

<b>Integra Capital Limited</b> (Formerly known as Integra Capital Management Limited) CIN No. L74899DL1990PLC040042 GST TIN-07AAACI0828F2ZX Regd. Office: 32, Regal Building, Sansad Marg, New Delhi-110001 <b>Statement of Unaudited standalone financial results for the quarter and half year ended September 30, 2023</b> (Amount In Rs. Lakhs)							
S.No.	Particulars	Quarter ended			Six Month ended		Year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>(I)</b>	<b>Revenue from operations</b>						
	Interest Income	1.39	1.53	1.71	2.92	2.89	6.52
	Dividend Income	0.89	0.13	0.76	1.02	1.05	1.66
	Brokerage Income	-	-	-	-	-	-
	Consultancy Income	-	-	0.49	-	0.99	1.98
	Net gain on fair value changes	19.79	27.99	22.97	47.78	(25.36)	-
	<b>Total revenue from operations</b>	<b>22.07</b>	<b>29.65</b>	<b>25.93</b>	<b>51.72</b>	<b>(20.43)</b>	<b>10.16</b>
<b>(II)</b>	Other income	0.00	-	(0.01)	0.00	0.01	0.01
<b>(III)</b>	<b>Total Income (I + II)</b>	<b>22.07</b>	<b>29.65</b>	<b>25.92</b>	<b>51.72</b>	<b>(20.42)</b>	<b>10.17</b>
<b>(IV)</b>	<b>Expenses</b>						
	Net Loss on Fair Value Changes	-	-	-	-	-	27.03
	Impairment of Financial Instruments	0.02	(0.06)	0.64	(0.04)	0.09	0.09
	Employee benefits expenses	-	0.30	0.30	0.30	0.50	1.00
	Finance Cost	-	-	-	-	-	-
	Depreciation, amortization and impairment	-	-	-	-	-	-
	Other expenses						
	Membership & Subscription	-	4.14	1.02	4.14	1.91	3.46
	Legal & Professional	3.20	2.13	1.85	5.33	3.71	7.82
	Other Expenses	(0.22)	0.71	0.01	0.49	0.16	1.36
	<b>Total expenses</b>	<b>3.00</b>	<b>7.22</b>	<b>3.82</b>	<b>10.22</b>	<b>6.37</b>	<b>40.76</b>
<b>(V)</b>	<b>Profit / (Loss) before exceptional items and tax(III - IV)</b>	<b>19.07</b>	<b>22.43</b>	<b>22.10</b>	<b>41.50</b>	<b>(26.79)</b>	<b>(30.59)</b>
<b>(VI)</b>	Exceptional items	-	-	-	-	-	-
<b>(VII)</b>	<b>Profit / (Loss) before tax(V - VI)</b>	<b>19.07</b>	<b>22.43</b>	<b>22.10</b>	<b>41.50</b>	<b>(26.79)</b>	<b>(30.59)</b>
<b>(VIII)</b>	<b>Tax expense</b>						
	Current tax	0.74	-	-	0.74	-	-
	Tax for earlier years	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	<b>Total tax expense</b>	<b>0.74</b>	<b>-</b>	<b>-</b>	<b>0.74</b>	<b>-</b>	<b>-</b>
<b>(IX)</b>	<b>Profit/(loss) for the period/ year (VII - VIII)</b>	<b>18.33</b>	<b>22.43</b>	<b>22.10</b>	<b>40.76</b>	<b>(26.79)</b>	<b>(30.59)</b>
<b>(X)</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss - net of tax	-	-	-	-	-	-
	(a) Remeasurement of defined employee benefit plans	-	-	-	-	-	-
	Items that will be reclassified to profit or loss - net of tax	-	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(XI)</b>	<b>Total comprehensive income for the period/year [comprising profit/(loss) and other comprehensive income for the period/year]</b>	<b>18.33</b>	<b>22.43</b>	<b>22.10</b>	<b>40.76</b>	<b>(26.79)</b>	<b>(30.59)</b>
<b>(XII)</b>	<b>Paid-up equity share capital</b>						
	(Face value of equity share Rs.10 each)	470.28	470.28	470.28	470.28	470.28	470.28
	Reserves/other equity (excluding forfeited shares)	-	-	-	-	-	102.22
<b>(XIII)</b>	<b>Earnings per equity share:</b>						
	Basic (in Rs.)	0.39	0.48	0.47	0.87	(0.57)	(0.65)
	Diluted (in Rs.)	0.39	0.48	0.47	0.87	(0.57)	(0.65)
<b>(XIV)</b>	<b>Ratios as applicable</b>						
	Operating Profit Margin (V/I)	0.86	0.76	0.85	0.80	-1.31	-3.01
	Net Profit Margin (IX/III)	0.83	0.76	0.85	0.79	-1.31	-3.01

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**Unaudited Standalone Cash Flow Statement for the half year ended September 30, 2023**

S.No.	Particulars	(Amount in Rs. Lakhs)		
		For the Half year ended September 30, 2023 Unaudited	For the Half year ended September 30, 2022	For the year ended March 31, 2023 Audited
<b>A</b>	<b>Cash flow (used in) / generated from operating activities</b>			
	Profit before tax	41.50	(26.79)	(30.59)
	<b>Add / (less): Adjustments</b>			
	Depreciation	-	-	-
	Fair value changes			
	Investments	(1.24)	12.44	9.22
	Impairment of Financial Instruments	(0.04)	0.09	0.09
	<b>Operating profit before working capital changes</b>	<b>40.23</b>	<b>(14.26)</b>	<b>(21.28)</b>
	<b>Adjustments for changes in working capital</b>			
	(Increase) / decrease in receivables	(1.06)	0.10	0.15
	(Increase) / Decrease In Inventories	(16.79)	17.18	19.26
	(Increase) / decrease other financial assets	4.14	(0.98)	(1.78)
	(Increase) / decrease other non- financial assets	(0.30)	(1.94)	(0.42)
	Increase / (decrease) in trade payables	0.13	(0.90)	(0.81)
	Increase / (decrease) in other financial liabilities	-	-	-
	Increase / (decrease) in other non-financial liabilities	0.14	(0.06)	0.08
		<b>(13.73)</b>	<b>13.40</b>	<b>16.49</b>
	<b>Cash generated from operations</b>	<b>26.49</b>	<b>(0.86)</b>	<b>(4.80)</b>
	Income tax paid (net)	-	(0.31)	(6.22)
	<b>Net cash (used in) / generated from operating activities (A)</b>	<b>26.49</b>	<b>(1.17)</b>	<b>(11.02)</b>
<b>B</b>	<b>Cash flow (used in)/ generated from investing activities</b>			
	Net Purchase / Sale / Redemption of mutual funds	(40.98)	22.61	(71.91)
	Proceeds from on maturity of Fixed deposits with companies	14.94	21.44	104.41
	Investment in fixed deposits with companies		(45.00)	(45.00)
	Proceed from debt securities	-	-	21.39
	<b>Net cash (used in) / generated from investing activities (B)</b>	<b>(26.04)</b>	<b>(0.95)</b>	<b>8.89</b>
<b>C</b>	<b>Cash flow generated from / (used in) financing activities</b>			
	Issue of equity share capital	-	-	-
	<b>Net cash generated from / (used in) financing activities (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Net (decrease) / increase in cash and cash equivalents (A+B+ C)</b>	<b>0.45</b>	<b>(2.12)</b>	<b>(2.13)</b>
	Cash and cash equivalents at the beginning of the year	1.02	3.16	3.16
	<b>Cash and cash equivalents at the end of the year</b>	<b>1.48</b>	<b>1.04</b>	<b>1.02</b>
	<b>Components of cash and cash equivalents</b>			
	Cash and cash equivalent comprises of:			
	Cash on hand	0.15	0.15	0.15
	Balance with Banks (of the nature of cash and cash equivalents)			
	In current accounts with banks			
	In India with scheduled banks	1.32	0.89	0.87
	<b>Total cash and cash equivalents</b>	<b>1.48</b>	<b>1.04</b>	<b>1.02</b>

The above cash flow statement has been prepared on 'Indirect Method' as per Ind AS 7, 'Statement of Cash Flows'.

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Unaudited Standalone Balance Sheet as at September 30, 2023			
(Amount in Rs. Lakhs)			
	Particulars	As at September 30, 2023 Unaudited	As at March 31, 2023 Audited
	<b>ASSETS</b>		
<b>1</b>	<b>Financial Assets</b>		
	Cash and Cash Equivalents	1.48	1.02
	Receivables		
	Trade Receivables	1.06	0.00
	Securities Held for Trade	170.61	153.83
	Loans	81.67	96.61
	Investments	163.92	122.94
	Other financial assets		4.14
		<b>418.74</b>	<b>378.54</b>
<b>2</b>	<b>Non-financial Assets</b>		
	Current tax assets (net)	0.61	0.89
	Property, plant and equipment	2.78	2.78
	Other non-financial assets	2.04	1.46
		<b>5.43</b>	<b>5.13</b>
	<b>Total Assets</b>	<b>424.17</b>	<b>383.68</b>
	<b>LIABILITIES AND EQUITY</b>		
	<b>LIABILITIES</b>		
<b>1</b>	<b>Financial liabilities</b>		
	Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises	-	-
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.49	0.61
		<b>0.49</b>	<b>0.61</b>
<b>2</b>	<b>Non-financial Liabilities</b>		
	Current Tax Liabilities (Net)	-	-
	Other non- financial liabilities	-	0.14
		-	<b>0.14</b>
<b>3</b>	<b>EQUITY</b>		
	Equity share capital	485.15	485.15
	Other equity	(61.46)	(102.22)
		<b>423.68</b>	<b>382.92</b>
	<b>Total Liabilities and Equity</b>	<b>424.17</b>	<b>383.68</b>

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**Notes to the unaudited standalone financial results for the quarter ended September 30, 2023**

S.No	Notes:
1	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors of the Company at its Meeting held on 9th November 2023. The statutory auditors of the Company carried out a Limited Review of the above results. Their report does not contain anything which would have impact on the results for the quarter ended 30th September 2023.
2	The Company has adopted Indian Accounting Standards ('Ind AS') as notified under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules 2015 from 01 April 2017. Accordingly these financial results have been prepared as per the recognition and measurement principle laid down in Ind AS 34 'Interim Financial Reporting' prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and the accounting principles generally accepted in India and Securities Exchange Board of India circular no. CFD/FAC/62/2016 dated 05 July 2016.
3	There has been no significant impact on the operations and financial position of the company on account of the outbreak of the COVID-19 pandemic and the consequential lock-down restrictions imposed by the Government.
4	As the Company operates into a single segment 'Investments', no further segment information is provided.
5	The figures for the corresponding periods have been restated wherever necessary to make them comparable.
6	The Company has appointed Alankit Assignments Limited, New Delhi as its Registrar for physical and depository purpose. The equity share have been demated with NSDL and the CSDL
7	The name of the Company was changed from Integra Capital Management Limited to Integra Capital Limited w.e.f 10th October, 2023

**Integra Capital Limited**  
**(Formerly known as Integra Capital Management Limited)**

Tarun Vohra  
Managing Director  
DIN:00030470

New Delhi  
Dated: 09th November 2023

**GSA & Associates LLP**  
**Chartered Accountants**  
B-35, Cyber House,  
Sector-32, Gurugram - 122003, Haryana

Independent Auditor's Limited Review Report on unaudited standalone financial results of  
Integra Capital Limited (formerly Integra Capital Management Limited) for the quarter and half year ended 30<sup>th</sup>  
September 2023.

To  
The Board of Directors of  
Integra Capital Limited (formerly Integra Capital Management Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Integra Capital Limited (formerly Integra Capital Management Limited)** ('the Company') for the quarter and half year ended 30<sup>th</sup> September 2023 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulations') as amended, read with SEBI circular no. CIR/CFD/CMD1/80/2019 dated 19 July 2019 ('the Circular') and amendments thereto.
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 and rules there under, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 and other accounting principles generally accepted in India. 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 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. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim financial information is free of material misstatement. A review is limited primarily to inquiries of 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. Based on our review conducted and procedure performed as above, nothing has come to our attention that causes us to believe that accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the regulation, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatements.

For GSA & Associates LLP  
Chartered Accountants

Firm Reg. No.: 000257N/N500339

Krishan Kant Tulshan (Partner, M. No.: 085033)

UDIN: 23085033 BGX JHL 1125

Place: New Delhi

Dated: 9<sup>th</sup> November 2023

