



## MEHTA INTEGRATED FINANCE LIMITED

CIN - L65910GJ1985PLC007692

Date: 10.11.2023

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 Friday, 10<sup>th</sup> November, 2023

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, 2023, along with the Limited Review Report of the Statutory Auditors thereon, attached herewith.

The Board Meeting commenced at 11:00 A.M. and concluded at 12:15 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  
DIN : 004847858



**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, 2023 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: 10/11/2023  
Place: Ahmedabad

UD2N: 23043051B6UNUT4304

## MEHTA INTEGRATED FINANCE LIMITED

CIN : (L65910GJ1985PLC007692)

Regd. Office: 003, Ground Floor, Law Garden Appt., Scheme-I, 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 30/09/2023

(Amount in lakhs.)

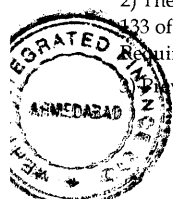
Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year ended
		3 months ended 30/09/2023	Preceding 3 months ended 30/06/2023	Corresponding 3 months ended in the previous year 30/09/2022	Year to date figure for current period 30/09/2023	Year to date figure for the previous year ended 30/09/2022	31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue From Operations	0.00	0.00	0.00	0.00	0.00	0.80
II	Other Income	53.88	14.09	22.30	67.97	59.68	95.76
<b>III</b>	<b>Total Income (I+II)</b>	<b>53.88</b>	<b>14.09</b>	<b>22.30</b>	<b>67.97</b>	<b>59.68</b>	<b>96.56</b>
<b>IV</b>	<b>Expenses</b>						
	Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, Stock-in-Trade and work-in progress	0.00	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	6.37	6.21	3.57	12.58	6.50	14.24
	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation and amortisation expenses	0.18	0.16	0.16	0.35	0.16	0.67
	Other Expense (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	5.61	5.95	3.12	11.57	6.72	24.45
	(i) Annual fees	0.00	3.84	0.00	3.84	3.54	3.54
	(ii) Rent	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Legal Fees	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Expenses (IV)</b>	<b>12.16</b>	<b>16.16</b>	<b>6.85</b>	<b>28.33</b>	<b>16.93</b>	<b>42.91</b>
V	Profit/(Loss) before exceptional items and tax (III-IV)	41.72	(2.07)	15.45	39.64	42.75	53.65
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V+VI)	41.72	(2.07)	15.45	39.64	42.75	53.65
VIII	Tax Expense:						
	(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	0.00	0.00
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>41.72</b>	<b>(2.07)</b>	<b>15.45</b>	<b>39.64</b>	<b>42.75</b>	<b>53.65</b>
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>41.72</b>	<b>(2.07)</b>	<b>15.45</b>	<b>39.64</b>	<b>42.75</b>	<b>53.65</b>
XIV	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 re classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) comprising Profit (Loss) and Other Comprehensive Income for the period)	41.72	(2.07)	15.45	39.64	42.75	53.65
XVI	Paid-up Equity Share Capital (Face value of Rs.10/- each)	500.00	500.00	500.00	500.00	500.00	500.00
XVII	Reserve Excluding Revaluation reserve as per Balance sheet of Previous Accounting Year						933.16
XVIII	Earnings per equity (for Continuing operation):						
	(1) Basic	0.83	(0.04)	0.309	0.793	0.855	1.07
	(2) Diluted	0.83	(0.04)	0.309	0.793	0.855	1.07
XIX	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 Financial Results were reviewed and recommended by the Audit Committee and thereafter taken on record by the Board in its meeting held on 10th November, 2023 and also Limited Review were carried out by the Statutory Auditors.

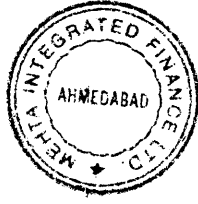
2) The above Results have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016.

3) Previous year figures have been regrouped wherever necessary.



*Vishwanath*

- 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)



Date : - 10/11/2023  
Place : - Ahmedabad

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

A handwritten signature in black ink, appearing to read "Vishwesh".

VISHWESH D. MEHTA  
Managing Director  
(DIN : 00484785)

# MEHTA INTEGRATED FINANCE LIMITED

(CIN:L65910GJ1985PLC007692)

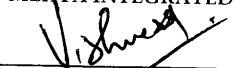
Regd. Office:- 003, LAW GARDEN APARTMENT, SCHEME-1, OPP:LAW GARDEN ELLISBRIDGE,  
AHMEDABAD-380 006, Gujarat, India

Email Address: 1mifl\_in@gmail.com Website: www.mehtaintegratedfinance.com

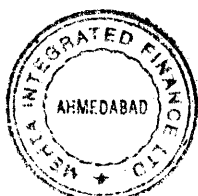
Standalone Statement of Assets and Liabilities as on 30/09/2023

(Amount in Lakhs.)		
	As at half Year ended(Unaudited) (30/09/2023)	As at Previous year ended(Audited) (31/03/2023)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment	2.33	2.17
(b) Capital work-in-progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financial Assets	-	-
(i) Investments	1057.51	1062.96
(ii) Trade receivables	-	-
(iii) Loans	-	-
(i) Deferred tax assets (net)	-	-
(j) Other non-current assets	-	-
<b>Total Non-current assets</b>	<b>1,059.84</b>	<b>1065.13</b>
<b>Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade receivables	521.60	481.52
(iii) Cash and cash equivalents	1.45	1.21
(iv) Bank balances other than(iii) above	9.96	4.09
(v) Loans & Advance	55.16	60.33
(vi) Others (to be specified)	4.49	4.49
(c) Current Tax Assets (Net)	-	-
(d) Other current assets	12.31	7.87
<b>Total Current assets</b>	<b>604.97</b>	<b>559.51</b>
<b>Total Assets</b>	<b>1664.81</b>	<b>1624.64</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share capital	500.00	500.00
(b) Other Equity	972.80	933.16
<b>Total Equity</b>	<b>1472.80</b>	<b>1433.16</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	165.25	165.25
(ii) Trade payables	-	-
(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
(b) Provisions	-	-
(c) Deferred tax liabilities (Net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>165.25</b>	<b>165.25</b>
<b>Current liabilities</b>		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade payables specified in item (c)	0.00	0.00
(b) Other current liabilities	25.00	25.00
(c) Provisions	1.76	1.23
(d) Current Tax Liabilities (Net)	-	-
<b>Total Current liabilities</b>	<b>26.76</b>	<b>26.23</b>
<b>Total Equity and Liabilities</b>	<b>1664.81</b>	<b>1624.64</b>

For and on Behalf of Board of Directors,  
MEHTA INTEGRATED FINANCE LIMITED

  
VISHWESH D. MEHTA  
(Managing Director)  
DIN: 00484785

Date: 10/11/2023  
Place: Ahmedabad



# MEHTA INTEGRATED FINANCE LIMITED

(CIN:L65910GJ1985PLC007692)

Regd. Office:- 003, Law Garden Apartment, Scheme-1, Opp. Law Garden, Ellisbridge, Ahmedabad-380006(Guj.

Email Address: 1mifl\_in@gmail.com Website: www.mehtaintegratedfinance.com

Unaudited Cash Flow Statement for the Half year ended 30th September, 2023

(Amt. In lakhs)

Cash Flow Statement		Half Year Ended	
		As on 30-09-2023	As on 30-09-2022
<b>A</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit Before Tax	39.64	42.76
	Adjustments for:		
	Depreciation	0.35	0.16
	Provision for Exp.	0.00	0.00
	(Profit)/loss on sale of Assets	0.00	0.00
	Interest Income	19.36	3.58
	Dividend Income	25.06	23.08
	<b>Operating Profit before Working Capital Changes</b>	<b>(4.43)</b>	<b>16.26</b>
	Adjustments for:		
	Decrease/(Increase) in Receivables	(40.08)	(51.84)
	Increase/(Decrease) in Short Term Provision	0.66	(0.35)
	Decrease/(Increase) in loans and advances	(0.13)	0.00
	(Decrease)/Increase in other current assets	0.72	(2.56)
	(Increase)/Decrease in Trade Payables	0.00	(26.03)
	<b>Cash generated from operations</b>	<b>(43.26)</b>	<b>(64.52)</b>
	Income Tax paid	0.00	0.00
	<b>Net Cash flow from Operating activities</b>	<b>(43.26)</b>	<b>(64.52)</b>
<b>B</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	(0.50)	(1.23)
	Change in Investments	5.44	41.47
	Interest Income	19.36	3.58
	Dividend Income	25.06	23.08
	<b>Net Cash used in Investing activities</b>	<b>49.36</b>	<b>66.90</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>
	Net increase in cash & Cash Equivalents (A+B+C)	6.10	2.38
	Cash and Cash equivalents at the beginning of the period	5.30	1.40
	Cash and Cash equivalents at the end of the period	11.41	3.78

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



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

Date: 10/11/2023  
Place: Ahmedabad