

IEIL/BM/2018-19/1.1
Date: 10/05/2018

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

Sub: Re-Submission of financial results for the financial year ended on 31/03/2018

Scrip code: 505358

Dear Sir/Madam,

This is with reference to your email dated 9th May, 2018, regarding discrepancies in Financial Results of the Company for the financial year ended March 2018 filed by us on 3rd of May, 2018.

We herewith submit Standalone and Consolidated Financial Results mentioning Reconciliation table for equity for your perusal.

Please take the aforesaid financials on your record.

Thanking you,
Yours Faithfully,

For Integra Engineering India Limited



Harneetkaur Anand
Company Secretary
Encl: a/a

Integra Engineering India Limited

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF INTEGRA ENGINEERING INDIA LIMITED

We have audited the accompanying Statement of Consolidated Ind AS Financial Results for the year ended 31st March, 2018 ("the Statement") of **INTEGRA ENGINEERING INDIA LIMITED** ("the Company") and its associate, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related consolidated Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such consolidated financial statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) includes the results of the following Associate:



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

- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
- (iii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the Consolidated net profit, total comprehensive income and other financial information of the Company for the year ended 31st March, 2018.

Other Matters

The consolidated Ind AS financial results also includes share of net profit / loss of ₹ Nil ('000) and Other Comprehensive Income / Loss ₹ Nil ('000) in respect of following Associate whose financial statements are unaudited:

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

Our opinion on the consolidated Ind AS financial results, in so far as it relates to the amounts and disclosures included in respect of this Associate, is based solely on the reports, as furnished to us by the Management.

Our opinion on the Statement is not modified in respect of the above matter.

For K. C. Mehta & Co.

Chartered Accountants

Firm's Registration No. 106237W



Vishal P. Doshi

Partner

Membership No. 101533

Place: Halol

Date: 3rd May, 2018



INTEGRA Engineering India Limited

Regd. Office: Chandrapura Village, Tal. Halol-389 350, Dist. Panchmahals, Gujarat.
Tel. No. +91-2676-221870, Fax No. +91-2676-220887, Email ID: info@integraengineering.in
Website : www.integraengineering.in, CIN – L29199GJ1981PLC028741

Statement of Consolidated Audited Financial Results for the Quarter and Year ended 31st March 2018

(₹ in Lacs)

	Particular	Current Quarter ended on 31st March, 2018 (Audited)	Preceding Quarter ended on 31st December, 2017 (Unaudited)	Corresponding Quarter ended on 31st March, 2017 (Audited)	Year to date figures for current year ended 31st March, 2018 (Audited)	Year to date figures for Previous year ended 31st March, 2017 (Audited)
I	Revenue from Operations	1,271.50	1,220.18	1,250.40	4,612.33	3,533.56
II	Other Income	44.76	40.40	123.61	171.45	356.21
III	TOTAL (I+II)	1,316.26	1,260.58	1,374.01	4,783.78	3,889.77
IV	EXPENDITURE :					
	Cost of Material Consumed	608.81	572.56	522.83	2,330.25	1,634.32
	Purchase of Stock in trade	43.23	39.65	-0.53	152.24	113.27
	Changes in Inventories of Finished goods, stock in trade and work in progress	0.38	49.10	30.91	-85.80	24.34
	Excise Duty on Sales	-	-	112.70	98.18	339.88
	Employee Benefit Expenses	136.42	152.45	136.44	566.87	476.21
	Finance Costs	15.70	14.56	12.71	57.34	52.40
	Depreciation and amortisation expense	25.54	21.99	20.60	90.87	81.35
	Other Expenses	296.08	298.17	412.86	1,091.77	929.75
	TOTAL (IV)	1,126.16	1,148.48	1,248.51	4,301.72	3,651.52
V	Profit / (Loss) before tax (III-IV)	190.10	112.10	125.50	482.06	238.25
VI	Tax Expenses					
	Current Tax	38.68	26.06	18.48	106.10	46.85
	Deferred Tax	16.42	8.25	39.08	34.95	37.30
VII	Profit / (Loss) for the period (V-VI)	135.00	77.79	67.94	341.02	154.09
VIII	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss					
	Re-measurement of the defined benefit plans	-17.37	1.28	10.49	-13.51	5.14
	-Tax Impact	-3.72	-	-	-3.72	-
	Total Other Comprehensive Income (net of tax)	-13.64	1.28	10.49	-9.79	5.14
IX	Total Comprehensive Income for the year (VII+VIII) (Comprising Profit and Other Comprehensive Income for the year)	121.35	79.07	78.43	331.23	159.23
X	Earning per share (Basic and Diluted)					
	Basic	0.39	0.23	0.20	1.00	0.46
	Diluted	0.39	0.23	0.20	1.00	0.46

Notes :-


- The above Consolidated Audited Financial Results have been reviewed and recommended by the Audit Committee and taken on record & approved by the Board of Directors in their respective meetings held on 03.05.2018.
- The Company has adopted Indian Accounting Standards (Ind AS), notified by the Ministry of Corporate Affairs, with effect from 1st April, 2017 with a transition date of 1st April, 2016 and accordingly these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.
- The Consolidated financial results for the quarter and year ended on 31st March, 2018 have been audited by the Statutory Auditors as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Figures for the quarter and year ended on 31st March, 2017 as per IGAAP (previously reported) have been restated as required in terms of Indian Accounting Standards (Ind AS) for the purpose of these results and have also been reviewed by the Statutory Auditors.
- As required by the paragraph 32 of IND-AS 101, Reconciliation of Net Profit as reported under previous Generally Accepted Accounting Principles (Indian GAAP) and as per IND AS, is given in below:

Particulars	(₹ in Lacs)	
	For the quarter ended 31.03.2017	For the year ended 31.03.2017
Profit after tax under Indian GAAP	90.83	208.83
a) Dividend on Preference shares now classified as Financial Liability	-12.40	-49.60
b) Actuarial (Gain)/ Loss on Employee Defined Benefit plan regrouped under Other Comprehensive Income	10.49	5.14
Net Profit After Tax under Ind AS	88.92	164.37
Other Comprehensive Income		
Actuarial Gain/ (Loss) on Employee Defined Benefit plan regrouped under Other Comprehensive Income	-10.49	-5.14
Other Comprehensive Income	-10.49	-5.14
Total Comprehensive Income as per Ind AS	78.43	159.23



- 5 Finance cost for the quarter and year ended 31st March, 2018 includes provision for dividend amounting to ₹ 12.40 lacs and ₹ 49.60 lacs (for the quarter and year ended 31st March, 2017 ₹ 12.40 and ₹ 49.60 lacs) on 4% Cumulative Redeemable Preference shares that have been classified as Financial Liability as per requirements of Ind AS 32 'Financial Instruments-Presentation'. Presently, this dividend is considered as a provision but not declared, distributed or paid and hence, the liability for dividend distribution tax would be accounted only when it accrues on declaration, distribution or payment of dividend.
- 6 Particulars of entities consolidated as on March 31, 2018
The consolidated financial statements comprise financial results of Integra Engineering India Limited and its associate Integra Systems Pvt Ltd.
- 7 The Company's share of losses of the associates exceeds the carrying value of the investment and hence, the Company has discontinued recognising its share of further losses and the investment is reported at nil value.
- 8 The operations of the company are limited to one segment, namely Manufacturing of Machineries and Components.
- 9 Figures of the previous period have been re-grouped /re-arranged wherever necessary.
- 10 The figures of the quarter ended 31st March are the balancing figure between the audited figures in respect of the full financial year and published year to date figure upto third quarter of the relevant financial year.

For INTEGRA Engineering India Limited


DIRECTOR

Place : Halol
Date : May 03, 2018



INTEGRA Engineering India Limited

Statement of Consolidated Assets and liabilities as on 31.03.2018

(₹ in Lacs)

Particulars	As at 31.03.2018 Audited	As at 31.03.2017 Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,098.86	826.87
(b) Intangible assets	20.45	16.02
(c) Investment Property	10.14	10.97
(d) Financial Assets	-	-
(i) Investments	-	-
(ii) Others	77.14	114.58
(e) Deferred tax Assets (Net)	130.59	161.82
(f) Other non-current assets	105.96	103.74
Total non-current assets	1,443.14	1,234.01
(2) Current Assets		
(a) Inventories	732.20	601.59
(b) Financial Assets	-	-
(i) Trade receivables	1,561.87	746.64
(ii) Cash and cash equivalents	146.83	393.93
(iii) Other Bank Balances	242.30	233.00
(iv) Loans	1.67	0.92
(v) Others	24.85	34.83
(c) Other current assets	55.76	64.77
Total current assets	2,765.46	2,075.68
Assets classified as held for sale	50.42	-
Total assets	4,259.02	3,309.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	342.45	342.45
(b) Other Equity	862.84	525.27
Total equity	1,205.30	867.72
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	1,240.00	1,240.00
(b) Provisions	16.97	3.96
Total non-current liabilities	1,256.97	1,243.96
(2) Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	115.45	-
(ii) Trade payables	795.87	405.89
(iii) Others	766.39	721.65
(b) Other current liabilities	29.37	39.44
(c) Provisions	89.68	31.02
Total current liabilities	1,796.75	1,198.00
Total Equity and Liabilities	4,259.02	3,309.69

Note No.1

Reconciliation of total Equity as on 31 March 2017 and 1 April 2016

(₹ in Lacs)

Particulars	End of last period presented under Previous GAAP	Date of transition
	As at March 31 2017	As at April 01 2016
Total equity (Shareholder's funds) under previous GAAP	2,724.02	2,515.20
Adjustments:		
Cumulative Redeemable Preference Shares classified as a liability under Ind AS	-1,240.00	-1,240.00
Dividend not recognised as liability until application of Ind AS	-616.30	-566.70
Total adjustments to equity	-1,856.30	-1,806.70
Total equity under Ind AS	867.72	708.50

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF INTEGRA ENGINEERING INDIA LIMITED

We have audited the accompanying Statement of Standalone Ind AS Financial Results of **Integra Engineering India Limited** ("the Company") for the year ended 31st March, 2018 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related standalone financial statements which has been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such standalone Ind AS financial statements.

We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and



- (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards (Ind AS) and other accounting principles generally accepted in India of the Standalone net profit, total comprehensive income and other financial information of the Company for the year ended 31st March, 2018.

The Statement includes the results for the quarter ended 31st March, 2018 being the balancing figure between audited figures in respect of the full financial year and the unaudited published year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For K. C. Mehta & Co.

Chartered Accountants

Firm's Registration No. 106237W

Vishal P. Doshi

Partner

Membership No. 101533

Place: Halol

Date: 3rd May, 2018



INTEGRA Engineering India Limited

Regd. Office: Chandrapura Village, Tal. Halol-389 350, Dist. Panchmahals, Gujarat.
Tel. No. +91-2676-221870, Fax No. +91-2676-220887, Email ID: info@integraengineering.in
Website : www.integraengineering.in, CIN – L29199GJ1981PLC028741

Statement of Standalone Audited Financial Results for the Quarter and year ended 31st March 2018

(₹ In Lacs)

	Particular	Current Quarter ended on 31st March, 2018 (Audited)	Preceding Quarter ended on 31st December, 2017 (Unaudited)	Corresponding Quarter ended on 31st March, 2017 (Audited)	Year to date figures for current year ended 31st March, 2018 (Audited)	Year to date figures for Previous year ended 31st March, 2017 (Audited)
I	Revenue from Operations	1,271.50	1,220.18	1,250.40	4,612.33	3,533.56
II	Other Income	44.76	40.40	123.61	171.45	356.21
III	TOTAL (I+II)	1,316.26	1,260.58	1,374.01	4,783.78	3,889.77
IV	EXPENDITURE :					
	Cost of Material Consumed	608.81	572.56	522.83	2,330.25	1,634.32
	Purchase of Stock in trade	43.23	39.65	-0.53	152.24	113.27
	Changes in Inventories of Finished goods, stock in trade and work in progress	0.38	49.10	30.91	-85.80	24.34
	Excise Duty on Sales	-	-	112.70	98.18	339.88
	Employee Benefit Expenses	136.42	152.45	136.44	566.87	476.21
	Finance Costs	15.70	14.56	12.71	57.34	52.40
	Depreciation and amortisation expense	25.54	21.99	20.60	90.87	81.35
	Other Expenses	296.08	298.17	412.86	1,091.77	929.75
	TOTAL (IV)	1,126.16	1,148.48	1,248.51	4,301.72	3,651.52
V	Profit / (Loss) before tax (III-IV)	190.10	112.10	125.50	482.06	238.25
	Tax Expenses					
	Current Tax	38.68	26.06	18.48	106.10	46.85
	Deferred Tax	16.42	8.25	39.08	34.95	37.30
VII	Profit / (Loss) for the period (V-VI)	135.00	77.79	67.94	341.02	154.09
VIII	Other Comprehensive Income					
	(a) Items that will not be reclassified to profit or loss					
	Re-measurement of the defined benefit plans	-17.37	1.28	10.49	-13.51	5.14
	-Tax Impact	-3.72	-	-	-3.72	-
	Total Other Comprehensive Income (net of tax)	-13.64	1.28	10.49	-9.79	5.14
IX	Total Comprehensive Income for the year (VII+VIII) (Comprising Profit and Other Comprehensive Income for the year)	121.35	79.07	78.43	331.23	159.23
X	Earning per share (Basic and Diluted)					
	Basic	0.39	0.23	0.20	1.00	0.45
	Diluted	0.39	0.23	0.20	1.00	0.45

Notes :-

- The above audited Financial Results have been reviewed and recommended by the Audit Committee and taken on record & approved by the Board of Directors in their respective meetings held on 03.05.2018.
- The Company has adopted Indian Accounting Standards (Ind AS), notified by the Ministry of Corporate Affairs, with effect from 1st April, 2017 with a transition date of 1st April, 2016 and accordingly these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.
- The financial results for the quarter and year ended on 31st March, 2018 have been audited by the Statutory Auditors as required under Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Figures for the quarter and year ended on 31st March, 2017 as per IGAAP (previously reported) have been restated as required in terms of Indian Accounting Standards (Ind AS) for the purpose of these results and have also been reviewed by the Statutory Auditors.
- As required by the paragraph 32 of IND-AS 101, Reconciliation of Net Profit as reported under previous Generally Accepted Accounting Principles (Indian GAAP) and as per IND AS, is given in below:

(₹ in Lacs)

Particulars	For the quarter ended 31.03.2017	For the year ended 31.03.2017
Profit after tax under Indian GAAP	90.83	208.83
a) Dividend on Preference shares now classified as Financial Liability	-12.40	-49.60
b) Actuarial (Gain)/ Loss on Employee Defined Benefit plan regrouped under Other Comprehensive Income	10.49	5.14
Net Profit After Tax under Ind AS	88.92	164.37
Other Comprehensive Income		
Actuarial Gain/ (Loss) on Employee Defined Benefit plan regrouped under Other Comprehensive Income	-10.49	-5.14
Other Comprehensive Income	-10.49	-5.14
Total Comprehensive Income as per Ind AS	78.43	159.23

- 5 Finance cost for the quarter and year ended 31st March, 2018 includes provision for dividend amounting to ₹ 12.40 lacs and ₹ 49.60 lacs (for the quarter and year ended 31st March, 2017 ₹ 12.40 and ₹ 49.60 lacs) on 4% Cumulative Redeemable Preference shares that have been classified as Financial Liability as per requirements of Ind AS 32 'Financial Instruments-Presentation'. Presently, this dividend is considered as a provision but not declared, distributed or paid and hence, the liability for dividend distribution tax would be accounted only when it accrues on declaration, distribution or payment of dividend.
- 6 The operations of the company are limited to one segment, namely Manufacturing of Machineries and Components.
- 7 Figures of the previous period have been re-grouped /re-arranged wherever necessary.
- 8 The figures of the quarter ended 31st March are the balancing figure between the audited figures in respect of the full financial year and published year to date figure upto third quarter of the relevant financial year.

For INTEGRA Engineering India Limited


DIRECTOR

Place : Halol
Date : May 03, 2018



INTEGRA Engineering India Limited

Statement of Standalone Assets and liabilities as on 31.03.2018

(₹ in Lacs)

Particulars	As at 31.03.2018 Audited	As at 31.03.2017 Audited
ASSETS		
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1,098.86	826.87
(b) Intangible assets	20.45	16.02
(c) Investment Property	10.14	10.97
(d) Financial Assets	-	-
(i) Investments	-	-
(ii) Others	77.14	114.58
(e) Deferred tax Assets (Net)	130.59	161.82
(f) Other non-current assets	105.96	103.74
Total non-current assets	1,443.14	1,234.01
(2) Current Assets		
(a) Inventories	732.20	601.59
(b) Financial Assets	-	-
(i) Trade receivables	1,561.87	746.64
(ii) Cash and cash equivalents	146.83	393.93
(iii) Other Bank Balances	242.30	233.00
(iv) Loans	1.67	0.92
(v) Others	24.85	34.83
(c) Other current assets	55.76	64.77
Total current assets	2,765.46	2,075.68
Assets classified as held for sale	50.42	-
Total assets	4,259.02	3,309.69
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	342.45	342.45
(b) Other Equity	862.84	525.27
Total equity	1,205.30	867.72
Liabilities		
(1) Non-Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	1,240.00	1,240.00
(b) Provisions	16.97	3.96
Total non-current liabilities	1,256.97	1,243.96
(2) Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	115.45	-
(ii) Trade payables	795.87	405.89
(iii) Others	766.39	721.65
(b) Other current liabilities	29.37	39.44
(c) Provisions	89.68	31.02
Total current liabilities	1,796.75	1,198.00
Total Equity and Liabilities	4,259.02	3,309.69

Note No.1

Reconciliation of total Equity as on 31 March 2017 and 1 April 2016

(₹ in Lacs)

Particulars	End of last period presented under Previous GAAP	Date of transition
	As at March 31 2017	As at April 01 2016
Total equity (Shareholder's funds) under previous GAAP	2,724.02	2,515.20
Adjustments:		
Cumulative Redeemable Preference Shares classified as a liability under Ind AS	-1,240.00	-1,240.00
Dividend not recognised as liability until application of Ind AS	-616.30	-566.70
Total adjustments to equity	-1,856.30	-1,806.70
Total equity under Ind AS	867.72	708.50

Dear Sirs/Madam,

Sub.: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016

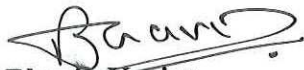
DECLARATION

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, I hereby declare that M/s. K. C. Mehta & Co., Chartered Accountants (FRN – 106237W), Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the company for the quarter and year ended 31st March, 2018.

Kindly take on record the same.

Thanking You,

Yours faithfully,



Bhavin Kariya
Chief Financial Officer

Integra Engineering India Limited

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Works Unit - II : Halol-Champaner Road, P.O. Chandrapura, Tal. : Halol - 391 520. Dist. Panchmahals, Gujarat, India Phone: +91-99240 99268
www.integraengineering.in E-mail : info@integraengineering.in CIN : L29199GJ1981PLC028741