

CIN - L65910GJ1985PLC007692

Date: 14.11.2024

To,
BSE Limited
Department of Corporate Services,
Phiroze Jeejibhoy Towers,
Dalal Street, Fort,
Mumbai-400001

**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: Outcome of Board Meeting held on Thursday, 14th November, 2024

Dear Sir/Madam,

We would like to inform you that the Board at its Meeting held today inter-alia, considered and approved the Statement of Standalone Un-audited Financial Results including the Statement of Assets and Liabilities and Statement of Cash Flow Statement 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, attached herewith.

The Board Meeting commenced at 11:15 A.M. and concluded at 12:40 P.M.

We request you to take the same on records.

Thanking you,

Yours faithfully,

For Mehta integrated Finance Limited

(Vishwesh D. Mehta)

**Managing Director & CFO** 

DIN: 00484785

AHMEDABAD OF

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

CIN: (L65910GJ1985PLC007692)

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

 $Email\ address:\ 1mifl\_in@gmail.com\ \&\ website: www.mehtaintegratedfinance.com$ 

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

Sr.	Particulars	Quarter Ended			(Amount in lakhs Half Year Ended Year ended		
No.	·	3 months Preceding 3 Corresponding 3			Year to date	Year to date	31-03-24
		ended		months ended in	figure for	figure for the	
		30/09/2024	30/06/2024	the previous	current period	previous year	
				year 30/09/2023	30/09/2024	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
II	Other Income	24.03	19.92	53.88	43.94	67.97	209.69
III	Total Income (I+II)	24.03	20.37	53.88	44.39	67.97	210.44
IV	Expenses		•				T T
	(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) Net Loss on derecognition of financial	0.00	0.00	0.00	0.00	0.00	
	instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00	0.00
	(v) Impaitment on financial instruments	0.00	0.00	0.00	0.00	0.00	0.00
	(vi) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(vii) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	(viii) Changes in inventories of finished goods, Stock-	0.00	0.00	0.00	0.00	0.00	0.00
	in-Trade and work-in progress						
	(ix) Employee benefits expense	6.54	7.16	6.37	13.70	12.58	24.48
	(x) Depreciation and amortisation expenses (xi) Other Expense (Any item exceeding 10% of the	0.33	0.26	0.18	0.60	0.35	0.83
	total expenses relating to continuing operations to be	4.16	3.17	E 61	7.24	11 57	22.26
	shown separately)	4.10	5.17	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
	Total Expenses (IV)	12.29	18.85	12,16	31.14	28.33	56.05
	Profit/(loss) before exceptional items and tax (III-IV)	11.74	1.51	41.72	13.25	39.64	<del> </del>
$\overline{}$	Exceptional Items	0.00	0.00	0.00			154.39
$\rightarrow$	Profit/(Loss) before tax (V+VI)	11.74	1.51		0.00	0.00	0.00
$\vdash$	Tax Expense:	11./4	1.51	41.72	13.25	39.64	154.39
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Deferred Tax	0.00			0.00	0.00	0.00
$\vdash$	Profit/(Loss) for the period from continuing	0.00	0.00	0.00	0.00	0.00	0.00
	operations (VII-VIII)	11.74	1 -1	41.70	40.05	20.44	454.00
$\vdash$	Profit/(Loss) from discountinued operations	0.00	1.51	41.72	13.25	39.64	154.39
$\rightarrow$	Tax expenses of discontinued operations		0.00	0.00	0.00	0.00	0.00
-	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
	(after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
	Profit/(Loss) for the period (IX+XII)	11.74	1.51	41.72	13.25	39.64	154.39
	Other Comprehensive Income (net of tax)	41./1	1.51	41./2	10,20	39.04	104.07
_	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	2.00	0.00				
	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 re	0.00	0.00	0.00	0.00	0.00	0.00
	classifies to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period					. د مد	
	(XIII+XIV) Comprising Profit (Loss) and Other Comprehensive Income for the period)	11.74	1.51	41.72	13.25	39.64	154.39
	Paid-up Equity Share Capital (Face value of Rs.10/-			<u> </u>	<u> </u>		
	each)	500.00	500.00	500.00	500.00	500.00	500.00
	Reservee Excluding Revaluation reserve as per						
	Balance sheet of Previous Accounting Year	-	-	-			1148.68
	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
	Rarnings per equity (for discounted operation)			0.001	5.230	575	3.07
	(1) Basic	0.00	0.00	0.000	0.000	0.000	0.00
	(2) Piluted	0.00	0.00	0.000	0.000	0.000	0.00
	<del>(3)</del> :						

#### Notes:

- 1) The above Unaudited Financial results for quater/half year ended on 30.09.2024 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 Standered) 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 figures 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/Half year Financial Results are available on stock exchange website :www.bseindia.com and also on Company's website www.mehtaintegratedfinance.com

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

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

VISHWESH MEHTA Managing Director & CFO (DIN: 00484785)

(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

Standalone Statement of Ass		(Amount in Lakhs.)			
Particulars	As at half Year	As at Previous year			
	ended(Unaudited)	ended(Audited)			
	(30/09/2024)	(31/03/2024)			
ASSETS					
(1) Financial Assets					
(a) Cash and cash equivalents	2.51	2.06			
equivalents	31.48	1.61			
(c) Derivative Financial Instruments					
(d) Receivables	1				
(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			
(2) Non-Financial Assets					
(a) Inventories	1				
(b) Current tax assets(net)	9.23				
(c) Deferred tax Assets(net)	25.77				
(d) Investment Property	1				
(e) Biological Assets other than bearer plants	I				
(f) Property, Plant and Equipment	3.29	2.90			
(g) Capital work-in-progress					
(h) Intangible assets under development					
(i) Goodwill	1	•			
(j) Other Intangible Assets	1	•			
(k) Other Non-financial assets(to be specified)	15.33	42.67			
Total Assets	1818.70	1805.27			
LIABILITIES AND EQUITY					
LIABILITIES					
(1) Financial Liabilities					
(a) Derivative Financial Instruments					
(b) Payable					
(I) Trade Payables	1				
enterprieses and small enterprises					
enterprieses and small enterprises					
(II) Other Payables					
enterprises and small enterprises					
enterprieses and small enterprises	1				
(c) Debt Securities					
(d) Borrowing (other tan Debt Securities)	125.25	125.25			
(e) Deposits	125.25	120.20			
(f) Subordinated Liabilities					
(g) Other Financial Liabilities(to be specified)					
(2) Non-Financial Liabilities					
(a) Current tax liabilities (net)	07 50	21.07			
(b) Provisions	27.53	31.27			
(c) Defferred tax liabilities (net)	2.00	0.05			
d) Other Non-financial assets(to be specified)	3.99	0.07			
3) Equity					
a) Equity Share capital	500	500.00			
b) Other Equity	1,162	1,148.68			
Total Liabilities and Equity	1818.70	1805.27			

For and on Behalf of Board of directors

MEHTÀ INTEGRATED FINANCE LIMITED

Date: 14/11/2024 Place: Ahmedabad



VISHWESH D. MEHTA (Managing Director & CFO)

DIN: 00484785

(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)

	Cach Flag Cut (Amt In lak)			
┝	Cash Flow Statement	Half Year Ended		
		As on 30-09-2024	As on 30-09-2023	
A	CASH FLOW FROM OPERATING ACTIVITIES			
L				
	Net Profit Before Tax	13.25	39.64	
	Adjustments for:			
	Depreciation	0.60	0.35	
	Provision for Exp.	0.00	0.00	
L	(Profit)/loss on sale of Assets	0.00	0.00	
	Interest Income	(2.16)	19.36	
	Dividend Income	(29.60)	25.06	
	Operating Profit before Working Capital Changes	(17.91)	(4.43)	
	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	
	Cash generated from operations	(10.55)	(43.26)	
	Income Tax paid	0.00	0.00	
	Net Cash flow from Operating activities	(10.55)	(43.26)	
В	CASH FLOW FROM INVESTING ACTIVITIES			
	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	
	Net Cash used in Investing activities	40.88	49.36	
C	CASH FLOW FROM FINANCING ACTIVITIES			
_	Proceeds from Long term Borrowings	0.00	0.00	
	Bank charges	0.00	0.00	
	Interest received	0.00	0.00	
	Net Cash used in financing activities	0.00		
_	Net increase in cash & Cash Equivalents (A+B+C)	30.32	0.00	
-	Cash and Cash equivalents at the beginning of the period	3.67	6.10 5.30	
	Cash and Cash equivalents at the beginning of the period	33.99		
	Cush 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 Ravindra C. Mehta M. Com, FCA

CHARTERED ACCOUNTANTS

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 30th 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

For, ASIM RAVINDRA& ASSOCIATES CHARTERED ACCOUNTANTS

(RAVINDRA MEHTA) Partner M.No. 43051

FRN: 118775W

Date: 14/11/2024 Place: Ahmedabad

UDZN' 24043051BKEZKCKRI8

FRN: 118775W