



# INTEGRATED INDUSTRIES LIMITED

CIN-L10719DL1995PLC277176

Formerly known as Integrated Technologies Limited

February 9, 2024

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

**Scrip Code: 531889**

**Subject: Unaudited Financial Results for the quarter ended 31st December 2023.**

Dear Sir/Madam,

In terms of the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith Unaudited Financial Results for the quarter ended 31<sup>st</sup> December 2023 along with Limited Review Report by Statutory Auditors 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

**PRIYAN  
KA** Digitally signed  
by PRIYANKA  
Date: 2024.02.09  
19:20:25 +05'30'



**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 & NINE MONTHS ENDED 31ST DECEMBER, 2023**

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			NINE MONTHS ENDED		(Rs. In Crores, except per share data)
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	Year Ended 31.03.2023* (Audited)
1	Revenue from operations						
	(a) Net sales/ Income from operations	20.09	14.28	-	38.37	-	-
	(b) Other operating income	-	-	-	-	-	5.14
	<b>Total Revenue from operations (1(a)+1(b))</b>	<b>20.09</b>	<b>14.28</b>	<b>-</b>	<b>38.37</b>	<b>-</b>	<b>5.14</b>
2	Other Income	0.44	0.34	-	0.87	5.10	-
3	<b>Total Income (1+2)</b>	<b>20.53</b>	<b>14.62</b>	<b>-</b>	<b>39.24</b>	<b>5.10</b>	<b>5.14</b>
4	Expenses						
	(a) Cost of material consumed	-	-	-	-	-	-
	(b) Purchase of stock in trade	19.44	13.31	-	36.36	-	-
	(c) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-	-
	(d) Employee benefits expense	0.05	0.03	0.01	0.13	0.03	0.04
	(e) Finance cost	0.01	0.33	-	0.44	-	-
	(f) Depreciation expense	0.01	-	-	0.01	-	-
	(g) Other Expenses	0.10	0.30	0.02	0.60	0.09	0.11
	<b>Total Expenses (4(a) to 4(g))</b>	<b>19.61</b>	<b>13.97</b>	<b>0.03</b>	<b>37.54</b>	<b>0.12</b>	<b>0.15</b>
5	<b>Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)</b>	<b>0.92</b>	<b>0.65</b>	<b>(0.03)</b>	<b>1.70</b>	<b>4.98</b>	<b>4.99</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/ Loss(-) before taxes (5-6)</b>	<b>0.92</b>	<b>0.65</b>	<b>(0.03)</b>	<b>1.70</b>	<b>4.98</b>	<b>4.99</b>
	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	0.23	0.19	-	0.46	-	3.63
8	<b>Total Tax Expense</b>	<b>0.23</b>	<b>0.19</b>	<b>-</b>	<b>0.46</b>	<b>-</b>	<b>3.63</b>
9	<b>Profit/ Loss(-) for the period from continuing operations after tax (7-8)</b>	<b>0.69</b>	<b>0.46</b>	<b>(0.03)</b>	<b>1.24</b>	<b>4.98</b>	<b>1.36</b>
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	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>0.69</b>	<b>0.46</b>	<b>(0.03)</b>	<b>1.24</b>	<b>4.98</b>	<b>1.36</b>
12	<b>Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)</b>	<b>8.204</b>	<b>8.104</b>	<b>4.782</b>	<b>8.204</b>	<b>4.782</b>	<b>4.782</b>
13	<b>Other Equity (As per Audited Balance Sheet as at 31st March)</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>	<b>(0.75)</b>
14	Earnings per share (Face value of shares Rs.10 each) (not annualised)						
	(a) Basic for Continuing Operations (In Rs.)	0.85	0.89	(0.07)	2.06	10.42	2.85
	(b) Diluted for Continuing Operations (In Rs.)	0.78	0.84	(0.07)	1.97	10.42	2.85
15	Ratios:						
	(A) Debt Equity Ratio	-	-	NA	-	NA	NA
	(B) Debt Service Ratio	276.16	0.02	NA	0.11	NA	NA
	(C) Interest Service Ratio	276.16	1.99	NA	4.91	NA	NA

See accompanying Notes to the Standalone Financial Results

**NOTES:**

- These above unaudited standalone financial results for the quarter & nine months ended 31 December 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 February, 2024. 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 standalone financial results for the quarter & nine months ended 31 December 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 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.
- In the context of reporting business / geographical segment as required by Ind AS 100 - "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 100.
- The name of the company has been changed from Integrated Technologies Limited to "Integrated Industries Limited" vide MCA order dated 29th 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 comprise of revenue from the said new line of business.
- During the Nine months ended 31 December 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 & nine months ended 31 December 2023.
- During the Nine months ended 31 December 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 & nine months ended 31 December 2023.
- Pursuant to the approval from the Board vide resolution dated 11th August 2023 and shareholders vide resolution passed at the RGM held on 9th September 2023 the company has increased its existing authorized 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.
- 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 nine months ended 31st December, 2023 the company has issued 24,45,000 Warrants convertible into equity shares at a issue price Rs. 170/- to the proposed allottees on Preferential Basis to the Promoter/Non Promoter Group. Out of this 1,00,000 warrants have been converted into fully paid up equity shares on 27th December, 2023.  
  
Post the above allotments, the Paid-up Equity Capital of the Company now stands increased to Rs. 8,24,89,960/- (Rupees Eight Crore Twenty Four 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 Nine Hundred Sixty only).
- Previous period figures have been regrouped/reclassified, wherever necessary to correspond with the current period's classification / disclosure.



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

For Integrated Industries Limited

*Saurabh Goyal*

Saurabh Goyal  
Managing Director  
DIN: 0097455





**Independent Auditor's Review Report on Standalone Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 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 nine months ended 31<sup>st</sup> December, 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. This Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, in its meeting held on 9<sup>th</sup> February 2024, 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 issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results , prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards (Ind AS), specified under Section 133 of the Companies Act 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in 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 nine months ended 31<sup>st</sup> December, 2022 were reviewed by the predecessor audit firm, and they had expressed unmodified conclusion vide their review report dated 9 February 2023 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 matters.

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



**CA MONIKA JAIN**  
**(PARTNER)**  
**MEMBERSHIP NO.: 556749**  
**UDIN: 24556749BKATSB1401**  
**Date: 09<sup>th</sup> February, 2024**  
**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 & NINE MONTHS ENDED 31ST DECEMBER, 2023

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			NINE MONTHS ENDED		Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023* (Audited)
1	Revenue from operations						
	(a) Net sales/ Income from operations	125.75	46.72	-	191.94	-	-
	(b) Other operating Income	0.02	0.02	-	0.04	5.10	5.14
	<b>Total Revenue from operations {1(a)+1(b)}</b>	<b>125.77</b>	<b>46.74</b>	<b>-</b>	<b>191.98</b>	<b>-</b>	<b>5.14</b>
2	Other Income	-	-	-	-	5.10	-
3	<b>Total Income (1+2)</b>	<b>125.77</b>	<b>46.74</b>	<b>-</b>	<b>191.98</b>	<b>5.10</b>	<b>5.14</b>
4	Expenses						
	a) Cost of material consumed	21.90	24.36	-	61.04	-	-
	b) Changes in Inventories Of Finished Goods Work-In-Progress And Stock-In-Trade	-1.82	0.63	-	-5.13	-	-
	c) Purchase of stock in trade	88.36	13.31	-	105.28	-	-
	d) Employee benefits expense	1.39	1.21	0.01	3.34	0.03	0.04
	e) Finance cost	0.01	0.33	-	0.44	-	-
	f) Depreciation expense	0.64	0.63	-	1.63	-	-
	g) Other Expenses	5.63	4.41	0.02	12.35	0.09	0.11
	<b>Total Expenses {4(a) to 4(g)}</b>	<b>116.11</b>	<b>44.88</b>	<b>(0.03)</b>	<b>178.95</b>	<b>0.12</b>	<b>0.15</b>
	<b>Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)</b>	<b>9.66</b>	<b>1.86</b>	<b>(0.03)</b>	<b>13.03</b>	<b>4.98</b>	<b>4.99</b>
5	Exceptional Items	-	-	-	-	-	-
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/ Loss(-) before taxes (5-6)</b>	<b>9.66</b>	<b>1.86</b>	<b>(0.03)</b>	<b>13.03</b>	<b>4.98</b>	<b>4.99</b>
	Tax Expense						
	Current Tax	0.01	0.12	-	0.13	-	-
	Deferred Tax	0.46	0.44	-	1.24	-	3.63
	Mat Credit	-	-	-	-	-	-
8	<b>Total Tax Expense</b>	<b>0.47</b>	<b>0.56</b>	<b>-</b>	<b>1.37</b>	<b>-</b>	<b>3.63</b>
9	<b>Profit/ Loss(-) for the period from continuing operations after tax (7-8)</b>	<b>9.19</b>	<b>1.30</b>	<b>(0.03)</b>	<b>11.66</b>	<b>4.98</b>	<b>1.36</b>
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)	-	-	-	-	-	-
	<b>Total Comprehensive Income for the period (9 + 10)</b>	<b>9.19</b>	<b>1.30</b>	<b>(0.03)</b>	<b>11.66</b>	<b>4.98</b>	<b>1.36</b>
11	<b>Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)</b>	<b>8.204</b>	<b>8.104</b>	<b>4.782</b>	<b>8.204</b>	<b>4.782</b>	<b>4.782</b>
12	Other Equity (As per Audited Balance Sheet as at 31st March 2023 )	NA	NA	NA	NA	NA	(0.75)
13	Earnings per share (Face value of shares Rs.10 each) ( not annualised)						
	a) Basic for Continuing Operations (in Rs.)	11.33	2.52	(0.07)	19.30	10.42	2.85
	b) Diluted for Continuing Operations (in Rs.)	10.41	2.38	(0.07)	18.47	10.42	2.85
14	Ratios:						
	(A) Debt Equity Ratio	-	-	NA	-	-	NA
	(B)Debt Service Coverage Ratio	3,023.18	0.04	NA	0.80	-	NA
	(C) Interest Service Coverage Ratio	3,023.18	8.63	NA	34.59	-	NA

\* Figures for the quarter ended 31.12.2022 and year ended 31.03.2023 comprises of Integrated Industries Limited (Formerly Integrated Technologies Limited) only



For Integrated Industries Limited

Director/Authorised Signatory

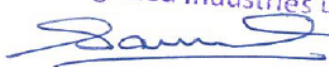


See accompanying Notes to the Consolidated Financial Results &

NOTES :

1	These above unaudited consolidated financial results for the quarter & nine months ended 31 December 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 February, 2024. 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 consolidated financial results for the quarter & nine months ended 31 December 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 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.
4	The unaudited consolidated financial results for the quarter & nine months ended 31 December 2023 includes the limited review results of two subsidiaries. The financial results of two subsidiaries have been consolidated in accordance with Ind AS 110-Consolidated Financial Statements.
5	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 & nine months ended 31 December 2023 has been attached as per Annexure "A".
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 the said new line of business.
8	During the nine months ended 31 December, 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 nine months ended 31 December, 2023. Accordingly the results for the Quarter ended 30th September, 2023 and Quarter & Nine month ended 31st December, 2023 are not comparable with other periods presented.
9	During the nine months ended 31 December, 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 & nine months ended 31 December 2023. Accordingly the results for the Quarter ended 30th September, 2023 and Quarter & Nine month ended 31st December, 2023 are not comparable with other periods presented.
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.
11	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 nine months ended 31st December, 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/Non Promoter Group. Out of this 1,00,000 warrants have been converted in fully paid up equity shares on 27th December, 2023.  Post the above allotments, the Paid-up Equity Capital of the Company now stands Increased to Rs. 8,24,89,960/- (Rupees Eight Crore Twenty Four 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 Nine Hundred Sixty only).
12	Previous period figures have been regrouped/recast/reclassified, wherever necessary to correspond with the current period's classification / disclosure.



For Integrated Industries Limited  
(Formerly known as integrated technologies limited)  
For Integrated Industries Limited  
  
Saurabh Goyal  
Managing Director  
Director/Authorised Signatory  
DIN: 000455



UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER, 2023

Annexure A  
(Rs. in Crores)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			Nine months Ending	Year Ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022* (Unaudited)	31.12.2023 (Unaudited)	31.03.2023* (Audited)
1	Segment Value of Sales and Services (Revenue)					
	(a) Manufacturing of Food Products	27.79	32.43	-	75.70	-
	(b) Trading of Food Products	97.97	14.29	-	116.24	-
	<b>Value of Sales and Services</b>	<b>125.75</b>	<b>46.72</b>	<b>-</b>	<b>191.94</b>	<b>-</b>
	Less: Inter Segment Transfers	-	-	-	-	-
	<b>Revenue from Operations</b>	<b>125.75</b>	<b>46.72</b>	<b>-</b>	<b>191.94</b>	<b>-</b>
2	Segment Results (EBITDA)					
	(a) Manufacturing of Food Products	1.66	1.76	-	5.26	-
	(b) Trading of Food Products	8.64	1.07	-	9.84	-
	<b>Total Segment Profit before Interest, Tax and Depreciation, Amortisation and</b>	<b>10.30</b>	<b>2.83</b>	<b>-</b>	<b>15.10</b>	<b>-</b>
3	Segment Results (EBIT)					
	(a) Manufacturing of Food Products	1.03	1.13	-	3.64	-
	(b) Trading of Food Products	8.64	1.06	-	9.83	-
	<b>Total Segment Profit before Interest and Tax</b>	<b>9.67</b>	<b>2.19</b>	<b>-</b>	<b>13.47</b>	<b>-</b>
	(i) Finance Cost	0.01	0.33	-	0.44	-
	(ii) Interest Income	-	-	-	-	-
	(iii) Other Un-allocable Income (Net of Expenditure)	-	-	-	-	-
	<b>Profit Before Tax from Continuing operations</b>	<b>9.66</b>	<b>1.86</b>	<b>-</b>	<b>13.03</b>	<b>-</b>
	(i) Current Tax	0.01	0.12	-	0.13	-
	(ii) Deferred Tax	0.46	0.44	-	1.24	-
	<b>Profit from Continuing operations</b>	<b>9.19</b>	<b>1.30</b>	<b>-</b>	<b>11.66</b>	<b>-</b>
	<b>Profit from Discontinued operations (Net of Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Profit for the Period</b>	<b>9.19</b>	<b>1.30</b>	<b>-</b>	<b>11.66</b>	<b>-</b>
4	Segment Assets					
	(a) Manufacturing of Food Products	87.12	86.30	-	87.12	-
	(b) Trading of Food Products	143.94	81.84	-	143.94	-
	<b>Total Segment Assets</b>	<b>231.06</b>	<b>168.14</b>	<b>-</b>	<b>231.06</b>	<b>-</b>
5	Segment Liabilities					
	(a) Manufacturing of Food Products	87.12	86.30	-	87.12	-
	(b) Trading of Food Products	143.94	81.84	-	143.94	-
	<b>Total Segment Liabilities</b>	<b>231.06</b>	<b>168.14</b>	<b>-</b>	<b>231.06</b>	<b>-</b>

\* Segment assets and liabilities have been directly taken from the respective heads in totality of Unaudited Balance sheet Assets and Liabilities as on 31st December, 2023

Notes to Segment Information (Consolidated) for the Quarter & Nine Months Ended 31st December, 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 ) and Nurture Well LLC (UAE incorporated Company)

(c) The previous years figures for the Quarter ending 31st December 2022 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

*[Signature]*  
Director/Authorised Signatory





**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results for the Quarter and nine months ended 31<sup>st</sup> December, 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 nine months ended 31<sup>st</sup> December 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. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, in its meeting held on 9<sup>th</sup> February 2024, 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 as amended (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 issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.





We also performed procedures in accordance with Circular 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 and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in aforesaid Indian Accounting Standards (Ind AS), specified under Section 133 of the Companies Act 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in 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 without giving effect to the elimination of intra group transactions, total revenues of Rs. 27.81 crores and Rs. 75.74 crores, total net profit after tax and total comprehensive income of Rs. 0.79 crore and Rs. 2.73 Crores for the quarter and nine month ended 31 December 2023, respectively.
7. The Consolidated financial results include the financial results of one subsidiary which have been reviewed by their independent respective auditor, whose financial results reflect without giving effect to the elimination of intra group transactions, total revenues of Rs. 77.88 crores, total net profit after tax and total comprehensive income of Rs. 7.70 crores for the quarter and nine month ended 31<sup>st</sup> December 2023. We did not review the financial results of this subsidiary included in the statement. The independent auditor report on interim financial results of the subsidiary have been furnished to us by the management and our conclusion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in





respect of this subsidiary is based solely on the report of such auditors and the procedures performed by us as stated in paragraph 3 above.

Our review report is not modified in respect of this mater.

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



**CA MONIKA JAIN**  
**(PARTNER)**  
**MEMBERSHIP NO.: 556749**  
**UDIN: 24556749BKATSC9128**

**Date: 9<sup>th</sup> February 2024**  
**Place: New Delhi**