



# INTEGRATED INDUSTRIES LIMITED

CIN-LI0719DL1995PLC277176

Formerly known as Integrated Technologies Limited

November 9, 2023

To,  
The Manager (Listing Department)  
BSE Limited  
P.J Tower, Dalal Street,  
Mumbai – 400 001

**Scrip Code: 531889**

**Subject: Intimation on the Outcome of the Board Meeting and Unaudited Financial Results for the half year ended 30<sup>th</sup> September 2023**

Dear Sir/Madam,

Pursuant to Regulation 30, read with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) 2015, (Listing Regulations), this is to inform you that the Board of Directors of the Company at their meeting held Thursday, the 09<sup>th</sup> November, 2023 which commenced on 12.00 p.m. and concluded on 02.40 p.m., inter-alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the half year ended 30<sup>th</sup> September, 2023.

We hereby enclose the following:

1. The unaudited Financial Results (Standalone and Consolidated) for the half year ended 30<sup>th</sup> September, 2023.
2. Limited Review Report of M/s Prem Gupta & Co., Chartered Accountants, the Statutory Auditors of the Company on the said financials of the Company, as required under regulation 33 of Listing Regulations.

This is for your information and record.

Yours faithfully,

**For Integrated Industries Limited**  
*(Formerly known as Integrated Technologies Limited)*

  
Priyanka  
Company Secretary & Compliance Officer

**Registered Office:** 288, Basement, AGCR Enclave Delhi - 110092, India.

**Corporate Office:** B-16, Second Floor, Sector-2, Noida 201301, India.

E-mail: [info@integratedindustries.in](mailto:info@integratedindustries.in) Website: [www.integratedindustries.in](http://www.integratedindustries.in)

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INTEGRATED INDUSTRIES LIMITED  
(Formerly Integrated Technologies Limited)

CIN - L31909DL1995PLC277176

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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30TH SEPTEMBER, 2023

| S. NO. | PARTICULARS  | (Rs. In Crores, except per share data) |                           |                           |                           |                           |                                       |
|--------|--|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
|        |  | FOR THE QUARTER ENDED ON               |                           |                           | SIX MONTHS ENDED          |                           |                                       |
|        |  | 30.09.2023<br>(Unaudited)              | 30.06.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | Year Ended<br>31.03.2023<br>(Audited) |
| 1      | Revenue from operations<br>(a) Net sales/ Income from operations<br>(b) Other operating Income | 14.28                                  | 4.00                      | -                         | 18.28                     | -                         | 5.14                                  |
| 2      | Total Revenue from operations [1(a)+1(b)]  | 14.28                                  | 4.00                      | -                         | 18.28                     | -                         | 5.14                                  |
| 3      | Other Income   | 0.35                                   | 0.08                      | 5.10                      | 0.43                      | 5.10                      | 5.14                                  |
| 4      | Total Income (1+2)   | 14.62                                  | 4.08                      | 5.10                      | 18.70                     | 5.10                      | 5.14                                  |
| 5      | Expenses   | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 6      | a) Cost of material consumed   | 13.31                                  | 3.61                      | -                         | 16.92                     | -                         | -                                     |
| 7      | b) Purchase of stock in trade  | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 8      | c) Changes in inventories of finished goods, work in progress and stock in trade               | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 9      | d) Employee benefits expense   | 0.03                                   | 0.05                      | 0.01                      | 0.08                      | 0.02                      | 0.04                                  |
| 10     | e) Finance cost  | 0.33                                   | 0.10                      | -                         | 0.43                      | -                         | -                                     |
| 11     | f) Depreciation expense  | 0.00                                   | -                         | -                         | 0.00                      | -                         | -                                     |
| 12     | g) Other Expenses  | 0.30                                   | 0.21                      | 0.03                      | 0.51                      | 0.07                      | 0.11                                  |
| 13     | Total Expenses [4(a) to 4(g)]  | 13.97                                  | 3.97                      | 0.04                      | 17.94                     | 0.09                      | 0.15                                  |
| 14     | Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)                       | 0.65                                   | 0.11                      | 5.06                      | 0.76                      | 5.01                      | 4.99                                  |
| 15     | Exceptional Items  | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 16     | Profit/ Loss(-) before taxes (5-6)   | 0.65                                   | 0.11                      | 5.06                      | 0.76                      | 5.01                      | 4.99                                  |
| 17     | Tax Expense  | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 18     | Current Tax  | 0.19                                   | 0.03                      | -                         | 0.22                      | -                         | 3.63                                  |
| 19     | Deferred Tax   | 0.19                                   | 0.03                      | -                         | 0.22                      | -                         | 3.63                                  |
| 20     | Total Tax Expense  | 0.46                                   | 0.08                      | 5.06                      | 0.54                      | 5.01                      | 1.36                                  |
| 21     | Profit/ Loss(-) for the period from continuing operations after tax (7-8)                      | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 22     | Other Comprehensive Income (OCI)   | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 23     | i) items that will be reclassified to Profit and Loss (net of tax)                             | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 24     | ii) items that will not be reclassified to Profit and Loss (net of tax)                        | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 25     | Total Comprehensive Income for the period (9 + 10)   | 0.46                                   | 0.08                      | 5.06                      | 0.54                      | 5.01                      | 1.36                                  |
| 26     | Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)                    | 8.104                                  | 4.782                     | 4.780                     | 8.104                     | 4.780                     | 4.782                                 |
| 27     | Other Equity (As per Audited Balance Sheet as at 31st March)                                   | NA                                     | NA                        | NA                        | NA                        | NA                        | (0.75)                                |
| 28     | Earnings per share [Face value of shares Rs.10 each]<br>(not annualised)                       | 0.89                                   | 0.17                      | 10.58                     | 1.09                      | 10.49                     | 2.85                                  |
| 29     | a) Basic for Continuing Operations (in Rs.)  | 0.84                                   | 0.17                      | 10.58                     | 1.06                      | 10.49                     | 2.85                                  |
| 30     | b) Diluted for Continuing Operations (in Rs.)  | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 31     | Ratios:  | -                                      | -                         | -                         | -                         | -                         | -                                     |
| 32     | (A) Debt Equity Ratio  | -                                      | -6.31                     | NA                        | -                         | NA                        | NA                                    |



For Integrated Industries Limited

*[Signature]*

Director/Authorised Signatory


|                            |      |      |    |      |    |    |
|----------------------------|------|------|----|------|----|----|
| (B) Debt Service Ratio     | 1.99 | 2.00 | NA | 2.76 | NA | NA |
| (C) Interest Service Ratio | 1.99 | 2.00 | NA | 2.76 | NA | NA |

See accompanying Notes to the Standalone Financial Results

NOTES:

|    |   |
|----|---|
| 1  | These above unaudited standalone financial results for the quarter & six months ended 30 September 2023 ('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 9th November, 2023. 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.  |
| 2  | The unaudited standalone financial results for the quarter & six months ended 30 September 2023 ('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, as amended.  |
| 3  | 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.  |
| 4  | Other income for the quarter & six months ended 30 September 2023 includes Interest Income of Rs. 0.43 crores has been received from the subsidiary of the Company.   |
| 5  | 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.   |
| 6  | The name of the company has been changed from Integrated Technologies Limited to "Integrated Industries Limited" vide MCA order dated 25th May, 2023 and the same has been approved by Bombay Stock Exchange.   |
| 7  | The company has commenced new line of business consisting of trading of food products and these financial results comprises of revenue from the said new line of business.  |
| 8  | During the quarter & six months ended 30 September 2023, the Company has acquired 100% stake in M/s Nurture Well Foods Private Limited. This Subsidiary Company (Nurture Well Foods Private Limited), acquired a running biscuit manufacturing plant with a capacity of 34000 MT per annum at Neemrana, Rajasthan during the quarter & six months ended 30 September 2023.  |
| 9  | During the quarter & six months ended, 30 September 2023, the company has acquired a Wholly Owned Subsidiary-Nurture Well LLC in Sharjah, United Arab Emirates and registered with Sharjah Media City-Free Zone Authority on 30th May, 2023. This company is part of Consolidated Financials for the quarter and six months ended 30th September, 2023  |
| 10 | Pursuant to the approval from the Board vide resolution dated 11th August 2023 and shareholders vide resolution passed at the EGM held on 9th September 2023 the company has increased its existing authorised share capital of the company from Rs. 18,00,00,000/- (Rupees Eighteen Crore Only) divided into 1,80,00,000 (One Crore Eighty Lakh) Equity Shares of face value of Rs. 10/- (Rupees Ten Only) each to Rs. 20,00,00,000/- (Rupees Twenty Crore Only) divided into 2,00,00,000 (Two Crore) Equity Shares of face value of Rs. 10/- (Rupees Ten Only) by creation of 20,00,000 (Twenty Lakh) Equity Shares of face value of Rs. 10/- (Rupees Ten Only) each. |



For Integrated Industries Limited  
  
 Director/Authorised Signatory

Pursuant to the resolutions passed by the Board of Directors on 19th September, 2023 and in compliance of applicable laws, rules and regulations, the 'Committee of the Board of Directors for Operations' of the Company made the following allotment of securities:


a. 33,22,441 (Thirty Three Lakh Twenty Two Thousand Four Hundred Forty One Only) equity shares of the face value of Rs. 10 (Rupees Ten only) each of the Company ('Equity Shares') at a price of Rs. 170- (Rupees One Hundred Seventy Only) per Equity Share (including a premium of Rs. 160- (Rupees One Hundred Sixty only) per Equity Share, to Promoter Group (12,00,000 Equity shares) & Non Promoter Group (21,22,441 Equity shares), on a preferential issue basis, for cash consideration in accordance with the provisions of the Act and SEBI ICDR Regulations, other applicable laws and the agreements executed between the Company and Proposed Allottee in relation to the same.

During the quarter and six months ended 30th September, 2023 the company has issued 24,43,000 Warrants convertible into equity shares at a issue price Rs. 170/- to the proposed allottees on Preferential Basis to the Promoter/Promoter Group

Post the above allotments, the Paid-up Equity Capital of the Company now stands increased to Rs. 8,14,89,960/- (Rupees Eight Crore Fourteen Lakh Eighty Nine Thousand Nine Hundred Sixty only) and on fully diluted basis stands at Rs. 10,59,19,960/- (Rupees Ten Crore Fifty Nine Lakh Nineteen Thousand and Nine Hundred Sixty only).

Previous period figures have been regrouped/recast/reclassified, wherever necessary to correspond with the current period's classification / disclosure.



For Integrated Industries Limited  
**For Integrated Industries Limited**  
  
 SAURABH GOYAL  
 Managing Director  
 Authorised Signatory  
 DIN: 01094455

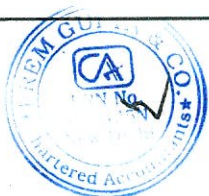
**INTEGRATED INDUSTRIES LIMITED**  
(Formerly Integrated Technologies Limited)  
CIN - L31909DL1995PLC277176

Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092  
**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30TH SEPTEMBER, 2023**

**UNAUDITED STANDALONE STATEMENT OF ASSETS & LIABILITIES**

(Rs. In Crores)

| S.NO       | Particulars  | As At 30/09/2023 | As at 31/03/2023 |
|------------|--|------------------|------------------|
|            |  | (Unaudited)      | (Audited)        |
| <b>I.</b>  | <b>ASSETS</b>  |                  |                  |
| (1)        | <u>Non - current assets</u>  |                  |                  |
|            | (a) Property, Plant and Equipment  | 1.08             | -                |
|            | (b) Intangible assets  | 0.00             | -                |
|            | (c) Financial assets   |                  |                  |
|            | (i) Investments  | 0.29             | -                |
|            | (d) Deferred tax assets (net)  | 0.61             | 0.83             |
|            | (e) Loan & Advances  | 17.88            | 1.07             |
|            |  | <b>19.87</b>     | <b>1.90</b>      |
| (2)        | <u>Current assets</u>  |                  |                  |
|            | (a) Financial assets   |                  |                  |
|            | (i) Trade receivables  | 14.34            | -                |
|            | (ii) Cash and cash equivalents   | 0.00             | 0.01             |
|            | (iii) Bank balances other than cash and cash equivalents                                   | 16.77            | -                |
|            | (iv) Others  | 30.78            | -                |
|            | (b) Other current assets   | 0.08             | 0.00             |
|            |  | <b>61.97</b>     | <b>0.02</b>      |
|            | <b>Total Assets</b>  | <b>81.84</b>     | <b>1.92</b>      |
| <b>II.</b> | <b>EQUITY AND LIABILITIES</b>  |                  |                  |
| (1)        | <u>Equity</u>  |                  |                  |
|            | (a) Equity Share capital   | 8.15             | 4.83             |
|            | (b) Other equity   | 59.87            | -4.22            |
|            |  | <b>68.02</b>     | <b>0.61</b>      |
|            | <u>Liabilities</u>   |                  |                  |
| (2)        | <u>Non - current liabilities</u>   |                  |                  |
|            | (a) Financial liabilities  |                  |                  |
|            | (i) Long Term Borrowings   | 0.07             | 1.09             |
|            |  | <b>0.07</b>      | <b>1.09</b>      |
| (3)        | <u>Current liabilities</u>   |                  |                  |
|            | (a) Financial liabilities  |                  |                  |
|            | (i) Trade payables   |                  |                  |
|            | a) Total outstanding dues of micro enterprises and small enterprises                       |                  |                  |
|            | b) Total outstanding dues of creditors others than micro enterprises and small enterprises | 13.51            | 0.00             |
|            | (b) Other current liabilities  | 0.25             | 0.22             |
|            |  | <b>13.76</b>     | <b>0.22</b>      |
|            | <b>Total Equity and Liabilities</b>  | <b>81.84</b>     | <b>1.92</b>      |



For Integrated Industries Limited

*[Signature]*

Director/Authorised Signatory

| <b>"INTEGRATED INDUSTRIES LIMITED</b>  |                   |                   |
|--|-------------------|-------------------|
| <b>Formerly named as 'Integrated Technologies Limited'"</b>                          |                   |                   |
| <b>Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara Shahdara DL 110092</b> |                   |                   |
| <b>CASH FLOW STATEMENT FOR THE HALF YEARLY ENDED 30TH SEPTEMBER 2023</b>             |                   |                   |
| <b>PARTICULARS</b>   | <b>30-09-2023</b> | <b>30-09-2022</b> |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>  | <b>Rs. Crores</b> | <b>Rs. Crores</b> |
| Net Profit/(Loss) before Tax as per statement of Profit and Loss                     | 0.76              | 5.01              |
| <i>Adjustment for:</i>   |                   |                   |
| Depreciation   | 0.00              |                   |
| Interest Expense   | 0.43              |                   |
| Interest income  | (0.43)            |                   |
| <b>Operating Profit before Working Capital Changes</b>                               | <b>0.77</b>       | <b>5.01</b>       |
| (Increase)/ Decrease in Current Assets   | (45.21)           | (0.01)            |
| Increase/ (Decrease) in Current Liabilities  | 13.54             | (0.01)            |
| <b>Operating Profit after Working Capital Changes</b>                                | <b>(30.90)</b>    | <b>5.00</b>       |
| Direct taxes paid  | -                 |                   |
| <b>Net Cash (used) / generated from Operations</b>                                   | <b>(30.90)</b>    | <b>5.00</b>       |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>  | <b>Rs. Crores</b> | <b>Rs. Crores</b> |
| Purchase of Investment   | (0.29)            |                   |
| Interest Received  | 0.43              |                   |
| Purchase of Fixed Assets   | (0.02)            |                   |
| Loan Given to Subsidiary   | (17.88)           |                   |
| <b>Net Cash (used)/ generated from Investing Activities</b>                          | <b>(17.76)</b>    | <b>-</b>          |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>  | <b>Rs. Crores</b> | <b>Rs. Crores</b> |
| Interest paid  | (0.43)            |                   |
| Proceeds from Issue of share capital   | 56.48             |                   |
| Proceeds from Loan   | -                 | (5.00)            |
| Proceeds from issue of Share warrants  | 10.38             |                   |
| Repayment of Borrowings  | (1.01)            |                   |
| <b>Net Cash (Used)/ generated from Financing Activities</b>                          | <b>65.42</b>      | <b>(5.00)</b>     |
| <b>Net increase /(decrease) in cash and cash equivalents</b>                         | <b>16.75</b>      | <b>0.00</b>       |
| <b>Cash and Bank Balances at the Beginning of the period</b>                         | <b>0.01</b>       | <b>0.00</b>       |
| <b>Cash and Bank Balances at the End of the period</b>                               | <b>16.77</b>      | <b>0.00</b>       |

**Cash and Cash Equivalents As per Accounting Standard 3 include:**

|  |              |             |
|--|--------------|-------------|
| Cash In Hand   | 0.00         | 0.00        |
| Other Bank Balances                                  | 16.77        | -           |
| <b>Cash and Bank Balances at the End of the Year</b> | <b>16.77</b> | <b>0.00</b> |



For Integrated Industries Limited

*[Signature]*  
Director/Authorised Signatory



**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023 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

**Integrated Industries Limited (Formerly Integrated Technologies Limited)**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results (the Statement') of Integrated Industries Limited (Formerly Integrated Technologies Limited) (the Company) for the quarter and half year ended 30<sup>th</sup> September, 2023, 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, 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, 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) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

#### Other Matters

5. The Standalone Unaudited Financial results of the Company for the corresponding quarter and half year ended 30<sup>th</sup> September, 2022 were reviewed by the predecessor audit firm, and they had expressed unmodified conclusions vide their report dated 14th November, 2022 on such financial results.

The Standalone Financial Information of the company for the year ended 31<sup>st</sup> March, 2023 included in this Statement, were audited by the predecessor audit firm, and they had expressed an unmodified opinion on Standalone Financial Statements vide their report dated 28<sup>th</sup> April, 2023.

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

For Prem Gupta & Company  
Chartered Accountants  
Firm's Registration Number: 000425N



CA RAJAN UPPAL  
(PARTNER)  
MEMBERSHIP NO.:097379  
UDIN: 23097379BGXTHA2700  
Date: 09<sup>th</sup> November , 2023  
Place: New Delhi





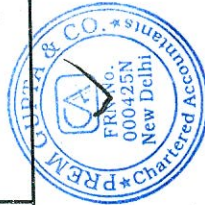
**INTEGRATED INDUSTRIES LIMITED**  
(Formerly Integrated Technologies Limited)

CIN - L31909DL1995PLC277176

Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092.  
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & SIX MONTHS ENDED 30TH SEPTEMBER, 2023

(Rs. In Crores, except per share data)

| S. NO. | PARTICULARS  | FOR THE QUARTER ENDED ON  |                           |                           |                           |                           |                           | SIX MONTHS ENDED          |             | Year Ended<br>31.03.2023*<br>(Audited) |
|--------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------|--|
|        |  | 30.09.2023<br>(Unaudited) | 30.06.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 30.09.2022<br>(Unaudited) |             |  |
| 1      | Revenue from operations<br>(a) Net sales/ Income from operations<br>(b) Other operating Income   | 46.72<br>0.02             | 19.47                     | -                         | 66.19<br>0.02             | -                         | -                         | -                         | -           | 5.14<br>5.14                           |
|        | <b>Total Revenue from operations</b>   | <b>46.74</b>              | <b>19.47</b>              | <b>-</b>                  | <b>66.21</b>              | <b>-</b>                  | <b>-</b>                  | <b>5.10</b>               | <b>5.10</b> | <b>-</b>                               |
| 2      | (1(a)+1(b))  | -                         | -                         | 5.10                      | 5.10                      | -                         | -                         | -                         | -           | -                                      |
| 3      | <b>Other Income</b>  | <b>46.74</b>              | <b>19.47</b>              | <b>5.10</b>               | <b>66.21</b>              | <b>5.10</b>               | <b>5.10</b>               | <b>-</b>                  | <b>5.10</b> | <b>5.14</b>                            |
| 4      | <b>Total Income (1+2)</b>  | <b>46.74</b>              | <b>19.47</b>              | <b>5.10</b>               | <b>66.21</b>              | <b>5.10</b>               | <b>5.10</b>               | <b>-</b>                  | <b>5.10</b> | <b>5.14</b>                            |
|        | Expenses   |                           |                           |                           |                           |                           |                           |                           |             |  |
|        | a) Cost of material consumed   | 24.36                     | 14.78                     | -                         | 39.14                     | -                         | -                         | -                         | -           | -                                      |
|        | b) Changes In Inventories Of Finished Goods Work-In-Progress And Stock-In-Trade  | 0.63                      | -3.94                     | -                         | -3.31                     | -                         | -                         | -                         | -           | -                                      |
|        | c) Purchase of stock in trade  | 13.31                     | 3.61                      | -                         | 16.92                     | -                         | -                         | -                         | -           | 0.04                                   |
|        | d) Employee benefits expense   | 1.21                      | 0.74                      | 0.01                      | 1.95                      | 0.02                      | 0.02                      | 0.02                      | 0.02        | -                                      |
|        | e) Finance cost  | 0.33                      | 0.10                      | -                         | 0.43                      | -                         | -                         | -                         | -           | -                                      |
|        | f) Depreciation expense  | 0.63                      | 0.36                      | -                         | 0.99                      | -                         | -                         | -                         | -           | 0.11                                   |
|        | g) Other Expenses  | 4.41                      | 2.31                      | 0.03                      | 6.72                      | 0.03                      | 0.07                      | 0.07                      | 0.07        | -                                      |
|        | <b>Total Expenses 4(a) to 4(g)</b>   | <b>44.88</b>              | <b>17.96</b>              | <b>0.04</b>               | <b>62.84</b>              | <b>0.09</b>               | <b>0.09</b>               | <b>0.09</b>               | <b>0.09</b> | <b>0.15</b>                            |
| 5      | <b>Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)</b>  | <b>1.86</b>               | <b>1.51</b>               | <b>5.06</b>               | <b>3.37</b>               | <b>5.01</b>               | <b>5.01</b>               | <b>5.01</b>               | <b>5.01</b> | <b>4.99</b>                            |
| 6      | Exceptional items  | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -           | -                                      |
| 7      | <b>Profit/ Loss(-) before taxes (5-6)</b>  | <b>1.86</b>               | <b>1.51</b>               | <b>5.06</b>               | <b>3.37</b>               | <b>5.01</b>               | <b>5.01</b>               | <b>5.01</b>               | <b>5.01</b> | <b>4.99</b>                            |
|        | Tax Expense  |                           |                           |                           |                           |                           |                           |                           |             |  |
|        | Current Tax  | 0.12                      | -                         | -                         | 0.12                      | -                         | -                         | -                         | -           | -                                      |
|        | Deferred Tax   | 0.44                      | 0.34                      | -                         | 0.78                      | -                         | -                         | -                         | -           | 3.63                                   |
|        | Mat Credit   | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -           | -                                      |
| 8      | <b>Total Tax Expense</b>   | <b>0.56</b>               | <b>0.34</b>               | <b>-</b>                  | <b>0.90</b>               | <b>-</b>                  | <b>-</b>                  | <b>-</b>                  | <b>-</b>    | <b>3.63</b>                            |
| 9      | <b>Profit/ Loss(-) for the period from continuing operations after tax (7-8)</b>   | <b>1.30</b>               | <b>1.17</b>               | <b>5.06</b>               | <b>2.47</b>               | <b>5.01</b>               | <b>5.01</b>               | <b>5.01</b>               | <b>5.01</b> | <b>1.36</b>                            |
| 10     | <b>Other Comprehensive Income (OCI)</b><br>i) items that will be reclassified to Profit and Loss (net of tax)<br>ii) items that will not be reclassified to Profit and Loss (net of tax) | -                         | -                         | -                         | -                         | -                         | -                         | -                         | -           | -                                      |



For Integrated Industries Limited

Director/Authorised Signatory

|    |  |       |       |       |       |       |        |
|----|--|-------|-------|-------|-------|-------|--------|
| 9  | Profit/Loss(-) for the period from continuing operations after tax (7-8)   | 1.30  | 1.17  | 5.06  | 2.47  | 5.01  | 1.36   |
| 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)   | 1.30  | 1.17  | 5.06  | 2.47  | 5.01  | 1.36   |
| 12 | Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)  | 8.104 | 4.827 | 4.780 | 8.104 | 4.780 | 4.827  |
| 13 | Other Equity (As per Audited Balance Sheet as at 31st March 2023)  | NA    | NA    | NA    | NA    | NA    | (0.75) |
| 14 | Earnings per share [Face value of shares Rs.10 each]<br>(not annualised)<br>a) Basic for Continuing Operations (in Rs.)<br>b) Diluted for Continuing Operations (in Rs.) | 2.52  | 2.46  | 10.58 | 4.96  | 10.49 | 2.85   |
| 15 | Ratios:  |       |       |       |       |       |        |
|    | (A) Debt Equity Ratio  | -     | 10.98 | NA    | -     | NA    | NA     |
|    | (B) Debt Service Coverage Ratio  | 8.63  | 15.32 | NA    | 11.10 | NA    | NA     |
|    | (C) Interest Service Coverage Ratio  | 8.63  | 15.32 | NA    | 11.10 | NA    | NA     |

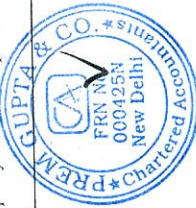
\* Figures for the quarter ended 30.09.2023, 30.06.2022 and year ended 31.03.2023 comprises of Integrated Industries Limited (Formerly Integrated Technologies Limited) only

See accompanying Notes to the Consolidated Financial Results & Annexure A & B

NOTES:

- These above unaudited consolidated financial results for the quarter & six months ended 30 September 2023 (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 9th November, 2023. 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 & six months ended 30 September 2023 (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, as amended.
- The unaudited Consolidated 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.
- The unaudited consolidated financial results for the quarter & six months ended 30 September 2023 includes the limited review results of two subsidiaries have been consolidated in accordance with Ind AS 110-Consolidated Financial Statements.
- 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 & six months ending 30th September, 2023 has been attached as per Annexure "A".
- The name of the company has been changed from Integrated Technologies Limited to "Integrated Industries Limited" vide MCA order dated 25th May, 2023 and the same has been approved by Bombay Stock Exchange.
- The company has commenced new line of business consisting of trading of food products and these financial results comprises of revenue from the the said new line of business.
- During the quarter & six months ended 30 September 2023, the Company has acquired 100% stake in M/s Nurture Well Foods Private Limited. This Subsidiary Company (Nurture Well Foods Private Limited), acquired a running biscuit manufacturing plant with a capacity of 34000 MT per annum at Neemrana, Rajasthan during the quarter & six months ended 30 September 2023.

For Integrated Industries Limited



*[Signature]*  
Director/Authorised Signatory

|    |   |
|----|---|
| 9  | <p>During the quarter &amp; six months ended, 30 September 2023, the company has acquired a Wholly Owned Subsidiary-Nurture Well LLC in Sharjah, United Arab Emirates and registered with Sharjah Media City-Free Zone Authority on 30th May, 2023. This company is part of Consolidated Financials for the quarter and six months ended 30th September, 2023</p>   |
| 10 | <p>Pursuant to the approval from the Board vide resolution dated 11th August 2023 and shareholders vide resolution passed at the EGM held on 9th September 2023 the company has increased its existing authorised share capital of the company from Rs. 18,00,00,000/- (Rupees Eighteen Crore Only) divided into 1,80,00,000 (One Crore Eighty Lakh) Equity Shares of face value of Rs. 10/- (Rupees Ten Only) each to Rs. 20,00,00,000/- (Rupees Twenty Crore Only) divided into 2,00,00,000 (Two Crore) Equity Shares of face value of Rs. 10/- (Rupees Ten Only) by creation of 20,00,000 (Twenty Lakh) Equity Shares of face value of Rs. 10/- (Rupees Ten Only) each.</p>  |
| 11 | <p>Pursuant to the resolutions passed by the Board of Directors on 19th September, 2023 and in compliance of applicable laws, rules and regulations, the Committee of the Board of Directors for Operations' of the Company made the following allotment of securities:</p> <p>a. 33,22,441 (Thirty Three Lakh Twenty Two Thousand Four Hundred Forty One Only) equity shares of the face value of Rs. 10 (Rupees Ten only) each of the Company ('Equity Shares') at a price of Rs. 170/- (Rupees One Hundred Seventy Only) per Equity Share (including a premium of Rs. 160/- (Rupees One Hundred Sixty only) per Equity Share, to Promoter Group - 12,00,000 Equity shares) &amp; Non Promoter Group (21,22,441 Equity shares), on a preferential issue basis, for cash consideration in accordance with the provisions of the Act and SEBI ICDR Regulations, other applicable laws and the agreements executed between the Company and Proposed Allottee in relation to the same.</p> <p>During the quarter and six months ended 30th September, 2023 the company has issued 24,43,000 Warrants convertible into equity shares at a issue price Rs. 170/- to the proposed allottees on Preferential Basis to the Promoter/Promoter Group</p> <p>Post the above allotments, the Paid-up Equity Capital of the Company now stands increased to Rs. 8,14,89,960/- (Rupees Eight Crore Fourteen Lakh Eighty Nine Thousand Nine Hundred Sixty only) and on fully diluted basis stands at Rs. 10,59,19,960/- (Rupees Ten Crore Fifty Nine Lakh Nineteen Thousand and Nine Hundred Sixty only).</p> |
| 12 | <p>Previous period figures have been regrouped/recast/reclassified, wherever necessary to correspond with the current period's classification / disclosure.</p>   |



For Integrated Industries Limited  
**For Integrated Industries Limited**  
 SAURABH GOYAL  
 Managing Director  
 IDN10109455/Authorised Signatory

**INTEGRATED INDUSTRIES LIMITED**  
(Formerly Integrated Technologies Limited)  
CIN - L31909DL1995PLC277176

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

**UNAUDITED CONSOLIDATED STATEMENT OF ASSET & LIABILITIES FOR THE QUARTER & SIX MONTHS ENDED 30TH SEPTEMBER, 2023**

**Consolidated Balance sheet As at 30.09.2023**

|            | Particulars  | As At 30/09/2023<br>Rs. Crore | As at 31/03/2023<br>Rs. Crore |
|------------|--|-------------------------------|-------------------------------|
| <b>I.</b>  | <b>ASSETS</b>  |                               |                               |
| (1)        | <b>Non - current assets</b>  |                               |                               |
|            | (a) Property, Plant and Equipment  | 51.64                         | -                             |
|            | (b) Investment property  | 0.00                          | -                             |
|            | (c) Capital work in progress   | 0.18                          | -                             |
|            | (d) Intangible assets  | 22.68                         | -                             |
|            | (e) Financial assets   |                               |                               |
|            | (i) Investments  | -0.00                         | -                             |
|            | (f) Deferred tax assets (net)  | 0.61                          | 0.83                          |
|            | (g) Loan & Advances  | 0.00                          | 1.07                          |
|            |  | <b>75.11</b>                  | <b>1.90</b>                   |
| (2)        | <b>Current assets</b>  |                               |                               |
|            | (a) Inventory  | 8.52                          | -                             |
|            | (b) Financial assets   |                               |                               |
|            | (i) Trade receivables  | 16.87                         | -                             |
|            | (ii) Cash and cash equivalents   | 0.02                          | 0.01                          |
|            | (iii) Bank balances other than cash and cash equivalents                                   | 17.71                         | -                             |
|            | (iv) Others  | 31.52                         | -                             |
|            | (c) Other current assets   | 0.44                          | 0.00                          |
|            |  | <b>75.09</b>                  | <b>0.02</b>                   |
|            | <b>Total Assets</b>  | <b>150.20</b>                 | <b>1.92</b>                   |
| <b>II.</b> | <b>EQUITY AND LIABILITIES</b>  |                               |                               |
| (1)        | <b>Equity</b>  |                               |                               |
|            | (a) Equity Share capital   | 8.15                          | 4.83                          |
|            | (b) Other equity   | 61.80                         | -4.22                         |
|            |  | <b>69.95</b>                  | <b>0.61</b>                   |
|            | <b>Liabilities</b>   |                               |                               |
| (2)        | <b>Non - current liabilities</b>   |                               |                               |
|            | (a) Financial liabilities  |                               |                               |
|            | (i) Long Term Borrowings   | 0.07                          | 1.09                          |
|            | (ii) Deferred Tax Liabilities  | 0.56                          | -                             |
|            | (iii) Other Financial Liabilities  | 0.00                          | -                             |
|            |  | <b>0.64</b>                   | <b>1.09</b>                   |
| (3)        | <b>Current liabilities</b>   |                               |                               |
|            | (a) Financial liabilities  |                               |                               |
|            | (i) Trade payables   |                               |                               |
|            | a) Total outstanding dues of micro enterprises and small enterprises                       | -                             | -                             |
|            | b) Total outstanding dues of creditors others than micro enterprises and small enterprises | 19.04                         | -                             |
|            | (b) Other current liabilities  | 60.21                         | 0.22                          |
|            | (c) Provisions   | 0.36                          | -                             |
|            |  | <b>79.62</b>                  | <b>0.22</b>                   |
|            | <b>Total Equity and Liabilities</b>  | <b>150.20</b>                 | <b>1.92</b>                   |



For Integrated Industries Limited

*[Signature]*

Director/Authorised Signatory

**INTEGRATED INDUSTRIES LIMITED**  
(Formerly Integrated Technologies Limited)  
CIN - L31909DL1995PLC277176

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

**CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEARLY ENDED 30TH SEPTEMBER 2023**

| PARTICULARS  | 30-09-2023        | 30-09-2022        |
|--|-------------------|-------------------|
|  | Rs. Crores        | Rs. Crores        |
| <b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>                    |                   |                   |
| Net Profit/(Loss) before Tax as per statement of Profit and Loss | 3.37              | 5.01              |
| <i>Adjustment for:</i>   |                   |                   |
| Depreciation   | 0.99              | -                 |
| Interest Expense   |                   | -                 |
| Interest income  |                   | -                 |
| <b>Operating Profit before Working Capital Changes</b>           | <b>5.35</b>       |                   |
| (Increase)/ Decrease in Current Assets                           | (57.35)           | (0.01)            |
| Increase/ (Decrease) in Current Liabilities                      | 79.35             | (0.01)            |
| <b>Operating Profit after Working Capital Changes</b>            | <b>26.36</b>      | <b>5.00</b>       |
| Direct taxes paid  | 0.12              |                   |
| <b>Net Cash (used) / generated from Operations</b>               | <b>26.24</b>      | <b>5.01</b>       |
|  |                   |                   |
| <b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>                    | <b>Rs. Crores</b> | <b>Rs. Crores</b> |
| Purchase of Investment   |                   | -                 |
| Interest Received  |                   | -                 |
| Purchase of Fixed Assets   | (74.42)           | -                 |
| Loan Given to Subsidiary   |                   | -                 |
| <b>Net Cash (used)/ generated from Investing Activities</b>      | <b>(74.42)</b>    | <b>-</b>          |
|  |                   |                   |
| <b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>                    | <b>Rs. Crores</b> | <b>Rs. Crores</b> |
| Interest paid  |                   | -                 |
| Proceeds from Issue of share capital                             | 56.53             | -                 |
| Proceeds from Loan   |                   | (5.00)            |
| Proceeds from issue of Share warrants                            | 10.38             | -                 |
| Repayment of Borrowings  | (1.02)            | -                 |
| <b>Net Cash (Used)/ generated from Financing Activities</b>      | <b>65.89</b>      | <b>(5.00)</b>     |
|  |                   |                   |
| <b>Net increase /(decrease) in cash and cash equivalents</b>     | <b>17.71</b>      | <b>0.00</b>       |
| Cash and Bank Balances at the Beginning of the period            | 0.01              | 0.00              |
| <b>Cash and Bank Balances at the End of the period</b>           | <b>17.73</b>      | <b>0.00</b>       |

**Cash and Cash Equivalents As per Accounting Standard 3 include:**

|  |              |             |
|--|--------------|-------------|
| Cash In Hand   | 0.02         | 0.00        |
| Other Bank Balances                                  | 17.71        | -           |
| <b>Cash and Bank Balances at the End of the Year</b> | <b>17.73</b> | <b>0.00</b> |



For Integrated Industries Limited

*[Signature]*

Director/Authorised Signatory

UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & SIX MONTHS ENDED 30TH SEPTEMBER, 2023

Annexure A  
(Rs. in Crores)

| S. NO. | PARTICULARS  | FOR THE QUARTER ENDED ON  |                           |                            | Six months Ending         | Year Ended               |
|--------|--|---------------------------|---------------------------|----------------------------|---------------------------|--------------------------|
|        |  | 30.09.2023<br>(Unaudited) | 30.06.2023<br>(Unaudited) | 30.09.2022*<br>(Unaudited) | 30.09.2023<br>(Unaudited) | 31.03.2023*<br>(Audited) |
| 1      | Segment Value of Sales and Services (Revenue)                                |                           |                           |                            |                           |                          |
|        | (a) Manufacturing of Food Products   | 32.43                     | 15.48                     | -                          | 47.91                     | -                        |
|        | (b) Trading of Food Products   | 14.29                     | 3.99                      | -                          | 18.28                     | -                        |
|        | Value of Sales and Services  | 46.72                     | 19.47                     | -                          | 66.19                     | -                        |
|        | Less: Inter Segment Transfers  | -                         | -                         | -                          | -                         | -                        |
|        | Revenue from Operations  | 46.72                     | 19.47                     | -                          | 66.19                     | -                        |
| 2      | Segment Results (EBITDA)   |                           |                           |                            |                           |                          |
|        | (a) Manufacturing of Food Products   | 1.76                      | 1.84                      | -                          | 3.60                      | -                        |
|        | (b) Trading of Food Products   | 1.07                      | 0.13                      | -                          | 1.20                      | -                        |
|        | Total Segment Profit before Interest, Tax and Depreciation, Amortisation and | 2.83                      | 1.97                      | -                          | 4.80                      | -                        |
| 3      | Segment Results (EBIT)   |                           |                           |                            |                           |                          |
|        | (a) Manufacturing of Food Products   | 1.13                      | 1.48                      | -                          | 2.61                      | -                        |
|        | (b) Trading of Food Products   | 1.06                      | 0.13                      | -                          | 1.19                      | -                        |
|        | Total Segment Profit before Interest and Tax                                 | 2.19                      | 1.61                      | -                          | 3.80                      | -                        |
|        | (i) Finance Cost   | 0.33                      | 0.10                      | -                          | 0.43                      | -                        |
|        | (ii) Interest Income   | -                         | -                         | -                          | -                         | -                        |
|        | (iii) Other Un-allocable Income (Net of Expenditure)                         | -                         | -                         | -                          | -                         | -                        |
|        | Profit Before Tax from Continuing operations                                 | 1.86                      | 1.51                      | -                          | 3.37                      | -                        |
|        | (i) Current Tax  | 0.12                      | -                         | -                          | 0.12                      | -                        |
|        | (ii) Deferred Tax  | 1.12                      | -0.34                     | -                          | 0.78                      | -                        |
|        | Profit from Continuing operations  | 3.10                      | 1.17                      | -                          | 2.47                      | -                        |
|        | Profit from Discontinued operations (Net of Tax)                             | -                         | -                         | -                          | -                         | -                        |
|        | Profit for the Period  | 3.10                      | 1.17                      | -                          | 2.47                      | -                        |
| 4      | Segment Assets   |                           |                           |                            |                           |                          |
|        | (a) Manufacturing of Food Products   | 86.30                     | 85.49                     | -                          | 86.30                     | -                        |
|        | (b) Trading of Food Products   | 81.84                     | 22.35                     | -                          | 81.84                     | -                        |
|        | Total Segment Assets   | 168.14                    | 107.84                    | -                          | 168.14                    | -                        |
| 5      | Segment Liabilities  |                           |                           |                            |                           |                          |
|        | (a) Manufacturing of Food Products   | 86.30                     | 85.49                     | -                          | 86.30                     | -                        |
|        | (b) Trading of Food Products   | 81.84                     | 22.35                     | -                          | 81.84                     | -                        |
|        | Total Segment Liabilities  | 168.14                    | 107.84                    | -                          | 168.14                    | -                        |

\* Segment assets and liabilities have been directly taken from the respective heads in totality of Unaudited Balance sheet Assets and Liabilities as on 30th September, 2023

Notes to Segment Information (Consolidated) for the Quarter & Six Months Ended 30th September, 2023

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) from its biscuit manufacturing plant.  
 (b) The segment Trading in Food Products include trading in food related items by Intergrated Industries Ltd (formerly know as Integrated Technologies Ltd )  
 (c) The previous years figures for the Quarter ending 30th September 2022, 31st March 2023 and Year ending 31st March 2023 have not been reported since the company did not possess any reportable segment during that period.



For Integrated Industries Limited  
  
 Director/Authorised Signatory



**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results for the Quarter and half year ended 30<sup>th</sup> September, 2023 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**

**Integrated Industries Limited (Formerly Integrated Technologies Limited)**

1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results (the Statement') of Integrated Industries Limited (Formerly Integrated Technologies Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter and half year ended 30<sup>th</sup> September 2023, 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, 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. 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 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 entities:

| Parent      |  |
|-------------|--|
| 1.          | Integrated Industries Limited (Formerly Integrated Technologies Limited) |
| Subsidiary: |  |
| 1.          | Nurture Well Foods Private Limited                                       |
| 2.          | Nurture Well LLC   |

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, 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) Regulations, 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 total revenues of Rs. 32.45 crore and Rs. 47.93 crore, total net profit after tax and total comprehensive income of Rs. 0.97 crore and Rs. 1.94 Crore, and cash flows (net) of Rs. 0.73 crore for the quarter and half year ended 30<sup>th</sup> September, 2023.
7. Respectively, Consolidated financial results include the financial results of one subsidiary which have not been reviewed, whose financial results reflect Group's share of total assets of ₹0.23 crore, Group's share of total revenues of ₹NIL crore, total net profit after tax and total comprehensive income of ₹ (0.01) crore for the quarter and half year ended 30<sup>th</sup> September, 2023 respectively, and cash flows (net) of ₹ 0.23 crores for the half year ended 30<sup>th</sup> September, 2023. This unaudited Financial Results/ Statements/ financial information have been furnished to us by the Board of Directors and our conclusion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these two subsidiaries and is based solely on such unaudited Financial Results / Statements/ financial information.

For Prem Gupta & Company  
Chartered Accountants  
Firm's Registration Number: 000425N



CA RAJAN UPPAL  
(PARTNER)  
MEMBERSHIP NO.:097379  
UDIN: 23097379BGXTGZ2373



Date: 9<sup>th</sup> November. 2023  
Place: New Delhi