MegaCorp

Date: 12th August, 2026

The Listing Department
Bombay Stock Exchange Ltd.
Add: 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 12th August, 2026 pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above-captioned subject, we are pleased to inform you that the Board of Directors of Mega Corporation Limited at its meeting held today, i.e. Wednesday, 12th August, 2026, commenced at 03:00 P.M. and concluded at 04:15 P.M. at the Registered Office of the Company, inter alia, considered and approved the following matters:

1. Approved and taken on record the Standalone Unaudited Financial Results of the Company for the quarter ended 30th June, 2026, along with the Limited Review Report issued by the Statutory Auditors of the Company.
2. Considered and transacted other business matters arising out of the above and incidental and ancillary to the business of the Company.

The aforesaid Financial Results will be published in the newspapers in accordance with the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Pursuant to **Regulation 33** of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following documents:

S No.	Particulars
1.	Statement showing the Standalone Unaudited Financial Results of the Company for the quarter ended 30th June, 2026.
2.	Copy of the Limited Review Report on the Standalone Unaudited Financial Results for the quarter ended 30th June, 2026, issued by the Statutory Auditors of the Company.

You are requested to kindly take the above information on your record and disseminate the same for the information of the members and the general public.

Thanking you,
Yours Faithfully,
For Mega Corporation Limited

Kunal Lalani
Digitally signed by Kunal Lalani
Date: 2026.08.12 16:25:23 +05'30'

Kunal Lalani
(Director)
DIN: 00002756
Place: New Delhi

MEGA CORPORATION LIMITED
CIN - L65100DL1985PLC092375
Regd. Office:- Plot No - 38 , First Floor Okhla Industrial Estate Phase - III,South Delh , Delhi - 110020
Ph.- +911146557134 , Email - info@megacorpltd.com, Website - megacorpltd.com
Statement of Unaudited Financial Results for the Quarter ended June 30, 2026

	Particulars	30-06-2026 (Unaudited)	31-03-2026 (Audited)	30-06-2025 (Unaudited)	31 March 2026 (Audited)
	Revenue from operations				
	(i) Interest Income	211.71	196.14	190.17	749.47
	(ii) Dividend Income	-	-	0.01	0.01
		-	-		-
(I)	**Total Revenue from operations**	211.71	196.14	190.17	749.47
(II)	Other income	34.48	11.17	3.65	22.89
(III)	Total income (1+2)	246.19	207.31	193.82	772.37
	Expenses				
	(i) Finance costs	120.54	105.27	105.22	404.57
	(ii) Impairment on financial instruments	14.71	0.17	16.23	30.52
	(iii) Employee benefits expense	17.05	15.17	11.62	65.12
	(iv) Depreciation, amortisation and impairment	14.91	11.82	11.78	47.20
	(v) Other expenses	59.67	31.76	20.81	103.62
			-		
(IV)	**Total expenses**	226.89	164.19	165.66	651.03
(V)	**Profit/(Loss) before exceptional item and tax (III - IV)**	19.31	43.11	28.16	121.34
(VI)	Exceptional item				
(VII)	**Profit before tax (V - VI)**	19.31	43.11	28.16	121.34
(VIII)	**Tax expense:**				
	Current tax	-	-	-	-
	Deferred tax	-	29.72	-	29.72
	Adjustment of tax relating to earlier period	-	-	-	-
	Less : MAT credit entitlement	-	-	-	-
	Total tax expense	-	29.72	-	29.72
(IX)	**Profit/(Loss) for the period from continuing operations (VII - VIII)**	19.31	13.40	28.16	91.62
(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)**	19.31	13.40	28.16	91.62
(XIV)	**Other comprehensive income**				
	(A) (i) Items that will not be reclassified to profit and loss	-	-	-	-
	(a) Changes in fair valuation of equity instruments	-	(68.07)	-	(68.07)
	(b) Remeasurements of the defined benefit plans	-	(0.42)	-	(0.42)
	Total other comprehensive income	-	(68.49)	-	(68.49)
	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)**	19.31	(55.10)	28.16	23.13
(XVI)	**Earnings per equity share:**				
	(Face value Rs. 1 per share)				
	- Basic and diluted (Rupees)	0.01	(0.03)	0.01	0.08
(XVII)	Other Equity (Excluding revaluation reserve asper the audited balance sheet)	-	-	-	1,533.19
(XVIII)	Paid Up Equity Share Capital (Equity Share of face vale of Rs. 1 Each	2,000.00	2,000.00	2,000.00	2,000.00

Notes:-
(1) Previous Year/ Qtrs. Have been regrouped/ rearranged, wherever necessary.
(2) 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

Kunal Lalani
Director
2756

Place - New Delhi
Date - 12/08/2026

MEGA CORPORATION LIMITED
CIN - L65100DL1985PLC092375
Regd. Office:- Plot No - 38 , First Floor Okhla Industrial Estate Phase - III,South Delh , Delhi - 110020
UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER ENDED JUNE 30 , 2026

(All amounts in lakhs unless otherwise stated)

		Notes	Period/Year Ended	
			30 June 2026	31-03-2026
	Revenue from operations			
	(i) Interest Income	21	211.71	749.47
	(ii) Dividend Income	22	-	0.01
(I)	**Total Revenue from operations**		211.71	749.47
(II)	Other income	23	34.48	22.89
(III)	**Total income (I+II)**		246.19	772.37
	Expenses			
	(i) Finance costs	24	120.54	404.57
	(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	25	14.71	30.52
	(vi) Employee benefits expense	26	17.05	65.12
	(vii) Depreciation, amortisation and impairment	27	14.91	47.20
	(viii) Other expenses	28	59.67	103.62
(IV)	**Total expenses**		226.89	651.03
(V)	**Profit/(Loss) before exceptional item and tax (III - IV)**		19.31	121.34
(VI)	**Exceptional item**			
(VII)	**Profit before tax (V - VI)**		19.31	121.34
(VIII)	**Tax expense:**	29		
	Current tax		-	-
	Deferred tax		-	29.72
	Adjustment of tax relating to earlier period		-	-
	Less : MAT credit entitlement		-	-
	Total tax expense		-	29.72
(IX)	**Profit/(Loss) for the period from continuing operations (VII - VIII)**		19.31	91.62
(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)**		19.31	91.62
(XIV)	**Other comprehensive income**			
	(i) Items that will not be reclassified to profit and loss			
	(a) Changes in fair valuation of equity instruments		-	(68.07)
	(b) Remeasurements of the defined benefit plans		-	(0.42)
	(ii) Income tax relating to items that will not be reclassified to profit and loss		-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss			
	Total other comprehensive income		-	(68.49)
	Changes in fair valuation of equity instruments		-	-
	Equity instruments through other comprehensive income		-	-
	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)**		19.31	23.13
(XVI)	**Earnings per equity share:**			
	(Face value Rs. 1 per share)			
	- Basic and diluted (Rupees)	30	-	0.01

The accompanying notes are integral part of the financial statements.
In terms of our report attached

Mega Corporation Limited New Delhi

For and on behalf of the Board of Directors

Kunal Lalani
Director
DIN: 00002756

Date - 12/08/2026
Place - Delhi

MEGA CORPORATION LIMITED
CIN - L65100DL1985PLC092375
Regd. Office:- Plot No - 38 , First Floor Okhla Industrial Estate Phase - III,South Delh , Delhi - 110020
UNAUDITED BALANCE SHEET AS AT JUNE 30, 2026

(All amounts in lakhs unless otherwise stated)

	Notes	As at 30-06-2026	31-03-2026
ASSETS			
1 **Financial Assets**			
a. Cash and cash equivalents	3	106.88	46.67
b. Bank Balance other than (a) above		-	-
c. Derivatives Financial Instruments		-	-
d. Receivables	4		
(I) Trade Receivables		15.36	13.94
(II) Other Receivables		-	-
e. Loans	5	7,295.86	6,796.17
f. Investments	6	628.54	647.68
g. Other financial assets	7	3.56	3.65
2 **Non-Financial assets**			
a. Inventories		-	-
b. Current tax assets (net)	8	10.88	42.89
c. Deferred tax assets (Net)	9	10.75	10.75
d. Investment Property		-	-
e. Biological assets other than bearer plants		-	-
f. Property, Plant and Equipment	10	188.94	198.17
g. Capital work in Progress		-	-
h. Intangible assets under development		30.33	33.68
i. Goodwill		-	-
j. Other Intangible Assets		-	-
k. Right of use under a lease	11	35.64	37.07
l. Net Investment in finance lease	12	43.65	43.65
m. Other non-financials assets	13	336.15	284.73
TOTAL ASSETS		8,706.52	8,159.04
LIABILITIES AND EQUITY			
Liabilities			
1 **Financial liabilities**			
a. Derivative financial instruments			
b. Payables	14		
(I) Trade payables	14.1	-	-
(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	14.2		
(i) Total outstanding dues of micro enterprises and small enterprises		-	1.83
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		31.29	21.11
c. Debt Securities			
d. Borrowings (Other than Debt Securities)	15	4,866.65	4,364.98
e. Deposits			
f. Subordinated Liabilities			
g. Other Financial liabilities	16	153.74	153.91
2 **Non-Financial liabilities**			
a. Current Tax liabilities (Net)		-	-
b. Provisions	17	85.98	71.24
c. Deferred Tax Liabilities (Net)		-	-
d. Other Non-Financial liabilities	18	16.35	12.77
3 **Equity**			
a. Equity share capital	19	2,000.00	2,000.00
b. Other equity	20	1,552.49	1,533.19
Total Liabilities and Equity		8,706.52	8,159.04

The accompanying notes are integral part of the financial statements
In terms of our report attached

For and on behalf of the Board of Directors

Mega Corporation Limited
New Delhi

Kunal Lalani
Director
DIN: 00002756

Date - 12/08/2026
Place - Delhi

MANISH PANDEY AND ASSOCIATES
Chartered Accountants
B 102, First Floor, Sector 6, Noida-201301 Uttar Pradesh
Phone: 9325625300, E-Mail: camanishpandey@hotmail.com

Independent Auditor's Report on Standalone Unaudited Quarterly 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,
Mega Corporation Limited

1. We have audited the accompanying Unaudited Standalone Financial Results (the Statement') of Mega Corporation Limited (the company) for the quarter ended **30th June 2026**, 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 (Listing Regulations').

2. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.

3. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid dewn in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Management's Responsibilities for the Statement

This Statement has been prepared on the basis of the quarter ended financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the Ind AS specified under section 133 of the Act read with the companies (Indian Accounting Standards) rules 2015, as amended and

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other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standard on Auditing, specified under section 143(10) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

i. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether Company has in place adequate internal financial controls with reference to the financial statements and operating effectiveness such controls.

iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

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iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

v. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

vi. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

vii. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the quarter financial results for the quarter ended 30th June 2026, being the balancing figures between the audited figures in respect of the first quarter ended 30th June 2026 and the published unaudited quarter to date figures up to the 1st quarter of the current financial year, which were subject to limited review by us.

For Manish Pandey & Associates
Chartered Accountants
Firm Registration Number: 019807C

MANISH PANDEY & ASSOCIATES NOIDA CHARTERED ACCOUNTANTS

CA Devraj Lenka
Partner
M. No.: 455563
UDIN: 26455563DZGDPS9237
Place: New Delhi
Dated: 12.08.2026

MANISH PANDEY AND ASSOCIATES
Chartered Accountants
B 102, First Floor, Sector 6, Noida-201301 Uttar Pradesh
Phone: 9325625300, E-Mail: camanishpandey@hotmail.com

Annexure "A"

The Annexure referred to in paragraph 1 of Our Report on "Other Legal and Regulatory Requirements"

We report that:

i) a) (A) The company is maintaining proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;

(B) As informed to us and based on our examination of the records, the Company has intangible assets under development during the quarter. The Company is maintaining proper records showing the particulars of such intangible assets under development, including relevant details of capitalisation and expenses incurred thereon.

b) As explained to us, Property, Plant and Equipment have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification

c) According to the information and explanations given by the management, there are no immovable properties, hence reporting whether the title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company, are not applicable to the company.

d) The company has not revalued its Property, Plant and Equipment (including Right of Use assets) or intangible assets or both during the quarter.

e) As explained to us, no proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

ii) a) As explained to us, the company has no inventories therefore no comments are required whether physical verification of inventory has been conducted at reasonable intervals by the management.

b) As explained to us, the company has no sanctioned working capital limits on the security of current assets therefore no comments are required whether the quarterly returns or statements filed by the company with such banks or financial institutions are in agreement with the books of account of the Company.

iii. a) Clause (iii) (a) is not applicable as the principal business of the company is to give loans.

b) According to the information and explanations given to us and the records produced before us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided are not prima facie prejudicial to the company's interest.

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c)The loans are repayable on demand on or before the agreed period. Tenure of loan can be mutually extended as well. Schedule of repayment of interest, as agreed, is regularly accounted for.

d) The total amount overdue for more than ninety days is Rs. Nil/-.

e) Clause (iii) (e) is not applicable as the principal business of the company is to give loans.

f) The company has granted loans or advances in the nature of loans either repayable on demand or without specifying any terms or period of repayment:

- Aggregate amount of loans or advances in the nature of loans given during the quarter is Rs. 8,44,90,000/-
- Percentage thereof to the total loans granted is 100%.
- Aggregate amount of loans granted to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013 is NIL.

iv. In respect of loans, investments, guarantees, and security, provisions of sections 185 and 186 of the Companies Act have been complied with.

v. The company has not accepted any deposits or amounts which are deemed to be deposits covered under sections 73 to 76 of the Companies Act, 2013. Accordingly, the provisions of clause 3(v) of the order are not applicable.

vi. As per information & explanation given by the management, maintenance of cost records has not been specified by the Central Government under sub-section (1) of section 148 of the Companies Act.

vii. a) According to the records made available to us, company is regular in depositing undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues to the appropriate authorities. According to the information and explanation given to us there were no outstanding statutory dues as on 30th June, 2026 for a period of more than six months from the date they became payable.

b) According to the information and explanations given to us, there is no statutory dues referred to in subclause (a) that have not been deposited on account of any dispute.

viii. According to the information and explanations given by the management, no transactions not recorded in the books of account have been surrendered or disclosed as income during the quarter in the tax assessments under the Income Tax Act, 1961.

ix) a) In our opinion and according to the information and explanations given by the management, we are of the opinion that the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender except following lenders.

Nature of Borrowing, including debt securities	Name of Lender	Amount not Paid on due date	Whether Principal or interest	No. of days delay or unpaid	Remarks, if any
As per annexure 1					

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b) According to the information and explanations given by the management, the company is not declared wilful defaulter by any bank or financial institution or other lender;

c) In our opinion and according to the information and explanations given by the management , the Company has not obtained any term loan therefore clause 3(ix) (c) of CARO, 2020 is not applic able whether term loan was applied for the purpose for which the loans were obtained.

d) In our opinion and according to the information and explanations given by the management, funds raised on short term basis have not been utilised for long term purposes.

e) In our opinion and according to the information and explanations given by the management , the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures,

f) In our opinion and according to the information and explanations given by the management , the company has not raised loans during the quarter on the pledge of securities held in its subsidiaries, joint ventures, or associate companies.

x) a) During the quarter, the Company has issued equity shares by way of a rights issue. As per the information and explanations provided to us, and based on our examination of the relevant records, the rights issue has been made in compliance with the provisions of Section 62 of the Compa nies Act, 2013. The funds raised have been used for the purposes stated in the offer document and there has been no deviation in the use of such funds.

b) The company has not made any preferential allotment or private placement of shares or convertible debentures (fully, partially or optionally convertible) during the quarter.

xi) a) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed or reported during the quarter;

b) According to the information and explanations given by the management, no fraud by the company or any fraud on the company has been noticed therefore report under sub-section (12) of section 143 of the Companies Act is not applicable;

c) According to the information and explanations given to us by the management, no whistle-blower complaints had been received by the company.

xii) The company is not a Nidhi Company. Therefore, clause xii is not applicable on the company.

xiii) According to the information and explanations given to us, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, where applicable and the details have been disclosed in the financial statements, etc., as required by the applicable accounting standards;

xiv) a) According to the information and explanations given by the management, the company has an internal audit system commensurate with the size and nature of its business;

b) The reports of the Internal Auditors for the period under audit were considered by us.

xv) On the basis of the information and explanations given to us, in our opinion during the quarter the company has not entered into any non-cash transactions with directors or persons connected with him.

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xvi. a) In our Opinion and based on our examination, the Company is required to be registered under section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) and the registration has been obtained;

b) In our Opinion and based on our examination, the Company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934,

c) In our Opinion and based on our examination, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.

d) According to the information and explanations given by the management, the Group does not have any CIC as part of the Group.

xvii. Based on our examination, the company has not incurred cash losses in the financial quarter and in the immediately preceding financial quarter.

xviii. There has been resignation of the statutory auditors during the quarter and we have taken in to consideration the issue, objections or concerns raised by the outgoing auditors.

xix. On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans, we are of the opinion that no material uncertainty exists as on the date of the audit report that company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one quarter from the balance sheet date;

xx) Based on our examination, the provision of section 135 of Companies Act are not applicable on the company. Hence this clause is not applicable on the company

xx) The company is not required to prepare Consolidate financial statement hence this clause is not applicable.

For Manish Pandey & Associates
Chartered Accountants
Firm Registration Number: 019807C

MANISH PANDEY & ASSOCIATES NOIDA CHARTERED ACCOUNTANTS

Devraj Lenka

CA Devraj Lenka
Partner
M. No.: 455563
UDIN: 26455563DZGDPS9237
Date: 12.08.2026
Place: New Delhi

Annexure 'B'

REPORT ON INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO FINANCIAL STATEMENTS

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the

Companies Act, 2013 ("the Act')

We have audited the internal financial controls over financial reporting of Mega Corporation Limited ("the Company") as of June 30, 2026 in conjunction with our audit of the financial statements of the Company for the quarter ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

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A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

1. Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

2. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and

3. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at June 30, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Manish Pandey & Associates
Chartered Accountants
Firm Registration Number: 019807C

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CA Devraj Lenka
Partner
M. No.: 455563
UDIN: 26455563DZGDPS9237
Date: 12.08.2026
Place: New Delhi

MANISH PANDEY & ASSOCIATES
Chartered Accountants
B 102, First Floor, Sector 6, Noida-201301 Uttar Pradesh
Phone: 9325625300, E-Mail: mpadesk16@gmail.com

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.

Review Report to,
The Board of Directors,
Mega Corporation Limited,
Upper Ground Floor,62, Okhla Industrial Estate,
Phase -III, South Delhi, New Delhi-110020

1. We have reviewed the accompanying statement of unaudited standalone financial results of M/s **Mega Corporation Limited** (the "Company") for the quarter ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement 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 statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data. A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143(10) of the Companies Act, 2013 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.

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4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the **applicable Indian Accounting Standards (Ind AS)** prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Manish Pandey & Associates**,
Chartered Accountants,
Firm Registration No.: 019807C

MANISH PANDEY & ASSOCIATES
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CHARTERED ACCOUNTANTS

Devraj Lenka
Partner
Membership No.: 455563
UDIN: **26455563EQVJTG4005**
Date: 12.08.2026
Place: New Delhi