



## MEHTA INTEGRATED FINANCE LIMITED

CIN - L65910GJ1985PLC007692

To,  
BSE Limited  
Corporate Relation Department  
P J Towers,  
Dalal Street,  
Mumbai-400001

Date: 30/01/2025

**SCRIP CODE: 511377**

**Re : Disclosure pursuant to Regulation 30 read with Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**

**Sub: Revised Outcome of the Board Meeting held on Thursday, 14<sup>th</sup> November, 2024**

Dear Sir / Madam,

We would like to inform you that the Board at its Meeting held on 14.11.2024 submitted the outcome as well as Financial Results under Regulation 33 of SEBI (LODR) Regulations, 2015 in respect of the Statement of Standalone Un-audited Financial Results including the Statement of Assets and Liabilities and Statement of Cash Flow for the quarter and half year ended on 30<sup>th</sup> September, 2024 along with the Limited Review Report of the Statutory Auditors thereon, However we have received email dated 22.01.2025 drawing our attention for "Discrepancies in Financial Results" stating that Standalone Results - XBRL filing of Financial Result is not as per NBFC (Division III) Format – Submit revised XBRL filing of Result in proper format. for Quarter Ended - September 2024.

As requested please find the revised Unaudited Financial Results for the quarter and half year ended on 30.09.2024 approved by the board at its meeting held on 14.11.2024 for taking on your records.

We request you to take the same on records.

Thanking you ,

Yours faithfully,

**For Mehta Integrated Finance Limited**

**(Kamleshbhai P. Patel)**  
**Company Secretary & Compliance Officer**

Encl: As above

Registered Office : 3, Law Garden Apt., Scheme-1, Opp. Law Garden, Ellisbridge, Ahmedabad-380 006.  
Tel. : 0091-79-26561000, Mobile: 9377578519 Email : mifl\_in@yahoo.com,  
Website : www.mehtaintegratedfinance.com

**Independent Auditors' report on review of standalone unaudited financial results of Mehta Integrated Finance Limited pursuant to Regulation 33 of the SEBI (Listing and Obligation Disclosure Requirements) Regulations, 2015**

To,  
**The Board of Directors of  
Mehta Integrated Finance Limited**

- 1) We have reviewed the accompanying statement of unaudited financial results (the 'Statement') of **Mehta Integrated Finance Limited** (the Company) for the quarter ended 30<sup>th</sup> September, 2024 attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended), including relevant circulars issued by SEBI from time to time. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
- 2) We conducted our review in accordance with the Standard on Review Engagement (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 an analytical procedure 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.
- 3) The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules issued there under, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
- 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 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 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

Date: 14/11/2024  
Place: Ahmedabad

For, ASIM RAVINDRA & ASSOCIATES  
CHARTERED ACCOUNTANTS



(RAVINDRA MEHTA)

Partner

M.No. 43051

FRN: 118775W

UDZM: 24043051BKEZKCR18

**MEHTA INTEGRATED FINANCE LIMITED**

CIN : (L65910GJ1985PLC007692)

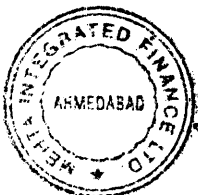
Reg. Office: 003,Ground Floor, Law Garden Appt., Scheme-1, Opp. Law Garden, Ellisbridge, Ahmedabad-380006.

Email address : Imifl\_in@gmail.com & website: www.mehtaintegratedfinance.com

**Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended 30/09/2024**

(Amount in lakhs.)

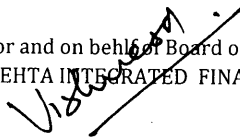
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended 31/03/2024
		3 months ended 30/09/2024	Preceding 3 months ended 30/06/2024	Corresponding 3 months ended in the previous year 30/09/2023	Year to date figure for current period 30/09/2024	Year to date figure for the previous year ended 30/09/2023	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	0.00	0.45	0.00	0.45	0.00	0.75
	Valuation Fees	0.00	0.45	0.00	0.45	0.00	0.75
II	Other Income	24.03	19.92	53.88	43.94	67.97	209.69
	BROKERAGE INCOME	0.00	0.00	0.00	0.00	0.00	
	DIVIDEND A/C	23.61	6.00	20.83	29.60	25.06	30.98
	INTEREST RECEIVED	0.42	1.74	19.54	2.16	19.66	20.22
	Profit on Investment		12.18	13.52	12.18	23.25	158.48
III	<b>Total Income (I+II)</b>	<b>24.03</b>	<b>20.37</b>	<b>53.88</b>	<b>44.39</b>	<b>67.97</b>	<b>210.44</b>
IV	<b>Expenses</b>						
	(i) Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Fees and Commission expenses	0.00	0.00	0.00	0.00	0.00	0.00
	(iii) Net Loss on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
	(iv) Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00	0.00
	(v) Employee benefits expense	6.54	7.16	6.37	13.70	12.58	24.48
	(vi) Depreciation and amortisation expenses	0.33	0.26	0.18	0.60	0.35	0.83
	(vii) Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	4.16	3.17	5.61	7.34	11.57	23.36
	(i) Annual Listing fees	0.00	3.84	0.00	3.84	3.84	3.84
	(ii) Professional and Consulting Exp	1.25	4.43	0.00	5.68	0.00	0.00
	(ii) SEBI Fees	0.00	0.00	0.00	0.00	0.00	3.54
	<b>Total Expenses (IV)</b>	<b>12.29</b>	<b>18.85</b>	<b>12.16</b>	<b>31.14</b>	<b>28.33</b>	<b>56.05</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	<b>11.74</b>	<b>1.51</b>	<b>41.72</b>	<b>13.25</b>	<b>39.64</b>	<b>154.39</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V+VI)	<b>11.74</b>	<b>1.51</b>	<b>41.72</b>	<b>13.25</b>	<b>39.64</b>	<b>154.39</b>
VIII	Tax Expense:						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Impact on deferred tax liability due to change in tax rate	0.00	0.00	0.00	0.00	0.00	0.00
	(3) Deferred Tax liability on temporary differences	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/(Loss) after tax (VII-VIII)</b>	<b>11.74</b>	<b>1.51</b>	<b>41.72</b>	<b>13.25</b>	<b>39.64</b>	<b>154.39</b>
X	Other Comprehensive Income (net of tax)						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassifies to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	<b>11.74</b>	<b>1.51</b>	<b>41.72</b>	<b>13.25</b>	<b>39.64</b>	<b>154.39</b>
XII	(a) Paid-up Equity Share Capital (Face value of Rs.10/- each)	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>	<b>500.00</b>
	(b) Other Equity	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	Reservee Excluding Revaluation reserve as per Balance sheet of Previous Accounting Year						1148.68
XIV	Earnings per equity (for Continuing operation):						
	(1) Basic	0.23	0.03	0.834	0.265	0.793	3.09
	(2) Diluted	0.23	0.03	0.834	0.265	0.793	3.09
XV	Earnings per equity (for discounted operation)						
	(1) Basic	0.00	0.00	0.000	0.000	0.000	0.00
	(2) Diluted	0.00	0.00	0.000	0.000	0.000	0.00



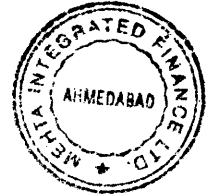
**Notes:**

- 1) The above unaudited results were reviewed and recommended by the Audit Committee and thereafter taken on record by the Board in its meeting held on 14th, November, 2024 and also Limited Review were carried out by the Statutory Auditors.
- 2) The above results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.
- 3) Previous year figure have been regrouped wherever necessary.
- 4) The Company is having one segment only and therefore Segmental Reporting is not applicable.
- 5) The above financial results are on standalone basis.
- 6) The quarter and half year Financial results are available on stock exchange website :[www.bseindia.com](http://www.bseindia.com) and also on Company's website [www.mehtaintegratedfinance.com](http://www.mehtaintegratedfinance.com)

For and on behalf of Board of Directors  
MEHTA INTEGRATED FINANCE LIMITED

  
\_\_\_\_\_  
VISHWESH MEHTA  
Managing Director & CFO  
(DIN : 00484785)

**Date : - 14/11/2024**  
**Place : - Ahmedabad**



# MEHTA INTEGRATED FINANCE LIMITED

(CIN:L65910GJ1985PLC007692)

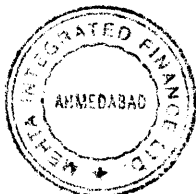
Reg. Office:- 003 LAW GARDEN APART SCHEME-1,OPP:LAW GARDEN ELLISBRIDGE,  
AHMEDABAD-380 006. Gujarat, India

Email address: mifl\_in@yahoo.com & Website: www.mehtaintegratedfinance.com

Standalone Statement of Assets and Liabilities as on 30/09/2024

(Amount in Lakhs.)		
Particulars	As at half Year ended(Unaudited) (30/09/2024)	As at Previous year ended(Audited) (31/03/2024)
<b>ASSETS</b>		
<b>(1) Financial Assets</b>		
(a) Cash and cash equivalents	2.51	2.06
(c) Derivative Financial Instruments	31.48	1.61
(d) Receivables		
(I) Trade receivables	481.52	481.67
(II) Other Receivables		
(e) Loans	51.66	51.96
(f) Investments	1197.89	1207.99
(g) Other Financial Assets (to be specified)		14.41
<b>(2) Non-Financial Assets</b>		
(a) Inventories		
(b) Current tax assets(net)	9.23	
(c) Deferred tax Assets(net)	25.77	
(d) Investment Property		
(e) Biological Assets other than bearer plants		
(f) Property, Plant and Equipment	3.29	2.90
(g) Capital work-in-progress		
(h) Intangible assets under development		
(i) Goodwill		
(j) Other Intangible Assets		
(k) Other Non-financial assets(to be specified)	15.33	42.67
<b>Total Assets</b>	<b>1818.70</b>	<b>1805.27</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>(1) Financial Liabilities</b>		
(a) Derivative Financial Instruments		
(b) Payable		
(I) Trade Payables		
enterprises and small enterprises		
enterprises and small enterprises		
(II) Other Payables		
enterprises and small enterprises		
enterprises and small enterprises		
(c) Debt Securities		
(d) Borrowing (other than Debt Securities)	125.25	125.25
(e) Deposits		
(f) Subordinated Liabilities		
(g) Other Financial Liabilities(to be specified)		
<b>(2) Non-Financial Liabilities</b>		
(a) Current tax liabilities (net)		
(b) Provisions	27.53	31.27
(c) Defferred tax liabilities (net)		
(d) Other Non-financial assets(to be specified)	3.99	0.07
<b>(3) Equity</b>		
(a) Equity Share capital	500	500.00
(b) Other Equity	1,162	1,148.68
<b>Total Liabilities and Equity</b>	<b>1818.70</b>	<b>1805.27</b>

For and on Behalf of Board of directors  
MEHTA INTEGRATED FINANCE LIMITED



Date: 14/11/2024  
Place: Ahmedabad

*Vishwesh D. Mehta*  
VISHWESH D. MEHTA  
(Managing Director & CFO)  
DIN: 00484785

# MEHTA INTEGRATED FINANCE LIMITED

(CIN:L65910GJ1985PLC007692)

Reg. Office:- 003 LAW GARDEN APART SCHEME-1,OPP:LAW GARDEN ELLISBRIDGE,  
AHMEDABAD-380 006. Gujarat, India

Email address: mifl\_in@yahoo.com & Website: www.mehtaintegratedfinance.com


UNAUDITED CASH FLOW STATEMENT for half year ended 30th September, 2024

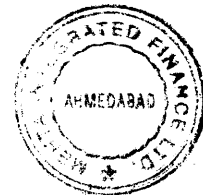
(Amt In lakhs)

	Cash Flow Statement	Half Year Ended	
		As on 30-09-2024	As on 30-09-2023
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before Tax	13.25	39.64
	Adjustments for:		
	Depreciation	0.60	0.35
	Provision for Exp.	0.00	0.00
	(Profit)/loss on sale of Assets	0.00	0.00
	Interest Income	(2.16)	19.36
	Dividend Income	(29.60)	25.06
	<b>Operating Profit before Working Capital Changes</b>	<b>(17.91)</b>	<b>(4.43)</b>
	Adjustments for:		
	Decrease/(Increase) in Receivables	5.06	(40.08)
	Increase/(Decrease) in Short Term Provision	0.17	0.66
	Decrease/(Increase) in loans and advances	5.30	(0.13)
	(Decrease)/Increase in other current assets	(3.18)	0.72
	(Increase)/Decrease in Trade Payables	0.00	0.00
	<b>Cash generated from operations</b>	<b>(10.55)</b>	<b>(43.26)</b>
	Income Tax paid	0.00	0.00
	<b>Net Cash flow from Operating activities</b>	<b>(10.55)</b>	<b>(43.26)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	(0.99)	(0.50)
	Change in Investments	10.11	5.44
	Interest Income	2.16	19.36
	Dividend Income	29.60	25.06
	<b>Net Cash used in Investing activities</b>	<b>40.88</b>	<b>49.36</b>
<b>C</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Proceeds from Long term Borrowings	0.00	0.00
	Bank charges	0.00	0.00
	Interest received	0.00	0.00
	<b>Net Cash used in financing activities</b>	<b>0.00</b>	<b>0.00</b>
	<b>Net increase in cash &amp; Cash Equivalents (A+B+C)</b>	<b>30.32</b>	<b>6.10</b>
	Cash and Cash equivalents at the beginning of the period	3.67	5.30
	Cash and Cash equivalents at the end of the period	33.99	11.41

For and on behalf of Board of Directors

MEHTA INTEGRATED FINANCE LIMITED

  
VISHWESH D. MEHTA  
(Managing Director & CFO)  
(DIN : 00484785)



Date: 14/11/2024

Place: Ahmedabad