

The Listing Department  
Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001  
Tel; 91-22-22721233/4

10<sup>th</sup> August, 2023

**Re: Company Code No. 531417 MEGACOR**

**Sub: Intimation of outcome of Board Meeting of the Company held on 10<sup>th</sup> August, 2023 pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015**

Dear Sir,

With regard to the above captioned subject we are pleased to submit the Outcome of Board Meeting of the Company held today i.e. 10<sup>th</sup> August, 2023 started at 14:00 P.M and concluded on 15:25 P.M. at the registered office of the Company inter-alia, to consider and approve the following matters:

1. Approved and taken on record Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2023 along with Limited Review Report on Unaudited Financial Results.
2. Other business arising out of the above business and incidental and ancillary to the Company's business.

The Financial Results will be published in the newspaper in terms of SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015.

As per Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015 we are enclosing herewith the following:

S. No.	Particulars
1.	Statement showing Unaudited Financial Results along with Cash Flow Statement for the quarter ended 30 <sup>th</sup> June, 2023.
2.	A Copy of Limited Review Report on Unaudited Financial Results for Quarter ended 30 <sup>th</sup> June, 2023, issued by our statutory auditors.

Kindly take the same on record and oblige.

Thanking you,

Yours Faithfully,

**For Mega Corporation Limited**



**Surendra Chhalani**  
**Director and CFO**  
**DIN: 00002747**

**Mega Corporation Limited**

Regd. Office: FIEE Complex,  
A-33, 2nd Floor, Okhla Phase-II,  
New Delhi - 110020  
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E info@megacorppltd.com  
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CIN: L65100DL1985PLC092375

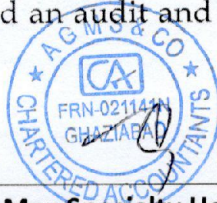




**Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended**

To  
The Board of Directors  
Of Mega Corporation Limited,  
A 33 Second Floor F.I.E.E.  
Okhla Industrial Area Phase II  
New Delhi 110020 India

1. We have reviewed the accompanying statement unaudited standalone financial results of **MEGA CORPORATION LIMITED** (the "Company") for the quarter ended **June 30, 2023** which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter ended **June 30, 2023**' (the "Statement"). The Statement has been submitted by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015"), which has been initialed by us for identification purposes.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 are free of material misstatement. A review is limited primarily to inquiries of company personnel, and analytical procedures applied to financial data and thus provides less assurance than audit. We haven't performed an audit and accordingly, we do not express an audit opinion.







**A G M S & CO**  
**Chartered Accountants**

3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A G M S & CO**  
**Chartered Accountants**  
**Firm Regn. No. 021141N**

*Chunni Lal Golchha*

**CA Chunni Lal Golchha**  
**Partner**  
**Membership No. 080597**  
**UDIN: 23080597BGTSSO2739**  
**Dated: 10/08/2023**  
**Place: Vaishali Ghaziabad**





MEGA CORPORATION LIMITED				
CIN L65100DL1985PLC092375				
Regd. Office: A-33, Second Floor, F.I.E.E, Okha Industrial Area Phase-II, New Delhi - 110020				
Ph:-+91 11 40531616				
email:info@megacorp Ltd.com, www.megacorp Ltd.com				
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2023				
(Rs. In Lakhs except per share data)				
STANDALONE				
Sl.	Particulars	Quarter Ended		Year Ended
		(Unaudited)	(Audited)	(Audited)
		30.06.2023	31.03.2023	30.06.2022
				31.03.2023
	Revenue from operations			
	(i) Interest income	73.32	75.30	81.38
	(ii) Dividend income	-	-	-
	(iii) Rental income	-	-	-
	(iv) Fees and Commission income	-	-	-
	(v) Net gain / (loss) on fair value changes	-	-	-
	(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-
	(vii) Sale of Products			
	(viii) Sale of services			
	(ix) Service charges			
(I)	Total Revenue from operations	73.32	75.30	81.38
(II)	Other Income	-	-	-
(III)	Total Income (I + II)	73.32	75.30	81.38
	Expenses			
	(i) Finance Cost	35.82	36.05	42.91
	(ii) Impairment on financial instruments	(12.32)	37.29	(12.58)
	(iii) Employee benefit expenses	9.02	9.59	8.59
	(iv) Depreciation, amortisation and impairment	9.42	9.53	8.84
	(v) Other Expenditures	10.62	6.16	12.97
(IV)	Total Expenses (IV)	52.56	98.62	60.73
(V)	Exceptional item (see note 40)	-	-	-
(VI)	Profit before tax (III-IV-V)	20.76	(23.32)	20.65
(VII)	Tax Expenses			
	(1) Current tax	-	-	-
	(2) Deferred tax	-	10.75	(3.78)
	(3) Taxes relating to prior years	-	-	-
	(4) MAT Credit entitlement	-	-	-
	Total Tax Expenses (VII)	-	10.75	(3.78)
(VIII)	Profit for the period (VI-VII)	20.76	(34.07)	24.43
(IX)	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss	-	-	-
	- Remeasurement of defined benefit plans			
	- Fair value changes on equity instruments through Other Comprehensive Income	-	2.27	(0.02)
	(ii) Income tax relating to items that will not be reclassified to profit or loss			
	Subtotal (A)	-	2.27	(0.02)
	B (i) Items that will be reclassified to profit or loss			
	- Gain / (Loss) from translating financial statement of a foreign operator			
	- Fair value change in debt instruments through Other Comprehensive Income			
	(ii) Income tax relating to items that will be reclassified to profit or loss			
	Subtotal (B)	-	-	-
	Other Comprehensive Income (A+B) (IX)	-	2.27	(0.02)
(X)	Total comprehensive Income for the period (VIII+ IX)	20.76	(31.80)	24.41
(XI)	Paid up Equity Capital (FV of Rs. 1/- each)	1,000.00	1,000.00	1,000.00
(XII)	Earning per equity share (quarterly figures are not annualised) (Face value of Rs. 1 each)			
	Basic (Rs.)	0.02	(0.03)	0.02
	Diluted (Rs.)	0.02	(0.03)	0.02

**Notes:-**

- (1) The above unaudited results, reviewed by the Audit Committee were taken on record, by the Board of Directors in the meeting held on 10th August 2023.  
(2) Previous Year/ Qtrs. Have been regrouped/ rearranged, wherever necessary.

Place:- New Delhi  
Date:- 10.08.2023

For Mega Corporation Limited

*(Signature)*  
(Surendra Chhalani)  
(Director & CFO)  
DIN:00002747



# MEGA CORPORATION LIMITED

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

### BALANCE SHEET AS AT JUNE 30, 2023

Particulars	(All amounts in lakhs unless otherwise stated)	
	As at	As at
	30 June 2023 (Unaudited)	31 March 2023 (Audited)
<b>ASSETS</b>		
<b>1 Financial Assets</b>		
a. Cash and cash equivalents	29.13	98.57
b. Bank Balance other than (a) above	-	-
c. Derivatives Financial Instruments	-	-
d. Receivables	-	-
(I) Trade Receivables	17.23	16.99
(II) Other Receivables	-	-
e. Loans	3,001.67	2,898.06
f. Investments	190.50	190.50
g. Other financial assets	-	-
<b>2 Non-Financial assets</b>	-	-
a. Inventories	-	-
b. Current tax assets (net)	4.22	17.58
c. Deferred tax assets (Net)	80.22	80.22
d. Investment Property	-	-
e. Biological assets other than bearer plants	-	-
f. Property, Plant and Equipment	285.30	294.21
g. Capital work in Progress	-	-
h. Intangible assets under development	-	-
i. Goodwill	-	-
j. Other Intangible Assets	-	-
k. Other non-financials assets	487.19	469.10
<b>TOTAL ASSETS</b>	<b>4,095.46</b>	<b>4,065.23</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>1 Financial liabilities</b>		
a. Derivative financial instruments	-	-
b. Payables	-	-
(I) Trade payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	2.40	-
(II) Other payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	-	0.95
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
c. Debt Securities	-	-
d. Borrowings (Other than Debt Securities)	1,306.40	1,283.47
e. Deposits	-	-
f. Subordinated Liabilities	-	-
g. Other Financial liabilities	306.87	307.84
<b>2 Non-Financial liabilities</b>		
a. Current Tax liabilities (Net)	-	-
b. Provisions	56.34	68.67
c. Deferred Tax Liabilities (Net)	-	-
d. Other Non-Financial liabilities	1.98	3.60
<b>3 Equity</b>		
a. Equity share capital	1,000.00	1,000.00
b. Other equity	1,421.47	1,400.70
<b>Total Liabilities and Equity</b>	<b>4,095.46</b>	<b>4,065.23</b>





**MEGA CORPORATION LIMITED**  
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023  
STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED JUNE 30, 2023

Particulars	(All amounts in lakhs unless otherwise stated)		
	Quarter Ended 30 June 2023 (Unaudited)	Quarter Ended 30 June 2022 (Audited)	Year Ended 31 March 2023 (Audited)
<b>Revenue from operations</b>			
(i) Interest Income	73.32	81.38	316.95
(ii) Dividend Income	-	-	-
(iii) Rental Income	-	-	-
(iv) Fees and Commission Income	-	-	-
(v) Net gain on fair value changes	-	-	-
(vi) Net Gain on derecognition of financial instruments under amortised cost category	-	-	-
(viii) Sale of Services	-	-	-
(ix) Others	-	-	-
<b>(I) Total Revenue from operations</b>	<b>73.32</b>	<b>81.38</b>	<b>316.95</b>
<b>(II) Other income</b>	<b>-</b>	<b>-</b>	<b>0.04</b>
<b>(III) Total income (1+2)</b>	<b>73.32</b>	<b>81.38</b>	<b>316.99</b>
<b>Expenses</b>			
(i) Finance costs	35.82	42.91	161.34
(ii) Fees and Commission Expense	-	-	-
(iii) Net gain on fair value changes	-	-	-
(iv) Net Gain on derecognition of financial instruments under amortised cost category	-	-	-
(v) Impairment on financial instruments	(12.32)	(12.58)	23.65
(vi) Cost of Material Consumed	-	-	-
(vii) Purchase of Stock in Trade	-	-	-
(viii) Changes in Inventories of finished goods, stock in trade and work in progress	-	-	-
(ix) Employee benefits expense	9.02	8.59	35.14
(x) Depreciation, amortisation and impairment	9.42	8.84	37.33
(xi) Other expenses	10.62	12.97	29.83
<b>(IV) Total expenses</b>	<b>52.56</b>	<b>60.73</b>	<b>287.28</b>
<b>(V) Profit/(Loss) before exceptional item and tax (III - IV)</b>	<b>20.76</b>	<b>20.65</b>	<b>29.71</b>
<b>(VI) Exceptional item</b>			
<b>(VII) Profit before tax (V - VI)</b>	<b>20.76</b>	<b>20.65</b>	<b>29.71</b>
<b>(VIII) Tax expense:</b>			
Current tax	-	-	-
Deferred tax	-	(3.78)	6.97
Adjustment of tax relating to earlier period	-	-	-
Less : MAT credit entitlement	-	-	-
Total tax expense	-	(3.78)	6.97
<b>(IX) Profit/(Loss) for the period from continuing operations (VII - VIII)</b>	<b>20.76</b>	<b>24.43</b>	<b>22.74</b>
<b>(X) Profit/(Loss) for the period from discontinued operations</b>	-	-	-
<b>(XI) Tax Expense of discontinued operations</b>	-	-	-
<b>(XII) Profit/(Loss) for the period from discontinued operations after tax (X - XI)</b>	-	-	-
<b>(XIII) Profit/(Loss) for the period (IX + XII)</b>	<b>20.76</b>	<b>24.43</b>	<b>22.74</b>
<b>(XIV) Other comprehensive income</b>			
(A) (i) Items that will not be reclassified to profit and loss	-	-	-
(a) Changes in fair valuation of equity instruments	-	(0.02)	2.27
(b) Remeasurements of the defined benefit plans	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-
(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-
<b>Total other comprehensive income</b>	<b>-</b>	<b>(0.02)</b>	<b>2.27</b>
Changes in fair valuation of equity instruments	-	-	-
Equity instruments through other comprehensive income	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or	-	-	-
<b>Total other comprehensive income (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(XV) Total comprehensive income for the year (XIII + XIV)</b>	<b>20.76</b>	<b>24.41</b>	<b>25.00</b>
<b>(XVI) Earnings per equity share:</b>			
(Face value Rs. 1 per share)			
- Basic and diluted (Rupees)	0.02	0.02	0.03



# MEGA CORPORATION LIMITED

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2023

### STATEMENT OF CASH FLOW FOR THE QUARTER ENDED JUNE 30, 2023

(All amounts in lakhs unless otherwise stated)

PARTICULARS		As on June 30, 2023	As on March 31, 2023
		(Unaudited)	(Audited)
1	<b>Cash flow from operating activities :-</b>		
	Profit for the year	20.76	29.71
	<b>Adjusted for:</b>		
	Depreciation and Amortisation expense	9.42	37.33
	(Profit)/Loss on sale of fixed assets	-	(0.04)
	MAT Credit adjusted to Retained Earnings	-	-
	Dividend Received (Long Term Investments)	-	-
	Balance written off	-	-
	Impairment on financial instruments	(12.32)	23.65
	<b>Operating Profit / (loss) before working capital changes</b>	<b>17.86</b>	<b>90.65</b>
	<b>Changes in Assets and Liabilities</b>		
	Adjusted for:		
	(Increase)/ Decrease in trade receivables	(0.24)	-
	(Increase)/ Decrease in loans	(103.61)	200.22
	(Increase)/ Decrease in tax assets	13.36	1.08
	(Increase)/ Decrease in other financial assets	-	0.20
	(Increase)/ Decrease in other non financial assets	(18.09)	248.07
	Increase/ (Decrease) in trade payables	1.45	0.05
	Increase/ (Decrease) in other liabilities	(1.62)	(2.55)
	Increase/ (Decrease) in Other Financial liabilities	(0.97)	1.90
	Increase/ (Decrease) in provisions	-	1.57
	<b>Cash generated from operations</b>	<b>(91.86)</b>	<b>541.19</b>
	<b>Add: Amount received on merger of subsidiary company</b>		
	Less : Taxation paid /refund (net off)	-	-
	<b>Net cash from operating activities</b>	<b>(91.86)</b>	<b>541.19</b>
2	<b>Cash flow from Investing activities</b>		
	Purchase of fixed assets	(0.52)	(10.72)
	Unrealised (Gain)/loss on fair valuation of financial instruments	-	-
	Sale of Fixed Assets	-	0.50
	Purchase of Investment	-	(9.23)
	Dividend received	-	-
	<b>Net cash used in investing activities</b>	<b>(0.52)</b>	<b>(19.45)</b>
3	<b>Cash flow from financing activities</b>		
	Proceeds from short-term borrowings	22.93	(512.03)
	<b>Net cash used in financing activities</b>	<b>22.93</b>	<b>(512.03)</b>
	Net (Increase/ Decrease) in Cash and Cash Equivalents	(69.45)	9.70
	Cash and cash equivalent at the beginning of the year	98.58	88.87
	Cash and cash equivalent at the end of the year	<b>29.13</b>	<b>98.58</b>

