

General information about company	
Scrip code	531417
NSE Symbol	
MSEI Symbol	
ISIN*	INE804B01023
Name of company	MEGA CORPORATION LIMITED
Class of security	Equity
Date of start of financial year	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	11-11-2020
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-11-2020
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Finance
Start date and time of board meeting	11-11-2020 16:00
End date and time of board meeting	11-11-2020 17:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2020	01-04-2020
B	Date of end of reporting period	30-09-2020	30-09-2020
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations		
(i)	Interest Income	75.629	148.866
(ii)	Dividend Income	0	0
(iii)	Rental Income	0.5	0.5
(iv)	Fees and commission Income	0	0
(v)	Net gain on fair value changes	0	0
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0	0
(vii)	Sale of products (including Excise Duty)	0	0
(viii)	Sale of services	0.66	0.945
(ix)	Other revenue from operations		
	Total other revenue from operations		
	Total Revenue From Operations	76.789	150.311
	Other income	0	0
	Total income	76.789	150.311

2	Expenses		
	Cost of materials consumed	0	0
	Purchases of stock-in-trade	0	0
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0	0
	Employee benefit expense	5.85	8.63
	Finance costs	35.9	76.28
	Depreciation, depletion and amortisation expense	8.87	17.694
	Fees and commission expense	0	0
	Net loss on fair value changes	0	0
	Net loss on derecognition of financial instruments under amortised cost category	0	0
	Impairment on financial instruments	-0.668	-0.638
(f)	Other expenses		
1	Other Expenses	3.645	6.945
	Total other expenses	3.645	6.945
	Total expenses	53.597	108.911

Financial Results – NBFC			
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Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	23.192	41.4
4	Exceptional items	0	0
5	Total profit before tax	23.192	41.4
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	0	0
10	Total tax expenses	0	0
14	Net Profit Loss for the period from continuing operations	23.192	41.4
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	23.192	41.4
22	Other comprehensive income net of taxes	0	0

Financial Results – NBFC			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2020	01-04-2020
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	23.192	41.4
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	100000000	100000000
	Face value of equity share capital	1	1
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings per share from continuing operations	0.02	0.04
	Diluted earnings per share from continuing operations	0.02	0.04
ii	Earnings per equity share for discontinued operations		

	Basic earnings per share from discontinued operations	0	0
	Diluted earnings per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings per share	0.02	0.04
	Diluted earnings per share	0.02	0.04
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2020
Date of end of reporting period	30-09-2020
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Financial Asset	
Cash and cash equivalents	21.945
Bank Balance other than (a) above	4.6
Derivative financial instruments	
Receivables	
(I) Trade Receivables	10.85
(II) Other Receivables	
Loans	2364.827
Investments	224.453
Other Financial assets	0.21
2 Non Financial Asset	
Inventories	0
Current tax assets (Net)	9.957
Deferred tax Assets (Net)	65.775
Investment Property	
Biological assets other than bearer plants	
Property, Plant and Equipment	374.242
Capital work-in-progress	

	Intangible assets under development	
	Goodwill	0
	Other Intangible assets	0
	Other non-financial assets (to be specified)	828.651
	Total assets	3905.51
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1000
	Other equity	1463.182
	Total equity attributable to owners of parent	2463.182
	Non controlling interest	
	Total equity	2463.182
2	Liabilities	
2.1	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	0.297
	II) Other Payables	
	(i) total outstanding dues of micro enterprises and small enterprises	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	2.953
(C)	Debt Securities	
(d)	Borrowings (Other than Debt Securities)	1115.101
(e)	Deposits	
(f)	Subordinated Liabilities	

(g)	Other financial liabilities	304.506
2.2	Non-Financial Liabilities	
(a)	Current tax liabilities (Net)	
(b)	Provisions	18.209
(C)	Deferred tax liabilities (Net)	
(d)	Other non-financial liabilities	1.262
	Total liabilities	1442.328
	Total equity and liabilities	3905.51

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2020	01-04-2020
Date of end of reporting period	30-09-2020	30-09-2020
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	

	Total Segment Liabilities		
	Un-allocable Liabilities		
	Net Segment Liabilities		
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	30-09-2020
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	41.4
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	0
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	-0.935
	Adjustments for decrease (increase) in other current assets	-6.476
	Adjustments for decrease (increase) in other non-current assets	160.584
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	0.018
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0

Adjustments for depreciation and amortisation expense	17.694
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-0.638
Adjustments for provisions, current	0
Adjustments for provisions, non-current	-2.198
Adjustments for other financial liabilities, current	0
Adjustments for other financial liabilities, non-current	0
Adjustments for unrealised foreign exchange losses gains	0
Adjustments for dividend income	0
Adjustments for interest income	0
Adjustments for share-based payments	0
Adjustments for fair value losses (gains)	0
Adjustments for undistributed profits of associates	0
Other adjustments for which cash effects are investing or financing cash flow	0
Other adjustments to reconcile profit (loss)	0
Other adjustments for non-cash items	-0.006
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
Total adjustments for reconcile profit (loss)	168.043
Net cash flows from (used in) operations	209.443
Dividends received	0
Interest paid	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	209.443
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0

Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0.556
Proceeds from sales of investment property	0
Purchase of investment property	50
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0

Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0.638
Net cash flows from (used in) investing activities	-49.918
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	0
Repayments of borrowings	183.928
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-183.928
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-24.403
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	-24.403

	Cash and cash equivalents cash flow statement at beginning of period	50.948
	Cash and cash equivalents cash flow statement at end of period	26.545

