



INTEGRATED INDUSTRIES LIMITED

CIN-L10719DL1995PLC277176

Formerly known as Integrated Technologies Limited

August 14, 2024

To,
Corporate Relationship Deptt.
BSE Limited
P.J Tower, Dalal Street,
Mumbai – 400 001

Scrip Code: 531889

Subject: Unaudited Financial Results for the quarter ended 30th June 2024

Dear Sir/Madam,

In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Unaudited Financial Results for the quarter ended 30th June 2024 along with Limited Review Report by Statutory Auditors thereon.

This is for your kind information and record.

Yours faithfully,
For Integrated Industries Limited
(Formerly known as Integrated Technologies Limited)

For INTEGRATED INDUSTRIES LIMITED

Priyanka
Director/Authorised Signatory

Priyanka
Company Secretary & Compliance Officer

**PRIYAN
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Digitally signed
by PRIYANKA
Date: 2024.08.14
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Integrated Industries Limited

INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'



CIN - L10719DL1995PLC277176

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE 2024

(All amounts ₹ in Crores, unless otherwise stated)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			FOR THE
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue from operations (a) Netsales/ Income from operations (b) Other operating Income	22.48 0.00	17.79 -	4.00 -	56.16 -
	Total Revenue from operations {1(a)+1(b)}	22.48	17.79	4.00	56.16
2	Other Income	-	0.62	0.08	1.48
3	Total Income (1+2)	22.48	18.41	4.08	57.64
4	Expenses a) Cost of material consumed b) Purchase of stock in trade c) Changes in inventories of finished goods, work in progress and stock in trade d) Employee benefits expense e) Finance cost f) Depreciation expense g) Other Expenses	- 21.92 - 0.09 0.00 0.01 0.16	- 16.82 - 0.07 - 0.01 1.95	- 3.61 - 0.05 0.10 - 0.21	- 53.18 - 0.20 0.44 0.01 2.55
	Total Expenses {4(a) to 4(g)}	22.18	18.85	3.97	56.38
5	Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)	0.30	(0.44)	0.11	1.26
6	Exceptional Items	-	-	-	-
7	Profit/ Loss(-) before taxes (5-6)	0.30	(0.44)	0.11	1.26
	Tax Expense Current Tax Deferred Tax	- - 0.04	- - (0.07)	- - 0.03	- - 0.38
8	Total Tax Expense	0.04	(0.07)	0.03	0.38
9	Profit/ Loss(-) for the period from continuing operations after tax (7-8)	0.26	(0.37)	0.08	0.88
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)	- - -	- - -	- - -	- - -
11	Total Comprehensive Income for the period (9 + 10)	0.26	(0.37)	0.08	0.88
12	Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)	19.20	9.624	4.827	9 624
13	Other Equity (As per Audited Balance Sheet as at 31st March 2024)	NA	NA	NA	116.50
14	Earnings per share [Face value of shares Rs.10 each] (not annualised) a) Basic for Continuing Operations (in Rs.) b) Diluted for Continuing Operations (in Rs.)	0.14 0.12	(0.20) (0.19)	0.09 0.09	0.64 0.57
15	Ratios: (A) Debt Equity Ratio (B) Debt Service Ratio (C) Interest Service Ratio	- 37.87 106.05	- (52.39) (140.56)	28.47 2.00 2.00	- 0.09 3.92

See accompanying Notes to the Standalone Financial Results

NOTES:

- These above unaudited standalone financial results for the quarter ended 30 June 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 August, 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.
- The unaudited standalone financial results for the quarter ended 30 June 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.
- The unaudited standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard ('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.
- 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.
- During the quarter ended 30th June 2024 the Company had issued and allotted 95,78,951 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.
Accordingly, the Earning Per Share (EPS) has been restated for all the periods.

Place: Noida
Dated: 14 August 2024



For Integrated Industries Limited
For INTEGRATED INDUSTRIES LIMITED

Saurabh Goyal
Managing Director
DIN: 01094455

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of Integrated Industries Limited for the quarter ended 30th June, 2024 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 ended 30th June 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 August 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 an audit and accordingly, we do not express an audit opinion.





Integrated Industries Limited

INTEGRATED INDUSTRIES LIMITED
Formerly 'Integrated Technologies Limited'

CIN: L10719DL1995PLC277176

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

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30 JUNE 2024

(All amounts ₹ in Crores, unless otherwise stated)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			FOR THE YEAR
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
1	Revenue from operations				
	(a) Net sales/ Income from operations	140.08	139.27	19.47	331.21
	(b) Other operating Income	0.06	-	-	0.05
	Total Revenue from operations {1(a)+1(b)}	140.14	139.27	19.47	331.26
2	Other Income	-	-	-	-
3	Total Income (1+2)	140.14	139.27	19.47	331.26
4	Expenses				
	a) Cost of material consumed/ cost of traded goods	118.41	116.52	18.39	282.85
	b) Changes In Inventories Of Finished Goods Work-In-Progress And Stock-In-Trade	0.24	1.40	(3.94)	(3.74)
	c) Employee benefits expense	1.60	1.61	0.74	4.85
	d) Finance cost	0.00	(0.01)	0.10	0.44
	e) Depreciation expense	0.63	0.64	0.36	2.26
	f) Other Expenses	5.35	5.40	2.31	17.86
	Total Expenses {4(a) to 4(g)}	126.23	125.56	17.96	304.52
5	Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)	13.91	13.71	1.51	26.74
6	Exceptional Items	-	-	-	-
7	Profit/ Loss(-) before taxes (5-6)	13.91	13.71	1.51	26.74
	Tax Expense				
	Current Tax	0.70	0.31	-	0.44
	Deferred Tax	0.23	0.17	0.34	1.41
	Mat Credit	-	-	-	-
8	Total Tax Expense	0.93	0.48	0.34	1.85
9	Profit/ Loss(-) for the period from continuing operations after tax (7-8)	12.98	13.23	1.17	24.89
10	Other Comprehensive Income (OCI)				
	i) items that will be reclassified to Profit and Loss (net of tax)				
	Exchange differences on translation of foreign operations	0.02	0.05	-	0.05
	ii) items that will not be reclassified to Profit and Loss (net of tax)	-	-	-	-
11	Total Comprehensive Income for the period (9 + 10)	13.00	13.28	1.17	24.94
12	Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)	19.20	9.62	4.83	9.62
13	Other Equity (As per Audited Balance Sheet as at 31st March 2024)	NA	NA	NA	140.57
14	Earnings per share (Face value of shares Rs.10 each) (not annualised)				
	a) Basic for Continuing Operations (in Rs.)	7.24	7.40	1.23	18.20
	b) Diluted for Continuing Operations (in Rs.)	6.65	6.80	1.23	16.32
15	Ratios:				
	(A) Debt Equity Ratio	-	-	10.98	-
	(B)Debt Service Coverage Ratio	1 764.89	1 740.58	15.32	1.56
	(C) Interest Service Coverage Ratio	4 942.51	4 669.69	15.32	67.41

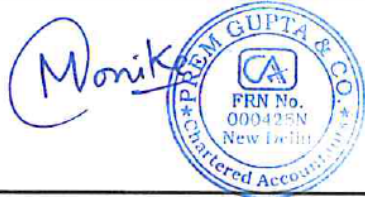
See accompanying Notes to the Consolidated Financial Results & Annexure A

NOTES :

- These above unaudited consolidated financial results for the quarter ended 30 June 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 August, 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.
- The Unaudited consolidated financial results for the quarter ended 30th June 2024 of the Integrated Industries Ltd and its subsidiary 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.
- 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 segment -Trading in Food Products and manufacturing of food products. Unaudited consolidated segment information for the quarter ended 30 June 2024 has been attached .
- The Unaudited consolidated financial results for the Quarter ended 30th June 2024 includes the audited results of one subsidiary. The financial results of one subsidiary have been consolidated in accordance with Ind AS 110- Consolidated Financial statements.
- The consolidated results of the Company for the quarter ended 30th June 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
- During the quarter ended 30th June 2024 the Company had issued and allotted 95,78,951 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 i.e. 16.04.2024.
Accordingly, the Earning Per Share (EPS) has been restated for all the periods.
- Previous period figures have been regrouped/recast/reclassified, wherever necessary to correspond with the current period's classification / disclosure.

Place: Noida

Dated: 14 August 2024



For Integrated Industries Limited

For INTEGRATED INDUSTRIES LIMITED

Saurabh Goyal

Director/Authorized Signatory
Managing Director
DIN: 01094455

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of Integrated Industries Limited for the Quarter ended 30th June, 2024 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 ended 30th June 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 August 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	
1.	Integrated Industries Limited
Subsidiary:	
1.	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), specified under Section 133 of the Companies Act 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 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. 117.65 crore (consolidated) and Rs. 29.14 crore (standalone), total comprehensive income of Rs. 12.74 Crore (consolidated) and Rs. 2.55 crore (standalone) for the quarter ended 30th June, 2024, respectively.

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

For PREM GUPTA & COMPANY
CHARTERED ACCOUNTANTS




CA MONIKA JAIN
MEMBERSHIP NO. 556749
UDIN: 24556749BKATTM5883

Date: 14.08.2024

Place: Noida



Integrated Industries Limited



Summarised consolidated segment information For the Quarter Ended on 30 June 2024 and 31 March 2024 are as follows:

(All amounts ₹ in Crores, unless otherwise stated)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			YEAR ENDED ON	
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Segment Value of Sales and Services (Revenue)					
	(a) Manufacturing of Food Products	29.08	26.31	15.48	102.01	
	(b) Trading of Food Products	110.99	112.96	3.99	229.20	
	Value of Sales and Services	140.07	139.27	19.47	331.21	
	Less: Inter Segment Transfers	-	-	-	-	
	Revenue from Operations	140.07	139.27	19.47	331.21	
2	Segment Results (EBITDA)					
	(a) Manufacturing of Food Products	4.06	22.47	1.84	27.73	
	(b) Trading of Food Products	10.48	11.53	0.13	21.37	
	Total Segment Profit before Interest, Tax and Depreciation, Amortisation and Depletion	14.54	34.00	1.97	49.10	
3	Segment Results (EBIT)					
	(a) Manufacturing of Food Products	3.44	2.19	1.48	5.83	
	(b) Trading of Food Products	10.47	11.52	0.13	21.35	
	Total Segment Profit before Interest and Tax	13.91	13.71	1.61	27.18	
	(i) Finance Cost	-	-	0.10	0.44	
	(ii) Interest Income	-	-	-	-	
	(iii) Other Un-allocable Income (Net of Expenditure)	-0.02	-0.05	-	-0.05	
	Profit Before Tax from Continuing operations	13.93	13.76	1.51	26.79	
	(i) Current Tax	0.70	0.31	-	0.44	
	(ii) Deferred Tax	0.23	0.17	-0.34	1.41	
	Profit from Continuing operations	13.00	13.28	1.17	24.94	
	Profit from Discontinued operations (Net of Tax)	-	-	-	-	
	Profit for the Period	13.00	13.28	1.17	24.94	
4	Segment Assets					
	(a) Manufacturing of Food Products	132.80	131.26	85.49	131.26	
	(b) Trading of Food Products	259.24	224.07	22.35	224.07	
	Total Segment Assets	392.04	355.33	107.84	355.33	
5	Segment Liabilities					
	(a) Manufacturing of Food Products	132.80	131.26	85.49	131.26	
	(b) Trading of Food Products	259.24	224.07	22.35	224.07	
	Total Segment Liabilities	392.04	355.33	107.84	355.33	

* Segment assets and liabilities have been directly taken from the respective heads in totality of Unaudited Balance sheet Assets and Liabilities As at 30 June 2024

As per Indian Accounting Standard 108 '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 (Nurture Well foods Pvt. Ltd).
- (b) The segment Trading in Food Products include trading in food related items by Intergrated Industries Ltd and subsidiary of Nurture well Foods Pvt. Ltd. i.e. Nurture Well LLC

Monika



For INTEGRATED INDUSTRIES LTD.

Sanjay
Director (Authorized)