



# MEGA CORPORATION LIMITED

CIN L65100DL1985PLC092375

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021

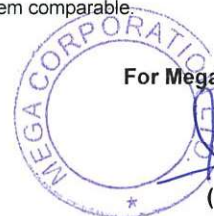


(Rs. In Lakhs except per share data)

STANDALONE					
Sl.	Particulars	Quarter Ended			Year Ended
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
		30.06.2021	31.03.2021	30.06.2020	31.03.2021 31.03.2020
(I)	Revenue from operations	78.00	62.76	73.52	275.31 270.41
(II)	Total Expenses	21.03	20.81	14.93	81.31 104.50
(III)	Profit/(Loss) from operations before other income, finance cost & Exceptional Items (I)-(II)	56.97	41.95	58.59	194.00 165.91
(IV)	Other Income	2.15	7.38	-	9.03 5.11
(V)	Profit/(Loss) from ordinary activities before finance cost & Exceptional Items (III) + (IV)	59.12	49.33	58.59	203.03 171.02
(VI)	Finance Cost	55.69	46.66	40.38	161.44 129.33
(VII)	Profit/(Loss) from ordinary activities before Exceptional Items (V) - (VI)	3.43	2.67	18.21	41.59 41.69
(VIII)	Exceptional item				40.91
(IX)	Profit before tax (VII) - (VIII)	3.43	2.67	18.21	41.59 0.78
	Tax Expenses				
	(1) Current tax	-	-	-	8.51
	(2) Deferred tax	-	(11.48)	-	(11.48) (7.81)
	(3) Taxes relating to prior years	-	82.05	-	82.05 -
	(4) MAT Credit entitlement	-	-	-	8.51
(X)	Total Tax Expenses	-	70.57	-	70.57 (7.81)
(XI)	Profit for the period (IX) - (X)	3.43	(67.90)	18.21	(28.98) 8.59
(XII)	Paid up Equity Capital (FV of Rs. 1/- each)	1,000.00	1,000.00	1,000.00	1,000.00 1,000.00
(XIII)	Earning per equity share (quarterly figures are not annualised)				
	(Face value of Rs. 1 each)				
	Basic (Rs.)	-	-	0.02	(0.03) 0.01
	Diluted (Rs.)	-	-	0.02	(0.03) 0.01

## Notes:-

- The above unaudited financial results for the quarter ended 30th June, 2021 have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on August 14, 2021. The Statutory Auditors have reviewed these financial results pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. [SEBI](LODR).
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The COVID-19 outbreak has caused significant disturbances and slowdown of economic activity. The Company has considered the possible impact of COVID-19 in preparation of these financial results. The Company has evaluated the all possible effects of likely adverse impact on the operation of the Company due to COVID-19 out break and does not expect any Uncertainty in meeting the financial obligations over the foreseeable future. The impact of this pandemic may be different as estimated as at the date of approval of these financial results and Company will monitor any material changed to future economic conditions, if ,pandemic situation persist in near future.
- The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the full financial year ended March 31, 2021 and unaudited year to date published figures up to the third quarter ended December 31, 2020.
- Provision for Taxation & Deferred tax adjustment will be considered at the end of the year.
- Previous period's figures have been regrouped I reclassified, wherever considered necessary to make them comparable.



For Mega Corporation Limited

( Surendra Chhalani )

(Director & CFO)

DIN:00002747

Place: New Delhi

Date: 14-08-2021

# MEGA CORPORATION LIMITED

## BALANCE SHEET AS AT JUNE 30, 2021

	As at June 30, 2021 Un-Audited	As at 31 March 2021 Audited
<b>ASSETS</b>		
<b>1 Financial Assets</b>		
i. Cash and cash equivalents	11,46,443	16,80,305
ii. Bank Balance other than Cash and cash equivalents	-	-
iii. Trade receivables	15,66,656	13,68,211
iv. Loans	32,32,75,459	31,16,22,261
v. Investments	2,26,23,415	2,26,23,415
v. Other financial assets	21,000	21,000
<b>Total Financial assets</b>	<b>34,86,32,972</b>	<b>33,73,15,192</b>
<b>2 Non-Financial assets</b>		
i. Current tax assets (net)	17,07,164	17,07,163
ii. Deferred tax assets (Net)	77,25,435	77,25,435
iii. Property, plant and equipment	3,47,50,920	3,56,39,201
iv. Capital work in Progress	-	-
v. Other intangible assets	-	-
vi. Other non-financial assets	7,33,12,822	7,25,52,240
<b>Total Non-Financial assets</b>	<b>11,74,96,340</b>	<b>11,76,24,039</b>
<b>TOTAL ASSETS</b>	<b>46,61,29,312</b>	<b>45,49,39,231</b>
<b>LIABILITIES AND EQUITY</b>		
<b>Liabilities</b>		
<b>1 Financial liabilities</b>		
<b>i. Payables</b>		
(I) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises		-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,78,628	-
(II) Other payables		
(a) Total outstanding dues of micro enterprises and small enterprises		
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,40,625	3,58,528
ii. Borrowings (Other than Debt Securities)	19,63,86,086	18,58,65,338
ii. Other Financial liabilities	3,04,50,652	3,04,50,652
<b>2 Non-Financial liabilities</b>		
i. Provisions	23,06,957	22,59,551
ii. Other Non-Financial liabilities	5,34,553	3,16,508
<b>Total</b>	<b>23,00,97,501</b>	<b>21,92,50,577</b>
<b>Equity</b>		
i. Equity share capital	10,00,00,000	10,00,00,000.00
ii. Other equity	13,60,31,811	13,56,88,653
<b>Total Equity</b>	<b>23,60,31,811</b>	<b>23,56,88,653</b>
<b>Total Liabilities and Equity</b>	<b>46,61,29,312</b>	<b>45,49,39,231</b>

For and on behalf of the Board of Directors

  
 Surendra Chhalani  
 Director & CFO

DIN: 00002747





# MEGA CORPORATION LIMITED

## STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED JUNE 30, 2021

	Quarter ended June 30, 2021	Year Ended March 31, 2021
	Un-Audited	Audited
<b>1. Revenue from operations</b>		
Interest Income	78,00,333	2,71,81,114
Dividend Income		-
Lease Rental Income		3,50,000
Gain on fair value of financial instruments		-
<b>Total Revenue from operations</b>	<u>78,00,333</u>	<u>2,75,31,114</u>
<b>2. Other income</b>	<u>2,15,000</u>	<u>9,03,608</u>
<b>3. Total income (1+2)</b>	<u><u>80,15,333</u></u>	<u><u>2,84,34,722</u></u>
<b>4. Expenses</b>		
Finance costs	55,68,737	1,61,44,561
Impairment on financial instruments	47,406	2,37,831
Employee benefits expense	5,02,373	23,09,149
Depreciation and amortisation expense	8,88,281	35,54,456
Other expenses	6,65,378	20,29,607
<b>Total expenses</b>	<u>76,72,175</u>	<u>2,42,75,604</u>
<b>5. Profit before exceptional item and tax (3-4)</b>	<u>3,43,158</u>	<u>41,59,118</u>
<b>6. Exceptional item (see note 40)</b>		-
<b>7. Profit before tax (5-6)</b>	<u>3,43,158</u>	<u>41,59,118</u>
<b>8. Tax expense:</b>		
Current tax		-
Deferred tax	-	(11,47,852)
Adjustment of tax relating to earlier period	-	82,04,971
Less : MAT credit entitlement	-	-
<b>Total tax expense</b>	<u>-</u>	<u>70,57,119</u>
<b>9. Profit for the year (7-8)</b>	<u>3,43,158</u>	<u>(28,98,001)</u>
<b>10. Other comprehensive income</b>		
(i) Items that will not be reclassified to profit or loss		
Income tax relating to items that will not be reclassified to profit or loss		2,79,784.00
Equity instruments through other comprehensive income		-
(ii) Income tax relating to items that will not be reclassified to profit or loss		-
<b>Total other comprehensive income (Net of Tax)</b>	<u>-</u>	<u>2,79,784</u>
<b>11. Total comprehensive income for the year (9+10)</b>	<u>3,43,158</u>	<u>(26,18,217)</u>
<b>Earnings per equity share:</b>		
(Face value Rs. 1 per share)		
- Basic and diluted (Rupees)	0.00	(0.03)

For and on behalf of the Board of Directors

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

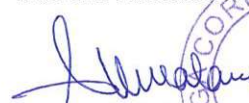


# MEGA CORPORATION LIMITED

## STATEMENT OF CASH FLOW FOR THE QUATER ENDED JUNE 30, 2021

PARTICULARS		As on June 30, 2021	As on March 31, 2021
		Un-Audited	Audited
1	<b>Cash flow from operating activities :-</b>		
	Net Profit for the year before tax	3,43,158	41,59,118
	<b>Adjusted for:</b>		
	Depreciation and Amortisation expense	8,88,281	35,54,456
	(Profit)/Loss on sale of fixed assets	-	0
	Loss of subsidiary company transferred on merger	-	-
	MAT credit adjusted to Retained earning	-	-38,71,748
	Dividend Received (Long Term Investments)	-	0
	Transfer to statutory reserve	-	-
	Liabilities written back	-	-6,28,767
	Unrealised (Gain)/loss on fair valuation of financial instruments	-	-2,79,784
	Impairment on financial instruments	47,406	2,37,831
	Deferred Tax (Saving)/Expenses	-	0
	<b>Operating Profit / (loss) before working capital changes</b>	<b>12,78,845</b>	<b>31,71,106</b>
	<b>Changes in Assets and Liabilities</b>		
	Adjusted for:		
	(Increase)/ Decrease in trade receivables	(1,98,445)	-3,76,691
	(Increase)/ Decrease in loans	(1,16,53,198)	-5,90,81,061
	(Increase)/ Decrease in tax assets	(1)	-11,17,131
	(Increase)/ Decrease in other financial assets	-	0
	(Increase)/ Decrease in other non financial assets	(7,60,582)	90,00,237
	Increase/ (Decrease) in trade payables	60,725	35,250
	Increase/ (Decrease) in other liabilities	-	34,207
	Increase/ (Decrease) in provisions	2,65,451	3,74,724
	<b>Cash generated from operations</b>	<b>(1,10,07,204)</b>	<b>-4,79,59,359</b>
	<b>Add: Amount received on merger of subsidiary company</b>		
	Less : Taxation paid /refund (net off)	-	-64,63,601
	<b>Net cash from operating activities</b>	<b>(1,10,07,204)</b>	<b>-5,44,22,960</b>
2	<b>Cash flow from Investing activities</b>		
	Purchase of fixed assets	-	-55,679
	Sale of assets	-	0
	Sale of Investment ( net of profit)	-	1,01,764
	Impairment of Financial Instrument	(47,406)	-
	Sale of investment (net of profit)	-	-50,00,000
	Dividend received	-	0
	<b>Net cash used in investing activities</b>	<b>(47,406)</b>	<b>-49,53,915</b>
3	<b>Cash flow from financing activities</b>		
	Proceeds from short-term borrowings	1,05,20,748	5,59,62,283
	<b>Net cash used in financing activities</b>	<b>1,05,20,748</b>	<b>5,59,62,283</b>
	Net (Increase/ Decrease) in Cash and Cash Equivalents	(5,33,863)	-34,14,592
	Cash and cash equivalent at the beginning of the year	16,80,305	50,94,897
	Cash and cash equivalent at the end of the year	11,46,443	16,80,305

For and on behalf of the Board of Directors

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

