



C. Mukherjee & Co.
Chartered Accountants

ANNEXURE-V
LIMITED REVIEW REPORT FOR THE COMPANIES (OTHER THAN BANKS)

To,
Board of Directors of
Integra Switchgear Limited

We have reviewed the accompanying statement of unaudited financial result of **Integra Switchgears Limited** for the period ended 30/06/2018. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

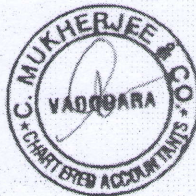
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure 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.

Based on our review conducted as above, nothing has been come to our attention that cause us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and polices has not disclosed the information required to be disclosed in terms of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR C. MUKHERJEE & CO
Chartered Accountants
Firm Reg. No. 002149S

(Chayan Mukherjee)
M.No. 050861

PLACE: VADODARA
DATE : 31/07/2018





C. Mukherjee & Co.

Chartered Accountants

Auditor's Report on Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,

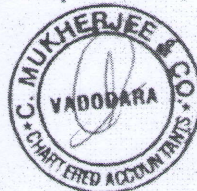
Board of Directors of Integra Switchgear Limited

We have audited the financial results of **Integra Switchgear Limited** for the period 1st April 2018 to 30th June'2018 attached herewith, being submitted by the company pursuant to the requirement of regulations, 2015. These financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with recognition and measurement principles laid down in accounting, under Section 133 of the companies Act, 2013 read with relevant rules issued there under, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. And audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanation given to us these financial results for the period from 01st April 2018 to 30th June'2018;

- i. Are presented in accordance with the requirements of regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regards and





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- ii. Give a true and fair view subject to **Non Provision of Depreciation on Fixed Assets for the company (read with note no. 16 forming part of the other notes to accounts)** of the net loss and other financial information for the period from 01st April 2018 to 30th June' 2018

FOR C. MUKHERJEE & CO
Chartered Accountants
Firm Reg. No. 002149S

(ChayanMukherjee)
M.No. 050861

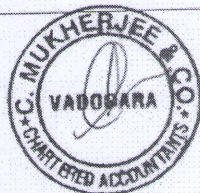
PLACE: VADODARA
DATE :31/07/2018



ANNEXURE - I

Statement of Impact of Audit Qualifications (for audit report with modified opinion) submitted along-
with Annual Audited Financial Results (Standalone and Consolidated separately)

Statement of Impact of Audit Qualifications for the Period from April 1, 2018 to June 30, 2018 [See Regulation 33/52 of the SEBI(LODR) (Amendment) Regulations, 2016]				
I	Sr.No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total Income	1,24,774.00	1,24,774.00
	2	Total Expenditure	1,89,023.06	3,49,273.06
	3	Net Profit / (Loss)	(64,249.06)	(2,24,499.06)
	4	Earnings Per Share	(0.02)	(0.07)
	5	Total Assets	1,78,33,310.97	1,76,73,060.97
	6	Total Liabilities	60,40,433.80	60,40,433.80
	7	Net Worth	1,17,92,877.17	1,16,32,627.17
	8	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil
II	Audit Qualification (each audit qualification separately):			
	a.	Details of Audit Qualification: <u>Depreciation for the period has not been provided by the management.</u>		
	b.	Type of audit qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion		
	c.	Frequency of Qualification : Whether appeared first time / repetitive / since how long continuing		
	d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Vies : <u>We agree with the auditor's qualification but as there is no commercial production on volume basis we have not provided depreciation as per management's decision.</u>		
	e.	For audit Qualification(s) where the impact is not quantified by the auditor:		
		(i) Management's estimation on the impact of audit qualification :		
		(ii) If management is unable to estimate the impact, reasons for the same		
		(iii) Auditors comments on (i) or (ii) above :		
III	Signatories :			
	CEO / Managing Director		For Integra Switchgear Ltd	
	CFO		<i>Ramakrishnan</i>	
	Audit Committee Chairman		- Director	
	Statutory Auditor	C. MUKHERJEE & Co. Chartered Accountants	<i>[Signature]</i>	
	Place :		(C. Mukherjee)	
	Date : 31/7/2018		PROPRIETOR	
			T.N. NO: 050861	



INTEGRA SWITCHGEAR LTD.
 REGD. OFFICE : 10, G.I.D.C. POR-RAMANGAMDI, DIST. VADODARA,
 TEL No. 0265-2642984 FAX 0265-2644585 WEBSITE WWW.integraindia.com
 CIN: L29130GJ1992PLC018684 email id.mcb@integraindia.com
 UNAUDITED (PROVISIONAL) FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2018

	QUARTER ENDED 30-Jun-18 (Unaudited)	PRECEDING 3 MONTHS ENDED 31-Mar-18 (Audited)	3 MONTHS ENDED 30-Jun-17 (Unaudited)	YEAR ENDED 31-Mar-18 (Audited)
(Rs. in lacs)				
1 INCOME FROM OPERATIONS				
I (a) Net Sales / Income from OperationS(Net of excise duty)	1.24	1.09	0.70	3.20
(b) Other operating Income				
II Other Income	0.00	0.00	-	2.13
III Total Income	1.24	1.09	0.70	5.33
IV Expenses				
a) Cost of materials consumed	0.07	-	0.14	0.39
b) Purchase of Stock in Trade				
c) changes in inventories of finished goods, work in progress and stock in trade		0.58	0.16	0.83
d) Employee Benefit Expenses				
e) Depreciation and amortisation expnses				
f) Other Expenses (any item exceeding 10% of the Total Expenses relating to continuing operations To be shown separately)	1.81	0.99	4.29	9.36
IV Total Expenses	1.88	1.57	4.59	10.58
V Profit/(loss) from Operation before other income , interest and Exceptional	(0.64)	(0.48)	(3.89)	(5.25)
VI Exceptional items				
VII Profit/(loss) from ordinary activities before Finance Costs and Exceptional items items(3+4)	(0.64)	(0.48)	(3.89)	(5.25)
VIII (1) Current Tax	0.00	0.00	0.00	0.00
(2) Deferred Tax	0.00	0.00	0.00	0.00
IX Profit(+)/Loss(-) for the period from continuing operations (VII-VIII)	(0.64)	(0.48)	(3.89)	(5.25)
X Profit(+)/Loss(-) from discontinued operations				
XI Tax expense of discontinued operations				
XII Profit(+)/Loss(-) from discontinued operations (after tax) (X-XI)				
XIII Profit(+)/Loss(-) for the period (IX+XII)	(0.64)	(0.48)	(3.89)	(5.25)
XIV Other comprehensive Income				
XV Total Comprehensive Income				
XVI Paid up equity share capital(face value Rs.10 per share)	303.43	303.43	303.43	303.43
XVII Earning per share (for continuing operation):				
a. Basic -Rs.	(0.00)	(0.34)	(0.13)	(0.02)
b. Diluted -Rs.				
XVIII Earning per share (for discontinued operation):				
a. Basic -Rs.	(0.00)	(0.34)	(0.13)	(0.02)
b. Diluted -Rs.				
XIX Earning per share (for discontinued & continuing operations)				
a. Basic -Rs.	(0.00)	(0.34)	(0.13)	(0.02)
b. Diluted -Rs.				

- The above result as reviewed by the Audit committee, has been approved at the meeting of the Board of Directors of the Company held on 31
- The figures for the quarter ended 31-03-2018 is balancing figures between the audited figures in respect of the full year financial year and the published year to date figures upto 31-12-2017 subjected to limited review by the auditor of the respective financial year.
- Previous period figures have been regrouped wherever considered necessary to conform to the current period regroup .
- The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules 2015(Ind AS) prescribed under section 133 of the Companies Act 2013 and other recognised accounting policies to the extent applicable. The company has adopted the Ind AS with the transition beginning from 1st April 2017 and has thus restated the results for the period ended 31st
- Provisions for Taxes, Deferred tax implications, employee benefits, restatement, if any, are made at the end of the financial year.
- The Ind AS compliant corresponding figures pertaining to the relevant periods of the previous year, for the quarter ended 30th June 2018 have not been subject to limited review report. However, the management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- The statement does not include IND AS compliant result for the preceding quarter and previous year ended 31st March, 2018 as same not being mandatory as per SEBI Circular dated 5th July 2016.
- Reconciliation of Net Profit after tax for quarter ended 31st March 2018 as per as Indian GAAP to Ind AS compliant result as required pursuant to circular no. CIR/CFD/FAC/62/2016 dated 05/07/2016 is given below:

Particulars	AMOUNT Rs. In Lakhs
Profit(+)/Loss (-) for the period as per Indian GAAP	
Profit(+)/Loss (-) for the period as per Indian AS	

Particulars	30/06/2018	31/03/2018
Total Equity as per India GAAP	303.44	303.44
Adjustment if any		
Total Equity as per IND AS	303.44	303.44

For Integra Switchgear Ltd.

Place : VADODARA
 Date : 31-07-2018

Dharmakrishnan
 Director