

IEIL/BM/2024-25/Q2

Date: November 12, 2024

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 held on November 12, 2024

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., November 12, 2024, have *inter-alia*, approved and took on record the following matter:

1. Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024:

Upon recommendation of Audit Committee, the Board of Directors has approved the Unaudited Financial Results (Standalone & Consolidated) as per Indian Accounting Standards (IND AS) for the quarter and half year ended September 30, 2024. Accordingly, please find enclosed herewith:

- Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024;
- Limited Review Report on the Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended September 30, 2024.

The meeting commenced on 11:30 a.m. and concluded on 03:20 p.m.

Kindly take the above information on your record.

Thanking you,

For Integra Engineering India Limited


Ravi Thanki
Company Secretary & Compliance Officer
M. No. A60338



Encl.: as above

Integra Engineering India Limited

Registered Office & Works Unit - I: Post Box no. 55, Chandrapura Village, Tal.: Halol - 389350, Dist.: Panchmahals, Gujarat, India
Phone: +91-2676-221870, 90990 18471, Fax: +91-2676-220887

Works Unit - II: Halol-Champaner Road, P.O. Chandrapura, Tal.: Halol – 391 520, Dist.: Panchmahals, Gujarat, India, Phone: +91-2676-9924099268
www.integraengineering.in, Email: Info@integraengineering.in, CIN: L29199GJ1981PLC028741

CNK & Associates LLP

Chartered Accountants

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 30th September, 2024 and the year to date results for the period from 1st April, 2024 to 30th September, 2024 ("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.

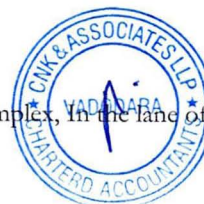
4. Emphasis of Matter

We draw attention to note no 3 to the standalone financial results regarding the status of Redemption of 1,24,00,000 no. of Non-Convertible Cumulative Redeemable Preference Shares (NCRPS) aggregating to Rs. 1,240.00 lakhs, together with the dividend aggregating to Rs. 992 lakhs up to the date of redemption @ 4% p.a. from October 28, 2004 to the date of redemption. The said note describes that despite having funds available for the for Non-Convertible Cumulative Redeemable Preference Shares (NCRPS) and dividend thereon repayment, the company is unable to make repayment of the proceeds of redemption of the aforesaid NCRPS and accumulated dividend thereon on the aforesaid due date i.e. 27th October, 2024 because of pending administrative approvals/ regulatory requirements which are in the process of being completed with the authorities. The Company will remit the proceeds upon completion of these requirements.

Our opinion is not modified in respect of above matter.

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

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5. 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



Preen Shah

Partner

Membership No.125011

Date: 12th November, 2024

Place: Vadodara

UDIN: 24125011BKERGB1718



INTEGRA Engineering India Limited

Regd. Office: Chandrapura Village, Tal. Halol-389 350, Dist. Panchmahals, Gujarat.
Tel. No. +91 90999 18471, Fax No. +91-2676-220887, Email ID: info@integraengineering.in
Website : www.integraengineering.in, CIN - L29199GJ1981PLC028741

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September, 2024

(₹ in lakhs)

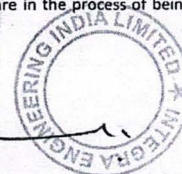
Sr. No.	Particulars	Financial results for					
		Quarter ended			Half year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	4,149.42	3,533.89	3,477.01	7,683.31	7,300.79	14,682.38
II	Other Income	35.26	22.98	24.43	58.23	43.99	84.81
III	TOTAL INCOME (I+II)	4,184.68	3,556.86	3,501.44	7,741.54	7,344.78	14,767.19
IV	EXPENDITURE :						
	Cost of Material Consumed	2,092.15	1,911.98	1,964.74	4,004.13	4,000.20	7,911.04
	Purchase of Stock in trade	16.92	9.26	8.70	26.18	19.26	37.70
	Changes in Inventories of Finished goods, stock in trade and work in progress	51.34	(44.81)	(165.67)	6.53	(176.36)	(191.15)
	Employee Benefit Expenses	432.67	463.39	420.46	896.06	810.74	1,650.18
	Finance Costs	43.58	36.90	30.49	80.48	60.22	124.88
	Depreciation and amortisation expense	87.65	81.18	67.56	168.83	131.45	277.83
	Other Expenses	703.56	676.81	706.54	1,380.37	1,433.43	2,854.52
	TOTAL EXPENSES (IV)	3,427.87	3,134.72	3,032.82	6,562.59	6,278.94	12,665.00
V	Profit before tax (III-IV)	756.81	422.14	468.62	1,178.95	1,065.84	2,102.19
VI	Tax Expenses						
	Current Tax relating to:						
	- current year	134.42	76.78	83.50	211.20	190.21	378.08
	- earlier years	-	-	-	-	-	0.26
	Deferred Tax	91.54	51.73	39.27	143.27	112.13	271.81
VII	Profit for the period/year (V-VI)	530.85	293.63	345.85	824.48	763.50	1,452.04
VIII	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss						
	Re-measurement of the defined benefit plans	1.95	1.95	(0.45)	3.90	(0.90)	7.84
	-Tax Impact	(0.57)	(0.57)	0.13	(1.14)	0.26	(2.28)
	Total Other Comprehensive Income (net of tax)	1.38	1.38	(0.32)	2.76	(0.64)	5.55
IX	Total Comprehensive Income for the period/year (VII+VIII) (Comprising Profit and Other Comprehensive Income for the period/year)	532.23	295.02	345.53	827.25	762.86	1,457.59
X	Paid-up Equity Share Capital (Face value of 1/- each)	343.65	343.65	343.65	343.65	343.65	343.65
XI	Other Equity	-	-	-	-	-	7,335.68
XII	Earning per share (Basic and Diluted)						
	Basic	1.54	0.85	1.01	2.40	2.22	4.23
	Diluted	1.54	0.85	1.01	2.40	2.22	4.23

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 12th November, 2024.
- 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 Board of Directors of the Company, at its meeting held on 25th October, 2024 approved and took on record the following matter:
 - Declaration of accumulated interim dividend amounting to Rs. 992 lakhs to the sole preference shareholder, M/s. Integra Holding AG, on the 1,24,00,000 4% Non-Convertible Cumulative Redeemable Preference Shares of Rs. 10/- each (unlisted), pursuant to terms and conditions of Preference Shares.
 - Redemption of 1,24,00,000 4% Non-Convertible Cumulative Redeemable Preference Shares (unlisted), aggregating to Rs. 1,240.00 lakhs, together with the dividend up to the date of redemption @ 4% p.a. from October 28, 2004, to the date of redemption, out of the accumulated profits available for dividend, subject to compliance of applicable laws.
 - Further, it is noted that due date of redemption of 4% Non-convertible Cumulative Redeemable Preference Shares (unlisted) ('NCRPS') along with accumulated dividend was October 27, 2024 and despite of having funds available for the for Non-Convertible Cumulative Redeemable Preference Shares (NCRPS) and dividend thereon repayment, the company is unable to make repayment of the proceeds of redemption of the aforesaid NCRPS and accumulated dividend thereon on the aforesaid due date i.e. 27th October, 2024 because of pending administrative approvals/ regulatory requirements which are in the process of being completed with the authorities. The Company will remit the proceeds upon completion of these requirements.
- The figures of previous period / year have been re-grouped / re-arranged wherever necessary.

For INTEGRA Engineering India Limited

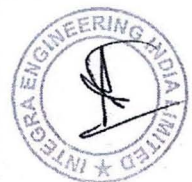

 DIRECTOR

 Place: Mumbai
 Date: 12.11.2024


Statement of Unaudited Standalone Assets and Liabilities as on 30th September, 2024

(₹ in lakhs)

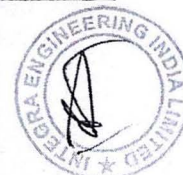
Particulars	As at	As at
	30.09.2024	31.03.2024
	Unaudited	Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	3,435.87	2,906.86
(b) Capital work-in progress	1,333.64	897.01
(c) Intangible assets	52.04	49.52
(d) Financial Assets		
(i) Investments	-	-
(ii) Others financial assets	26.10	37.51
(e) Deferred tax Assets (Net)	34.99	179.40
(f) Other non-current assets	266.56	158.05
Total non-current assets	5,149.21	4,228.34
(2) Current Assets		
(a) Inventories	3,319.74	3,224.51
(b) Financial Assets		
(i) Trade receivables	4,377.26	4,040.06
(ii) Cash and cash equivalents	311.48	318.20
(iii) Other Bank Balances	819.56	508.46
(iv) Loans	0.17	2.75
(v) Others	86.59	99.45
(c) Other current assets	179.03	129.37
Total current assets	9,093.82	8,322.80
Total assets	14,243.03	12,551.14
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	343.65	343.65
(b) Other Equity	8,162.93	7,335.68
Total equity	8,506.58	7,679.33
Liabilities		
(1) Non-Current Liabilities		
(a) Provisions	48.50	28.01
Total non-current liabilities	48.50	28.01
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,007.77	2,468.52
(ii) Trade payables		
(A) due to micro enterprises and small enterprises	167.18	149.98
(B) due to other than micro enterprises and small enterprises	1,120.16	731.80
(iii) Others	1,156.88	1,095.98
(b) Other current liabilities	37.82	192.28
(c) Provisions	127.80	180.92
(d) Current Tax Liabilities (net)	70.35	24.34
Total current liabilities	5,687.95	4,843.80
Total Equity and Liabilities	14,243.03	12,551.14



Unaudited Standalone Statement of Cash Flow for the Half Year ended 30th September, 2024

(₹ in lakhs)

Sr. No.	Particulars	Half year ended		Year ended
		30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Audited
[A]	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit/(Loss) before tax	1,178.95	1,065.84	2,102.19
	Adjustments for:			
	Depreciation/Amortisation/Impairment of Property, Plant and equipments	168.83	131.45	277.83
	Interest Income	(33.65)	(26.60)	(55.11)
	Reversal of Provision for Doubtful Debt	(4.62)	(5.11)	(8.11)
	Remeasurement of Defined Plans	3.90	(0.90)	7.84
	Finance cost on Preference shares	24.80	24.80	49.60
	Interest Expenses	53.53	35.12	69.46
	Bad debts/ Provision for Doubtful Receivables/ Advances/ Sundry balances written off	5.74	4.04	7.59
	Operating Profit/(Loss) before changes in working capital	1,397.49	1,228.66	2,451.31
	Adjustment for (Increase)/Decrease in Operating Assets			
	Inventories	(95.23)	(669.87)	(402.81)
	Trade Receivables (Net of Bill Discounting Facility)	(282.83)	(245.77)	48.92
	Loans and Advances	2.58	1.52	(0.63)
	Other Assets	(32.94)	13.51	64.20
	Adjustment for Increase/(Decrease) in Operating Liabilities			
	Trade Payables	405.57	244.90	(128.17)
	Provisions	(32.63)	(43.45)	18.34
	Other Liabilities	(118.36)	28.85	59.79
	Cash flow from operations after changes in working capital	1,243.64	558.35	2,110.96
	Net Direct Taxes (Paid)/Refunded	(167.55)	(187.30)	(397.42)
	Net Cash Flow from/(used in) Operating Activities	1,076.09	371.06	1,713.55
[B]	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Property, plant and Equipments including Capital Advances and Capital work in progress	(1,243.15)	(283.60)	(1,628.26)
	Interest Income	41.20	23.62	44.22
	Bank Balances not considered as Cash and Cash Equivalents	(311.10)	(288.62)	(26.14)
	Net Cash Flow from/(used in) Investing Activities	(1,513.05)	(548.60)	(1,610.18)
[C]	CASH FLOW FROM FINANCING ACTIVITIES			
	Interest Expenses	(53.53)	(35.12)	(69.46)
	Proceeds from Issue of Equity Shares	-	-	-
	Net increase / (decrease) in short term borrowings	483.77	(34.30)	(1.41)
	Net Cash Flow from/(used in) Financing Activities	430.25	(69.42)	(70.87)
	Net Increase/ (Decrease) in Cash and Cash Equivalents	(6.72)	(246.96)	32.50
	Cash & Cash Equivalents at beginning of year (see Note 1)	318.20	285.70	285.70
	Cash and Cash Equivalents at end of year (see Note 1)	311.48	38.74	318.20
Notes:				
1	Cash and Cash equivalents comprise of:			
	Cash on Hands	1.56	0.72	1.55
	Balance with Banks	1.90	1.95	1.91
	Bank Deposits (Short Term Investment)	308.02	36.07	314.73
	Cash and Cash equivalents	311.48	38.74	318.20
2	The above unaudited Standalone Statement of Cash Flow has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7 " Cash Flow Statement".			



CNK & Associates LLP

Chartered Accountants

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 associate, for the quarter ended 30th September, 2024 and the year to date results for the period from 1st April, 2024 to 30th September, 2024 ("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.

4. Emphasis of Matter

We draw attention to note no 3 to the consolidated financial results regarding the status of Redemption of 1,24,00,000 no. of Non-Convertible Cumulative Redeemable Preference Shares (NCRPS) aggregating to Rs. 1,240.00 lakhs, together with the dividend aggregating to Rs. 992 lakhs up to the date of redemption @ 4% p.a. from October 28, 2004 to the date of redemption. The said note describes that despite having funds available for the for Non-Convertible Cumulative Redeemable Preference Shares (NCRPS) and dividend thereon repayment, the company is unable



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to make repayment of the proceeds of redemption of the aforesaid NCRPS and accumulated dividend thereon on the aforesaid due date i.e. 27th October, 2024 because of pending administrative approvals/ regulatory requirements which are in the process of being completed with the authorities. The Company will remit the proceeds upon completion of these requirements.

Our opinion is not modified in respect of above matter.

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

Sr. No.	Name of the Entity	Relationship
1	Integra Systems Private Limited (ISPL)*	Associate

*ISPL has filed an application for winding up with National Company Law and accordingly Liquidator has been appointed dated on 9th August, 2024.

6. 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.
7. The consolidated unaudited financial results also include share of net profit of Rs. Nil and other comprehensive income of Rs. Nil for the quarter and half year 30th September, 2024 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



Pareen Shah

Partner

Membership No.125011

Date: 12th November, 2024

Place: Vadodara

UDIN: 24125011BKERGC5552



INTEGRA Engineering India Limited

Regd. Office: Chandrapura Village, Tal. Halol-389 350, Dist. Panchmahals, Gujarat.
Tel. No. +91 90999 18471, Fax No. +91-2676-220887, Email ID: info@integraengineering.in
Website : www.integraengineering.in, CIN – L29199GJ1981PLC028741

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2024

(₹ in lakhs)

Sr. No.	Particulars	Financial results for					
		Quarter ended			Half year ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from Operations	4,149.42	3,533.89	3,477.01	7,683.31	7,300.79	14,682.38
II	Other Income	35.26	22.98	24.43	58.23	43.99	84.81
III	TOTAL INCOME (I+II)	4,184.68	3,556.86	3,501.44	7,741.54	7,344.78	14,767.19
IV	EXPENDITURE :						
	Cost of Material Consumed	2,092.15	1,911.98	1,964.74	4,004.13	4,000.20	7,911.04
	Purchase of Stock in trade	16.92	9.26	8.70	26.18	19.26	37.70
	Changes in Inventories of Finished goods, stock in trade and work in progress	51.34	(44.81)	(165.67)	6.53	(176.36)	(191.15)
	Employee Benefit Expenses	432.67	463.39	420.46	896.06	810.74	1,650.18
	Finance Costs	43.58	36.90	30.49	80.48	60.22	124.88
	Depreciation and amortisation expense	87.65	81.18	67.56	168.83	131.45	277.83
	Other Expenses	703.56	676.81	706.54	1,380.37	1,433.43	2,854.52
	TOTAL EXPENSES (IV)	3,427.87	3,134.72	3,032.82	6,562.59	6,278.94	12,665.00
V	Profit before tax (III-IV)	756.81	422.14	468.62	1,178.95	1,065.84	2,102.19
VI	Tax Expenses						
	Current Tax relating to:						
	- current year	134.42	76.78	83.50	211.20	190.21	378.08
	- earlier years	-	-	-	-	-	0.26
	Deferred Tax	91.54	51.73	39.27	143.27	112.13	271.81
VII	Profit for the period/year (V-VI)	530.85	293.63	345.85	824.48	763.50	1,452.04
VIII	Add : Share in net profit of associates	-	-	-	-	-	-
IX	Profit for the period/year (VII+VIII)	530.85	293.63	345.85	824.48	763.50	1,452.04
X	Other Comprehensive Income						
	(a) Items that will not be reclassified to profit or loss						
	Re-measurement of the defined benefit plans	1.95	1.95	(0.45)	3.90	(0.90)	7.84
	- Tax Impact	(0.57)	(0.57)	0.13	(1.14)	0.26	(2.28)
	Total Other Comprehensive Income (net of tax)	1.38	1.38	(0.32)	2.76	(0.64)	5.55
XI	Total Comprehensive Income for the period/year (IX+X) (Comprising Profit and Other Comprehensive Income for the period/year)	532.23	295.02	345.53	827.25	762.86	1,457.59
XII	Paid-up Equity Share Capital (Face value of 1/- each)	343.65	343.65	343.65	343.65	343.65	343.65
XIII	Other Equity	-	-	-	-	-	7,335.68
XIV	Earning per share (Basic and Diluted)						
	Basic	1.54	0.85	1.01	2.40	2.22	4.23
	Diluted	1.54	0.85	1.01	2.40	2.22	4.23

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 12th November, 2024.
- 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 Board of Directors of the Company, at its meeting held on 25th October, 2024 approved and took on record the following matter:
 - Declaration of accumulated interim dividend amounting to Rs. 992 lakhs to the sole preference shareholder, M/s. Integra Holding AG, on the 1,24,00,000 4% Non-Convertible Cumulative Redeemable Preference Shares of Rs. 10/- each (unlisted), pursuant to terms and conditions of Preference Shares.
 - Redemption of 1,24,00,000 4% Non-Convertible Cumulative Redeemable Preference Shares (unlisted), aggregating to Rs. 1,240.00 lakhs, together with the dividend up to the date of redemption @ 4% p.a. from October 28, 2004, to the date of redemption, out of the accumulated profits available for dividend, subject to compliance of applicable laws.
 - Further, it is noted that due date of redemption of 4% Non-convertible Cumulative Redeemable Preference Shares (unlisted) ('NCRPS') along with accumulated dividend was October 27, 2024 and despite of having funds available for the for Non-Convertible Cumulative Redeemable Preference Shares (NCRPS) and dividend thereon repayment, the company is unable to make repayment of the proceeds of redemption of the aforesaid NCRPS and accumulated dividend thereon on the aforesaid due date i.e. 27th October, 2024 because of pending administrative approvals/ regulatory requirements. Which are in the process of being completed with the authorities. The Company will remit the proceeds upon completion of these requirements.
- The figures of previous period / year have been re-grouped / re-arranged wherever necessary.

For INTEGRA Engineering India Limited

Shan A. A.
DIRECTOR

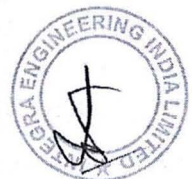
Place: Mumbai
Date: 12.11.2024



Statement of Unaudited Consolidated Assets and Liabilities as on 30th September, 2024

(₹ in lakhs)

Particulars	As at	As at
	30.09.2024	31.03.2024
	Unaudited	Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	3,435.87	2,906.86
(b) Capital work-in progress	1,333.64	897.01
(c) Intangible assets	52.04	49.52
(d) Financial Assets		
(i) Investments	-	-
(ii) Others financial assets	26.10	37.51
(e) Deferred tax Assets (Net)	34.99	179.40
(f) Other non-current assets	266.56	158.05
Total non-current assets	5,149.21	4,228.34
(2) Current Assets		
(a) Inventories	3,319.74	3,224.51
(b) Financial Assets		
(i) Trade receivables	4,377.26	4,040.06
(ii) Cash and cash equivalents	311.48	318.20
(iii) Other Bank Balances	819.56	508.46
(iv) Loans	0.17	2.75
(v) Others	86.59	99.45
(c) Other current assets	179.03	129.37
Total current assets	9,093.82	8,322.80
Total assets	14,243.03	12,551.14
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	343.65	343.65
(b) Other Equity	8,162.93	7,335.68
Total equity	8,506.58	7,679.33
Liabilities		
(1) Non-Current Liabilities		
(a) Provisions	48.50	28.01
Total non-current liabilities	48.50	28.01
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,007.77	2,468.52
(ii) Trade payables		
(A) due to micro enterprises and small enterprises	167.18	149.98
(B) due to other than micro enterprises and small enterprises	1,120.16	731.80
(iii) Others	1,156.88	1,095.98
(b) Other current liabilities	37.82	192.28
(c) Provisions	127.80	180.92
(d) Current Tax Liabilities (net)	70.35	24.34
Total current liabilities	5,687.95	4,843.80
Total Equity and Liabilities	14,243.03	12,551.14



Unaudited Consolidated Statement of Cash Flow for the Half Year ended 30th September, 2024

(₹ in lakhs)

Sr. No.	Particulars	Half year ended		Year ended
		30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Audited
[A]	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit/(Loss) before tax	1,178.95	1,065.84	2,102.19
	Adjustments for:			
	Depreciation/Amortisation/Impairment of Property , Plant and equipments	168.83	131.45	277.83
	Interest Income	(33.65)	(26.60)	(55.11)
	Reversal of Provision for Doubtful Debt	(4.62)	(5.11)	(8.11)
	Remeasurement of Defined Plans	3.90	(0.90)	7.84
	Finance cost on Preference shares	24.80	24.80	49.60
	Interest Expenses	53.53	35.12	69.46
	Bad debts/ Provision for Doubtful Receivables/ Advances/ Sundry balances written off	5.74	4.04	7.59
	Operating Profit/(Loss) before changes in working capital	1,397.49	1,228.66	2,451.31
	Adjustment for (Increase)/Decrease in Operating Assets			
	Inventories	(95.23)	(669.87)	(402.81)
	Trade Receivables (Net of Bill Discounting Facility)	(282.83)	(245.77)	48.92
	Loans and Advances	2.58	1.52	(0.63)
	Other Assets	(32.94)	13.51	64.20
	Adjustment for Increase/(Decrease) in Operating Liabilities			
	Trade Payables	405.57	244.90	(128.17)
	Provisions	(32.63)	(43.45)	18.34
	Other Liabilities	(118.36)	28.85	59.79
	Cash flow from operations after changes in working capital	1,243.64	558.35	2,110.96
	Net Direct Taxes (Paid)/Refunded	(167.55)	(187.30)	(397.42)
	Net Cash Flow from/(used in) Operating Activities	1,076.09	371.06	1,713.55
[B]	CASH FLOW FROM INVESTING ACTIVITIES			
	Purchase of Property, plant and Equipments including Capital Advances and Capital work in progress	(1,243.15)	(283.60)	(1,628.26)
	Interest Income	41.20	23.62	44.22
	Bank Balances not considered as Cash and Cash Equivalents	(311.10)	(288.62)	(26.14)
	Net Cash Flow from/(used in) Investing Activities	(1,513.05)	(548.60)	(1,610.18)
[C]	CASH FLOW FROM FINANCING ACTIVITIES			
	Interest Expenses	(53.53)	(35.12)	(69.46)
	Proceeds from Issue of Equity Shares	-	-	-
	Net increase / (decrease) in short term borrowings	483.77	(34.30)	(1.41)
	Net Cash Flow from/(used in) Financing Activities	430.25	(69.42)	(70.87)
	Net Increase/ (Decrease) in Cash and Cash Equivalents	(6.72)	(246.96)	32.50
	Cash & Cash Equivalents at beginning of year (see Note 1)	318.20	285.70	285.70
	Cash and Cash Equivalents at end of year (see Note 1)	311.48	38.74	318.20
Notes:				
1	Cash and Cash equivalents comprise of:			
	Cash on Hands	1.56	0.72	1.55
	Balance with Banks	1.90	1.95	1.91
	Bank Deposits (Short Term Investment)	308.02	36.07	314.73
	Cash and Cash equivalents	311.48	38.74	318.20
2	The above unaudited Consolidated Statement of Cash Flow has been prepared under the 'Indirect Method' as set out in the Indian Accounting Standard (Ind AS) 7 "Cash Flow Statement".			

