



INTEGRATED INDUSTRIES LIMITED

CIN-L10719DL1995PLC277176

Formerly known as Integrated Technologies Limited

May 29, 2024

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

Scrip Code: 531889

Subject: Audited Financial Results for the quarter and year ended 31st March 2024

Dear Sir/Madam,

In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Audited Financial Results for the quarter and Year ended 31st March 2024 along with Statutory Auditors Report thereon.

This is for your kind information and record.

Yours faithfully,

For Integrated Industries Limited

(Formerly known as Integrated Technologies Limited)



Priyanka

Company Secretary & Compliance Officer

PRIYANKA

A

Digitally signed by
PRIYANKA

Date: 2024.05.29

19:18:16 +05'30'

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 Website: www.integratedindustries.in

Mobile: +91 9811060171 Phone: 011-45511351 Fax: 011-45511351

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

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

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED ON 31ST MARCH, 2024

S. NO.	PARTICULARS	(Rupees in Crores)				
		FOR THE QUARTER ENDED ON			FOR THE YEAR ENDED ON	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Revenue from operations					
	(a) Net sales/ Income from operations	17.79	20.09	0.04	56.16	-
	(b) Other operating Income	-	-	-	-	5.14
	Total Revenue from operations [(a)+(b)]	17.79	20.09	0.04	56.16	5.14
2	Other Income	0.62	0.44	-	1.48	-
3	Total Income (1+2)	18.41	20.53	0.04	57.64	5.14
4	Expenses					
	a) Cost of material consumed	-	-	-	-	-
	b) Purchase of stock in trade	16.82	19.44	-	53.18	-
	c) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
	d) Employee benefits expense	0.07	0.05	0.01	0.20	0.04
	e) Finance cost	-	0.01	-	0.44	-
	f) Depreciation expense	0.01	0.01	0.00	0.01	-
	g) Other Expenses	1.95	0.10	0.02	2.55	0.11
	Total Expenses (d(a) to d(g))	18.85	19.61	0.03	56.38	0.15
5	Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)	(0.44)	0.92	0.01	1.26	4.99
6	Exceptional Items	-	-	-	-	-
7	Profit/ Loss(-) before taxes (5-6)	(0.44)	0.92	0.01	1.26	4.99
	Tax Expense					
	Current Tax	-	-	-	-	-
	Deferred Tax	(0.07)	0.23	3.63	0.38	3.63
8	Total Tax Expense	(0.07)	0.23	3.63	0.38	3.63
9	Profit/ Loss(-) for the period from continuing operations after tax (7-8)	(0.37)	0.69	(3.62)	0.88	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)	(0.37)	0.69	(3.62)	0.88	1.36
12	Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)	9,620	8,204	4,782	9,620	4,782
13	Other Equity (As per Audited Balance Sheet as at 31st March 2024)	NA	NA	NA	116.50	(0.75)
14	Earnings per share (Face value of shares Rs.10 each)					
	(not annualised)					
	a) Basic for Continuing Operations (in Rs.)	(0.41)	0.85	(7.57)	1.27	2.85
	b) Diluted for Continuing Operations (in Rs.)	(0.38)	0.78	(7.57)	1.14	2.85
15	Ratios:					
	(A) Debt Equity Ratio	-	-	NA	-	NA
	(B) Debt Service Ratio	(52.39)	276.16	NA	0.09	NA
	(C) Interest Service Ratio	(140.56)	276.16	NA	3.92	NA

See accompanying Notes to the Standalone Financial Results

NOTES:

- 1 These above audited standalone financial results for the quarter & year ended 31 March 2024 ('the results') of the Integrated Industries Ltd ('the Company') (formerly Integrated Technologies Ltd) have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on May 29, 2024. The statutory auditor of the company have conducted audit of these financial results in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2 The audited standalone financial results for the quarter & year ended 31 March 2024 of Integrated Industries 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.
- 3 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.
- 4 The standalone results of the Company for the quarter and year ended 31 March 2024 have been audited by the Statutory Auditor and they have issued an unmodified audit report on the same. The audit report of the statutory auditors is being filed with BSE Ltd ('BSE') and is also available on the Company's website
- 5 The figures for the quarter ended 31 March 2024 and 31 March 2023 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter of the respective financial years. Also the figures upto the end of the third quarter were only reviewed and not subject to audit.
- 6 During the year ended 31 March 2024, the company acquired Nurture Well LLC, Sharjah, United Arab Emirates, registered with Sharjah Media City-Free Zone Authority (a Wholly Owned Subsidiary) on 30th May, 2023. The said foreign subsidiary, have been transferred to M/s Nurture Well Foods Private Limited (a wholly owned subsidiary of the company) at cost and accordingly this foreign subsidiary ceases to be the subsidiary of the Integrated Industries Limited w.e.f 26th March 2024.
- 7 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
DIN: 01094455

Director/Authorised Signatory

INTEGRATED INDUSTRIES LIMITED
Formerly named as 'Integrated Technologies Limited'
CIN - L31909DL1995PLC277176

Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara DL 110092
STANDALONE BALANCE SHEET AS AT 31 MARCH, 2024

(Rupees in Crores)

	Particulars	As At 31/03/2024	As at 31/03/2023
I.	ASSETS		
(1)	Non - current assets		
	(a) Property, plant and equipment	1.25	
	(b) Capital work in progress		
	(c) Investment property		
	(d) Goodwill		
	(e) Other Intangible assets		
	(f) Financial Assets		
	(i) Investments	76.55	-
	(ii) Loans receivable	-	1.07
	(iii) Other financial assets		
	(h) Deferred tax assets (net)	0.45	0.83
	(i) Other non-current assets		
(2)	Current assets		
	(a) Inventories		
	(b) Financial assets		
	(i) Trade receivables	44.72	-
	(ii) Cash and cash equivalents	0.61	0.01
	(iii) Loans receivable		
	(iii) Other financial assets	45.28	-
	(c) Current tax assets (Net)	-	-
	(d) Other current assets	-	0.01
	Total Assets	168.86	1.92
II.	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity share capital	9.62	4.83
	(b) Other equity	116.50	4.22
	Liabilities		
(2)	Non - current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	0.10	1.09
	(ii) Lease liabilities		
	(iii) Other financial liabilities		
	(b) Deferred tax liabilities (Net)	-	-
	(c) Provisions		
(3)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	0.02	-
	(ii) Lease liabilities		
	(iii) 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	42.30	-
	(b) Other current liabilities	0.32	0.22
	(c) Provisions	-	-
	(d) Current tax liabilities (Net)	-	-
	Total Equity and Liabilities	168.86	1.92

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

Monika
CA Monika Jain
(Partner)

Membership No. 556749



Place: Delhi

Dated: 29 May 2024

For and on behalf of the Board of Directors

For Integrated Industries Limited

Saurabh Goyal

Saurabh Goyal
Managing Director
DIN: 01094455

Sanidhya Garg

Sanidhya Garg
Director
DIN: 09247567

"INTEGRATED INDUSTRIES LIMITED
Formerly named as 'Integrated Technologies Limited'"
Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara DL 110092
STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

(Rupees in Crores)

For the year ended	31 March 2024	31 March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax as per statement of Profit and Loss	1.26	4.99
Adjustment:		
Depreciation & Amortization Expenses	0.02	-
Interest Expense	0.44	-
Operating Profit/(Loss) before Working Capital Changes	1.72	4.99
Adjustments For:		
(Increase)/ Decrease in Current Assets	(90.01)	0.01
Increase/ (Decrease) in Current Liabilities	42.42	-
Operating Profit after Working Capital Changes	(45.88)	5.00
Direct taxes paid	-	-
NET CASH (USED)/ GENERATED FROM OPERATING ACTIVITIES	(45.88)	5.00
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Investment	(76.55)	
Purchase of Fixed Assets	(1.27)	
Capital Advance	1.08	(1.08)
Loan Given (Net)	-	
NET CASH (USED)/ GENERATED FROM INVESTING ACTIVITIES	(76.74)	(1.08)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(0.44)	
Proceeds from issue of share capital (incl. share premium)	108.51	
Proceeds from Loan	0.10	(3.91)
Proceeds from issue of Share warrants	16.13	
Repayment of Borrowings	(1.08)	
NET CASH (USED)/ GENERATED FROM FINANCING ACTIVITIES	123.22	(3.91)
NET CASH INCREASE/(DECREASE) (A+B+C)	0.60	0.01
CASH AND CASH EQUIVALENTS OPENING BALANCE	0.01	-
CASH AND CASH EQUIVALENTS CLOSING BALANCE	0.61	0.01
CASH AND CASH EQUIVALENTS CLOSING BALANCE	0.61	0.01

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

Monika
CA Monika Jain
(Partner)
Membership No. 556749



Place: Delhi
Dated: 29 May 2024

For and on behalf of the Board of Directors

For Integrated Industries Limited

Saurabh Goyal *Sanidhya Garg*
Saurabh Goyal Sanidhya Garg
Managing Director Director
DIN: 01094455 DIN: 09247567

Independent Auditor's Report on Standalone Financial Results of the Integrated Industries Limited for the quarter and year ended 31st March 2024, 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')

Report on the Audit of the Standalone Financial Results

Opinion

1. We have audited the accompanying standalone financial results ("the Statement") of Integrated Industries Limited ("the Company") for the year ended 31 March 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

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

- (i) presents standalone annual financial results in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 (The Act), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2024.

Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the ICAI) together with the ethical requirements that are relevant to our audit of the standalone annual financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Statement.



Responsibilities of Management and Those Charged with Governance for the Statement

3. The Statement, which is the responsibility of the Company's Management and approved by Board of Directors, has been prepared on the basis of the related standalone annual financial statements. The Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (IND AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

4. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.



As part of an audit in accordance with the Standards on Auditing, specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit, We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatement in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

5. The Statement includes the standalone annual financial results for the quarter ended 31 March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

The Standalone Financial Information of the Company for the quarter and year ended 31.03.2023 included in the Statement, were audited by the then Statutory Auditors of the Company, was predecessor audit firm, and they had expressed an unmodified opinion on Standalone Financial Results vide their audit report dated 28.04.2023;

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

FOR PREM GUPTA & COMPANY
Chartered Accountants
Firm's Registration No. 000425N



CA Monika Jain
Partner
Membership No: 556749
UDIN: 24556749BKAT5X9478

Place: Noida
Date: 29.05.2024

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

Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092
STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31st MARCH, 2024

(Rupees in Crores)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			FOR THE YEAR ENDED ON	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1	Revenue from operations (a) Net sales/ Income from operations (b) Other operating income	139.27	125.75 0.02	- 0.04	331.21 0.05	- 5.14
	Total Revenue from operations (1(a)+1(b))	139.27	125.77	0.04	331.26	5.14
2	Other Income	-	-	-	-	-
3	Total Income (1+2)	139.27	125.77	0.04	331.26	5.14
4	Expenses a) Cost of material consumed/ cost of traded goods b) Changes in Inventories Of Finished Goods Work- In-Process And Stock-In-Trade c) Employee benefits expense d) Finance cost e) Depreciation expense f) Other Expenses	116.52 1.40 1.61 (0.01) 0.64 5.40	110.26 (1.82) 1.39 0.01 0.64 5.63	- - 0.01 - 0.00 0.02	282.85 (3.74) 4.85 0.44 2.26 17.86	- - 0.04 - - 0.11
	Total Expenses (4(a) to 4(g))	125.56	116.11	0.03	304.52	0.15
	Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)	13.71	9.66	0.01	26.74	4.99
5	Exceptional Items	-	-	-	-	-
6	Profit/ Loss(-) before taxes (5-6)	13.71	9.66	0.01	26.74	4.99
	Tax Expense Current Tax Deferred Tax Mat Credit	0.31 0.17 - -	0.01 0.46 - -	- 3.63 3.63 -	0.44 1.41 3.63 -	- - 3.63 -
8	Total Tax Expense	0.48	0.47	7.25	1.85	3.63
	Profit/ Loss(-) for the period from continuing operations after tax (7-8)	13.23	9.19	(7.24)	24.89	1.36
9	Other Comprehensive Income (OCI) i) Items that will be reclassified to Profit and Loss (net of tax) Exchange differences on translation of foreign operations ii) Items that will not be reclassified to Profit and Loss (net of tax)	- 0.05 -	- -	- -	0.05 -	- -
10	Total Comprehensive Income for the period (9 + 10)	13.28	9.19	(7.24)	24.94	1.36
11	Paid-up equity share capital (Equity Share with Face value of Rs. 10/- each)	9.624	8.204	4.782	9.62	4.782
12	Other Equity (As per Audited Balance Sheet as at 31st March 2024)	NA	NA	NA	140.57	(0.75)
13	Earnings per share [Face value of shares Rs.10 each] (not annualised) a) Basic for Continuing Operations (in Rs.) b) Diluted for Continuing Operations (in Rs.)	14.79 13.60	11.33 10.41	(7.57) (7.57)	36.40 32.65	2.85 2.85
14	Ratios: (A) Debt Equity Ratio (B) Debt Service Coverage Ratio (C) Interest Service Coverage Ratio	- 1,740.58 4,669.69	- 3,023.18 3,023.18	NA NA NA	- 1.56 67.41	NA NA NA

See accompanying Notes to the Consolidated Financial Results & Annexure A

NOTES:

1	These above audited consolidated financial results for the quarter & year ended 31 March 2024 (the results) of the Integrated Industries Ltd (the Company) (formerly Integrated Technologies Ltd) and its subsidiaries have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 29th May, 2024. The statutory auditor of the company have conducted audit of these financial results in terms of regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2	The audited consolidated financial results for the quarter & year ended 31 March 2024 of the Integrated Industries Ltd and its subsidiary have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 (The Act) read with the relevant rules thereunder.
3	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. Audited consolidated segment information for the Quarter and year ended 31st March 2024 has been attached.
4	The Audited consolidated financial results for the Quarter and year ended 31st March 2024 includes the audited results of one subsidiary. The financial results of one subsidiary have been consolidated in accordance with Ind AS 110- Consolidated Financial statements.
5	The consolidated results of the Company for the quarter and year ended 31 March 2024 have been audited by the Statutory Auditor and they have issued an unmodified audit report on the same. The audit report of the statutory auditors is being filed with BSE Ltd ('BSE') and is also available on the Company's website
6	The figures for the quarter ended 31 March 2024 and 31 March 2023 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto third quarter of the respective financial years. Also the figures upto the end of the third quarter were only reviewed and not subject to audit.
7	During the year ended 31 March 2024, the company acquired Nurture Well LLC, Sharjah, United Arab Emirates, registered with Sharjah Media City-Free Zone Authority (a Wholly Owned Subsidiary) on 30th May, 2023. The said foreign subsidiary, have been transferred to M/s Nurture Well Foods Private Limited (a wholly owned subsidiary of the company) at cost and accordingly foreign subsidiary has become step-subsiary of the company.
8	Previous period figures have been regrouped/recast/reclassified, wherever necessary to correspond with the current period's classification / disclosure.



For Integrated Industries Limited
Saurabh Goyal

Saurabh Goyal
Managing Director
DIN: 01094455

Director/Authorised Signatory

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

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

AUDITED CONSOLIDATED STATEMENT OF ASSET & LIABILITIES FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2024

Consolidated Balance Sheet As at 31.03.2024

(Rupees in Crores)

	Particulars	As At 31/03/2024	As At 31/03/2023
I.	ASSETS		
(1)	Non - current assets		
	(a) Property, plant and equipment	50.67	-
	(b) Capital work in progress	0.21	-
	(c) Investment property	-	-
	(d) Goodwill	22.63	-
	(e) Other Intangible assets	0.05	-
	(f) Financial Assets		
	(i) Investments	-	1.07
	(ii) Loans receivable	-	-
	(iii) Other financial assets	-	0.83
	(h) Deferred tax assets (net)	-	-
	(i) Other non-current assets	0.48	-
(2)	Current assets		
	(a) Inventories	9.39	-
	(b) Financial assets		
	(i) Trade receivables	97.54	-
	(ii) Cash and cash equivalents	7.24	0.01
	(iii) Loans receivable	-	-
	(iiii) Other financial assets	89.78	-
	(c) Current tax asstes (Net)	0.06	-
	(d) Other current assets	0.06	0.01
	Total Assets	278.11	1.92
II.	EQUITY AND LIABILITIES		
(1)	Equity		
	(a) Equity share capital	9.62	4.83
	(b) Other equity	140.57	(4.22)
	Liabilities		
(2)	Non - current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	0.10	1.09
	(ii) Lease liabilities	-	-
	(iii) Other financial liabilities	-	-
	(b) Deferred tax liabilities (Net)	0.58	-
	(c) Provisions	-	-
(3)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	0.02	-
	(ii) Lease liabilities	-	-
	(iii) Trade payables		
	a) Total outstanding dues of micro enterprises and small enterprises	2.30	-
	b) Total outstanding dues of creditors others than micro enterprises and small enterprises	78.50	-
	(iv) Other financial liabilities	0.06	-
	(b) Other current liabilities	46.36	0.22
	(c) Provisions	-	-
	(d) Current tax liabilities (Net)	-	-
	Total Equity and Liabilities	278.11	1.92

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

Monika
CA-Monika Jain
(Partner)
Membership No. 556749

Place: Delhi
Dated: 29 May 2024



For and on behalf of the Board of Directors

For Integrated Industries Limited

Saurabh Goyal
Saurabh Goyal
Managing Director
DIN: 01094455

Sanidhya Garg
Sanidhya Garg
Director
DIN: 09247567

"INTEGRATED INDUSTRIES LIMITED
Formerly named as 'Integrated Technologies Limited'"
Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara DL 110092
CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2024

(Rupees in Crores)

For the year ended	31 March 2024	31 March 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before Tax as per statement of Profit and Loss	26.74	4.99
Adjustment :		
Depreciation & Amortization Expenses	2.26	-
Interest Expense	0.44	-
Profit on sale of PPE	-	-
Operating Profit/(Loss) before Working Capital Changes	29.44	4.99
Adjustments For:		
(Increase)/ Decrease in Current Assets	(197.77)	0.01
Increase/ (Decrease) in Current Liabilities	127.02	-
Operating Profit after Working Capital Changes	(41.31)	5.00
Direct taxes paid	0.50	-
NET CASH (USED)/ GENERATED FROM OPERATING ACTIVITIES	(40.81)	5.00
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(75.85)	-
Capital Advance	1.07	(1.07)
Sale of Fixed Assets	0.03	-
Security Deposit	(0.48)	-
NET CASH (USED)/ GENERATED FROM INVESTING ACTIVITIES	(75.23)	(1.07)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(0.44)	-
Proceeds from Issue of share capital	108.51	-
Proceeds from Loan	0.10	(3.91)
Proceeds from issue of Share warrants	16.13	-
Repayment of Borrowings	(1.08)	-
Lease liability	-	-
NET CASH (USED)/ GENERATED FROM FINANCING ACTIVITIES	123.22	(3.91)
NET CASH INCREASE/(DECREASE) (A+B+C)	7.16	0.01
CASH AND CASH EQUIVALENTS OPENING BALANCE	0.01	-
Effect of exchange rate changes on cash and cash equivalents	0.05	-
CASH AND CASH EQUIVALENTS CLOSING BALANCE	7.24	0.01
CASH AND CASH EQUIVALENTS CLOSING BALANCE	7.24	0.01

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

Monika
CA Monika Jain
(Partner)
Membership No. 556749



Place: Delhi
Dated: 29 May 2024

For and on behalf of the Board of Directors

For Integrated Industries Limited

Saurabh Goyal
Saurabh Goyal
Managing Director

Sanidhya Garg
Sanidhya Garg
Director

DIN: 01094455 / Authorised Signatory
DIN: 09247567

Segment Information

Operating segments are defined as components of an enterprise for which discrete financial information is available that is evaluated regularly by the chief operating decision maker ("CODM"), in deciding how to allocate resources and assessing performance. The Group's chief operating decision maker is the Managing Director and Chief Executive Officer.

The business segments comprises of:

1. Manufacturing of Food Products
2. Trading of Food Products

Summarised segment information for the year ended March 31, 2024 and March 31, 2023 are as follows:

(Rupees In Crores)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			Year Ended	
		31.03.2024 (Audited)	31.12.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023* (Audited)
1	Segment Value of Sales and Services (Revenue)					
	(a) Manufacturing of Food Products	26.31	27.79	-	102.01	-
	(b) Trading of Food Products	112.96	97.97	-	229.20	-
	Value of Sales and Services	139.27	125.75	-	331.21	-
	Less: Inter Segment Transfers	-	-	-	-	-
	Revenue from Operations	139.27	125.75	-	331.21	-
2	Segment Results (EBITDA)					
	(a) Manufacturing of Food Products	22.47	1.66	-	27.73	-
	(b) Trading of Food Products	11.53	8.64	-	21.37	-
	Total Segment Profit before Interest, Tax and Depreciation, Amortisation and Depletion	34.00	10.30	-	49.10	-
3	Segment Results (EBIT)					
	(a) Manufacturing of Food Products	2.19	1.03	-	5.83	-
	(b) Trading of Food Products	11.52	8.64	-	21.35	-
	Total Segment Profit before Interest and Tax	13.71	9.67	-	27.18	-
	(i) Finance Cost	-	0.10	-	0.44	-
	(ii) Interest Income	-	-	-	-	-
	(iii) Other Un-allocable Income (Net of Expenditure)	-0.05	-	-	-0.05	-
	Profit Before Tax from Continuing operations	13.76	9.66	-	26.79	-
	(i) Current Tax	0.31	0.01	-	0.44	-
	(ii) Deferred Tax	0.17	0.46	-	1.41	-
	Profit from Continuing operations	13.28	9.19	-	24.94	-
	Profit from Discontinued operations (Net of Tax)	-	-	-	-	-
	Profit for the Period	13.28	9.19	-	24.94	-
4	Segment Assets					
	(a) Manufacturing of Food Products	131.26	87.12	-	131.26	-
	(b) Trading of Food Products	224.07	143.94	-	224.07	-
	Total Segment Assets	355.33	231.06	-	355.33	-
5	Segment Liabilities					
	(a) Manufacturing of Food Products	131.26	87.12	-	131.26	-
	(b) Trading of Food Products	224.07	143.94	-	224.07	-
	Total Segment Liabilities	355.33	231.06	-	355.33	-

* Segment assets and liabilities have been directly taken from the respective heads in totality of Audited Balance sheet Assets and Liabilities as on 31st March 2024

As per Indian Accounting Standard 108 'Operating Segments', the Company has reported 'Segment Information', as described below:

- (a) The segment Manufacturing of Food Products business includes Manufacturing of Biscuits by the Subsidiary company (Nuture 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 and subsidiary of Nuture well Foods Pvt. Ltd. i.e. Nuture Well LLC



For Integrated Industries Limited

Director/Authorised Signatory

Independent Auditors' Report on Consolidated Financial Results of Integrated Industries Limited for the year ended 31st March 2024 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')

Report on the Audit of the Consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated financial results ("the statements") of Integrated Industries Limited ("Holding Company") 1. and its subsidiary (the Holding Company and its subsidiary together referred to as 'the group' for the year ended 31 March 2024, attached herewith, 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) ('Listing Regulations')

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the our report on separate audited financial statements/ Financial results/ Financial information of the subsidiary, the aforesaid consolidated financial results

(i) includes financial results of the following entities;

Parent:

- Integrated Industries Limited

Subsidiaries :

- Nurture Well Foods Private Limited (**Consolidated**)

(ii) are presented in accordance with the requirements of the Listing Regulations in this regard; and

(iii) give a true and fair view in conformity with the recognition & measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31.03.2024



Basis for Opinion

2. We conducted our audit in accordance with the Standards on Auditing (SAs) issued by Institute of Chartered Accountants of India ("ICAI") as specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the "Code of Ethics" issued by the ICAI together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Statement.

Responsibilities of Management and Those Charged with Governance for the Statement

3. The Statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Holding Company are responsible for the preparation and presentation of this Statement that give a true and fair view of the consolidated net profit, other comprehensive income and other financial information of the Group in accordance with the applicable Indian Accounting Standards (IND AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder, the circulars, guidelines and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Directors of the Holding Company, as aforesaid.
4. In preparing the Statement, the respective Board of Directors/ management of the companies included in the Group, are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



5. The respective Board of Directors/management of the companies included in the Group are also responsible for overseeing the financial reporting process of the companies included in the Group.

Auditor's Responsibilities for the Audit of the Statement

6. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
7. As part of an audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors;
 - Conclude on the appropriateness of Board of Directors's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our



conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern;

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information/ financial statements of the entities within the Group, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Statements.

We communicate with those charged with governance of the Holding Company and its subsidiary included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

8. The Statement includes the consolidated financial results for the quarter ended 31 March 2024, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.



9. The Consolidated Financial Information of the Company for the quarter and year ended 31.03.2023 included in the Statement only includes the figures of standalone financial statements of Integrated Industries Limited for the year and quarter ended 31.03.2023, since the subsidiary company was incorporated during the financial year 2023-24. These figures for the year ended 31.03.2023 was audited by the then Statutory Auditors of the Company, the predecessor audit firm, and they had expressed an unmodified opinion on Standalone Financial Results vide their audit report dated 28.04.2023.

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

FOR PREM GUPTA & COMPANY
Chartered Accountants
Firm's Registration No. 000425N



CA MONIKA JAIN

Partner

Membership No. 556749

UDIN: 24556749BKATSW1837

Place: Noida

Date: 29.05.2024