



INTEGRATED INDUSTRIES LIMITED

(Formerly known as Integrated Technologies Limited)

CIN-L31909DL1995PLC277176

November 14, 2024

To,
The Manager (Listing Department)
BSE Limited
P.J Tower, Dalal Street,
Mumbai – 400 001

Scrip Code: 531889

Subject: Intimation on the Outcome of the Board Meeting and Unaudited Financial Results for the half year ended 30th September 2024

Dear Sir/Madam,

Pursuant to Regulation 30, read with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) 2015, (Listing Regulations), this is to inform you that the Board of Directors of the Company at their meeting held Thursday, the 14th November, 2024 which commenced on 4.30 p.m. and concluded on 8.00 p.m., inter-alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the half year ended 30th September, 2024.

We hereby enclose the following:

1. The unaudited Financial Results (Standalone and Consolidated) for the half year ended 30th September, 2024.
2. Limited Review Report of M/s Prem Gupta & Co., Chartered Accountants, the Statutory Auditors of the Company on the said financials of the Company, as required under regulation 33 of Listing Regulations.

This is for your information and record.

Yours faithfully,

For Integrated Industries Limited
(Formerly known as Integrated Technologies Limited)

SANIDHYA GARG
YA GARG

Digitally signed by
SANIDHYA GARG
Date: 2024.11.14
20:19:00 +05'30'

Sanidhya Garg
Director

Registered Office: 288, Basement, AGCR Enclave Delhi - 110092, India.
Corporate Office: B-16, Second Floor, Sector-2, Noida 201301, India.
E-mail: info@integratedindustries.in Website: www.integratedindustries.in
Mobile: +91 9811060171 Phone: 011-45511351 Fax: 011-45511351

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results for the Quarter and half year ended 30thSeptember, 2024 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 of Integrated Industries Limited

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results (the Statement') of Integrated Industries Limited ('the Holding Company') and its subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), for the quarter and half year ended 30thSeptember 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, in its meeting held on 14th November 2024, 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), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report 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 statement is free of material misstatements. 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.

We also performed procedures in accordance with Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the unaudited financial result of the following entity:

Parent	
	Integrated Industries Limited
Subsidiary:	
1.	Nurture Well Foods Limited (Formally known as Nurture Well Foods Private Limited)

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 aforesaid Indian Accounting Standards (Ind AS), prescribed under Section 133 of the Companies Act 2013 as amended read with the relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed this information required to be disclosed in accordance with the requirements 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.

Other Matters

6. The unaudited Consolidated Financial Results include the financial results of one subsidiary which has been reviewed by us, whose financial results reflect without giving effect to the elimination of intra group transactions, total revenues of Rs. 173.51 crores (consolidated) and Rs. 291.16 crores (Consolidated), total net profit after tax and total comprehensive income of Rs. 14.35 crore (consolidated), total net profit after tax and total comprehensive income of Rs. 27.09 Crore (consolidated) for the quarter ended 30 June 2024 and for the period 1 April 2024 to 30 September 2024, respectively and cash flows (net) of Rs. (1.01) crores For the period 1 April 2024 to 30 September 2024 as considered in the respective consolidated financial results of the entity reviewed by us.

Our conclusion on the statement is not modified in respect of the above matters.

**FOR PREM GUPTA & COMPANY
CHARTERED ACCOUNTANTS
FIRM REGISTRATION NO. 000425N**

**CA MONIKA JAIN
(PARTNER)
MEMBERSHIP NO. 556749**



**PLACE: NOIDA
DATE: 14th NOVEMBER 2024
UDIN: 24556749BKATUY3583**

INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'

CIN - L31909DL1895PLC27176

Reg. Office: 288 Basement AGR Enclave East Delhi Shahdara, Delhi-110052

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED ON 30 SEPTEMBER 2024

(All amounts ₹ in Crores, unless otherwise stated)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			FOR THE SIX MONTHS ENDED			FOR THE YEAR	
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2023 (Audited)	
1	Revenue from operations	13.70	22.48	14.25	36.18	18.29	56.16	-	
	(a) Net sales/ Income from operations	-	-	-	-	-	-	-	
	(b) Other operating Income	13.70	22.48	14.25	36.18	18.29	56.16	-	
2	Total Revenue from operations [(a)+(b)]	13.70	22.48	14.25	36.18	18.29	56.16	-	
3	Other Income [(1+2)]	13.70	22.48	14.25	36.18	18.29	56.16	-	
4	Expenses	-	-	-	-	-	-	-	
	a) Cost of material consumed	13.25	21.92	13.31	35.17	16.92	53.18	-	
	b) Purchase of stock in trade	-	-	-	-	-	-	-	
	c) Changes in inventories of finished goods, work in progress and stock in trade	0.05	0.09	0.03	0.15	0.08	0.20	-	
	d) Employee benefits expense	0.01	-	0.33	0.01	0.43	0.44	-	
	e) Finance cost	0.04	0.01	-	0.05	-	0.01	-	
	f) Depreciation expense	0.16	0.16	0.30	0.32	0.51	2.55	-	
	g) Other Expenses	13.52	22.16	13.97	35.70	17.94	56.38	-	
	Total Expenses [(b) to (g)]	0.18	0.30	0.65	0.48	0.76	1.76	-	
5	Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)	0.18	0.30	0.65	0.48	0.76	1.76	-	
6	Exceptional Items	-	-	-	-	-	-	-	
7	Profit/ Loss(-) before taxes (5-6)	-	-	-	-	-	-	-	
	Tax Expense	0.05	0.04	0.15	0.09	0.22	0.38	-	
	Current Tax	-	-	-	-	-	-	-	
	Deferred Tax	0.05	0.04	0.15	0.09	0.22	0.38	-	
8	Total Tax Expense	0.10	0.08	0.30	0.18	0.44	0.76	-	
9	Profit/ Loss(-) for the period from continuing operations after tax (7-8)	0.08	0.22	0.35	0.30	0.32	1.00	-	
10	Other Comprehensive Income (OCI)	-	-	-	-	-	-	-	
	(i) Items that will be reclassified to Profit and Loss (net of tax)	-	-	-	-	-	-	-	
	(ii) Items that will not be reclassified to Profit and Loss (net of tax)	0.13	0.26	0.46	0.39	0.54	0.83	-	
11	Total Comprehensive Income for the period (9+10)	0.13	0.26	0.46	0.39	0.54	0.83	-	
12	Primary equity share capital (Equity Share with Face value of Rs.1/- each)	20.55	19.20	8.104	20.55	8.104	216.50	-	
13	Other Equity (As per Audited Balance Sheet as at 31st March 2024)	NA	NA	NA	NA	NA	NA	-	
14	Earnings per share (Face value of shares Rs.1 each) (not annualised)	0.01	0.01	0.04	0.02	0.05	0.06	-	
	(a) Basic for Continuing Operations (in Rs.)	0.01	0.01	0.04	0.02	0.05	0.06	-	
	(b) Diluted for Continuing Operations (in Rs.)	-	-	-	-	-	-	-	
15	Ratios:	0.01	0.01	0.01	0.01	0.01	0.01	-	
	(A) Debt Equity Ratio	0.74	0.74	1.99	1.86	2.76	5.09	-	
	(B) Debt Service Ratio	21.37	106.65	1.99	55.65	2.76	5.92	-	
	(C) Interest Service Ratio	-	-	-	-	-	-	-	

See accompanying Notes to the Standalone Financial Results

NOTES:
1. These above unaudited standalone financial results for the quarter & six month ended 30 September 2024 (the results) of the Integrated Industries Ltd (the Company) (formerly Integrated Technologies Ltd), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November, 2024. The same have been subjected to limited review by Statutory Auditors of the Company in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

For INTEGRATED INDUSTRIES LIMITED

[Signature]
Director/Authorised Signatory

For INTEGRATED INDUSTRIES LIMITED

[Signature]
Director/Authorised Signatory



2	<p>The unaudited standalone financial results for the quarter & six month ended 30 September 2024 (the results) of the Integrated Industries Ltd (the Company) (formerly Integrated Technologies Ltd) have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (The Act) read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
3	<p>The unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) - 34 'Interim Financial Reporting', notified under section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time, and other accounting principles generally accepted in India.</p>
4	<p>In the context of reporting business / geographical segment as required by Ind AS 108 - "Operating Segments", the Company's operations comprise of mainly one business segment - Trading in Food Products. Hence, there is no reportable segment as per Ind AS 108.</p>
5	<p>During the quarter and six month ended 30th September 2024, the Company had issued and allotted 55,78,951 ordinary shares of Rs 10/- each, as fully paid up Bonus Shares in the proportion of 1 (One) Bonus Share of Rs 10/- each for every 1 (one) existing ordinary share of Rs 10/- each, on the record date i.e. 16.04.2024.</p>
6	<p>Accordingly, the Earning Per Share (EPS) has been restated for all the periods.</p>
7	<p>During the quarter ended 30 September 2024, the company's shareholding in its subsidiary i.e. M/s Nurturewell Foods Ltd. has been reduced to 80% from 100%. Further, non controlling interest has been calculated and recorded using proportionate share in the recognised amounts of the acquiree's identifiable net assets in accordance with Ind AS 110. M/s Nurturewell Foods Ltd still remains the subsidiary of the Company as on 30th September 2024.</p>
8	<p>During the quarter and half year ended 30 September 2024, the Company on 18 September 2024 announced sub-division split ('Record Date 01 October 2024') of existing Equity Shares of the Company from 1 (One) Equity Share having face value of '10/- (Rupees Five only) each fully paid-up, into such number of Equity Shares having face value of '1/- (Rupees Two only) each fully paid-up. Accordingly, earnings per share of comparative periods presented has been calculated based on number of shares outstanding in respective periods, as increased by sub-division split of shares.</p>
9	<p>Figures for the Quarter ended 30.09.2024 are Balancing Figures between Unaudited Figures for the six month ended 30.09.2024 and Unaudited figures for the quarter ended 30.06.2024.</p>
10	<p>Previous period figures have been reclassified/reclassified, wherever necessary to correspond with the current periods classification / disclosure.</p>

For Integrated Industries Limited



For INTEGRATED INDUSTRIES LIMITED

Sanidhya Garg
Director

DIN: 09247587

Director/Authorised Signatory

INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'
CIN - L31909DL1995PLC27176
Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092
UNAUDITED STANDALONE STATEMENT OF ASSET & LIABILITIES AS AT 30 SEPTEMBER 2024

(All amounts ₹ In Crores, unless otherwise stated)

	Note	As at 30 September 2024	As at 31 March 2024
I. ASSETS			
(1) Non-current assets			
(a) Property, plant and equipment		2.96	1.25
(b) Capital work in progress		-	-
(c) Investment property		-	-
(d) Goodwill		-	-
(e) Other intangible assets		-	-
(f) Financial Assets		76.55	76.55
(i) Investments		13.60	-
(ii) Loans receivable		-	-
(iii) Other financial assets		0.36	0.45
(g) Deferred tax assets (net)		-	-
(h) Other non-current assets		-	-
Total Non-current Assets		93.47	78.25
(2) Current assets			
(a) Inventories		-	-
(b) Financial assets		77.53	44.72
(i) Trade receivables		0.21	0.61
(ii) Cash and cash equivalents		-	-
(iii) Loans receivable		-	-
(iii) Other financial assets		0.02	0.00
(c) Current tax assets (Net)		67.20	45.28
(d) Other current assets		-	-
Total Current Assets		144.96	90.61
Total Assets		238.43	168.86
II. EQUITY AND LIABILITIES			
(1) Equity			
(a) Equity share capital		20.55	9.62
(b) Other equity		142.18	116.50
Total Equity		162.73	126.12
Liabilities			
(2) Non-current liabilities			
(a) Financial liabilities		1.05	0.10
(i) Borrowings		-	-
(ii) Lease liabilities		-	-
(iii) Other financial liabilities		-	-
(b) Deferred tax liabilities (Net)		-	-
(c) Provisions		-	-
Total Non-current Liabilities		1.05	0.10
(3) Current liabilities			
(a) Financial liabilities		0.24	0.02
(i) Borrowings		-	-
(ii) Lease liabilities		-	-
(iii) Trade payables		-	-
a) Total outstanding dues of micro enterprises and small enterprises		-	-
b) Total outstanding dues of creditors other than micro enterprises and small enterprises		74.14	42.30
(iv) Other financial liabilities		0.27	0.32
(b) Other current liabilities		-	-
(c) Provisions		-	-
(d) Current tax liabilities (Net)		-	-
Total Current Liabilities		74.65	42.64
Total Liabilities		75.70	42.74
Total Equity & Liabilities		238.43	168.86

As per our report of even date attached.

For Prem Gupta & Company
Chartered Accountants
Firm's Registration Number - 000425N

CA Monika Jain
(Partner)
Membership No. 556749

Place: Noida
Dated: 14 November 2024



For INTEGRATED INDUSTRIES LIMITED

For and on behalf of the Board of Directors

Director/Authorised Signatory

Paramjit Singh Santhya Gang
Director Director
DIN: 05348473 DIN: 03247567

INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'
CIN - L31909DL1995PLC277176

Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092
STANDALONE CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED ON 30TH SEPTEMBER 2024

(All amounts ₹ in Crores, unless otherwise stated)

For the Six Months Ended	30 September 2024	30 September 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax as per statement of Profit and Loss	0.48	0.76
Adjustment:		
Depreciation & Amortization Expenses	0.05	-
Interest Expense	0.01	0.43
Interest Income	-	(0.43)
Operating Profit/(Loss) before Working Capital Changes	0.54	0.77
Adjustments For Working Capital:		
(Increase) / Decrease in Trade Receivables	(32.82)	(14.34)
(Increase) / Decrease in Other Current Assets	(21.92)	(30.87)
Increase/ (Decrease) in Current Borrowings	0.22	
Increase/ (Decrease) in Trade Payables	31.83	13.51
Increase/ (Decrease) in Other Current Liabilities	(0.05)	0.03
Operating Profit after Working Capital Changes	(22.20)	(30.90)
Less: Direct taxes paid	(0.01)	-
NET CASH (USED)/ GENERATED FROM OPERATING ACTIVITIES	(22.21)	(30.90)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investment in subsidiary/others	-	(0.29)
Interest Income	-	0.43
Purchase of PPE	(1.76)	(0.02)
Capital Advance	-	-
Loan Given (Net)	(13.60)	(17.88)
NET CASH (USED)/ GENERATED FROM INVESTING ACTIVITIES	(15.36)	(17.76)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(0.01)	(0.43)
Proceeds from share capital / share warrant (Including security premium)	36.23	66.86
Proceeds from Loan	0.98	-
Repayment of Borrowings	(0.03)	(1.01)
NET CASH (USED)/ GENERATED FROM FINANCING ACTIVITIES	37.17	65.42
NET CASH INCREASE/(DECREASE) (A+B+C)	(0.40)	16.75
CASH AND CASH EQUIVALENTS OPENING BALANCE	0.61	0.01
CASH AND CASH EQUIVALENTS CLOSING BALANCE	0.21	16.77
CASH AND CASH EQUIVALENTS CLOSING BALANCE	0.21	16.77

Material accounting policies (Refer Note 1)

See accompanying notes to the standalone financial statements

As per our report of even date attached.

For Prem Gupta & Company
Chartered Accountants
Firm's Registration Number - 000425N

CA Monika Jain
(Partner)
Membership No. 556749

Place: Noida
Dated: 14 November 2024



For and on behalf of the Board of Directors
For INTEGRATED INDUSTRIES LIMITED

Paramjit Singh
Director
DIN: 05348473

Sanidhya Garg
Director
DIN: 09247567

Management Discussion
 Operating segments are defined as components of an enterprise for which discrete financial information is available and is evaluated regularly by the chief operating decision maker to allocate resources and assessing performance. The Group's chief operating decision maker is the Managing Director and Chief Executive Officer.

- The business segments consist of:
 1. Manufacturing of Food Products
 2. Trading of Food Products

Unaudited consolidated segment information for the six months ended on 30 September 2024 and 31 March 2024 are as follows:

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON		FOR THE 6 MONTHS ENDED		YEAR ENDED ON	
		30/09/2024 (Unaudited)	30/09/2023 (Audited)	30/09/2024 (Unaudited)	30/09/2023 (Audited)	31/03/2024 (Audited)	31/03/2023 (Audited)
1	Segment Value of Sales and Services (Revenue)						
	a) Manufacturing of Food Products	31.58	29.04	33.03	60.64	47.25	102.01
	b) Trading of Food Products	135.04	110.59	14.29	356.03	34.28	229.20
	Value of Sales and Services	166.62	140.67	47.32	316.67	81.53	331.21
	Less: inter Segment Trading						
	Revenue from Operations	166.62	140.67	47.32	316.67	81.53	331.21
2	Segment Results (EBITDA)						
	(a) Manufacturing of Food Products	1.21	4.06	1.76	5.27	3.65	27.72
	(b) Trading of Food Products	14.05	10.49	1.07	24.51	1.26	21.37
	Total Segment Profit before Interest, Tax and Depreciation, Amortisation and Depletion	15.26	14.54	2.83	29.78	4.91	49.10
3	Segment Results (EBIT)						
	(a) Manufacturing of Food Products	0.97	3.44	1.53	4.01	2.61	5.83
	(b) Trading of Food Products	14.00	10.47	1.16	24.47	1.19	21.35
	Total Segment Profit before Interest and Tax	14.97	13.91	2.69	28.48	3.80	27.18
	(i) Finance Cost	0.01	-	0.33	0.01	0.43	0.44
	(ii) Interest Income	-	-	-	-	-	-
	(iii) Other Un-allocable Income (net of Expenses)	-0.03	-0.02	-	-2.10	-	-4.05
	Profit Before Tax from Continuing operations	14.94	13.93	2.36	26.37	3.37	23.73
	(i) Current Tax	-0.06	0.78	0.12	0.61	0.12	0.42
	(ii) Deferred Tax	0.33	0.23	0.44	0.35	0.78	1.41
	Profit from Continuing operations (Net of Tax)	14.47	14.47	2.68	26.11	3.97	24.74
	Profit from discontinued operations (Net of Tax)	-	-	-	-	-	-
	Profit for the period	14.47	14.47	2.68	26.11	3.97	24.74
4	Segment Assets						
	(a) Manufacturing of Food Products	24.19	12.80	26.20	16.09	44.50	31.26
	(b) Trading of Food Products	94.11	252.24	61.84	353.35	81.44	224.07
	Total Segment Assets	118.30	372.04	88.04	369.44	125.94	355.33
5	Segment Liabilities						
	(a) Manufacturing of Food Products	24.19	12.80	26.20	16.09	44.50	31.26
	(b) Trading of Food Products	94.11	252.24	61.84	353.35	81.44	224.07
	Total Segment Liabilities	118.30	372.04	88.04	369.44	125.94	355.33

* Segment assets and liabilities have been derived from the respective books in country of Unaudited Balance sheet Assets and Liabilities As at 30 September 2024.

As per Indian Accounting Standard 109 "Operating Segments", the Company has reported segment information, as described below:

(a) The segment Manufacturing of Food Products business includes Manufacturing of Biscuits by the Subsidiary company (Purume Well Foods Ltd) formerly known as "Purume Well Foods Pvt Ltd".

(b) The segment Trading in Food Products includes trading in food related items by Integrated Industries Ltd and subsidiary of Purume Well Foods Ltd formerly known as "Purume Well Foods Pvt Ltd" is. Purume Well ULC

For INTEGRATED INDUSTRIES LIMITED

[Signature]
 Director/Authorised Signatory

For INTEGRATED INDUSTRIES LIMITED

[Signature]
 Director/Authorised Signatory



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the quarter and half year ended 30th September, 2024 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 of Integrated Industries Limited

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results (the Statement') of Integrated Industries Limited (the Company) for the quarter and half year ended 30th September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, in its meeting held on 14th November 2024, 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), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. 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 statement is free of material misstatements. 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 and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.



INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'
CIN - L31503DL199PLC271716

Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110082

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED ON 30 SEPTEMBER 2024 (All amounts in Crores, unless otherwise stated)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON:			FOR THE SIX MONTHS ENDED:		
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Audited)
1	Revenue from operations	185.61	140.08	48.72	326.69	96.19	331.21
	(a) Net sales/ income from operations	(0.01)	0.06	0.82	0.83	0.02	0.68
	(b) Other operating income	186.60	140.14	49.54	326.86	96.21	331.89
	Total Revenue from operations [(a)+(b)]	186.60	140.14	49.54	327.52	96.23	332.57
2	Other income	187.20	140.14	49.54	327.52	96.23	332.57
3	Total income [(1+2)]	187.20	140.14	49.54	327.52	96.23	332.57
4	Expenses	161.70	116.41	37.67	280.11	56.06	282.65
	(a) Cost of material consumed/ cost of traded goods	1.19	0.24	0.63	1.43	(0.31)	(3.74)
	(b) Changes in inventories of Finished Goods Work-in-Progress and Stock-in-Trade	1.77	1.60	1.21	3.56	1.88	4.85
	(c) Employee benefits expense	0.01	0.00	0.30	0.43	0.43	0.44
	(d) Finance cost	0.68	0.63	1.32	1.32	0.99	2.26
	(e) Depreciation expense	7.25	3.35	4.41	12.64	6.72	17.88
	(f) Other Expenses	172.63	126.23	44.88	298.87	63.84	304.52
	Total Expenses [(1a) to (1f)]	145.7	119.1	1.86	283.7	3.37	28.74
5	Profit/Loss/(3) before exceptional and extraordinary items and tax (3-4)	14.57	13.91	1.86	28.47	3.37	28.74
6	Exceptional items	14.57	13.91	1.86	28.47	3.37	28.74
7	Profit/Loss/(4) before taxes (5-6)	(0.06)	0.70	0.12	0.64	0.12	0.44
	Tax Expense	0.23	0.23	0.44	0.46	0.78	1.41
	Current Tax	0.23	0.23	0.44	0.46	0.78	1.41
	Deferred Tax	-	-	-	-	-	-
	Mal. Credit	0.27	0.93	0.56	1.10	0.90	1.85
	Total Tax Expense	14.30	12.98	1.30	27.27	2.47	24.89
8	Profit/Loss/(4) for the period from continuing operations after tax (7-8)	-	-	-	-	-	-
9	Other Comprehensive Income (OCI)	0.08	0.02	-	0.10	-	0.05
10	Items that will be reclassified to Profit and Loss (net of tax)	-	-	-	-	-	-
	Exchange differences on translation of foreign operations	-	-	-	-	-	-
	Items that will not be reclassified to Profit and Loss (net of tax)	-	-	-	-	-	-
	Total Comprehensive Income for the period / year (9+10)	14.38	13.00	1.30	27.47	2.47	24.84
11	Profit / (loss) attributable to:	11.82	12.68	1.30	24.80	2.47	24.89
	Owners of the Company	2.58	2.58	2.58	2.58	2.58	2.58
	Non-controlling interests	14.50	12.98	1.30	27.38	2.47	24.89
	Profit for the period / year	0.07	0.02	-	0.29	-	0.05
	Other comprehensive income / (loss) attributable to:	0.01	-	-	0.01	-	-
	Owners of the Company	0.01	-	-	0.01	-	-
	Non-controlling interests	0.06	0.02	-	0.10	-	0.05
	Other comprehensive income / (loss) for the period / year	11.89	13.00	1.30	24.85	2.47	24.94
	Total comprehensive income / (loss) attributable to:	2.59	2.58	2.58	2.58	2.58	2.58
	Owners of the Company	14.48	13.00	1.30	27.47	2.47	24.84
	Non-controlling interests	14.48	13.00	1.30	27.47	2.47	24.84
12	Paid-up equity share capital (Equity Share with Face value of Rs. 1/- each)	13.27	13.00	13.00	20.55	20.55	20.55

For INTEGRATED INDUSTRIES LIMITED
Director/Authorised Signatory



Director/Authorised Signatory

	Q4 FY 2024	Q3 FY 2024	Q2 FY 2024	Q1 FY 2024	Q4 FY 2023	Q3 FY 2023	Q2 FY 2023	Q1 FY 2023
13	Other Equity (As per Audited Balance Sheet as at 31st March 2024)							
14	Earnings per share (Face value of shares Rs.1 each) (net annualised)	0.59	0.72	0.72	0.23	1.34	0.25	0.01
	a) Basic for Continuing Operations (in Rs.)	0.57	0.67	0.67	0.22	1.08	0.24	0.02
15	Ratio:							
	(A) Debt-Equity Ratio	0.01	-	-	-	0.01	-	-
	(B) Debt Service Coverage Ratio	59.71	1,764.59	8.63	8.63	11.56	11.10	1.56
	(C) Interest Service Coverage Ratio	2,371.93	4,525.51	8.63	8.63	3,134.72	12.10	67.41

See accompanying Notes to the Consolidated Financial Results & Annexure A

1. These above unaudited consolidated financial results for the quarter & six month ended 30 September 2024 (the results) of the Integrated Industries Ltd (the Company) (formerly Integrated Technologies Ltd), were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 14th November 2024. The same have been subjected to limited review by Statutory Auditors of the Company in terms of Regulation 39 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. The Unaudited consolidated financial results for the quarter & six month ended 30th September 2024 of the Integrated Industries Ltd and its subsidiary have been prepared in accordance with Indian Accounting Standards (the AS) prescribed under Section 133 of Companies Act, 2013 (The Act) read with the relevant rules thereunder.
3. In the context of reporting business / geographical segment as required by Ind AS 108 - "Operating Segments", the Company's operations comprise of mainly two business segments - Trading in Food Products and manufacturing of food products. Unaudited consolidated segment information for the quarter ended 30 September 2024 has been attached.
4. The Unaudited consolidated financial results for the quarter & six month ended 30th September 2024 includes the Review results of one subsidiary. The financial results of one subsidiary have been consolidated in accordance with Ind AS 110- Consolidated Financial statements.
5. The consolidated results of the Company for the quarter & six months ended 30th September 2024 have been reviewed by the Statutory Auditor and they have issued an unmodified audit report on the same. The audit report of the statutory auditors is being filed with BSE Ltd (BSE) and is also available on the Company's website.
6. During the quarter & six month ended 30th September 2024, the Company has issued and allotted 65,78,951 ordinary shares of Rs. 10/- each, as fully paid up Bonus Shares in the proportion of 1 (One) Bonus Share of Rs 10/- each for every 1 (one) existing ordinary share of Rs. 10/- each.
7. Accordingly, the Earning Per Share (EPS) has been restated for all the periods.
8. During the quarter & six month ended 30th September 2024, the company wholly owned subsidiary converted into Public company named Nurture Well Foods Limited (formerly Nurture Well Foods Private Limited) on 31st August 2024.
9. During the quarter ended 30 September 2024, the company's shareholding in its subsidiary, i.e. Nurture Well Foods Ltd, has been reduced to 50% from 100%. Further, non controlling interest has been calculated and recorded using proportional share in the recognised amounts of the acquired identifiable intangible net assets in accordance with Ind AS 110. Ms Nurture Well Foods Ltd still remains the subsidiary of the Company as on 30th September 2024.
10. During the quarter ended 30 September 2024, the Company on 16 September 2024 announced sub-division of its existing Equity Shares of the Company from 1 (One) Equity Share having face value of 10/- (Rupees Five only) each July paid-up, into such number of Equity Shares having face value of 1/- (Rupees Two only) each July paid-up. Accordingly, earnings per share of comparative periods presented has been calculated based on number of shares outstanding in respective periods, as increased by sub-division of shares.
11. Figures for the Quarter ended 30.09.2024 are unaudited figures. Figures for the six month ended 30.09.2024 and Unaudited figures for the quarter ended 30.06.2024.

Previous period figures have been regrouped/reclassified, wherever necessary to correspond with the current period's classification / disclosure.

For INTEGRATED INDUSTRIES LIMITED



Santhya Garg
Director
DIN: 09247567

Director/Authorised Signatory

INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'
CIN - L31909DL1995PLC277176

Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092


CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED ON 30TH SEPTEMBER 2024

(All amounts ₹ in Crores, unless otherwise stated)

For the Six Months Ended	30 September 2024	30 September 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax as per statement of Profit and Loss	28.47	3.37
Adjustment:		
Depreciation & Amortization Expenses	1.32	0.99
Interest Expense	0.01	-
Staff Terminal Benefits	0.03	-
Operating Profit/(Loss) before Working Capital Changes	29.83	4.36
Adjustments For Working Capital:		
(Increase) / Decrease in Inventories	1.69	(8.52)
(Increase) / Decrease in Trade Receivables	(62.65)	(16.87)
(Increase) / Decrease in Other Current Assets	(81.16)	(31.96)
Increase/ (Decrease) in Current Borrowings	0.23	-
Increase/ (Decrease) in Current Lease Liabilities	-	-
Increase/ (Decrease) in Trade Payables	68.16	19.04
Increase/ (Decrease) in Other Financial Liabilities	(0.04)	59.99
Increase/ (Decrease) in Other Current Liabilities	(42.74)	0.32
Operating Profit after Working Capital Changes	(86.68)	26.36
Less: Direct taxes paid	(0.02)	(0.12)
NET CASH (USED)/ GENERATED FROM OPERATING ACTIVITIES	(86.70)	26.24
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of PPE	(2.14)	-
Sale of PPE	-	(74.42)
Security Deposit	(0.01)	-
NET CASH (USED)/ GENERATED FROM INVESTING ACTIVITIES	(2.15)	(74.42)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(0.01)	-
Proceeds from share capital / share warrant (Including security premium)	86.22	66.91
Proceeds from loans & other borrowings	1.10	-
Repayment of Borrowings	(0.03)	(1.02)
NET CASH (USED)/ GENERATED FROM FINANCING ACTIVITIES	87.28	65.89
NET CASH INCREASE/(DECREASE) (A+B+C)	(1.57)	17.72
CASH AND CASH EQUIVALENTS OPENING BALANCE	7.24	0.01
Effect of exchange rate changes on cash and cash equivalents	0.16	-
CASH AND CASH EQUIVALENTS CLOSING BALANCE	5.83	17.73
CASH AND CASH EQUIVALENTS CLOSING BALANCE	5.83	17.73


As per our report of even date attached.

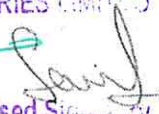
For Prem Gupta & Company
Chartered Accountants
Firm's Registration Number - 000425N


CA Monika Jain
(Partner)
Membership No. 556749



For and on behalf of the Board of Directors
For INTEGRATED INDUSTRIES LIMITED


Paramjit Singh
Director
DIN: 05348473


Samidhya Garg
Director
DIN: 09247567

Place: Noida
Dated: 14 November 2024

INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'
CIN - L31109DL1995PLC277776
Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110052
UNAUDITED CONSOLIDATED STATEMENT OF ASSET & LIABILITIES AS AT 30 SEPTEMBER 2024

(All amounts ₹ in Crores, unless otherwise stated)

Particulars		Note	As at 30 September 2024	As at 31 March 2024
I.	ASSETS			
(1)	Non-current assets		51.69	50.87
	(a) Property, plant and equipment		0.01	0.21
	(b) Capital work in progress		-	-
	(c) Investment property		22.63	22.63
	(d) Goodwill		0.05	0.05
	(e) Other intangible assets		-	-
	(f) Financial Assets		-	-
	(i) Investments		-	-
	(ii) Loans receivable		-	-
	(iii) Other financial assets		-	-
	(g) Deferred tax assets (net)		0.48	0.48
	(h) Other non-current assets		-	-
	Total Non-Current Assets		74.86	74.84
(2)	Current assets		7.70	9.39
	(a) Inventories		-	-
	(b) Financial assets		160.19	97.54
	(i) Trade receivables		5.83	7.24
	(ii) Cash and cash equivalents		-	-
	(iii) Loans receivable		-	-
	(iv) Other financial assets		0.02	0.03
	(c) Current tax assets (Net)		170.09	89.84
	(d) Other current assets		-	-
	Total Current Assets		344.73	204.07
	Total Assets		419.59	278.11
II.	EQUITY AND LIABILITIES			
(1)	Equity		20.55	0.02
	(a) Equity share capital		205.15	140.57
	(b) Other equity		228.70	150.19
	Equity Attributable to Equity Holders of the Parent		35.24	-
	(c) Non-controlling interest		-	-
	Total Equity		263.94	150.19
	Liabilities			
(2)	Non-current liabilities		1.16	0.10
	(a) Financial liabilities		-	-
	(i) Borrowings		-	-
	(ii) Lease liabilities		-	-
	(iii) Other financial liabilities		1.04	0.58
	(b) Deferred tax liabilities (Net)		0.03	-
	(c) Provisions		-	-
	Total Non-current Liabilities		2.23	0.68
(3)	Current liabilities		0.25	0.02
	(a) Financial liabilities		-	-
	(i) Borrowings		-	-
	(ii) Lease liabilities		-	-
	(iii) Trade payables		-	-
	(b) Total outstanding dues of micro enterprises and small enterprises		1.40	2.30
	(c) Total outstanding dues of creditors other than micro enterprises and small enterprises		147.49	78.50
	(d) Other financial liabilities		0.01	0.05
	(e) Other current liabilities		3.63	49.35
	(f) Provisions		0.50	-
	(g) Current tax liabilities (Net)		-	-
	Total Current Liabilities		153.42	127.24
	Total Liabilities		155.65	127.92
	Total Equity and Liabilities		419.59	278.11

As per our report of even date attached.

For Prem Gupta & Company
Chartered Accountants
Firm's Registration Number - 0604284

CA Monika
(Partner)
Membership No., 556749

Place: Noida
Dated: 14 November 2024



For INTEGRATED INDUSTRIES LIMITED

For and on behalf of the Board of Directors

Director/Authorised Signatory

Paranjit Singh
Director
DIN: 05248473

Sanidhya Garg
Director
DIN: 09247587