

Date: 12th November, 2024

The Listing Department
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 M/S MEGA CORPORATION LIMITED ("COMPANY") HELD ON 12TH NOVEMBER, 2024 PURSUANT TO REGULATION 30 AND 33 OF SEBI (LISTING OBLIGATIONS & DISCLOSURE REQUIREMENTS), REGULATIONS 2015.

Dear Sir/Ma'am,

In term of above referred provision of SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015 and further to our intimation Dated November, 02nd, 2024, we wish to inform you that the Board of Directors of the **M/s Mega Corporation Limited** ("Board") has, at its Meeting held today i.e. on November, 12th, 2024 ("Said Meeting"), has inter-alia consider and approved the following agenda items among other items:

1. The Board Discussed and approved the Unaudited Standalone Financial Results of the said company for the Quarter and half year ended September, 30th, 2024 ("Un-Audited Financial Results"). **(Annexure-A)**
2. The Limited Review Report(s) thereon dated November 11th, 2024 issued by Statutory Auditors of Company viz. M/s Manish Pandey & Associates (FRN: 019807C), Chartered Accountants are enclosed herewith. **(Annexure-B)**
3. Authorization to Mr. Surendra Chhalani (DIN: 00002747) Director Cum CFO of the company, to sign the results to be submitted to the stock exchange. **(Annexure-c)**




Mega Corporation Limited
Regd. Office:
62, Upper Ground Floor,
Okhla Industrial Estate-III,
New Delhi-110020
P +91 11 46557134
E info@megacorppltd.com
www.megacorppltd.com
CIN: L65100DL1985PLC092375

4. Approved and taken on record Un-Audited financial results along with limited review report of the company for the quarter and half year ended September 30, 2024. **(Annexure-D)**
5. Other business arising out of the above business and incidental and ancillary to the Company's business.

Please also note that in terms of Provision of Regulation 47 of SEBI LODR Regulation 2015, necessary arrangement have been made for publishing the Unaudited Financial Results in the News Paper(s) in the format as prescribed by SEBI (Listing Obligations & Disclosure Requirements), Regulations 2015.

The above Results along with Limited Review Report thereon enclosed herewith and shall be upload on the Company's website at www.megacorppltd.com.

Aforesaid Board Meeting Commenced at 03:00 P.M. (IST) and Concluded at 03:30 P.M. (IST)

You are requested to take the aforesaid on your record and disseminate the same for information to the public.

Thanking you,

Yours Faithfully,

For Mega Corporation Limited



Surendra Chhalani

Director and CFO

DIN: 00002747

Address: H. No. 246, Sector-31, Faridabad-121003



Encl: As above

Mega Corporation Limited

Regd. Office:

62, Upper Ground Floor,
Okhla Industrial Estate-III,

New Delhi-110020

P +91 11 46557134

E info@megacorppltd.com

www.megacorppltd.com

CIN: L65100DL1985PLC092375

ANNEXURE-A



MEGA CORPORATION LIMITED

CIN - L65100DL1985PLC092375

Regd. Office:- Upper Ground Floor - 62, Okhla Industrial Estate Phase - III, South Delh, Delhi - 110020

Ph. +911146557134 , Email - info@megacorppltd.com, Website - megacorppltd.com

STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(All amounts in lakhs unless otherwise stated)

| Particulars | Quarterly | | | Half Yearly | | Year Ended |
|---|---------------|---------------|---------------|---------------|---------------|---------------|
| | 30-09-2024 | 30-06-2024 | 30-09-2023 | 30-09-2024 | 30-09-2023 | 31 March 2024 |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| Revenue from operations | | | | | | |
| (i) Interest Income | 148.72 | 120.18 | 85.22 | 268.90 | 158.54 | 382.70 |
| (ii) Dividend Income | - | 0.01 | - | 0.01 | - | 0.00 |
| (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 | - | - | - | - | - | - |
| (vii) Sale of Services | - | - | - | - | - | - |
| (ix) Others | - | - | - | - | - | - |
| (I) Total Revenue from operations | 148.72 | 120.18 | 85.22 | 268.91 | 158.54 | 382.70 |
| (II) Other income | 3.79 | 0.05 | 0.09 | 3.84 | 0.09 | 41.76 |
| (III) Total income (1+2) | 152.51 | 120.24 | 85.31 | 272.75 | 158.62 | 424.46 |
| Expenses | | | | | | |
| (i) Finance costs | 115.03 | 82.31 | 48.95 | 197.34 | 84.77 | 236.17 |
| (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 | 3.14 | 3.74 | 4.57 | 6.87 | (7.76) | - |
| (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 | 8.60 | 8.06 | 10.69 | 16.66 | 19.71 | 38.16 |
| (x) Depreciation, amortisation and impairment | 10.46 | 10.25 | 9.40 | 20.71 | 18.82 | 39.66 |
| (xi) Other expenses | 11.46 | 12.45 | 15.70 | 23.91 | 26.32 | 56.97 |
| (IV) Total expenses | 148.69 | 116.80 | 89.32 | 265.49 | 141.87 | 370.96 |
| (V) Profit/(Loss) before exceptional item and tax (III - IV) | 3.82 | 3.44 | (4.01) | 7.26 | 16.75 | 53.50 |
| (VI) Exceptional item | - | - | - | - | - | - |
| (VII) Profit before tax (V - VI) | 3.82 | 3.44 | (4.01) | 7.26 | 16.75 | 53.50 |
| (VIII) Tax expense: | | | | | | |
| Current tax | - | - | - | - | - | - |
| Deferred tax | - | - | - | - | - | 27.56 |
| Adjustment of tax relating to earlier period | - | - | - | - | - | - |
| Less : MAT credit entitlement | - | - | - | - | - | - |
| Total tax expense | - | - | - | - | - | 27.56 |
| (IX) Profit/(Loss) for the period from continuing operations (VII - VIII) | 3.82 | 3.44 | (4.01) | 7.26 | 16.75 | 25.94 |
| (X) Profit/(Loss) for the period from discontinued operations | - | - | - | - | - | - |
| (XI) Tax Expense of discontinued operations | - | - | - | - | - | - |
| (XII) Profit/(Loss) for the period from discontinued operations after tax (X - XI) | - | - | - | - | - | - |
| (XIII) Profit/(Loss) for the period (IX + XII) | 3.82 | 3.44 | (4.01) | 7.26 | 16.75 | 25.94 |
| (XIV) Other comprehensive income | | | | | | |
| (A) (i) Items that will not be reclassified to profit and loss | - | - | - | - | - | - |
| (a) Changes in fair valuation of equity instruments | - | - | - | - | - | 19.54 |
| (b) Remeasurements of the defined benefit plans | - | - | - | - | - | (0.11) |
| (ii) Income tax relating to items that will not be reclassified to profit and loss | - | - | - | - | - | (0.49) |
| (ii) Income tax relating to items that will be reclassified to profit and loss | - | - | - | - | - | - |
| Total other comprehensive income | - | - | - | - | - | 18.94 |
| 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 loss | - | - | - | - | - | - |
| Total other comprehensive income (Net of Tax) | - | - | - | - | - | - |
| (XV) Total comprehensive income for the year (XIII + XIV) | 3.82 | 3.44 | (4.01) | 7.26 | 16.75 | 44.88 |
| (XVI) Earnings per equity share: | | | | | | |
| (Face value Rs. 1 per share) | | | | | | |
| - Basic and diluted (Rupees) | 0.00 | 0.00 | (0.00) | 0.02 | 0.02 | 0.04 |
| (XVII) Other Equity (Excluding revaluation reserve as per the audited balance sheet) | - | - | - | - | - | 1,445.58 |
| (XVIII) Paid up Equity Share Capital (Equity Share of face vale of Rs. 1 Ezch | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |

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 12th November, 2024.
- (2) Previous Year/ Qtrs. Have been regrouped/ rearranged, wherever necessary.
- (3) Provision for taxation and deferred tax adjustment will be considered at the end of the year.

For and on behalf of the Board of Directors

Surendra Chhabani
 Director & CPO
 DIN: 00002747




Place: New Delhi
 Date: 12-11-2024

| Particulars | (All amounts in lakhs unless otherwise stated) | |
|---|--|----------------------------|
| | As at | As at |
| | 30 September 2024 (Unaudited) | 31 March 2024 (Audited) |
| ASSETS | | |
| 1 Financial Assets | | |
| a. Cash and cash equivalents | 217.93 | 242.29 |
| b. Bank Balance other than (a) above | - | - |
| c. Derivatives Financial Instruments | - | - |
| d. Receivables | - | - |
| (I) Trade Receivables | - | - |
| (II) Other Receivables | - | - |
| e. Loans | 5,953.07 | 4,235.13 |
| f. Investments | 323.12 | 279.42 |
| g. Other financial assets | 1.09 | 1.63 |
| 2 Non-Financial assets | | |
| a. Inventories | - | - |
| b. Current tax assets (net) | 19.52 | 24.21 |
| c. Deferred tax assets (Net) | 52.17 | 52.17 |
| d. Investment Property | - | - |
| e. Biological assets other than bearer plants | - | - |
| f. Property, Plant and Equipment | 257.08 | 258.00 |
| g. Capital work in Progress | - | - |
| h. Intangible assets under development | - | - |
| i. Goodwill | - | - |
| j. Other Intangible Assets | 1.77 | - |
| k. Right of use under a lease | 29.31 | 31.14 |
| l. Net Investment in finance lease | 111.71 | 113.48 |
| m. Other non-financials assets | 512.00 | 457.27 |
| TOTAL ASSETS | 7,478.76 | 5,694.74 |
| LIABILITIES AND EQUITY | | |
| Liabilities | | |
| 1 Financial liabilities | | |
| 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 | - | - |
| (II) Other payables | - | |
| (i) Total outstanding dues of micro enterprises and small enterprises | - | 1.58 |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | - | - |
| c. Debt Securities | - | - |
| d. Borrowings (Other than Debt Securities) | 4,684.12 | 2,912.42 |
| e. Deposits | - | - |
| f. Subordinated Liabilities | - | - |
| g. Other Financial liabilities | 290.39 | 297.89 |
| 2 Non-Financial liabilities | | |
| a. Current Tax liabilities (Net) | - | - |
| b. Provisions | 36.42 | 28.92 |
| c. Deferred Tax Liabilities (Net) | - | - |
| d. Other Non-Financial liabilities | 15.00 | 8.35 |
| 3 Equity | | |
| a. Equity share capital | 1,000.00 | 1,000.00 |
| b. Other equity | 1,452.83 | 1,445.58 |
| Total Liabilities and Equity | 7,478.76 | 5,694.74 |

For and on behalf of the Board of Directors

Surendra Chhalani
Director & CFO
DIN: 00002747



Regd. Office:- Upper Ground Floor - 62, Okhla Industrial Estate Phase - III, South Delh, Delhi - 110020

Ph.- +911146557134 , Email - info@megacorppltd.com, Website - megacorppltd.com

STATEMENT OF UNAUDITED CASH FLOW FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(All amounts in lakhs unless otherwise stated)

| PARTICULARS | Six Months Ended on | | Year ended as on |
|---|---------------------|-------------------|-------------------|
| | 30-09-2024 | 30-09-2023 | March 31, 2024 |
| | (Unaudited) | (Unaudited) | (Audited) |
| 1 Cash flow from operating activities :- | | | |
| Profit for the year | 7.26 | 16.75 | 53.50 |
| Adjusted for: | | | |
| Depreciation and Amortisation expense | 18.88 | 18.82 | 37.83 |
| (Profit)/Loss on sale of fixed assets | - | - | - |
| MAT Credit adjusted to Retained Earnings | - | - | - |
| Dividend Received (Long Term Investments) | (0.01) | - | (0.00) |
| Balance written off | - | - | (41.03) |
| Impairment on financial instruments | - | (7.76) | - |
| Operating Profit / (loss) before working capital changes | 26.13 | 27.81 | 50.30 |
| Changes in Assets and Liabilities | | | |
| Adjusted for: | | | |
| (Increase)/ Decrease in trade receivables | - | (0.32) | 16.99 |
| (Increase)/ Decrease in loans | (1,717.95) | (1,100.19) | (1,337.08) |
| (Increase)/ Decrease in tax assets | 4.69 | 8.53 | (6.63) |
| (Increase)/Decrease in Right to use assets | 1.83 | (32.98) | (31.14) |
| (Increase)/Decrease in Net Investment in finance lease | 1.77 | - | (113.48) |
| (Increase)/ Decrease in other financial assets | 0.55 | (8.80) | (1.63) |
| (Increase)/ Decrease in other non financial assets | (54.73) | (131.49) | 11.83 |
| Increase/ (Decrease) in trade payables and other payables | (1.58) | 4.22 | 0.62 |
| Increase/ (Decrease) in other liabilities | 6.64 | 0.53 | 4.75 |
| Increase/ (Decrease) in Other Financial liabilities | (7.50) | (0.10) | (9.95) |
| Increase/ (Decrease) in provisions | 7.50 | 0.79 | 1.17 |
| Cash generated from operations | (1,732.64) | (1,232.00) | (1,414.25) |
| Add: Amount received on merger of subsidiary company | | | |
| Less : Taxation paid /refund (net off) | - | - | - |
| Net cash from operating activities | (1,732.64) | (1,232.00) | (1,414.25) |
| 2 Cash flow from Investing activities | | | |
| Purchase of fixed assets | (19.73) | (1.08) | (1.62) |
| Purchase of Investments | (43.70) | (100.00) | (100.00) |
| Unrealised (Gain)/loss on fair valuation of financial instruments | - | - | - |
| Sale of Fixed Assets | - | - | - |
| Sale of investment (net of profit) | - | - | 30.63 |
| Dividend received | 0.01 | - | 0.00 |
| Net cash used in investing activities | (63.42) | (101.08) | (70.99) |
| 3 Cash flow from financing activities | | | |
| Proceeds from short-term borrowings | 1,771.70 | 1,273.29 | 1,628.95 |
| Net cash used in financing activities | 1,771.70 | 1,273.29 | 1,628.95 |
| Net (Increase/ Decrease) in Cash and Cash Equivalents | (24.36) | (59.79) | 143.71 |
| Cash and cash equivalent at the beginning of the year | 242.29 | 98.58 | 98.58 |
| Cash and cash equivalent at the end of the year | 217.93 | 38.79 | 242.29 |

For and on behalf of the Board of Directors



Surendra Chhalani
Director & CFO
DIN: 00002747



Place - New Delhi
Date: - 12-11-2024



Independent Auditors' Review Report on the Quarterly unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Of Mega Corporation Limited
62, Upper Ground Floor,
Okhla Industrial Estate -III
New Delhi-110020

Opinion

1. We have reviewed the accompanying statement of unaudited financial results of **Mega corporation Limited** (the "Company") for the Quarter ended on September 30, 2024 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Statement, which is the responsibility of the company's management and approved by the company's board of directors has been prepared and presented in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 " Interim Financial Reporting" ("Ind AS-34") prescribed under sect -133 of the companies Act , 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

Basis for Opinion

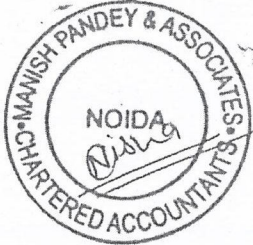
3. We conducted our review of the statement in accordance with the standards on Review Engagements (SRE) 2410, 'Review of Interim Financial Information performed by the independent auditor of the entity, issued by the Institute of Chartered Accountants of India. The standard required that we plan and 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 primarily of making inquires of company personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards and 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in all material respects in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting standards specified under sect -133 of the companies Act , 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in term of listing regulations, including the manner in which it is to be disclosed, or that in contain any material misstatement.

For Manish Pandey & Associates

Chartered Accountants

FRN – 019807C



Nisha Govardhandas Narayani

Partner

Membership No. 623330

Place: New Delhi

Date: 11-11-2024

UDIN: 24623330BKGWCT2135

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF THE BOARD OF DIRECTORS OF M/S MEGA CORPORATION LIMITED HELD AT THE REGISTERED OFFICE OF THE COMPANY AT PLOT NUMBER-62, UPPER GROUND FLOOR, OKHLA INDUSTRIAL ESTATE, PHASE-III OKHLA INDUSTRIAL ESTATE, SOUTH DELHI, NEW DELHI, INDIA, 110020, ON TUESDAY, THE 12TH DAY OF NOVEMBER, 2024 AT 03:00 P.M.

AUTHORIZATION TO MR. SURENDRA CHHALANI (DIN: 00002747) DIRECTOR CUM CFO OF THE COMPANY, TO SIGN THE RESULTS TO BE SUBMITTED TO THE STOCK EXCHANGE:

RESOLVED THAT pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI vide Circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016, the Standalone unaudited Financial Results of the Company for the 2nd quarter and half year ended on 30th September, 2024 duly considered by the Audit Committee of the Board, as approved by the Board is submitted to stock exchange.

RESOLVED FURTHER THAT Mr. Surendra Chhalani, Director cum CFO (DIN: 00002747), be and are hereby severally authorized to *sign and submit the Standalone Audited Financial Results of the Company to BSE Limited* and to do all such act and things necessary in connection with the submission of Results.

The resolution was passed with requisite majority.

CERTIFIED TRUE COPY
For Mega Corporation Limited




Kunal Lalani
Director
DIN: 00002756

Date: 12.11.2024
Place:-New Delhi

ANNEXURE-D

MegaCorp

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED IN THE MEETING OF THE BOARD OF DIRECTORS OF M/S MEGA CORPORATION LIMITED HELD AT THE REGISTERED OFFICE OF THE COMPANY AT PLOT NUMBER-62, UPPER GROUND FLOOR, OKHLA INDUSTRIAL ESTATE, PHASE-III OKHLA INDUSTRIAL ESTATE, SOUTH DELHI, NEW DELHI, INDIA, 110020, ON TUESDAY, THE 12TH DAY OF NOVEMBER, 2024 AT 03:00 P.M.

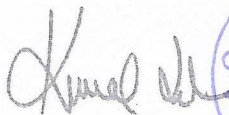
APPROVED AND TAKEN ON RECORD UNAUDITED FINANCIAL RESULTS ALONG WITH LIMITED REVIEW REPORT OF THE COMPANY FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024:

RESOLVED THAT pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI vide Circular No. CIR/CFD/FAC/62/2016 dated 05th July, 2016, the Standalone unaudited Financial Results of the Company for the 2nd quarter and half year ended on 30th September, 2024 as prepared in the Form 'Annexure-I' duly considered by the Audit Committee of the Board, placed before the Board be and are hereby approved.

RESOLVED FURTHER THAT Mr. Surendra Chhalani, Director cum CFO (DIN: 00002747), be and are hereby severally authorized to take necessary steps to publish the Unaudited Financial Results in the newspapers as required under the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The resolution was passed with requisite majority.

CERTIFIED TRUE COPY
For Mega Corporation Limited



Kunal Lalani
Director
DIN: 00002756

Date: 12.11.2024
Place:-New Delhi

Mega Corporation Limited
Regd. Office:
62, Upper Ground Floor,
Okhla Industrial Estate-III,
New Delhi-110020
P +91 11 46557134
E info@megacorpltd.com
www.megacorpltd.com
CIN: L65100DL1985PLC092375