

# INTEGRA GARMENTS AND TEXTILES LIMITED

(formerly known as Five Star Mercantile Limited)

2A, Tilak Nagar, Meghranjani Apartment, Tilak Nagar, Nagpur, Maharashtra- 440010

CIN: L18109MH2007PLC172888

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November 8, 2021

Listing Compliance Department  
National Stock Exchange of India Limited.  
Exchange Plaza, Bandra-Kurla Complex,  
Bandra (E), Mumbai 400051  
Fax: 022-26598235/36

Listing Compliance Department  
BSE Limited.  
Phirozee Jeejeebhoy  
Towers, Dalal Street, Fort,  
Mumbai - 400 001

NSE Symbol: INTEGRA

Scrip Code: 535958

## Sub: Outcome of Board Meeting

Dear Sir/ Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended from time to time, we are pleased to inform you that the Board of Directors (the "Board") of the Company at its duly convened meeting held today i.e November 8, 2021 has inter-alia:

1. considered, approved and take on record the Un-audited Financial Results for the second quarter and half year ended September 30, 2021;
2. Approved the appointment of Mr. Sandeep Gupta as Chief Financial Officer of the Company.

*Stipulated details on above mentioned change in KMP in accordance with SEBI circular CIR/CFD/CMD/4/2015 dated 9th September 2015 are provided in Annexure-1.*

The meeting was commenced at 05:45 P.M. and concluded at 10:25 P.M.

We request you to kindly take the above information on record and oblige.

Thanking you,

Yours Faithfully,  
for Integra Garments and Textiles Limited

Prince Chugh  
Company Secretary

Encl: a/a

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Annexure -1

Information as per SEBI Circular No.CIR/CFD/CMD/4/2015 dated September 9, 2015 read with Regulation 30- Para A of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

**Mr. Sandeep Gupta**

S. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Date of appointment/ Cessation (as applicable) and term of appointment	November 8, 2021
3.	Disclosure of relationships between directors (in case of appointment of a director)	NA
4.	Qualification	Chartered Accountant
5.	Experience	Mr. Sandeep Gupta is Chartered Accountant and associate member of the Institute of Chartered Accountants of India, with experience in the areas of strategic financial planning, taxation, finance & accounts.



**MAYUR KHANDELWAL & CO.**  
CHARTERED ACCOUNTANTS

**Independent Auditor's report on Standalone Ind AS Financial Results of Integra Garments & Textiles Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
**Integra Garments & Textiles Limited**

1. We have audited the Standalone Ind AS Financial Results of **Integra Garments & Textiles Limited** ("the company") for the quarter and half year ended on September 30, 2021, being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. This standalone Ind AS financial results are based on the standalone Ind AS financial statements for the quarter and half year ended September 30, 2021 prepared in accordance with the accounting principles generally accepted in India, including India Accounting Standards ('Ind AS') specified under section 133 of the Companies Act 2013 ('the act') and the SEBI circular CIR/CFD//CMD/15/2015 dated November 30, 2015 and CIR/CFD/FAC/62/2016 dated July 5, 2016, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone Ind AS financial results based on our audit of standalone Ind AS financial statements for the quarter and half year ended on September 30, 2021.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Emphasis on matter

We draw attention to the following matters: -

H. O. - C/o. Bhavani Printing Press, Gurunanak Ward, Gondia, MH - 441601 Tel: +91 9424689220, 9527621620  
Branch- 3A/20, Arvind Nagar, Kalina, Santacruz East, Mumbai, MH - 400029 Tel: +91 9890694521, 9545234521





# INTEGRA GARMENTS AND TEXTILES LIMITED

(formerly known as Five Star Mercantile Limited)

2A, Tilak Nagar, Meghranjani Apartment, Tilak Nagar, Nagpur, Maharashtra- 440010

CIN: L18109MH2007PLC172888

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2021

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Revenue from Operations</b>						
a.	Revenue from Operations	35.21	-	-	35.21	-	-
2	<b>Other Income</b>	0.12	-	-	0.12	-	0.41
3	<b>Total Income (1+2)</b>	<b>35.33</b>	<b>-</b>	<b>-</b>	<b>35.33</b>	<b>-</b>	<b>0.41</b>
4	<b>EXPENSES :</b>						
a.	Cost of Materials Consumed	13.90	-	-	13.90	-	1.30
b.	Purchases of Stock-in-Trade	-	-	-	-	-	-
c.	Change in inventory of finished goods, work in progress and stock in trade	(0.13)	-	-	(0.13)	-	-
d.	Employee Benefits Expense	6.08	-	-	6.08	-	-
e.	Finance Costs	0.05	4.40	9.00	4.45	16.00	26.33
f.	Depreciation and Amortisation Expense	-	-	4.00	-	9.00	18.00
g.	Other Expenses	5.37	4.55	4.00	9.92	7.00	15.33
	<b>Total Expenses</b>	<b>25.27</b>	<b>8.95</b>	<b>17.00</b>	<b>34.22</b>	<b>32.00</b>	<b>60.96</b>
5	<b>Profit Before Exceptional Items and Tax (3-4)</b>	<b>10.06</b>	<b>(8.95)</b>	<b>(17.00)</b>	<b>1.11</b>	<b>(32.00)</b>	<b>(60.55)</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/ (Loss) Before Tax (5-6)</b>	<b>10.06</b>	<b>(8.95)</b>	<b>(17.00)</b>	<b>1.11</b>	<b>(32.00)</b>	<b>(60.55)</b>
8	<b>Tax Expense/(Benefits):</b>						
	i. Current Tax	-	-	-	-	-	-
	ii. Deferred Tax	-	-	-	-	-	-
	iii. Previous period tax	-	-	-	-	-	-
	<b>Total Tax Expense (i+ii)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Net Profit/(Loss) from continuing operations (7-8)</b>	<b>10.06</b>	<b>(8.95)</b>	<b>(17.00)</b>	<b>1.11</b>	<b>(32.00)</b>	<b>(60.55)</b>
10	<b>Other Comprehensive Income :</b>						
	A.) (i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
	(ii) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	B) (i) items that will be reclassified to profit and loss account	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	<b>Total Other Comprehensive Income (9+10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Comprehensive Income for the period ( 9+11)</b>	<b>10.06</b>	<b>(8.95)</b>	<b>(17.00)</b>	<b>1.11</b>	<b>(32.00)</b>	<b>(60.55)</b>
12	Paid up Equity Share Capital (Face Value Rs.10 each)	1,089.97	1,089.97	1,089.97	1,089.97	1,089.97	1,089.97
13	Other Equity	-	-	-	-	-	(4,109.61)
14	Net Worth						(3,019.64)
15	<b>Earnings per Equity Share of Rs. 10 each</b>						
	Basic	0.03	(0.02)	(0.05)	0.00	(0.09)	(0.17)
	Diluted	0.03	(0.02)	(0.05)	0.00	(0.09)	(0.17)

**Notes:**

1. These financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules 2015, as amended, as specified in section 133 of the Companies Act, 2013. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on November 08, 2021.

2. The Statutory Auditors of the Company have carried out a Limited Review of the above Unaudited Financial Results for the quarter ended September 30, 2021 and their report was placed before the Board.

3. The Company operates in one reportable business segment i.e. Garment Product and there are no separate reportable segment.

4. Corresponding figures of the previous periods have been regrouped/reclassified/restated wherever consider necessary.

For and on behalf of Board of Directors of  
Integra Garments & Textiles Limited

For Integra Garments and Textiles Limited

Vishesh Gupta  
Managing Director  
DIN: 00255689

Director/Auth. Signatory

Place: Delhi

Date: November 8, 2021

**Integra Garments & Textiles Limited**  
**Standalone Statement of Assets and Liabilities**

Particulars	(₹ In Lakhs)	
	As at 30-Sep-21	As at 31-Mar-21
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
a) Property, Plant and Equipment	-	-
b) Other Intangible Assets	-	-
c) Financial Assets	-	-
d) Other Non-Current Assets	0.09	0.09
<b>Current Assets</b>		
a) Inventories	0.22	-
b) Financial Assets	-	-
i) Trade Receivables	9.78	9.78
ii) Cash and Cash Equivalents	18.34	0.43
iii) Bank Balances other than Cash and Cash Equivalents	5.35	5.35
c) Other Current Assets	3.30	0.05
<b>Total Assets</b>	<b>37.08</b>	<b>15.70</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity Share Capital	1,089.97	1,089.97
b) Other Equity	(4,108.50)	(4,109.61)
	(3,018.53)	(3,019.64)
<b>Non-Current Liabilities</b>		
a) Financial Liabilities		
Borrowings	2.50	2.50
b) Provisions	-	-
c) Deferred Tax Liabilities	-	-
d) Other Non-Current Liabilities	-	-
<b>Current Liabilities</b>		
a) Financial Liabilities		
(i) Borrowings	2,872.18	2,859.30
(ii) Trade Payables		
Dues to Micro, Small & Medium Enterprises	-	-
Others	2.13	2.13
(iii) Other Financial Liabilities	169.33	163.39
b) Other Current Liabilities	9.47	8.02
c) Provisions	-	-
<b>Total Equity and Liabilities</b>	<b>37.08</b>	<b>15.70</b>

For and on behalf of Board of Directors of  
**Integra Garments & Textiles Limited**  
**For Integra Garments and Textiles Limited**

  
**Director/Auth. Signatory**  
**Vishesh Gupta**  
Managing Director  
DIN: 00255689

Place: Delhi  
Date: November 8, 2021

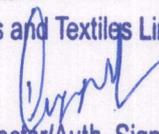
Integra Garments & Textiles Limited  
Unaudited Standalone Cash Flow Statement

(₹ In Lakhs)

Particulars	Year ended	Year ended	Year ended
	30-Sep-21	30-Sep-20	31-Mar-21
	Unaudited	Unaudited	Audited
<b>Cash Flow from Operating Activities</b>			
Net Profit/(Loss) before Tax	1.11	(31.82)	(60.55)
Adjustment for :			
Depreciation & Amortisation Expense	-	9.00	18.00
Interest Income	4.45	15.71	26.33
Interest Expense	-	0.33	0.89
Other Adjustments	-	-	-
Net unrealized foreign exchange (gain)	-	-	-
<b>Operating Profit before working Capital Changes :</b>	<b>5.56</b>	<b>(6.78)</b>	<b>(15.33)</b>
Movements in Working Capital :			
(Increase)/decrease in Trade Receivables and Others	(3.25)	(4.18)	(0.05)
(Increase)/decrease in Inventories	(0.22)	-	0.41
Increase/(decrease) in Trade payables and Others	2.94	1.67	0.48
<b>Cash generated from Operations :</b>	<b>5.03</b>	<b>(9.29)</b>	<b>(14.49)</b>
Direct Taxes Paid			
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>5.03</b>	<b>(9.29)</b>	<b>(14.49)</b>
Cash Flow from Investing Activities			
Purchase of property, plant and equipment including CWIP	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Movement in Investments	-	-	-
Movement Bank Deposit not considered as cash & cash equivalent	-	-	-
Interest Received	-	-	-
<b>Net Cash flow from/(used in) Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash Flow from Financing Activities			
Proceeds from/ (repayment of) Long term borrowings	-	-	-
Money received against share warrants	-	-	-
Proceeds from/ (repayment of) in Short term borrowings	12.88	9.30	14.30
Dividend Paid	-	-	-
Interest Paid	-	-	-
<b>Net Cash flow from/(used) in Financing Activities</b>	<b>12.88</b>	<b>9.30</b>	<b>14.30</b>
Net Increase/Decrease in Cash & Cash Equivalents	17.91	0.01	(0.19)
Cash & Cash equivalents at the beginning of the year	0.43	0.62	0.62
<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>18.34</b>	<b>0.63</b>	<b>0.43</b>
<b>Components of Cash and Cash Equivalents</b>			
Cash in Hand	17.18	-	-
Balance with Scheduled Banks :			
Current Accounts	1.16	0.63	0.43
<b>Cash &amp; Cash Equivalents</b>	<b>18.34</b>	<b>0.63</b>	<b>0.43</b>

For and on behalf of Board of Directors of  
Integra Garments & Textiles Limited

For Integra Garments and Textiles Limited

  
Vishesh Gupta  
Managing Director  
DIN: 00255689

Place: Delhi  
Date: November 8, 2021