

# INTEGRATED INDUSTRIES LIMITED

CIN-L31909DL1995PLC277176

Formerly known as Integrated Technologies Limited

July 25, 2023

To,  
The Manager (Listing Department)  
BSE Limited  
P.J Tower, Dalal Street,  
Mumbai – 400 001

**Scrip Code: 531889**

**Subject: Intimation on the Outcome of the Board Meeting and Unaudited Financial Results for the quarter year ended 30<sup>th</sup> June 2023**

Dear Sir/Madam,

Pursuant to Regulation 30, read with Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) 2015, (Listing Regulations), this is to inform you that the Board of Directors of the Company at their meeting held Tuesday, the 25th July, 2023 which commenced on 11.00 a.m. and concluded on 12.30 p.m., inter-alia, considered and approved the Unaudited Financial Results (Standalone and Consolidated) for the Quarter ended 30th June, 2023.

We hereby enclose the following:

1. The unaudited Financial Results (Standalone and Consolidated) for the quarter year ended 30<sup>th</sup> June 2023.
2. Limited Review Report of M/s Prem Gupta & Co., Chartered Accountants, the Statutory Auditors of the Company on the said financials of the Company, as required under regulation 33 of Listing Regulations.

This is for your information and record.

Yours faithfully,

**For Integrated Industries Limited**  
*(formerly known as Integrated Technologies Limited)*

PRIYA  
NKA

Digitally signed  
by PRIYANKA  
Date: 2023.07.25  
12:48:01 +05'30'

**Priyanka**  
**Company Secretary and Compliance Officer**

**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](mailto:info@integratedindustries.in) Website: [www.integratedindustries.in](http://www.integratedindustries.in)**


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

<p style="text-align: center;"><b>INTEGRATED INDUSTRIES LIMITED</b>  <b>(Formerly Integrated Technologies Limited)</b>  <b>CIN - L31909DL1995PLC277176</b>  <b>Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092</b>  <b>STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023</b></p>					
(Rs. In Crores, except per share data)					
S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 * (Audited)	30.06.2022* (Unaudited)	31.03.2023* (Audited)
1	Revenue from operations				
	(a) Net sales/ Income from operations	19.47	-	-	-
	(b) Other operating Income	-	0.04	-	5.14
	<b>Total Revenue from operations [1(a)+1(b)]</b>	<b>19.47</b>	<b>0.04</b>	<b>-</b>	<b>5.14</b>
2	Other Income	-	-	-	-
3	<b>Total Income (1+2)</b>	<b>19.47</b>	<b>0.04</b>	<b>-</b>	<b>5.14</b>
4	Expenses				
	a) Cost of material consumed	14.78	-	-	-
	b) Changes In Inventories Of Finished Goods Work-In-Progress And Stock-In-	(3.94)	-	-	-
	c) Purchase of stock in trade	3.61	-	-	-
	d) Employee benefits expense	0.74	0.01	0.01	0.04
	e) Finance cost	0.10	-	-	-
	f) Depreciation expense	0.36	0.00	-	0.00
	g) Other Expenses	2.31	0.02	0.04	0.11
	<b>Total Expenses [4(a) to 4(g)]</b>	<b>17.96</b>	<b>0.03</b>	<b>0.05</b>	<b>0.15</b>
5	<b>Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)</b>	<b>1.51</b>	<b>0.01</b>	<b>(0.05)</b>	<b>4.99</b>
6	Exceptional Items	-	-	-	-
7	<b>Profit/ Loss(-) before taxes (5-6)</b>	<b>1.51</b>	<b>0.01</b>	<b>(0.05)</b>	<b>4.99</b>
	Tax Expense				
	Current Tax	-	-	-	-
	Deferred Tax	0.34	3.63	-	3.63
	Mat Credit	-	-	-	-
8	<b>Total Tax Expense</b>	<b>0.34</b>	<b>3.63</b>	<b>-</b>	<b>3.63</b>
9	<b>Profit/ Loss(-) for the period from continuing operations after tax (7-8)</b>	<b>1.17</b>	<b>(3.62)</b>	<b>(0.05)</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>1.17</b>	<b>(3.62)</b>	<b>(0.05)</b>	<b>1.36</b>
12	<b>Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)</b>	<b>4.827</b>	<b>4.827</b>	<b>4.827</b>	<b>4.827</b>
13	<b>Other Equity (As per Audited Balance Sheet as at 31st March 2023 )</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]				
	a) Basic for Continuing Operations (in Rs.)	2.46	(7.57)	(0.10)	2.85
	b) Diluted for Continuing Operations (in Rs. )	2.46	(7.57)	(0.10)	2.85
15	Ratios:				
	(A) Debt Equity Ratio	10.98	NA	NA	NA
	(B) Debt Service Coverage Ratio	15.32	NA	NA	NA
	(C) Interest Service Coverage Ratio	15.32	NA	NA	NA
<p>* Figures for the quarter ended 31.03.2023, 30.06.2022 and year ended 31.03.2023 comprises of Integrated Industries Limited (Formerly Integrated Technologies Limited) only  See accompanying Notes to the Consolidated Financial Results &amp; Annexure A &amp; B</p>					



*[Signature]*

Director/Authorised Signatory

NOTES :	
1	These above unaudited consolidated financial results for the quarter ended 30th June 2023 ('the results') of the Integrated Industries Ltd ('the
2	The unaudited consolidated financial results for the quarter ended 30th June 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.
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 ending 30th June, 2023 includes the quarterly limited reviewed financial results of one subsidiary;. The financial results of one subsidiary 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 ending 30th June 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 applied to Bombay Stock Exchange.
7	The company has commenced new line of business consisting of manufacturing and trading of food products and these financial results comprises of revenue from the the said new line of business.
8	During the Quarter ending 30th June 2023, the Company has acquired 100% stake in M/s Nuture Well Foods Private Limited. This Subsidiary Company (Nuture Well Foods Private Limited), acquired a running biscuit manufacturing plant with a capacity of 34000 MT per annum at Neemrana, Rajasthan during the quarter ended 30th June 2023.
9	In the context of Note no 8 of these results, the company has made changes in Significant Accounting policy and such differences has been stated in "Annexure B" in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.
10	Previous period figures have been regrouped/recast/reclassified, wherever necessary to correspond with the current period's classification / disclosure.
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>For Integrated Industries Limited (Formerly Integrated Technologies Limited)</p> <p><i>Saurabh Goyal</i></p> <p><b>Saurabh Goyal</b> Director/Auditor DIN: 01094455</p> </div> </div>	



## UNAUDITED CONSOLIDATED SEGMENT INFORMATION FOR THE QUARTER ENDED 30TH JUNE, 2023

Annexure A  
(Rs. in Crores)

S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 * (Audited)	30.06.2022* (Unaudited)	31.03.2023* (Audited)
1	Segment Value of Sales and Services (Revenue)				
	(a) Manufacturing of Food Products	15.48	-	-	-
	(b) Trading of Food Products	3.99	-	-	-
	Value of Sales and Services	19.47	-	-	-
	Less: Inter Segment Transfers	-	-	-	-
	Revenue from Operations	19.47	-	-	-
2	Segment Results (EBITDA)				
	(a) Manufacturing of Food Products	1.84	-	-	-
	(b) Trading of Food Products	0.13	-	-	-
	Total Segment Profit before Interest, Tax and Depreciation, Amortisation and	1.97	-	-	-
3	Segment Results (EBIT)				
	(a) Manufacturing of Food Products	1.48	-	-	-
	(b) Trading of Food Products	0.13	-	-	-
	Total Segment Profit before Interest and Tax	1.61	-	-	-
	(i) Finance Cost	0.10	-	-	-
	(ii) Interest Income	-	-	-	-
	(iii) Other Un-allocable Income (Net of Expenditure)	-	-	-	-
	Profit Before Tax from Continuing operations	1.51	-	-	-
	(i) Current Tax	-	-	-	-
	(ii) Deferred Tax	-0.34	-	-	-
	Profit from Continuing operations	1.17	-	-	-
	Profit from Discontinued operations (Net of Tax)	-	-	-	-
	Profit for the Period	1.17	-	-	-
4	Segment Assets				
	(a) Manufacturing of Food Products	85.49	-	-	-
	(b) Trading of Food Products	22.35	-	-	-
	Total Segment Assets	107.84	-	-	-
5	Segment Liabilities				
	(a) Manufacturing of Food Products	85.49	-	-	-
	(b) Trading of Food Products	22.35	-	-	-
	Total Segment Liabilities	107.84	-	-	-

\* Segment assets and liabilities have been directly taken from the respective heads in totality of Unaudited Balance sheet Assets and Liabilities as on 30th June 2023

## Notes to Segment Information (Consolidated) for the Quarter Ended 30th June, 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 Integrated Industries Ltd (formerly know as Integrated Technologies Ltd )

(c) The previous years figures for the Quarter ending 30th June 2022, 31st March 2023 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 LIMITED

  
Director/Authorised Signatory

## Statement of Differences in Significant accounting policies

## Annexure B

Sr. No	Old Accounting Policy	New Accounting Policy
1	No Policy as consolidated financial statements prepared first time during Q1 of FY 23-24 due to acquisition of one subsidiary during the quarter	<p><b>Basis of consolidation</b></p> <p><b>I. Subsidiaries</b></p> <p>Subsidiaries are all the entities over which the Group has control. The Group controls an entity when the Group is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity. Subsidiaries are fully consolidated from the date on which the control is transferred to the Group. They are deconsolidated from the date that control ceases.</p> <p>The acquisition method of accounting is used to account for business combinations by the Group.</p> <p>The Group combines the financial statements of the parent and its subsidiary line by line adding together like items of assets, liabilities, equity, income and expenses. Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the Group.</p> <p><b>Transactions eliminated on consolidation</b></p> <p>Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated. Unrealised gains arising from transactions with equity accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.</p>
2	No Policy	<p><b>Employee benefits</b></p> <p><b>I. Short-term employee benefits</b></p> <p>All employee benefits falling due wholly within twelve months of rendering the services are classified as short-term employee benefits, which include benefits like salaries, wages, short-term compensated absences and performance incentives and are recognised as expenses in the period in which the employee renders the related service.</p> <p><b>ii. Post-employment benefits</b></p> <p>Contributions to defined contribution schemes such as Provident Fund, Pension Fund, etc., are recognised as expenses in the period in which the employee renders the related service. In respect of contributions made to government administered Provident Fund, the Group has no further obligations beyond its monthly contributions.</p>
3	No Policy	<p><b>Cash and cash equivalents</b></p> <p>Cash and cash equivalents includes cash on hand, cheques on hand and demand deposits with banks with original maturities of three months or less.</p>

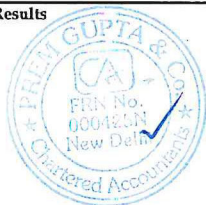


FOR INTEGRATED INDUSTRIES LIMITED

Director/Authorised Signatory

<p style="text-align: center;"> <b>INTEGRATED INDUSTRIES LIMITED</b>            (Formerly Integrated Technologies Limited)            CIN - L31909DL1995PLC277176            Reg. Office: 288 Basement AGCR Enclave East Delhi Shahdara, Delhi-110092  <b>STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023</b> </p>					
(Rs. In Crores, except per share data)					
S. NO.	PARTICULARS	FOR THE QUARTER ENDED ON			Year Ended
		30.06.2023 (Unaudited)	31.03.2023 (Audited)	30.06.2022 (Unaudited)	31.03.2023 (Audited)
1	Revenue from operations				
	(a) Net sales/ Income from operations	4.00		-	
	(b) Other operating Income	-	0.04	-	5.14
	<b>Total Revenue from operations 1(a)+1(b)</b>	<b>4.00</b>	<b>0.04</b>	<b>-</b>	<b>5.14</b>
2	Other Income	0.08		-	
3	<b>Total Income (1+2)</b>	<b>4.08</b>	<b>0.04</b>	<b>-</b>	<b>5.14</b>
4	Expenses				
	a) Cost of material consumed	-		-	
	b) Purchase of stock in trade	3.61		-	
	c) Changes in inventories of finished goods, work in progress and stock in trade	-		-	
	d) Employee benefits expense	0.05	0.01	0.01	0.04
	e) Finance cost	0.10		-	-
	f) Depreciation expense	0.00	0.00	-	0.00
	g) Other Expenses	0.21	0.02	0.04	0.11
	<b>Total Expenses 4(a) to 4(g)</b>	<b>3.97</b>	<b>0.03</b>	<b>0.05</b>	<b>0.15</b>
5	<b>Profit/ Loss(-) before exceptional and extraordinary items and tax (3-4)</b>	<b>0.11</b>	<b>0.01</b>	<b>(0.05)</b>	<b>4.99</b>
6	Exceptional Items	-		-	
7	<b>Profit/ Loss(-) before taxes (5-6)</b>	<b>0.11</b>	<b>0.01</b>	<b>(0.05)</b>	<b>4.99</b>
	Tax Expense				
	Current Tax	-		-	
	Deferred Tax	0.03	3.63	-	3.63
8	<b>Total Tax Expense</b>	<b>0.03</b>	<b>3.63</b>	<b>-</b>	<b>3.63</b>
9	<b>Profit/ Loss(-) for the period from continuing operations after tax (7-8)</b>	<b>0.08</b>	<b>(3.62)</b>	<b>(0.05)</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>0.08</b>	<b>(3.62)</b>	<b>(0.05)</b>	<b>1.36</b>
12	<b>Paid-up equity share capital (Equity Share with Face value of Rs.10/- each)</b>	<b>4.827</b>	<b>4.827</b>	<b>4.827</b>	<b>4.827</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>(0.75)</b>
14	Earnings per share (Face value of shares Rs.10 each) (not annualised)				
	a) Basic for Continuing Operations (in Rs.)	0.17	(7.57)	(0.10)	2.85
	b) Diluted for Continuing Operations (in Rs. )	0.17	(7.57)	(0.10)	2.85
15	Ratios:				
	(A) Debt Equity Ratio	28.47	NA	NA	NA
	(B) Debt Service Ratio	2.00	NA	NA	NA
	(C) Interest Service Ratio	2.00	NA	NA	NA

See accompanying Notes to the Standalone Financial Results



For INTEGRATED INDUSTRIES LIMITED  
  
 Director/Authorised Signatory



NOTES:	
1	These above unaudited standalone financial results for the quarter ended 30 June 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 25th July, 2023. 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 standalone financial results for the quarter ended 30 June 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 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.
4	Other income for the quarter ended 30 June 2023 includes Interest Income of Rs. 0.08 crores has been received from the subsidiary of the Company.
5	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.
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 applied to 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 Quarter ending 30th June 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
9	Previous period figures have been regrouped/recast/reclassified, wherever necessary to correspond with the current period's classification / disclosure.
<p style="text-align: right;">For Integrated Industries Limited  (FORMERLY Integrated Technologies Limited)</p> <p style="text-align: right;"><i>Saurabh Goyal</i>  Director/Managing Director  DIN: 01094455</p>	





**Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results for the Quarter ended 30<sup>th</sup> June, 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 subsidiary (the Holding Company and its subsidiary together referred to as 'the Group'), for the quarter ended 30<sup>th</sup> June 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. The Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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 ('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 express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 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 entity:

Parent	
1.	Integrated Industries Limited (Formerly Integrated Technologies Limited)
Subsidiary:	
1.	Nurture Well Foods Private Limited

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, 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 total revenues of Rs. 15.48 crore, total net profit after tax and total comprehensive income of Rs. 1.09 Crore for the quarter ended 30<sup>th</sup> June, 2023

**For Prem Gupta & Company**

**Chartered Accountants**

**Firm's Registration Number: 000425N**



**CA RAJAN UPPAL**

**(PARTNER)**

**MEMBERSHIP NO.:097379**

**UDIN: 23097379BGXTED7189**



**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results for the quarter ended 30<sup>th</sup> June, 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 ended 30<sup>th</sup> June 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. The 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 ("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 express a conclusion 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, 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 ended 30<sup>th</sup> June, 2022 were reviewed by the predecessor audit firm, and they had expressed unmodified conclusions vide their report dated 13th August, 2022 on such financial results.

Our conclusion on the statement is not modified in respect of the above matter.

**For Prem Gupta & Company**

**Chartered Accountants**

**Firm's Registration Number: 000425N**



**CA RAJAN UPPAL**

**(PARTNER)**

**MEMBERSHIP NO.: 097379**

**UDIN: 23097379BGXTEC1738**