


" ANNEXURE A "



MegaCorp
MEGA CORPORATION LIMITED
CIN L65100DL1985PLC092375
Regd. Office: A-33, Second Floor, F.I.E.E., Okhla Industrial
Area Phase-II, New Delhi - 110020 | Ph.: +91 11 46557134
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2022
(Rs. In Lakhs except per share data)

Sl. No.	Particulars	STANDALONE					
		Nine Months Ended		Quarter Ended			Year Ended
		(Unaudited) 31.12.2022	(Unaudited) 31.12.2021	(Unaudited) 31.12.2022	(Unaudited) 30.09.2022	(Unaudited) 31.12.2021	(Audited) 31.03.2022
	Revenue from operations						
(i)	Interest income	241.65	242.76	76.79	83.48	82.84	308.78
(ii)	Dividend income	-	-	-	-	-	-
(iii)	Rental income	-	3.00	-	-	-	3.00
(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	-	-	-	-	-	1.57
(ix)	Service charges	-	-	-	-	-	-
(I)	Total Revenue from operations	241.65	245.76	76.79	83.48	82.84	313.36
(II)	Other Income	0.04	1.57	-	0.040	0.17	(0.80)
(III)	Total Income (I +II)	241.69	247.34	76.79	83.52	83.01	312.56
	Expenses						
(i)	Finance Cost	125.29	171.40	40.50	41.88	59.33	205.37
(ii)	Impairment on financial instruments	(13.65)	0.73	(1.05)	(0.02)	(1.82)	20.63
(iii)	Employee benefit expenses	25.55	16.26	8.85	8.10	5.38	21.22
(iv)	Depreciation, amortisation and impairment	27.80	26.75	9.52	9.44	8.93	35.55
(v)	Other Expenditures	23.67	18.65	5.81	4.90	6.06	23.68
(IV)	Total Expenses (IV)	188.67	233.78	63.64	64.30	77.88	306.45
(V)	Exceptional item (see note 40)	-	-	-	-	-	-
(VI)	Profit before tax (III-IV-V)	53.02	13.56	13.16	19.22	5.14	6.10
(VII)	Tax Expenses						
(1)	Current tax	-	-	-	-	-	-
(2)	Deferred tax	-	-	-	-	-	-
(3)	Taxes relating to prior years	-	-	-	-	-	(9.94)
(4)	MAT Credit entitlement	-	-	-	-	-	-
	Total Tax Expenses (VII)	-	-	-	-	-	(9.94)
(VIII)	Profit for the period (VI-VII)	53.02	13.56	13.16	19.22	5.14	16.04
(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	-	-	-	-	-	2.77
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Sub total (A)	-	-	-	-	-	2.77
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	-	-	-	-	-	-
	Sub total (B)	-	-	-	-	-	-
	Other Comprehensive Income (A+B) (IX)	-	-	-	-	-	-
(X)	Total comprehensive income for the period (VIII+ IX)	53.02	13.56	13.16	19.22	5.14	18.81
(XI)	Paid up Equity Capital (FV of Rs. 1/- each)	1,000.00	1,000.00	1,000.00	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.)	0.05	0.01	0.01	0.02	0.01	0.02
	Diluted (Rs.)	0.05	0.01	0.01	0.02	0.01	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 13th February, 2023.
(2) Provision for Taxation & Deferred tax adjustment will be considered at the end of the year.
(3) Previous Year/ Qtrs. Have been regrouped/ rearranged, wherever necessary.

Date: 13.02.2023
Place: New Delhi

(Surendra Chhalani)
(Director & CFO)
DIN:0002747

For Mega Corporation Limited

Notes:-

- The above unaudited results, reviewed by the Audit Committee were taken on record, by the Board of Directors in the meeting held on 13th February, 2023.
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Date: 13.02.2023
Place: New Delhi

For Mega Corporation Limited

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



MEGA CORPORATION LIMITED

STATEMENT OF CASH FLOW FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

PARTICULARS		Nine Months ended As on Dec 31, 2022	Quarter ended As on Dec 31, 2022	Quarter ended As on Sept 30, 2022	Year ended As on March 31, 2022
1	Cash flow from operating activities :-				
	Profit for the year	53,02,291	13,15,743	19,21,706	6,10,269
	Adjusted for:				
	Depreciation and Amortisation expense	27,79,825	9,52,317	9,43,545	35,54,636
	(Profit)/Loss on sale of fixed assets	-	-	-	-
	Loss of subsidiary company transferred on merger	-	-	-	-
	MAT credit adjusted to Retained earning	-	-	-	-
	Dividend Received (Long Term Investments)	-	-	-	-
	Transfer to statutory reserve	-	-	-	-
	Liabilities written back	-	-	-	6,350
	Unrealised (Gain)/loss on fair valuation of financial instruments	-	-	-	-
	Impairment on financial instruments	(13,64,568)	(1,04,756)	(1,908)	20,63,292
	Deferred Tax (Saving)/Expenses	-	-	-	-
	Operating Profit / (loss) before working capital changes	67,17,548	21,63,303	28,63,343	62,34,547
	Changes in Assets and Liabilities				
	Adjusted for:				
	(Increase)/ Decrease in trade receivables	-	-	-	(3,30,789)
	(Increase)/ Decrease in loans	57,89,942	2,66,47,876	4,76,874	17,94,642
	(Increase)/ Decrease in tax assets	6,27,644	(4,27,277)	(4,00,411)	(1,58,919)
	(Increase)/ Decrease in other financial assets	20,000	-	20,000	1,000
	(Increase)/ Decrease in other non financial assets	2,45,87,980	1,59,087	4,304	8,35,267
	Increase/ (Decrease) in trade payables	(56,338)	69,590	(3,27,027)	1,32,734
	Increase/ (Decrease) in other liabilities	(95,140)	7,344	-	-
	Increase/ (Decrease) in provisions	6,374	(6,000)	58,168	62,713
	Cash generated from operations	3,75,98,010	2,86,13,923	26,95,251	85,71,195
	Add: Amount received on merger of subsidiary company				
	Less : Taxation paid /refund (net off)	-	-	-	-
	Net cash from operating activities	3,75,98,010	2,86,13,923	26,95,251	85,71,195
2	Cash flow from Investing activities				
	Purchase of fixed assets	(10,72,124)	-	(10,72,124)	(49,407)
	Sale of assets	45,995	-	45,995	-
	Sale of Investment (net of profit)	-	-	-	50,00,000
	Sale of investment (net of profit)	-	-	-	-
	Dividend received	-	-	-	-
	Net cash used in investing activities	(10,26,129)	-	(10,26,129)	49,50,593
3	Cash flow from financing activities				
	Proceeds from short-term borrowings	(3,59,47,538)	(2,21,70,221)	(21,93,688)	(63,14,838)
	Net cash used in financing activities	(3,59,47,538)	(2,21,70,221)	(21,93,688)	(63,14,838)
	Net (Increase/ Decrease) in Cash and Cash Equivalents	6,24,343	64,43,702	(5,24,566)	72,06,950
	Cash and cash equivalent at the beginning of the year	88,87,255	30,67,896	35,92,462	16,80,305
	Cash and cash equivalent at the end of the year	95,11,598	95,11,598	30,67,896	88,87,255




MEGA CORPORATION LIMITED

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS YEAR ENDED DECEMBER 31, 2022

	Notes	Quarter ended Dec 31, 2022	Quarter ended Sept 30, 2022	Nine Months ended on Dec 31, 2022	Year Ended March 31, 2022
1. Revenue from operations	18				
Interest Income		76,79,322	83,48,048	2,41,65,165	3,08,78,280
Dividend Income					
Lease Rental Income		-	-	-	3,00,000
Gain on fair value of financial instruments					
Total Revenue from operations		76,79,322	83,48,048	2,41,65,165	3,11,78,280
2. Other income	19	-	4,005	4,005	77,326
3. Total income (1+2)		76,79,322	83,52,053	2,41,69,170	3,12,55,605
4. Expenses					
Finance costs	20	40,49,998	41,88,086	1,25,29,326	2,05,37,095
Impairment on financial instruments	21	(1,04,756)	(1,908)	(13,64,568)	20,63,292
Employee benefits expense	22	8,85,450	8,10,244	25,54,816	21,22,334
Depreciation and amortisation expense	10	9,52,317	9,43,545	27,79,825	35,54,636
Other expenses	23	5,80,571	4,90,380	23,67,481	23,67,979
Total expenses		63,63,579	64,30,347	1,88,66,879	3,06,45,336
5. Profit before exceptional item and tax (3-4)		13,15,743	19,21,706	53,02,291	6,10,269
6. Exceptional item (see note 40)					
7. Profit before tax (5-6)		13,15,743	19,21,706	53,02,291	6,10,269
8. Tax expense:					
Current tax					
Deferred tax			-	-	-
Adjustment of tax relating to earlier period			-	-	(9,94,102)
Less : MAT credit entitlement			-	-	-
Total tax expense	25	-	-	-	(9,94,102)
9. Profit for the year (7-8)		13,15,743	19,21,706	53,02,291	16,04,371
10. Other comprehensive income					
(i) <u>Items that will not be reclassified to profit or loss</u>					
(a) Changes in fair valuation of equity instruments					
(b) Remeasurements of the defined benefit plans					
Total other comprehensive income					
Income tax relating to items that will not be reclassified to profit or loss					2,76,918
Equity instruments through other comprehensive income					
(ii) Income tax relating to items that will not be reclassified to profit or loss					
Total other comprehensive income (Net of Tax)		-	-	-	2,76,918
11. Total comprehensive income for the year (9+10)		13,15,743	19,21,706	53,02,291	18,81,290
Earnings per equity share:					
(Face value Rs. 1 per share)					
- Basic and diluted (Rupees)	26	0.01	0.02	0.05	0.02




MEGA CORPORATION LIMITED

BALANCE SHEET AS AT DECEMBER 31, 2022

		Quarter Ended As at	Quarter Ended As at	Nine Months Ended As at	Year Ended As at
	Notes	December 31, 2022	September 30, 2022	December 31, 2022	March 31, 2022
ASSETS					
1 Financial Assets					
i. Cash and cash equivalents	3	95,11,597	30,67,895	95,11,597	88,87,255
ii. Bank Balance other than Cash and cash equivalents					
iii. Trade receivables	4	16,99,000	16,99,000	16,99,000	16,99,000
iv. Loans	5	30,40,37,677	33,06,85,553	30,40,37,677	30,98,27,619
v. Investments	6	1,78,98,727	1,78,98,727	1,78,98,727	1,79,00,333
vi. Other financial assets	7	-	-	-	20,000
Total Financial assets		33,31,47,001	35,33,51,175	33,31,47,001	33,83,34,207
2 Non-Financial assets					
i. Current tax assets (net)	8	12,38,438	8,11,161	12,38,438	18,66,082
ii. Deferred tax assets (Net)	9	90,97,584	90,97,584	90,97,584	87,19,537
iii. Property, plant and equipment	10	3,03,73,927	3,13,26,244	3,03,73,927	3,21,27,623
iv. Capital work in Progress	-	-	-	-	-
v. Other intangible assets	-	-	-	-	-
vi. Other non-financial assets	11	4,71,28,993	4,72,88,080	4,71,28,993	7,17,16,973
Total Non-Financial assets		8,78,38,942	8,85,23,069	8,78,38,942	11,44,30,215
TOTAL ASSETS		42,09,85,943	44,18,74,243	42,09,85,943	45,27,64,422
LIABILITIES AND EQUITY					
Liabilities					
1 Financial liabilities					
i. Payables	12				
(I) Trade payables	12.1				
(a) Total outstanding dues of micro enterprises and small enterprises					
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		1,33,811	99,221	1,33,811	-
(II) Other payables	12.2				
(a) Total outstanding dues of micro enterprises and small enterprises		-	-	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises		3,01,113	2,66,113	3,01,113	4,91,262
ii. Borrowings (Other than Debt Securities)	12.3	14,36,02,962	16,57,73,183	14,36,02,962	17,95,50,500
iii. Other Financial liabilities	13	3,04,50,652	3,04,50,652	3,04,50,652	3,04,50,652
2 Non-Financial liabilities					
i. Provisions	14	29,86,976	30,97,733	29,86,976	43,45,171
ii. Other Non-Financial liabilities	15	2,61,754	2,54,410	2,61,754	3,56,894
Total		17,77,37,268	19,99,41,312	17,77,37,268	21,51,94,479
Equity					
i. Equity share capital	16	10,00,00,000	10,00,00,000	10,00,00,000	10,00,00,000
ii. Other equity	17	14,32,48,675	14,19,32,932	14,32,48,675	13,75,69,943
Total Equity		24,32,48,675	24,19,32,932	24,32,48,675	23,75,69,943
Total Liabilities and Equity		42,09,85,943	44,18,74,243	42,09,85,943	45,27,64,422

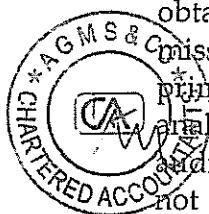




Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended

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 unaudited standalone financial results of **MEGA CORPORATION LIMITED** (the "Company") for the quarter ended **December 31, 2022** which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter ended **December 31, 2022**' (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 express a conclusion on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

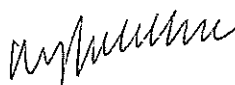




A G M S & CO
Chartered Accountants

4. 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 Listing 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


CA Mohit Golchha
Partner

Membership No. 515869
UDIN: 23515869BGWIKP8417
Dated: 13.02.2023
Place: Vaishali Ghaziabad

