850	-	-	10%	5yrs	Unsecured	Long Term	-	
3			Tirupati Structural Limited		Any Other Transaction	Loan Interest Inc	2000	-	350.96 350.96	0	0	-	-	10%	1yr	Unsecured	short term	-	
4			Daulat Ram Agarwal		Remuneration				-3 0.3	0	-2.7	-	-	-	-	-	-	-	-
5			Nimisha Agarwal		Remuneration				-1.50 0.12	0	-1.38	-	-	-	-	-	-	-	-
6			Puja Mantri		Remuneration				-0.72 0.48	-0.12	-0.36	-	-	-	-	-	-	-	-
7			Jyoti Bansal		Sitting Fees				-0.07 0.07	0	0	-	-	-	-	-	-	-	-
8			Ankita Mathpal		Sitting Fees				-0.02 0.02	0	0	-	-	-	-	-	-	-	-
Total value of transaction during the reporting period																			

