

IEIL/BM/2021-22/Q2  
Date: 29/10/2021

To,  
Bombay Stock Exchange  
Corporate Relationship Department,  
Ground floor, P J Tower,  
Dalal Street, Fort,  
Mumbai - 400001

**Scrip code: 505358**

**Sub: Outcome of Board Meeting - Financial results**

Pursuant to the provisions of Regulation 30 (read with Part A of Schedule III) and 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its meeting held today i.e. Friday, 29<sup>th</sup> October 2021, inter-alia considered and unanimously:

1. Approved the Unaudited Standalone and Consolidated Financial Results of the Company, for the quarter ended on 30<sup>th</sup> September 2021
2. Limited Review Report of Statutory Auditors

The Board meeting commenced at 12:00 noon and concluded at 03:10 p.m.

Copy of approved Unaudited Standalone and Consolidated Financial Results along with Limited Review Report is enclosed herewith for ready reference.

Kindly take the same on record.

Thanking you,

Yours Faithfully,

**For Integra Engineering India Limited**


**Harneet Kaur**  
**Company Secretary**

Encl: as above

**Integra Engineering India Limited**

Registered Office & Works Unit - I : Post Box No. 55, Chandrapura Village, Tal. : Halol - 389 350. Dist. Panchmahals, Gujarat, India  
Phone: +91-2676-221870, 90999 18471, Fax: +91-2676-220887

Works Unit - II : Halol-Champaner Road, P.O. Chandrapura, Tal. : Halol - 391 520. Dist. Panchmahals, Gujarat, India Phone: +91-99240 9926  
www.integraengineering.in E-mail : info@integraengineering.in CIN : L29199GJ1981PLC028741

## Statement of Unaudited Consolidated Financial Results for the Quarter and six months ended 30th September, 2021

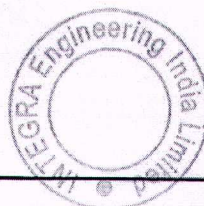
(₹ in Lakhs)

	Particular	Financial results for					
		Quarter ended			Period ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	2,699.61	1,930.85	1,838.98	4,630.46	2,716.20	6,300.58
II	Other Income	46.39	44.96	38.03	91.35	74.13	185.04
III	<b>TOTAL (I+II)</b>	<b>2,745.99</b>	<b>1,975.81</b>	<b>1,877.01</b>	<b>4,721.81</b>	<b>2,790.33</b>	<b>6,485.62</b>
IV	<b>EXPENDITURE :</b>						
	Cost of Material Consumed	1,640.03	1,136.40	960.54	2,776.42	1,443.87	3,247.71
	Purchase of Stock in trade	7.81	15.10	8.33	22.91	13.09	45.84
	Changes in Inventories of Finished goods, stock in trade and work in progress	-128.04	-115.44	-11.68	-243.48	-33.94	38.39
	Employee Benefit Expenses	305.39	237.99	200.63	543.38	387.53	810.64
	Finance Costs	25.97	15.92	17.92	41.90	32.76	71.23
	Depreciation and amortisation expense	41.57	39.10	37.90	80.67	75.84	153.40
	Other Expenses	489.03	340.70	366.38	829.73	615.67	1,347.67
	<b>TOTAL (IV)</b>	<b>2,381.76</b>	<b>1,669.77</b>	<b>1,580.03</b>	<b>4,051.54</b>	<b>2,534.82</b>	<b>5,714.88</b>
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>364.23</b>	<b>306.04</b>	<b>296.98</b>	<b>670.27</b>	<b>255.51</b>	<b>770.74</b>
VI	<b>Tax Expenses</b>						
	Current Tax relating to:						
	- current year	63.56	53.28	82.40	116.84	82.40	134.31
	- earlier years	-	-	-34.36	-	-34.36	-32.66
	Deferred Tax	41.01	36.04	39.56	77.04	32.31	128.45
VII	<b>Profit / (Loss) for the period (V-VI)</b>	<b>259.66</b>	<b>216.72</b>	<b>209.39</b>	<b>476.39</b>	<b>175.16</b>	<b>540.64</b>
VIII	Add: Share in net profit of Associates	-	-	-	-	-	-
IX	<b>Profit for the period (VII-VIII)</b>	<b>259.66</b>	<b>216.72</b>	<b>209.39</b>	<b>476.39</b>	<b>175.16</b>	<b>540.64</b>
X	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to profit or loss						
	Re-measurement of the defined benefit plans	0.75	0.75	-3.00	1.50	-6.00	2.74
	-Tax Impact	-0.21	-0.21	0.83	-0.42	1.67	-0.76
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>0.54</b>	<b>0.54</b>	<b>-2.17</b>	<b>1.08</b>	<b>-4.33</b>	<b>1.98</b>
XI	<b>Total Comprehensive Income for the year (VII+VIII) (Comprising Profit and Other Comprehensive Income for the year)</b>	<b>260.20</b>	<b>217.26</b>	<b>207.22</b>	<b>477.47</b>	<b>170.83</b>	<b>542.62</b>
XII	Paid-up Equity Share Capital (Face value of 1/- each)	342.45	342.45	342.45	342.45	342.45	342.45
XIII	Other Equity	-	-	-	-	-	3,111.72
XIV	<b>Earning per share (Basic and Diluted)</b>						
	Basic	0.76	0.63	0.61	1.39	0.51	1.58
	Diluted	0.76	0.63	0.61	1.39	0.51	1.58

## Notes :-

- The above Unaudited Consolidated Financial Results have been duly reviewed by Statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 29th Oct 2021.
- The Company is engaged in the business of manufacturing of Machineries and Components, which, in the context of Ind AS - 108 on Segment Reporting, constitutes a single reportable segment.
- The figures of previous period / year have been re-grouped / re-arranged wherever necessary.

Place: Halol  
Date: 29.10.2021



For INTEGRA Engineering India Limited

*[Signature]*  
DIRECTOR



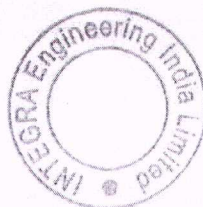
Statement of Unaudited Consolidated Assets and Liabilities as on 30th September, 2021

(₹ In Lakhs)

Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,743.42	1,602.05
(b) Intangible assets	16.71	16.08
(c) Investment Property	5.31	5.41
(d) Financial Assets		
(i) Investments	-	-
(ii) Others financial assets	36.88	31.03
(e) Deferred tax Assets (Net)	263.05	340.51
(f) Other non-current assets	120.70	194.78
<b>Total non-current assets</b>	<b>2,186.07</b>	<b>2,189.86</b>
<b>(2) Current Assets</b>		
(a) Inventories	2,290.72	1,198.26
(b) Financial Assets		
(i) Trade receivables	3,711.28	2,423.31
(ii) Cash and cash equivalents	3.74	415.90
(iii) Other Bank Balances	1,189.29	1,178.65
(iv) Loans	0.89	0.20
(v) Others	33.80	25.16
(C) Other current assets	138.48	98.09
<b>Total current assets</b>	<b>7,368.20</b>	<b>5,339.57</b>
<b>Total assets</b>	<b>9,554.27</b>	<b>7,529.43</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	342.45	342.45
(b) Other Equity	3,591.42	3,111.72
<b>Total equity</b>	<b>3,933.87</b>	<b>3,454.17</b>
<b>Liabilities</b>		
<b>(1) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,240.00	1,240.00
(b) Provisions	24.10	7.08
<b>Total non-current liabilities</b>	<b>1,264.10</b>	<b>1,247.08</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,847.04	1,185.93
(ii) Trade payables		
(A) due to micro enterprises and small enterprises	192.70	98.74
(B) due to other than micro enterprises and small enterprises	1,065.09	412.78
(iii) Others	980.99	903.19
(b) Other current liabilities	66.88	52.50
(c) Provisions	111.34	127.94
(d) Current Tax Liabilities (net)	92.26	47.11
<b>Total current liabilities</b>	<b>4,356.30</b>	<b>2,828.18</b>
<b>Total Equity and Liabilities</b>	<b>9,554.27</b>	<b>7,529.43</b>



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Unaudited Consolidated Cash flow statement for the six months ended 30th September, 2021

(₹ in Lakhs)

	Particulars	Six month ended	Six month ended	Year ended
		30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Audited
[A]	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Profit/(Loss) before tax	670.27	255.51	770.74
	<b>Adjustments for:</b>			
	Depreciation/Amortisation/Impairment of Property, Plant and equipments	80.67	75.84	153.40
	Employee stock option expense	2.23	3.66	6.75
	Interest Income	-34.50	-19.84	-45.06
	Reversal of Provision for Doubtful Debt	-	-1.26	-18.47
	Impairment of Assets held for sale	-	14.11	-
	(Profit)/Loss on sale of Fixed Assets (Net)	-	-	13.00
	Remeasurement of Defined Plans	1.50	-6.00	2.74
	Finance cost on Preference shares	24.80	-	49.60
	Interest Expenses	15.74	7.87	20.68
	Bad debts/ provision for Doubtful Receivables/Advances/Sundry balances written off	5.45	40.52	4.08
	<b>Operating Profit/(Loss) before changes in working capital</b>	<b>766.17</b>	<b>370.42</b>	<b>957.47</b>
	<b>Adjustment for (Increase)/Decrease in Operating Assets</b>			
	Inventories	-1,092.46	-178.71	-152.57
	Trade Receivables	-1,015.20	71.50	488.20
	Loans and Advances	-0.69	0.46	0.26
	Other Assets	-43.50	10.67	-11.28
	<b>Adjustment for Increase/(Decrease) in Operating Liabilities</b>			
	Trade Payables	746.27	143.90	-37.66
	Provisions	0.42	17.02	-3.01
	Other Liabilities	67.38	107.25	46.39
	<b>Cash flow from operations after changes in working capital</b>	<b>-571.59</b>	<b>542.52</b>	<b>1,287.80</b>
	Net Direct Taxes (Paid)/Refunded	-71.70	-56.42	-89.29
	<b>Net Cash Flow from/(used in) Operating Activities</b>	<b>-643.29</b>	<b>486.09</b>	<b>1,198.51</b>
[B]	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Property, plant and Equipments including Capital Advances and Capital work in progress	-148.49	-61.93	-209.47
	Sale of Assets	-	-	11.11
	Interest Income	23.12	18.54	42.16
	Bank Balances not considered as Cash and Cash Equivalents	-10.65	-15.19	-641.67
	<b>Net Cash Flow from/(used in) Investing Activities</b>	<b>-136.02</b>	<b>-58.58</b>	<b>-797.87</b>
[C]	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Interest Expenses	-15.74	-7.87	-20.68
	Net increase / (decrease) in current borrowings	382.89	-	-
	<b>Net Cash Flow from/(used in) Financing Activities</b>	<b>367.15</b>	<b>-7.87</b>	<b>-20.68</b>
	<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>-412.16</b>	<b>419.64</b>	<b>379.95</b>
	Cash & Cash Equivalents at beginning of year (see Note 1)	415.90	35.95	35.95
	<b>Cash and Cash Equivalents at end of period (see Note 1)</b>	<b>3.74</b>	<b>455.59</b>	<b>415.90</b>
<b>Notes:</b>				
1	<b>Cash and Cash equivalents comprise of:</b>			
	Cash on Hands	0.81	2.76	1.70
	Balance with Banks	2.93	15.96	15.13
	Bank Deposits (Short term Investment)	-	201.28	101.74
	Bank overdraft account	-	235.59	297.33
	<b>Cash and Cash equivalents</b>	<b>3.74</b>	<b>455.59</b>	<b>415.90</b>
	Effect of Unrealised foreign exchange (gain)/loss (Net)	-	-	-
	<b>Cash and Cash equivalents as restated</b>	<b>3.74</b>	<b>455.59</b>	<b>415.90</b>
2	The above Unaudited Consolidated Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7 "Cash Flow Statement".			



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Statement of Unaudited Standalone Financial Results for the Quarter and six months ended 30th September, 2021

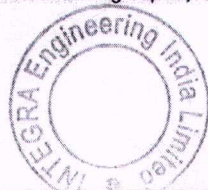
(₹ in Lakhs)

	Particular	Financial results for					
		Quarter ended			Period ended		Year ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	2,699.61	1,930.85	1,838.98	4,630.46	2,716.20	6,300.58
II	Other Income	46.39	44.96	38.03	91.35	74.13	185.04
III	<b>TOTAL (I+II)</b>	<b>2,745.99</b>	<b>1,975.81</b>	<b>1,877.01</b>	<b>4,721.81</b>	<b>2,790.33</b>	<b>6,485.62</b>
IV	<b>EXPENDITURE :</b>						
	Cost of Material Consumed	1,640.03	1,136.40	960.54	2,776.42	1,443.87	3,247.71
	Purchase of Stock in trade	7.81	15.10	8.33	22.91	13.09	45.84
	Changes in Inventories of Finished goods, stock in trade and work in progress	-128.04	-115.44	-11.68	-243.48	-33.94	38.39
	Employee Benefit Expenses	305.39	237.99	200.63	543.38	387.53	810.64
	Finance Costs	25.97	15.92	17.92	41.90	32.76	71.23
	Depreciation and amortisation expense	41.57	39.10	37.90	80.67	75.84	153.40
	Other Expenses	489.03	340.70	366.38	829.73	615.67	1,347.67
	<b>TOTAL (IV)</b>	<b>2,381.76</b>	<b>1,669.77</b>	<b>1,580.03</b>	<b>4,051.54</b>	<b>2,534.82</b>	<b>5,714.88</b>
V	<b>Profit / (Loss) before tax (III-IV)</b>	<b>364.23</b>	<b>306.04</b>	<b>296.98</b>	<b>670.27</b>	<b>255.51</b>	<b>770.74</b>
VI	<b>Tax Expenses</b>						
	Current Tax relating to:						
	- current year	63.56	53.28	82.40	116.84	82.40	134.31
	- earlier years	-	-	-34.36	-	-34.36	-32.66
	Deferred Tax	41.01	36.04	39.56	77.04	32.31	128.45
VII	<b>Profit / (Loss) for the period (V-VI)</b>	<b>259.66</b>	<b>216.72</b>	<b>209.39</b>	<b>476.39</b>	<b>175.16</b>	<b>540.64</b>
VIII	<b>Other Comprehensive Income</b>						
	(a) Items that will not be reclassified to profit or loss						
	Re-measurement of the defined benefit plans	0.75	0.75	-3.00	1.50	-6.00	2.74
	-Tax Impact	-0.21	-0.21	0.83	-0.42	1.67	-0.76
	<b>Total Other Comprehensive Income (net of tax)</b>	<b>0.54</b>	<b>0.54</b>	<b>-2.17</b>	<b>1.08</b>	<b>-4.33</b>	<b>1.98</b>
IX	<b>Total Comprehensive Income for the year (VII+VIII) (Comprising Profit and Other Comprehensive Income for the year)</b>	<b>260.20</b>	<b>217.26</b>	<b>207.22</b>	<b>477.47</b>	<b>170.83</b>	<b>542.62</b>
X	<b>Paid-up Equity Share Capital (Face value of 1/- each)</b>	<b>342.45</b>	<b>342.45</b>	<b>342.45</b>	<b>342.45</b>	<b>342.45</b>	<b>342.45</b>
XI	<b>Other Equity</b>	-	-	-	-	-	<b>3,111.72</b>
XII	<b>Earning per share (Basic and Diluted)</b>						
	Basic	0.76	0.63	0.61	1.39	0.51	1.58
	Diluted	0.76	0.63	0.61	1.39	0.51	1.58

Notes :-

- The above Unaudited Standalone Financial Results have been duly reviewed by Statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 29th Oct 2021.
- The Company is engaged in the business of manufacturing of Machineries and Components, which, in the context of Ind AS - 108 on Segment Reporting, constitutes a single reportable segment.
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Place: Halol  
Date: 29.10.2021



For INTEGRA Engineering India Limited

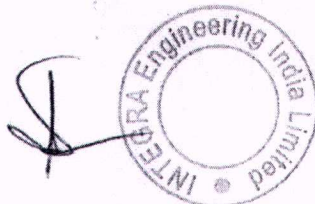
*[Signature]*  
DIRECTOR



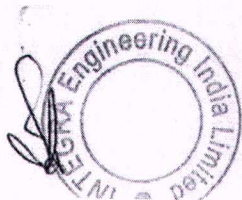
Statement of Unaudited Standalone Assets and Liabilities as on 30th September, 2021

(₹ in Lakhs)

Particulars	As at 30.09.2021 Unaudited	As at 31.03.2021 Audited
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
(a) Property, Plant and Equipment	1,743.42	1,602.05
(b) Intangible assets	16.71	16.08
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(ii) Others financial assets	36.88	31.03
(e) Deferred tax Assets (Net)	263.05	340.51
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<b>Total non-current assets</b>	<b>2,186.07</b>	<b>2,189.86</b>
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(a) Inventories	2,290.72	1,198.26
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(iii) Other Bank Balances	1,189.29	1,178.65
(iv) Loans	0.89	0.20
(v) Others	33.80	25.16
(C) Other current assets	138.48	98.09
<b>Total current assets</b>	<b>7,368.20</b>	<b>5,339.57</b>
<b>Total assets</b>	<b>9,554.27</b>	<b>7,529.43</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	342.45	342.45
(b) Other Equity	3,591.42	3,111.72
<b>Total equity</b>	<b>3,933.87</b>	<b>3,454.17</b>
<b>Liabilities</b>		
<b>(1) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,240.00	1,240.00
(b) Provisions	24.10	7.08
<b>Total non-current liabilities</b>	<b>1,264.10</b>	<b>1,247.08</b>
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(i) Borrowings	1,847.04	1,185.93
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(B) due to other than micro enterprises and small enterprises	1,065.09	412.78
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(d) Current Tax Liabilities (net)	92.26	47.11
<b>Total current liabilities</b>	<b>4,356.30</b>	<b>2,828.18</b>
<b>Total Equity and Liabilities</b>	<b>9,554.27</b>	<b>7,529.43</b>



	Particulars	Six month	Six month	Year ended
		ended	ended	
		30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Audited
[A]	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
	Profit/(Loss) before tax	670.27	255.51	770.74
	<b>Adjustments for:</b>			
	Depreciation/Amortisation/Impairment of Property, Plant and equipments	80.67	75.84	153.40
	Employee stock option expense	2.23	3.66	6.75
	Interest Income	-34.50	-19.84	-45.06
	Reversal of Provision for Doubtful Debt	-	-1.26	-18.47
	Impairment of Assets held for sale	-	14.11	-
	(Profit)/Loss on sale of Fixed Assets (Net)	-	-	13.00
	Remeasurement of Defined Plans	1.50	-6.00	2.74
	Finance cost on Preference shares	24.80	-	49.60
	Interest Expenses	15.74	7.87	20.68
	Bad debts/ provision for Doubtful Receivables/Advances/Sundry balances written off	5.45	40.52	4.08
	<b>Operating Profit/(Loss) before changes in working capital</b>	<b>766.17</b>	<b>370.42</b>	<b>957.47</b>
	<b>Adjustment for (Increase)/Decrease in Operating Assets</b>			
	Inventories	-1,092.46	-178.71	-152.57
	Trade Receivables	-1,015.20	71.50	488.20
	Loans and Advances	-0.69	0.46	0.26
	Other Assets	-43.50	10.67	-11.28
	<b>Adjustment for Increase/(Decrease) in Operating Liabilities</b>			
	Trade Payables	746.27	143.90	-37.66
	Provisions	0.42	17.02	-3.01
	Other Liabilities	67.38	107.25	46.39
	<b>Cash flow from operations after changes in working capital</b>	<b>-571.59</b>	<b>542.52</b>	<b>1,287.80</b>
	Net Direct Taxes (Paid)/Refunded	-71.70	-56.42	-89.29
	<b>Net Cash Flow from/(used in) Operating Activities</b>	<b>-643.29</b>	<b>486.09</b>	<b>1,198.51</b>
[B]	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
	Purchase of Property, plant and Equipments including Capital Advances and Capital work in progress	-148.49	-61.93	-209.47
	Sale of Assets	-	-	11.11
	Interest Income	23.12	18.54	42.16
	Bank Balances not considered as Cash and Cash Equivalents	-10.65	-15.19	-641.67
	<b>Net Cash Flow from/(used in) Investing Activities</b>	<b>-136.02</b>	<b>-58.58</b>	<b>-797.87</b>
[C]	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
	Interest Expenses	-15.74	-7.87	-20.68
	Net increase / (decrease) in current borrowings	382.89	-	-
	<b>Net Cash Flow from/(used in) Financing Activities</b>	<b>367.15</b>	<b>-7.87</b>	<b>-20.68</b>
	<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>-412.16</b>	<b>419.64</b>	<b>379.95</b>
	Cash & Cash Equivalents at beginning of year (see Note 1)	415.90	35.95	35.95
	<b>Cash and Cash Equivalents at end of period (see Note 1)</b>	<b>3.74</b>	<b>455.59</b>	<b>415.90</b>
<b>Notes:</b>				
1	Cash and Cash equivalents comprise of:			
	Cash on Hands	0.81	2.76	1.70
	Balance with Banks	2.93	15.96	15.13
	Bank Deposits (Short term Investment)	-	201.28	101.74
	Bank overdraft account	-	235.59	297.33
	<b>Cash and Cash equivalents</b>	<b>3.74</b>	<b>455.59</b>	<b>415.90</b>
	Effect of Unrealised foreign exchange (gain)/loss (Net)	-	-	-
	<b>Cash and Cash equivalents as restated</b>	<b>3.74</b>	<b>455.59</b>	<b>415.90</b>
2	The above Unaudited Standalone Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7 "Cash Flow Statement".			



**Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results and Year to date Results 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 INTEGRA ENGINEERING INDIA LIMITED**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Integra Engineering India Limited("The Company") and its share of net profit after tax and total comprehensive income of its associates, for the quarter ended 30<sup>th</sup> September, 2021 and the year to date results for the period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 ("The Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.



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4. The Statement includes the results of the following entity:

Sr. No.	Name of the Entity	Relationship
1	Integra Systems Private Limited	Associate


5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The consolidated unaudited financial results also includes share of net profit of Rs. Nil and other comprehensive income of Rs. Nil for the quarter and half year 30<sup>th</sup> September, 2021 as considered in the consolidated unaudited financial results, in respect of one associate based on their interim financial result which have not been audited nor reviewed. According to the information and explanations given to us by the management, these financial results are not material to the parent including associate.

Our conclusion on the consolidated financial results is not modified with respect of the above matter.

For CNK & Associates, LLP

Chartered Accountants

Firm Registration No: - 101961W/W-100036

  
Preen Shah

Partner

Membership No: - 125011

Date: 29<sup>th</sup> October, 2021

Place: Vadodara

UDIN: 21125011AAAAGH1482



**Independent Auditor's Review Report on Unaudited Standalone Quarterly Financial Results and Year to date Results 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 INTEGRA ENGINEERING INDIA LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Integra Engineering India Limited ("the Company"), for the quarter ended 30<sup>th</sup> September, 2021 and the year to date results for the period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 ("The Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. 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 financial statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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 standalone financial results prepared in accordance with recognition and measurement principles laid down in the 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 terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For CNK & Associates, LLP

Chartered Accountants

Firm Registration No: - 101961W/W-100036

*P. Shah*

Pareen Shah

Partner

Membership No: - 125011

Date: 29<sup>th</sup> October, 2021

Place: Vadodara

UDIN: 21125011AAAAGG4003

