

The Listing Department

Date: 01<sup>st</sup> February, 2024

Bombay Stock Exchange Ltd.  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001  
TEL: 91-22-22721233/4  
FAX: 91-22-22721919

Ref: Company Code no. 531417 MEGACOR

Sub: Intimation of outcome of Board Meeting of the Company held on 01<sup>st</sup> February, 2024 pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements), Regulations 2015

Dear Sir/Ma'am,

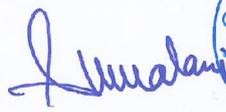
With regard to the above captioned subject we are pleased to submit the Outcome of Board Meeting of the Company held today i.e. Thursday, 01<sup>st</sup> February, 2024 started at 16:00 and concluded on 16:30 at the registered office of the Company inter-alia, to consider and approve the following matters:

1. Approved and taken on record Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2023 along with Limited Review Report on Unaudited Financial Statements.
2. Resignation of Mr. Lokesh Kumar Sethia (DIN: 08075151) from the position of Director w.e.f, 01<sup>st</sup>, February, 2024.
3. Appointment of Mr. Vikram Anand (DIN: 00407415) as Additional Director w.e.f, 01<sup>st</sup>, February, 2024, subject to the approval of the shareholders of the Company.
4. 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 Standalone Financial Results for the Quarter and Nine Months ended 31 <sup>st</sup> December, 2023.


**Mega Corporation Limited**  
Regd. Office:  
62, Upper Ground Floor,  
Okhla Industrial Estate-III,  
New Delhi-110020  
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E info@megacorppltd.com  
www.megacorppltd.com  
CIN: L65100DL1985PLC092375

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|----|---|
| 2. | A Copy of Limited Review Report on Unaudited Financial Results for Quarter and Nine Months ended 31 <sup>st</sup> December, 2023, issued by our statutory auditors. |
|----|---|

Further the details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 regarding Resignation of Mr. Lokesh Kumar Sethia and Appointment of Mr. Vikram Anand are enclosed in **Annexure 1** and **Annexure 2** respectively.

Kindly take the same on record and oblige.

Thanking you,  
Yours Faithfully,

**For Mega Corporation Limited**


**Surendra Chhalani**  
**Director and CFO**  
**DIN: 00002747**  
**Address: H. No. 246, Sector-31, Faridabad-121003**

**MEGA CORPORATION LIMITED**

CIN L65100DL1985PLC092375

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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2023**

(Rs. In Lakhs except per share data)

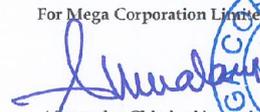
**STANDALONE**

Sl.	Particulars	Quarter Ended			Nine Month Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
	<b>Revenue from operations</b>						
	(i) Interest income	108.05	85.22	76.79	266.59	241.65	316.95
	(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)	<b>Total Revenue from operations</b>	<b>108.05</b>	<b>85.22</b>	<b>76.79</b>	<b>266.59</b>	<b>241.65</b>	<b>316.95</b>
(II)	<b>Other Income</b>	<b>4.05</b>	<b>0.09</b>	<b>-</b>	<b>4.14</b>	<b>0.04</b>	<b>0.04</b>
(III)	<b>Total Income (I +II)</b>	<b>112.10</b>	<b>85.30</b>	<b>76.79</b>	<b>270.73</b>	<b>241.69</b>	<b>316.99</b>
	<b>Expenses</b>						
	(i) Finance Cost	74.51	48.94	40.50	159.27	125.29	161.34
	(ii) Impairment on financial instruments	1.78	4.57	(1.05)	(5.98)	(13.65)	23.65
	(iii) Employee benefit expenses	8.86	10.70	8.85	28.57	25.55	35.14
	(iv) Depreciation, amortisation and impairment	10.36	9.40	9.52	29.18	27.80	37.33
	(v) Other Expenditures	9.30	15.70	5.81	35.62	23.67	29.83
(IV)	<b>Total Expenses (IV)</b>	<b>104.80</b>	<b>89.31</b>	<b>63.63</b>	<b>246.67</b>	<b>188.66</b>	<b>287.28</b>
(V)	<b>Exceptional items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
(VI)	<b>Profit before tax (III-IV-V)</b>	<b>7.30</b>	<b>(4.01)</b>	<b>13.16</b>	<b>24.06</b>	<b>53.03</b>	<b>29.71</b>
(VII)	<b>Tax Expenses</b>						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	6.97
	(3) Taxes relating to prior years	-	-	-	-	-	-
	(4) MAT Credit entitlement	-	-	-	-	-	-
	<b>Total Tax Expenses (VII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6.97</b>
(VIII)	<b>Profit for the period (VI-VII)</b>	<b>7.30</b>	<b>(4.01)</b>	<b>13.16</b>	<b>24.06</b>	<b>53.03</b>	<b>22.74</b>
(IX)	<b>Other Comprehensive Income</b>						
	<b>A (i) Items that will not be reclassified to profit or loss</b>						
	- Remeasurement of defined benefit plans	-	-	-	-	-	-
	- Fair value changes on equity instruments through Other Comprehensive Income	-	-	-	-	-	2.27
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<b>Subtotal (A)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.27</b>
	<b>B (i) Items that will be reclassified to profit or loss</b>						
	- 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	-	-	-	-	-	-
	<b>Subtotal (B)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Other Comprehensive Income (A+B) (IX)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.27</b>
(X)	<b>Total comprehensive Income for the period (VIII+ IX)</b>	<b>7.30</b>	<b>(4.01)</b>	<b>13.16</b>	<b>24.06</b>	<b>53.03</b>	<b>25.00</b>
(XI)	<b>Other Equity</b>						<b>1,400.70</b>
(XII)	<b>Paid up Equity Capital (FV of Rs. 1/- each)</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
(XIII)	<b>Earning per equity share (quarterly figures are not annualised)</b>						
	(Face value of Rs. 1 each)						
	Basic (Rs.)	0.01	(0.00)	0.01	0.02	0.05	0.03
	Diluted (Rs.)	0.01	(0.00)	0.01	0.02	0.05	0.03

Notes:-

- The above unaudited results, reviewed by the Audit Committee were taken on record, by the Board of Directors in the meeting held on 01st February 2024.
- Previous Year/ Qtrs. Have been regrouped/ rearranged, wherever necessary.
- Provision for taxation and deferred tax adjustment will be considered at the end of the year.

For Mega Corporation Limited

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

Place:- New Delhi

Date:- 01/02/2024

# MEGA CORPORATION LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE NINE MONTH ENDED ON DECEMBER 31, 2023

BALANCE SHEET AS AT DECEMBER 31, 2023

(All amounts in lakhs unless otherwise stated)

Particulars	As at 31 December 2023 (Unaudited)	As at 31 March 2023 (Audited)
<b>ASSETS</b>		
<b>1 Financial Assets</b>		
a. Cash and cash equivalents	188.73	98.57
b. Bank Balance other than (a) above	-	-
c. Derivatives Financial Instruments	-	-
d. Receivables	-	-
(I) Trade Receivables	17.01	16.99
(II) Other Receivables	-	-
e. Loans	4,285.05	2,898.06
f. Investments	290.50	190.50
g. Other financial assets	2.45	-
<b>2 Non-Financial assets</b>	-	-
a. Inventories	-	-
b. Current tax assets (net)	15.04	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	267.03	294.21
g. Capital work in Progress	-	-
h. Intangible assets under development	-	-
i. Goodwill	-	-
j. Other Intangible Assets	-	-
k. Right of use under a lease	32.06	-
l. Net Investment in finance lease	114.32	-
m. Other non-financials assets	485.00	469.10
<b>TOTAL ASSETS</b>	<b>5,777.41</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	1.95	-
(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)	2,974.40	1,283.47
e. Deposits	-	-
f. Subordinated liabilities	-	-
g. Other financial liabilities	307.60	307.84
<b>2 Non-Financial liabilities</b>		
a. Current tax liabilities (Net)	-	-
b. Provisions	63.26	68.67
c. Deferred tax liabilities (Net)	-	-
d. Other non-financial liabilities	5.44	3.60
<b>3 Equity</b>		
a. Equity share capital	1,000.00	1,000.00
b. Other equity	1,424.76	1,400.70
<b>Total Liabilities and Equity</b>	<b>5,777.41</b>	<b>4,065.23</b>




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**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,  
Upper Ground Floor, 62, Okhla Industrial Estate,  
Phase – III, South Delhi, New Delhi - 110020

1. We have reviewed the accompanying statement unaudited standalone financial results of **MEGA CORPORATION LIMITED** (the "Company") for the quarter ended **December 31, 2023** which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter ended **December 31, 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 initialled 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 have not performed an audit and accordingly, we do not express as audit opinion.

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**

*Ugolchha*

**CA Chundi Lal Golchha**  
**Partner**

**Membership No. 080597**

**UDIN: 24080597BkG1W7J7267**

**Dated: 01/02/2024**

**Place: Vaishali Ghaziabad**

