



**LIMITED REVIEW REPORT**

*(For the quarter ended on 31<sup>st</sup> December, 2015)*

To  
Board of Directors,  
M/s Mega Nirman & Industries Limited


We have reviewed the accompanying statement of unaudited financial results of M/s Mega Nirman & Industries Limited for the quarter ended on 31st December, 2015, except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been reviewed by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 PVR N & Co.  
Chartered Accountants  
(M. No. 082646)  
FRN:004062N



  
Pradeep Kumar Jindal  
Partner

Place: New Delhi  
Date: 10<sup>th</sup> February, 2016

## MEGA NIRMAN & INDUSTRIES LIMITED

Regd. Office: 257, 2nd Floor, Satyam Tower Commercial Complex, Paschim Vihar New Delhi 110063  
Statement of Un-Audited Results for the Nine Month ended 31st December '2015

| S. No. | Particulars  | Quarter Ended  |                |                | 9 Month Ended    |                | Year Ended        |
|--------|--|----------------|----------------|----------------|------------------|----------------|-------------------|
|        |  | 31-Dec-15      | 30-Sep-15      | 31-Dec-14      | 31-Dec-15        | 31-Dec-14      | 31-Mar-15         |
|        |  | Un-Audited     | Un-Audited     | Un-Audited     | Un-Audited       | Un-Audited     | Audited           |
| 1      | <b>Income from operations</b>  |                |                |                |                  |                | 997,140           |
|        | (a) Net Sales/ Income from operations (Net of Excise Duty)   | 354,000        | 209,000        | 338,520        | 854,840          | 821,420        | 1,209,317         |
|        | (b) Other Operating Income   | 269,996        | 540,000        | 21,000         | 809,996          | 63,000         | 2,206,457         |
|        | <b>Total Income from operations (net)</b>  | <b>623,996</b> | <b>749,000</b> | <b>359,520</b> | <b>1,664,836</b> | <b>884,420</b> |                   |
| 2      | <b>Expenses</b>  |                |                |                |                  |                |                   |
|        | (a) Cost of raw materials consumed   | -              | -              | -              | -                | -              | -                 |
|        | (b) Purchases of stock-in-trade  | -              | -              | -              | -                | -              | -                 |
|        | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade  | -              | -              | -              | -                | -              | 905,800           |
|        | (d) Employee benefits expenses   | 279,207        | 487,734        | 171,333        | 905,757          | 286,333        | 311,606           |
|        | (e) Depreciation and amortisation expense  | 55,379         | 28,725         | 62,584         | 162,904          | 187,752        | 714,352           |
|        | (f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 115,415        | 194,371        | 53,229         | 356,466          | 183,011        |                   |
|        | (g) other expenses   | -              | -              | -              | -                | -              | 1,931,758         |
|        | <b>Total Expenses</b>  | <b>450,001</b> | <b>710,830</b> | <b>287,146</b> | <b>1,425,127</b> | <b>657,096</b> | <b>274,699</b>    |
| 3      | <b>Profit/ Loss from operations before other income, interest and Exceptional Items (1-2)</b>                              | <b>173,995</b> | <b>38,170</b>  | <b>72,374</b>  | <b>239,709</b>   | <b>227,324</b> |                   |
| 4      | Other income   | -              | -              | -              | -                | -              | 274,699           |
| 5      | <b>Profit/ (Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>                            | <b>173,995</b> | <b>38,170</b>  | <b>72,374</b>  | <b>239,709</b>   | <b>227,324</b> |                   |
| 6      | Finance Cost   | 13,943         | 14,102         | 17,378         | 43,270           | 55,207         | 71,523            |
| 7      | <b>Profit/ (Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>                      | <b>160,052</b> | <b>24,068</b>  | <b>54,996</b>  | <b>196,439</b>   | <b>172,117</b> | <b>203,176</b>    |
| 8      | Exceptional Items  | -              | -              | -              | -                | -              | 203,176           |
| 9      | <b>Profit/ (Loss) from ordinary activities before tax (7+8)</b>  | <b>160,052</b> | <b>24,068</b>  | <b>54,996</b>  | <b>196,439</b>   | <b>172,117</b> | <b>58,109</b>     |
| 10     | Tax expense  | -              | -              | -              | -                | -              | 145,067           |
| 11     | <b>Net Profit/ (Loss) from ordinary activities after tax (9-10)</b>  | <b>160,052</b> | <b>24,068</b>  | <b>54,996</b>  | <b>196,439</b>   | <b>172,117</b> | <b>145,067</b>    |
| 12     | Extraordinary items (net of tax expense Rs. Lakhs)   | -              | -              | -              | -                | -              | 145,067           |
| 13     | <b>Net Profit/ (Loss) for the Period (11-12)</b>   | <b>160,052</b> | <b>24,068</b>  | <b>54,996</b>  | <b>196,439</b>   | <b>172,117</b> | <b>145,067</b>    |
| 14     | Share of profit / (loss) of associates   | -              | -              | -              | -                | -              | -                 |
| 15     | Minority interest  | -              | -              | -              | -                | -              | 145,067           |
| 16     | <b>Net Profit/ (Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)</b>               | <b>160,052</b> | <b>24,068</b>  | <b>54,996</b>  | <b>196,439</b>   | <b>172,117</b> | <b>33,475,000</b> |
| 17     | Paid-up equity share capital (Face value of Rs.10/- per share)   | 33,475,000     | 33,475,000     | 33,475,000     | 33,475,000       | 33,475,000     | 8,892,426         |
| 18     | Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year                                   | -              | -              | -              | -                | -              | 0.04              |
| 19     | Earning Per Share (Basic) not annualised   | 0.05           | 0.01           | 0.02           | 0.06             | 0.05           |                   |

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th, February' 2016
- There were no investor complaints pending during the Quarter ended 31.12.2015
- The Previous Quarter ended figures have been re-grouped/ re-arranged, whenever necessary.
- Provision for tax shall be made at the end of the year.

Place: New Delhi  
Date: 10.02.2016

For Mega Nirman & Industries Limited

Shubham  
Shubham Kumar Agrawal  
(Director)

