

**Integra
Switchgear
Limited**

Regd. Office & Factory :
10, GIDC, POR-RAMANGAMD
POR- 391243 Dist. VADODARA, INDIA
TEL. : 0265-2831195 / 2830144 / 2642984
FAX : 91-265-2644585
E-mail : mcb@integraindia.com
URL : www.integraindia.com
CIN : L29130GJ1992PLC018684



The Safer One!

ISL/ 40 /2019-20
14th November, 2019

The Corporate Relationship Department
The Bombay Stock Exchange,
Ground Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, MUMBAI – 400023.

Dear Sirs,

Ref: Scrip Code - 517423

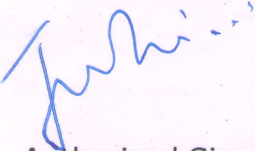
Sub: Un-audited Financial Results for the quarter ended 30-09-2019

We submit herewith un-audited financial result for the quarter ended on 30-09-2019, in PDF format, with Limited Review Report and Annexure I regarding statement of impact of Audit Qualifications (for audit report with modified opinion) as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

Yours faithfully,

For INTEGRA SWITCHGEAR LIMITED


Authorised Signatory

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 SEPTEMBER 2019

	QUARTER ENDED 30-Sep-19 (Unaudited)	QUARTER ENDED 30-Jun-19 (Unaudited)	QUARTER ENDED 30-Sep-18 (Unaudited)	6MONTHS ENDED 30-Sep-19 (Audited)	6 MONTHS ENDED 30-Sep-18 (Unaudited)	YEAR ENDED 31-Mar-19 (Audited)
(Rs. in lacs)						
I INCOME FROM OPERATIONS						
(a) Net Sales / Income from Operations (Net of excise duty)			0.32	-	1.56	1.56
(b) Other operating income						
II Other Income						
III Total Income	0.00	0.00	0.32	0.00	1.56	1.56
IV Expenses						
a) Cost of materials consumed					0.07	0.06
b) Purchase of Stock in Trade						
c) changes in inventories of finished goods, work in progress and stock in trade						
d) Employee Benefit Expenses	0.53	0.29		0.05		0.32
e) Depreciation and amortisation expenses						
f) Other Expenses (any item exceeding 10% of the Total Expenses relating to continuing operations To be shown separately)	2.95	1.15	2.34	3.43	4.15	9.39
IV Total Expenses	3.48	1.44	2.34	3.48	4.22	9.77
V Profit/(loss) from Operation before other income, interest and Exceptions	(3.48)	(1.44)	(2.02)	(3.48)	(2.66)	(8.21)
VI Exceptional items						
VII Profit/(loss) from ordinary activities before Finance Costs and Exceptional items items(3+4)	(3.48)	(1.44)	(2.02)	(3.48)	(2.66)	(8.21)
VIII (1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit(+)/Loss(-) for the period from continuing operations (VII-VIII)	(3.48)	(1.44)	(2.02)	(3.48)	(2.66)	(8.21)
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)	(3.48)	(1.44)	(2.02)	(3.48)	(2.66)	(8.21)
XIV Other comprehensive Income						
XV Total Comprehensive Income						
XV Paid up equity share capital (face value Rs.10 per share)	288.16	288.15	303.43	288.16	303.43	288.16
XVI Earning per share (for continuing operation):						
a. Basic -Rs.	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.03)
b. Diluted -Rs.						
XVII Earning per share (for discontinued operation):						
a. Basic -Rs.	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.03)
b. Diluted -Rs.						
XVIII Earning per share (for discontinued & continuing operations):						
a. Basic -Rs.	(0.01)	(0.00)	(0.01)	(0.01)	(0.01)	(0.03)
b. Diluted -Rs.						

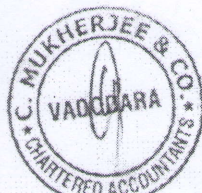
- The above result as reviewed by the Audit committee, has been approved at the meeting of the Board of Directors of the Company held on 14-11-2019
- The figures for the quarter ended 30-09-2019 is balancing figures between the audited figures in respect of the full year financial year and the published year to date figures upto 31-03-2018 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.
- Provisions for Taxes, Deferred tax implications, employee benefits, restatement, if any, are made at the end of the financial year.

Place : VADODARA

Date : 14-11-2019

For Integra Switchgear Ltd.

John
Director



INTEGRA SWITCHGEAR LIMITED
Balance Sheet as at 30-09-2018

(Rupees in Lacs)

Sr. No.	Particulars	As at 30.09.2019 [Unaudited]	As at 31.03.2019
1	ASSETS		
	Non-current assets		
	(a) Property, Plant and Equipment	9.67	9.67
	(b) Capital work-in- progress	13.04	13.04
	(c) Investment Property	62.87	62.87
	(d) Goodwill		
	(e) Other Intangible assets	34.41	34.41
	(f) Intangible assets under development		
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	53.45	53.45
	(iii) Loans	-	-
	(iv) Others (Gratuity & Leave Encashment Fund)		
	(i) Deferred Tax Assets(net)		
	(j) Other non-current assets(Advance Against Order & Other Deposites)	6.75	2.02
2	Current assets		
	(a) Inventories		
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables		
	(iii) Cash and cash equivalents	3.82	0.04
	(iv) Bank balances other than (iii) above	0.23	1.33
	(v) Loans		
	(vi) Others (Short Term Loans & Advances)		
	(c) Current Tax Assets (Net)		
	(d) Other current assets		
	Total Assets	184.24	176.83

EQUITY AND LIABILITIES			
	Equity		
	(a) Equity Share capital	303.44	303.44
	(b) Other Equity	(196.56)	(193.09)
1	LIABILITIES		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade payables		
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		
	(b) Provisions		
	(c) Deferred tax liabilities (Net)		
	(d) Other non-current liabilities		
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	76.13	64.49
	(ii) Trade payables	1.16	1.58
	(iii) Other financial liabilities (other than those specified in item C)		
	(c) Provisions	0.07	0.41
	(d) Current Tax Liabilities (Net)		
	Total Equity and Liabilities	184.24	176.83

The above result as reviewed by the Audit committee, has been approved at the meeting of the Board of Directors of the Company on 14-11-2019

C. MUKHERJEE & CO.
Chartered Accountants

Date : 14-11-2019

(C. Mukherjee)
PROPRIETOR

For Integra Switchgear Ltd,

Jagesh Mahendrabhai Doshi

Jagesh Mahendrabhai Doshi

Director

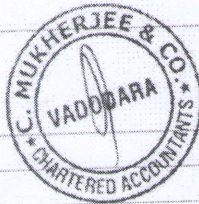
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ANNEXURE – I

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 July 1, 2019 to September 30, 2019
[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	0.00	0.00
	2	Total Expenditure	3,48,000.00	5,08,250.00
	3	Net Profit / (Loss)	(3,48,000.00)	(5,08,250.00)
	4	Earnings Per Share	(1.00)	(1.00)
	5	Total Assets	18,584,250.00	18,424,000.00
	6	Total Liabilities	71,10,328.56	77,36,000.00
	7	Net Worth	11,473,922.00	10,688,000.00
	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: Depreciation for the period has not been provided by the management.		
	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. <i>Joshi</i> Director		
	CFO			
	Audit Committee Chairman			
	Statutory Auditor			
	Place : Vadodara			
	Date : 14/11/2019			

C. MUKHERJEE & Co.
Chartered Accountants
Ch
(C. Mukherjee)
PROPRIETOR



C. Mukherjee & Co.
Chartered Accountants

LIMITED REVIEW REPORT FOR THE COMPANIES (OTHER THAN BANKS)

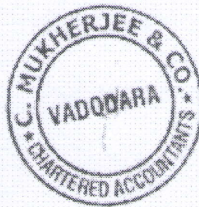
To,
Board of Directors of
Integra Switchgear Limited

We have reviewed the accompanying statement of unaudited financial result of **Integra Switchgears Limited** for the period ended 30/09/2019. 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 : 14/11/2019



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 July 2019 to 30th September, 2019 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.



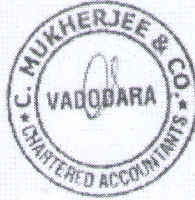
C. Mukherjee & Co.

Chartered Accountants

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 July 2019 to 30th September, 2019;

- 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
- 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 July 2019 to 30th September, 2019

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



PLACE: VADODARA
DATE : 14/11/2019

(Chayan Mukherjee)
M.No. 050861