

**MEGA CORPORATION LIMITED**

**BALANCE SHEET AS AT DECEMBER 31, 2021**

	Notes	Unaudited Quarter Ender at December 31, 2021	Unaudited-Nine Months Ended at December 31, 2021	Audited As at March 31, 2021
<b>ASSETS</b>				
<b>1 Financial Assets</b>				
i. Cash and cash equivalents	3	18,13,605	18,13,605	16,80,306
ii. Bank Balance other than Cash and cash equivalents				
ii. Trade receivables	4	18,35,083	18,35,083	13,68,211
iii. Loans	5	33,18,17,460	33,18,17,460	31,16,22,261
iv. Investments	6	2,01,23,415	2,01,23,415	2,26,23,415
v. Other financial assets	7	21,000	21,000	21,000
<b>Total Financial assets</b>		<b>35,56,10,562</b>	<b>35,56,10,562</b>	<b>33,73,15,192</b>
<b>2 Non-Financial assets</b>				
i. Current tax assets (net)	8	17,06,586	17,06,586	17,07,162
ii. Deferred tax assets (Net)	9	77,25,437	77,25,437	77,25,435
iii. Property, plant and equipment	10	3,30,13,765	3,30,13,765	3,56,39,201
iv. Capital work in Progress	-	-	-	-
v. Other intangible assets	-	-	-	-
vi. Other non-financial assets	11	7,14,50,162	7,14,50,162	7,25,52,240
<b>Total Non-Financial assets</b>		<b>11,38,95,949</b>	<b>11,38,95,949</b>	<b>11,76,24,038</b>
<b>TOTAL ASSETS</b>		<b>46,95,06,511</b>	<b>46,95,06,511</b>	<b>45,49,39,230</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities</b>				
<b>1 Financial liabilities</b>				
<b>i. Payables</b>				
(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		3,77,415	3,77,415	-
(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		1,60,062	1,60,062	3,58,528
ii. Borrowings (Other than Debt Securities)	12.3	19,85,87,767	19,85,87,767	18,58,65,338
ii. Other Financial liabilities	13	3,04,50,652	3,04,50,652	3,04,50,652
<b>2 Non-Financial liabilities</b>				
i. Provisions	14	23,30,828	23,30,828	22,59,551
ii. Other Non-Financial liabilities	15	5,55,202	5,55,202	3,16,508
<b>Total</b>		<b>23,24,61,926</b>	<b>23,24,61,926</b>	<b>21,92,50,577</b>
<b>Equity</b>				
i. Equity share capital	16	10,00,00,000	10,00,00,000	10,00,00,000
ii. Other equity	17	13,70,44,585	13,70,44,585	13,56,88,653
<b>Total Equity</b>		<b>23,70,44,585</b>	<b>23,70,44,585</b>	<b>23,56,88,653</b>
<b>Total Liabilities and Equity</b>		<b>46,95,06,511</b>	<b>46,95,06,511</b>	<b>45,49,39,230</b>



**MEGA CORPORATION LIMITED**

**STATEMENT OF PROFIT AND LOSS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2021**

	Notes	Quarter ended Dec 31, 2021	Nine Months ended on Dec 31, 2021	Year Ended March 31, 2021
<b>1. Revenue from operations</b>	18			
Interest Income		82,84,044	2,42,76,181	2,71,81,114
Dividend Income				
Lease Rental Income		-	3,00,000	3,50,000
Gain on fair value of financial instruments				
<b>Total Revenue from operations</b>		<b>82,84,044</b>	<b>2,45,76,181</b>	<b>2,75,31,114</b>
<b>2. Other income</b>	19	17,442	1,57,442	9,03,608
<b>3. Total income (1+2)</b>		<b>83,01,486</b>	<b>2,47,33,623</b>	<b>2,84,34,722</b>
<b>4. Expenses</b>				
Finance costs	20	59,32,636	1,71,39,839	1,61,45,269
Impairment on financial instruments	21	(1,81,655)	72,648	2,37,831
Employee benefits expense	22	5,37,637	16,25,708	23,09,149
Depreciation and amortisation expense	10	8,93,281	26,74,843	35,54,456
Other expenses	23	6,05,918	18,64,653	20,28,899
<b>Total expenses</b>		<b>77,87,817</b>	<b>2,33,77,691</b>	<b>2,42,75,604</b>
<b>5. Profit before exceptional item and tax (3-4)</b>		<b>5,13,669</b>	<b>13,55,932</b>	<b>41,59,118</b>
<b>6. Exceptional item (see note 40)</b>				
<b>7. Profit before tax (5-6)</b>		<b>5,13,669</b>	<b>13,55,932</b>	<b>41,59,118</b>
<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>	24	<b>-</b>	<b>-</b>	<b>70,57,119</b>
<b>9. Profit for the year (7-8)</b>		<b>5,13,669</b>	<b>13,55,932</b>	<b>(28,98,001)</b>
<b>10. Other comprehensive income</b>				
(i) <u>Items that will not be reclassified to profit or loss</u>				
In				2,79,784
co				
Equity instruments through other comprehensive income				
(ii) In				
co				
<b>Total other comprehensive income (Net of Tax)</b>		<b>-</b>	<b>-</b>	<b>2,79,784</b>
<b>11. Total comprehensive income for the year (9+10)</b>		<b>5,13,669</b>	<b>13,55,932</b>	<b>(26,18,217)</b>
<b>Earnings per equity share:</b>				
(Face value Rs. 1 per share)				
- Basic and diluted (Rupees)	25	0.01	0.01	(0.03)

The accompanying notes are integral part of the financial statements



# MEGA CORPORATION LIMITED

## STATEMENT OF CASH FLOW NINE MONTHS ENDED DECEMBER 31, 2021

	As on Dec 31, 2021	As on March 31, 2021
<b>1 Cash flow from operating activities :-</b>		
Profit for the year	13,55,932	41,59,118
<b>Adjusted for:</b>		
Depreciation and Amortisation expense	26,74,843	35,54,456
(Profit/)/Loss on sale of fixed assets	-	-
Loss of subsidiary company transferred on merger	-	-
MAT credit adjusted to Retained earning		(38,71,748)
Dividend Received (Long Term Investments)	-	-
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	72,648	2,37,831
Deferred Tax (Saving)/Expenses	-	-
<b>Operating Profit / (loss) before working capital changes</b>	<b>41,03,423</b>	<b>31,71,106</b>
<b>Changes in Assets and Liabilities</b>		
Adjusted for:		
(Increase)/ Decrease in trade receivables	(4,66,872)	(3,76,691)
(Increase)/ Decrease in loans	(2,01,95,199)	(5,90,81,061)
(Increase)/ Decrease in tax assets	577	(11,17,131)
(Increase)/ Decrease in other financial assets		-
(Increase)/ Decrease in other non financial assets	11,02,078	90,00,237
Increase/ (Decrease) in trade payables	1,78,949	35,250
Increase/ (Decrease) in other liabilities		34,207
Increase/ (Decrease) in provisions	3,09,971	3,74,724
<b>Cash generated from operations</b>	<b>(1,49,67,073)</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>(1,49,67,073)</b>	<b>(5,44,22,960)</b>
<b>2 Cash flow from Investing activities</b>		
Purchase of fixed assets	(49,407)	(55,679)
Sale of assets	-	-
Sale of Investment ( net of profit)	-	1,01,764
Impairment of Financial Instrument	(2,54,303)	
Sale of investment (net of profit)	-	(50,00,000)
Dividend received	-	
<b>Net cash used in investing activities</b>	<b>(3,03,710)</b>	<b>(49,53,915)</b>
<b>3 Cash flow from financing activities</b>		
Proceeds from short-term borrowings	1,27,22,429	5,59,62,283
<b>Net cash used in financing activities</b>	<b>1,27,22,429</b>	<b>5,59,62,283</b>
Net (Increase/ Decrease) in Cash and Cash Equivalents	(25,48,354)	(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	(8,68,049)	16,80,305






(XII)	Earning per equity share (quarterly figures are not annualised)							
	(Face value of Rs. 1 each)							
	Basic (Rs.)	0.00	0.04	0.01	0.00	0.02	(0.03)	0.01
	Diluted (Rs.)	0.00	0.04	0.01	0.00	0.02	(0.03)	0.01

**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 January 2022.
- (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.

**For Mega Corporation Limited**



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

Place:- New Delhi

Date:- 13.01.2022