



Integra Switchgear Limited

Regd. Office: 3rd Floor, Fortune Tower, Sayajigunj, Vadodara 390020, Gujarat, India.

integraindia.com

info@integraholdings.in

+91 265 2361534

+91 265 2361973

CIN: L29130GJ1992PLC018684

Date: 27-10-2026

To,
The Corporate Relationship Dept.,
Bombay Stock Exchange Limited,
Floor 25, P J Towers, Dalal Street,
Mumbai 400001

Ref: Scrip Code - 517423

Sub: Unaudited Financial Results (Standalone & Consolidated) for the quarter/ half year ended on 30-09-2026

Dear Sir/s,

We submit herewith unaudited financial results (Standalone and Consolidated) for the quarter/ half year ended on 30-09-2026, as signed by Ms. Upveen Harpal, Whole-time Director & CFO of the Company along with Limited Review Reports provided by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced on 27-10-2026 at 5:00 p.m. and concluded at 5:47 p.m.

The same shall also be hosted on the website of the Company.

You are requested to take the note of the above.

Thanking you,

Yours faithfully,

For INTEGRA SWITCHGEAR LIMITED

REHANABIBI
RIJWAN
KUDALKAR

Rehanabibi Rijwan Kudalkar
Compliance Officer

Digitally signed by REHANABIBI RIJWAN KUDALKAR
DN: cn=REHANABIBI RIJWAN KUDALKAR, o=INTEGRA SWITCHGEAR LIMITED, ou=INTEGRA SWITCHGEAR LIMITED, email=REHANABIBI@INTEGRA-SWITCHGEAR.COM, c=IN
INDIA
Date: 2026.10.27 16:57:20 +05'30'

INTEGRA SWITCHGEAR LIMITED

REGD. OFFICE : 3rd FLOOR, FORTUNE TOWER, SAYAJIGUNJ, VADODARA, GUJARAT-390020 IN

CONT. No. +91265 2361534 / +91265 2361973 WEBSITE www.integraindia.com

CIN: L29130GJ1992PLC018684

email id-info@integrahholdings.in

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026 (Rs. in lacs)

		QUARTER ENDED 30-Sep-26	QUARTER ENDED 30-Jun-26	QUARTER ENDED 30-Sep-25	6 MONTH ENDED 30-Sep-26	6 MONTH ENDED 30-Sep-25	Year ENDED 31-Mar-26
PARTICULAR		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	INCOME FROM OPERATIONS / OTHER INCOME						
	(a) Net Sales / Income from Operations (Net of GST)	-	-	-	-	-	-
	(b) Other Income	0.40	1.51	0.76	1.90	1.64	2.49
	Total Income (net)	0.40	1.51	0.76	1.90	1.64	2.49
II	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	-	-	-	-	-
	(c) Change in inventories of finished goods, Work-in-process and Stock-in-	-	-	-	-	-	-
	(d) Employee Benefit Expenses	-	-	-	-	-	-
	(e) Depreciation and amortisation expenses	0.04	0.04	-	0.08	-	0.16
	(f) Listing fees	9.00			9.00		
	(g) Other Expenses {any item exceeding 10% of the Total Expenses relating to discontinuing operations To be shown separately}	14.87	8.26	7.35	23.13	16.09	31.03
	Total Expenses	23.90	8.30	7.35	32.21	16.09	31.19
III	Profit/(loss) from other income , interest and Exceptional items (1-2)	(23.51)	(6.80)	(6.59)	(30.30)	(14.45)	(28.70)
IV	Exceptional items/Prior Period Expenses	-	-		-		-
V	Profit/(loss) from ordinary activities before Finance Costs and Exceptional items items(3+4)	-	-	-	-	-	-
VI	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-	-	-	-	-	-
	(2) Earlier year tax						
VII	Profit(+)/Loss(-) for the period from continuing operations (V-VI)						
VIII	Profit(+)/Loss(-) from discontinued operations	(23.51)	(6.80)	(6.59)	(30.30)	(14.45)	(28.70)
IX	Tax expense of discontinued operations					(0.20)	(0.20)
X	Profit(+)/Loss(-) from discontinued operations (after tax) (VIII-IX)	(23.51)	(6.80)	(6.59)	(30.30)	(14.65)	(28.90)
XI	Profit(+)/Loss(-) for the period (VII+X)	(23.51)	(6.80)	(6.59)	(30.30)	(14.65)	(28.90)
XII	Other comprehensive Income						
XIII	Total Comprehensive Income	(23.51)	(6.80)	(6.59)	(30.30)	(14.65)	(28.90)
IXV	Paid up equity share capital(face value Rs.10 per share)	288.16	288.16	288.16	288.16	288.16	288.16
XV	Earning per share (for continuing operation):						
	a. Basic -Rs.	-	-	-	-	-	-
	b. Diluted -Rs.						
XVI	Earning per share (for discontinued operation):						
	a. Basic -Rs.	(0.82)	(0.24)	(0.23)	(1.05)	(0.51)	(1.00)
	b. Diluted -Rs.						
XVII	Earning per share (for discontinued & continuing operations)						
	a. Basic -Rs.	(0.82)	(0.24)	(0.23)	(1.05)	(0.51)	(1.00)
	b. Diluted -Rs.						

1	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 27/10/2026
2	Previous period figures have been regrouped wherever considered necessary to conform to the current period regroup .
3	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.
4	The presentation of Profit/(Loss) and Earnings per Share has been reclassified from continuing operations to discontinued operations to rectify a typographical error. No change in underlying financial figures is involved.
5	Provisions for Taxes, Deferred tax implications, employee benefits, restatement, if any, are made at the end of the financial year.

Place : VADODARA
Date : 27/10/2026



For Integra Switchgear Limited

Upveen

UPVEEN HARPAL

Wholtime Director & CFO

DIN:06800217

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 Standalone financial result of Integra Switchgear Limited for the period ended 30/09/2026. 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.

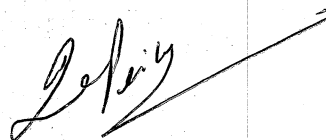
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 52 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.



PLACE: VADODARA
DATE : 27/10/2026

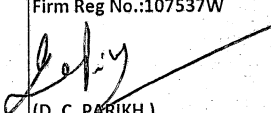
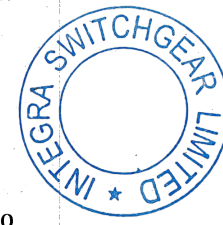
FOR D.C. PARIKH & CO.
Chartered Accountants
Firm Reg. No. 107537



(D.C. PARIKH)
Partner
M.No. 037212
UDIN: 26037212IKVHHW8690

INTEGRA SWITCHGEAR LIMITED
STANDALONE BALANCE SHEET AS AT 30th September, 2026

(₹ in Lacs)

PARTICULARS	NOTE	AS on 30/09/2026	AS ON 31/03/2026
ASSETS			
(1) Non Current Assets			
(a) Property Plant & Equipment	3	25.74	25.82
(b) Capital Work in Progress	4	-	-
(c) Financial Assets			
(i) Investments		69.15	69.15
(ii) Loans		-	-
(d) Other Non Current assets			
Total Non Current Assets		94.89	94.97
(2) Current Assets			
(a) Inventories	5		
(b) Financial Assets			
(i) Investment	6	0.00	0.00
(ii) Trade Receivable	7	-	-
(iii) Cash & Cash Equivalents	8	25.33	56.52
(iv) Loans	9	-	-
(v) Other Financial Assests	10	23.28	23.09
(c) Other Current Assets			
Total Current Assets		48.61	79.61
Total- Assets		143.50	174.57
EQUITY & LIABILITIES			
EQUITY			
(a) Equity Share Capital	11	288.16	288.16
(b) Other Equity	12	-151.71	-121.40
		136.45	166.76
LIABILITIES			
(1) Non Current Liabilities			
(a) Financial Liabilities		-	-
(b) Provisions		-	-
Total Non Current Liabilities		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	-	-
(ii) Trade Payables	14	5.25	6.98
(b) Other Current Liabilities		-	-
(c) Provisions	15	1.79	0.83
Total Non Current Liabilities		7.04	7.81
Total- Equity & Liabilities		143.49	174.57
Significant Accounting Polices	2		
The accompanying Notes From an Integral Part of The Standalone Financial Statements	3 to 41		
As Per our Report of Even date			
FOR D. C. PARIKH & CO. Chartered Accountants Firm Reg No.:107537W			
 (D. C. PARIKH) Partner M. No. 037212 UDIN:26037212IKVHHW8690		For and on behalf of board  Ms. Upveen Harpal Wholetime Director & CFO DIN:06800217	
Date: 27/10/2026 Place: VADODARA		Date: 27/10/2026 Place: VADODARA	

INTEGRA SWITCHGEAR LIMITED
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30/09/2026

(₹ in Lacs)

PARTICULARS	AS AT 30/09/2026	AS AT 31/03/2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS:	-30.30	-28.70
ADJUSTMENTS FOR :		
DEPRECIATION	0.08	0.16
DIVIDEND RECEIVED	-	-
BAD DEBTS	-	-
PRIOR PERIOD ADJUSTMENT	-	-
INTEREST	-1.90	-2.49
	-1.82	-2.33
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-32.13	-31.03
ADJUSTMENTS FOR :		
TRADE RECEIVABLE	-	-
OTHER RECEIVABLE	-0.19	-1.99
INVENTORIES	-	-
SHORT TERM PROVISIONS	0.96	-1.98
TRADE PAYABLES	-1.73	-1.98
	-0.96	-5.95
CASH GENERATED FROM OPERATIONS	-33.09	-36.98
TAX PAID DURING THE YEAR	-	0.20
CASH FLOW BEFORE EXTRAORDINARY ITEMS	-33.09	-37.18
ADJUSTMENT FOR EXTRAORDINARY ITEMS		
NET CASH FROM OPERATING ACTIVITIES	-33.09	-37.18
B. CASH FLOW FROM INVESTING ACTIVITIES:		
PURCHASE OF FIXED ASSETS (NET)	-	-0.56
SALES OF FIXED ASSETS	-	-
INVESTMENT	-	-69.15
DIVIDEND	-	-
INTEREST RECEIVED	1.90	2.49
NET CASH USED IN INVESTING ACTIVITIES	1.90	-67.22
	-31.19	-104.40
C. CASH FLOW FROM FINANCING ACTIVITIES:		
PROCEEDS FROM SHARE ALLOTMENT MONEY	-	-
PROCEEDS FROM SHORT TERM BORROWINGS	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	-31.19	-104.40
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	56.52	160.90
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	25.33	56.52
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	31.19	104.40

Note:-The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, Statement of Cash Flows'. The accompanying notes are an integral part of these financial statements

As per our Report of even date annexed

For and on behalf of board

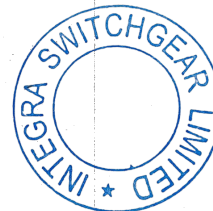
FOR D. C. PARIKH & CO.
Chartered Accountants
Firm Reg No.:107537W

(D. C. PARIKH)
Partner
M. No. 037212
UDIN:26037212IKVHHW8690



Ms. Upveen Harpal
Wholetime Director & CFO
DIN:06800217

Date: 27/10/2026
Place: VADODARA



INTEGRA SWITCHGEAR LIMITED

REGD. OFFICE : 3rd FLOOR, FORTUNE TOWER, SAYAJIGUNJ, VADODARA, GUJARAT-390020 IN

CONT. No. +91265 2361534 / +91265 2361973 WEBSITE www.integraindia.com

CIN: L29130GJ1992PLC018684

email id-info@integrahholdings.in

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2026

(Rs. in lacs)

	QUARTER ENDED 30-Sep-26	QUARTER ENDED 30-Jun-26	QUARTER ENDED 30-Sep-25	6 MONTH ENDED 30-Sep-26	6 MONTH ENDED 30-Sep-25	Year ENDED 31-Mar-26
PARTICULAR	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I INCOME FROM OPERATIONS / OTHER INCOME						
(a) Net Sales / Income from Operations (Net of GST)	-	-	-	-	-	-
(b) Other Income	0.40	1.51	0.76	1.90	1.64	2.49
Total Income (net)	0.40	1.51	0.76	1.90	1.64	2.49
II Expenses						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchase of Stock in Trade	-	-	-	-	-	-
(c) Change in inventories of finished goods, Work-in-process and Stock-in-trade	-	-	-	-	-	-
(d) Employee Benefit Expenses	-	-	-	-	-	-
(e) Depreciation and amortisation expenses	0.04	0.04	-	0.08	-	0.16
(f) Listing fees	9.00			9.00		
(g) Other Expenses {any item exceeding 10% of the Total Expenses relating to discontinuing operations To be shown separately}	14.80	9.28	7.35	24.08	16.09	31.21
Total Expenses	23.84	9.32	7.35	33.16	16.09	31.37
III Profit/(loss) from other income , interest and Exceptional items (1-2)	(23.44)	(7.82)	(6.59)	(31.26)	(14.45)	(28.87)
IV Exceptional items/Prior Period Expenses	-	-	-	-	-	-
V Profit/(loss) from ordinary activities before Finance Costs and Exceptional items items(3+4)	-	-	-	-	-	-
VI (1) Current Tax	-	-	-	-	-	-
(2) Deferred Tax	-	-	-	-	-	-
(2) Earlier year tax	-	-	-	-	-	-
VII Profit(+)/Loss(-) for the period from continuing operations (V-VI)	-	-	-	-	-	-
VIII Profit(+)/Loss(-) from discontinued operations	(23.44)	(7.82)	(6.59)	(31.26)	(14.45)	(28.87)
IX Tax expense of discontinued operations					(0.20)	(0.20)
X Profit(+)/Loss(-) from discontinued operations (after tax) (VIII-IX)	(23.44)	(7.82)	(6.59)	(31.26)	(14.65)	(29.07)
XI Profit(+)/Loss(-) for the period (VII+X)	(23.44)	(7.82)	(6.59)	(31.26)	(14.65)	(29.07)
XII Other comprehensive Income						
XIII Total Comprehensive Income	(23.44)	(7.82)	(6.59)	(31.26)	(14.65)	(29.07)
IXV Paid up equity share capital(face value Rs.10 per share)	288.16	288.16	288.16	288.16	288.16	288.16
XV Earning per share (for continuing operation):						
a. Basic -Rs.	-	-	-	-	-	-
b. Diluted -Rs.						
XVI Earning per share (for discontinued operation):						
a. Basic -Rs.	(0.81)	(0.27)	(0.23)	(1.08)	(0.51)	(1.01)
b. Diluted -Rs.						
XVII Earning per share (for discontinued & continuing operations)						
a. Basic -Rs.	(0.81)	(0.27)	(0.23)	(1.08)	(0.51)	(1.01)
b. Diluted -Rs.						

1	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 27/10/2026
2	Previous period figures have been regrouped wherever considered necessary to conform to the current period regroup .
3	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.
4	The presentation of Profit/(Loss) and Earnings per Share has been reclassified from continuing operations to discontinued operations to rectify a typographical error. No change in underlying financial figures is involved.
5	Provisions for Taxes, Deferred tax implications, employee benefits, restatement, if any, are made at the end of the financial year.

Place : VADODARA

Date : 27/10/2026



For Integra Switchgear Limited

Upveen

UPVEEN HARPAL

Wholtime Director & CFO

DIN:06800217



D. C. Parikh & Co.

Chartered Accountants

Independent Auditor's Review Report On consolidated unaudited quarterly and year to date 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 reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Integra Switchgear Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30th September 2026 and for the period from 1st July 2026 to 30th September 2026 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30th September 2026 and the corresponding period from 1st July 2026 to 30th September 2026, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 Standards on Auditing 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.



The Statement includes the results of the following entities:

1. Integra Switchgear Limited
2. Bimal Switchgear Private Limited

Based on our review conducted and procedures performed as stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.

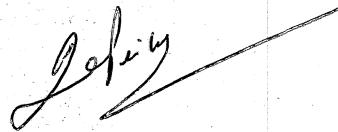
The consolidated unaudited financial results includes the financial information of Bimal Switchgear Private Limited a subsidiary which have not been reviewed/audited by their auditors, whose financial information reflect total assets of Rs.19.79 lacs as at 30th September 2026 and total revenue of Rs. 0 and total net loss after tax of Rs.0.54 lacs and total comprehensive loss of Rs.0.54 for the quarter ended 30th September 2026 and for the period from 1st July 2026 to 30th September 2026, respectively, and cash flows (net) of negative Rs. 0.00 lacs for the period from 1st July 2026 to 30th September 2026, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net loss after tax of Rs. 0.54 Lacs and total comprehensive loss of Rs. 0.54 Lacs for the quarter ended 30th September 2026 and for the period from 1st July 2026 to 30th September 2026.

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



PLACE: VADODARA
DATE : 27/10/2026

FOR D.C. PARIKH & CO.
Chartered Accountants
Firm Reg. No. 107537



(D.C. PARIKH)
Partner
M.No. 037212
UDIN: 26037212HHXJPG4376

INTEGRA SWITCHGEAR LIMITED
CONSOLIDATED BALANCE SHEET AS AT 30th September, 2026

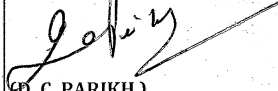
(Amount in lacs)

PARTICULARS	NOTE	AS on 30/09/2026	AS ON 31/03/2026
ASSETS			
(1) Non Current Assets			
(a) Property Plant & Equipment	3	27.11	27.18
(b) Capital Work in Progress	4	1.27	1.27
(c) Financial Assets			
(i) Investments		-	-
(ii) Loans		-	-
(d) Other Non Current assets		49.77	49.77
Total Non Current Assets		78.15	78.22
(2) Current Assets			
(a) Inventories	5		
(b) Financial Assets			
(i) Investment	6	0.00	0.00
(ii) Trade Receivable	7	-	-
(iii) Cash & Cash Equivalents	8	42.27	73.47
(iv) Loans	9	-	-
(v) Other Financial Assets	10	23.50	23.31
(c) Other Current Assets			
Total Current Assets		65.78	96.78
Total- Assets		143.92	175.00
EQUITY & LIABILITIES			
EQUITY			
(a) Equity Share Capital	11	288.16	288.16
(b) Other Equity	12	-152.83	-121.57
		135.33	166.59
LIABILITIES			
(1) Non Current Liabilities			
(a) Financial Liabilities		-	-
(b) Provisions		-	-
Total Non Current Liabilities		-	-
(2) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	-	-
(ii) Trade Payables	14	6.48	7.43
(b) Other Current Liabilities		-	-
(c) Provisions	15	2.11	0.98
Total Current Liabilities		8.59	8.41
Total- Equity & Liabilities		143.92	175.00
Significant Accounting Policies	2		
The accompanying Notes From an Integral Part of The Consolidated Financial Statements	3 to 41		

As Per our Report of Even date

For and on behalf of board

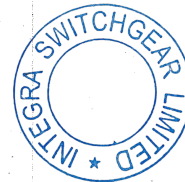
FOR D. C. PARIKH & CO.
Chartered Accountants
Firm Reg No.:107537W


(D. C. PARIKH)
Partner
M. No. 037212
UDIN:26037212HHXJPG4376





Ms. Upveen Harpal
Wholetime Director & CFO
DIN:06800217



Date: 27/10/2026
Place: VADODARA

Date: 27/10/2026
Place: VADODARA

INTEGRA SWITCHGEAR LIMITED
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30/09/2026

(Amount in lacs)

PARTICULARS	AS AT 30/09/2026	AS AT 31/03/2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINARY ITEMS:	-31.26	-28.87
ADJUSTMENTS FOR :		
DEPRECIATION	0.08	0.16
DIVIDEND RECEIVED	-	-
BAD DEBTS	-	-
PRIOR PERIOD ADJUSTMENT	-	-
INTEREST	-1.90	-2.49
	-1.82	-2.34
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	-33.08	-31.21
ADJUSTMENTS FOR :		
TRADE RECEIVABLE	-	-
OTHER RECEIVABLE	-0.19	-2.21
INVENTORIES	-	-
SHORT TERM PROVISIONS	1.13	-1.83
TRADE PAYABLES	-0.95	-1.53
	-0.01	-5.57
CASH GENERATED FROM OPERATIONS	-33.10	-36.77
TAX PAID DURING THE YEAR	-	0.20
CASH FLOW BEFORE EXTRAORDINARY ITEMS	-33.10	-36.97
ADJUSTMENT FOR EXTRAORDINARY ITEMS		
NET CASH FROM OPERATING ACTIVITIES	-33.10	-36.97
B. CASH FLOW FROM INVESTING ACTIVITIES:		
PURCHASE OF FIXED ASSETS (NET)	-	-3.19
SALES OF FIXED ASSETS	-	-
PROCEEDS FOR INVESTMENT	-	-49.77
DIVIDEND	-	-
INTEREST RECEIVED	1.90	2.49
NET CASH USED IN INVESTING ACTIVITIES	1.90	-50.46
	-31.20	-87.43
C. CASH FLOW FROM FINANCING ACTIVITIES:		
PROCEEDS FROM SHARE ALLOTMENT MONEY	-	-
PROCEEDS FROM SHORT TERM BORROWINGS	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	-31.20	-87.44
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	73.47	160.90
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	42.27	73.47
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	31.20	87.44

Note:-The above Statement of Cash Flows has been prepared under the 'Indirect Method' as set out in Ind AS 7, Statement of Cash Flows'. The accompanying notes are an integral part of these financial statements

As per our Report of even date annexed

FOR D. C. PARIKH & CO.
Chartered Accountants
Firm Reg No.:107537W

(D. C. PARIKH)
Partner
M. No. 037212
UDIN:26037212HHXJPG4376



For and on behalf of board

Upveen
Ms. Upveen Harpal
Wholtime Director & CFO
DIN:06800217

Date: 27/10/2026
Place: VADODARA

