

INTEGRA GARMENTS AND TEXTILES LIMITED

(formerly known as Five Star Mercantile Limited)

Plot No: G2, MIDC Industrial Estate, Post Salai Dhaba, Butibori, Nagpur: 441122

Date: 2nd December, 2017

Corporate Relations Department
BSE Limited,
1st Floor, New Trading Wing,
Rotunda Building, P J Towers,
Dalal Street, Fort,
Mumbai - 400 001.

The Market Operations Department
National Stock Exchange of India Limited,
Exchange Plaza, 5th Floor,
Plot No C/1, G Block,
Bandra-Kurla Complex,
Bandra (E), Mumbai - 400 051.

Dear Sir / Madam,

Ref: Integra Garments and Textiles Limited (Company Code: 535958, NSE: INTEGRA)

Sub: Outcome of the Board Meeting

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held on 2nd December, 2017, has *inter-alia* approved the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2017 (Ind-AS Complaint) along with the Statement of Assets and Liabilities and Limited Review Report thereon as submitted by the Statutory Auditors.

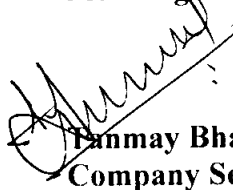
A copy of said Financial Results is enclosed herewith for your record.

The Board Meeting commenced at 2:30 p.m. and concluded at 3.20 p.m.

Request you to kindly take the above on record and oblige.

Yours Sincerely,

For **Integra Garments and Textiles Limited**


Ranmay Bhat
Company Secretary



Encl.: as above

W: www.integralgarments.com @: corporatesecretarial@integralgarments.com

☎: 022-66154651

CIN No.: L18109MH2007PLC172888

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Unaudited Financial Result for the Quarter / Half Year Ended 30.09.2017

Rs in lacs

PARTICULARS	Quarter Ended			Half Year Ended	
	30.09.2017 (unaudited)	30.06.2017 (unaudited)	30.09.2016 (unaudited)	30.09.2017 (unaudited)	30.09.2016 (unaudited)
1. Revenue from Operations	-	-	-	-	-
2. Other Income	-	-	-	-	-
3. Total Income (1+2)	-	-	-	-	-
4. Expenses					
a) Cost of Materials consumed	-	-	-	-	-
b) Changes in Inventories of Finished Goods, and work in progress	-	-	-	-	-
c) Employee Benefit Expense	-	-	-	-	-
d) Finance Costs	7	7	7	14	14
e) Depreciation and amortisation expense	37	38	37	75	75
f) Other Expenses	10	4	12	14	27
Total Expenses	54	49	56	103	116
5. Profit /(Loss) before exceptional items and tax (3-4)	(54)	(49)	(56)	(103)	(116)
6. Exceptional items	-	-	-	-	-
7. Profit / (Loss) before tax (5-6)	(54)	(49)	(56)	(103)	(116)
8. Tax Expense	-	-	-	-	-
9. Profit / (Loss) after Tax (7-8)	(54)	(49)	(56)	(103)	(116)
10. Other Comprehensive Income					
- A Items that will not be reclassified to Profit or loss (Net of Tax)	-	-	-	-	-
- B Items that will be reclassified to Profit or loss (Net of Tax)	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-
11.Total Comprehensive Income (9+10)	(54)	(49)	(56)	(103)	(116)
12.Paid-up Equity Capital (Face value of Equity Shares:- Rs.3/- each)	1,090	1,090	1,090	1,090	1,090
13. Basic and Diluted EPS (Rs.) (Not Annualised)	(0.15)	(0.13)	(0.15)	(0.28)	(0.32)

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Notes:

1 Statement of Assets and Liabilities as at 30th September, 2017

Rs in lakhs	
Particulars	30.09.2017 (Unaudited)
ASSETS	
1. Non-current Assets	
a) Property, Plant & Equipment	-
b) Capital Work In Progress	-
c) Intangible assets	2,175
Total Non-current Assets	2,175
2. Current Assets	
a) Inventories	4
b) Financial Assets	
i) Trade Receivables	10
ii) Cash and Cash Equivalents	2
iii) Bank Balances other than (ii) above	5
c) Other Current Assets	16
Total Current Assets	37
TOTAL ASSETS	2,212
EQUITY AND LIABILITIES	
1. Equity	
a) Equity Share Capital	1,090
b) Other Equity	(2,376)
Total Equity	(1,286)
2. Non Current Liabilities	
Financial Liabilities	
- Borrowings	3
Total Non-current Liabilities	3
3. Current Liabilities	
a) Financial Liabilities	
i) Borrowings	3,410
ii) Trade Payables	2
iii) Other Financial Liabilities	63
b) Other Current Liabilities	20
Total Current Liabilities	3,495
TOTAL EQUITY AND LIABILITIES	2,212

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Notes:

- 2 The above unaudited financial results for the quarter / half year ended 30th September, 2017 have been reviewed by the Audit Committee and approved by the Board of Directors respectively at their meeting held on 2nd December, 2017.

The statutory auditors of the Company have carried out a limited review.

- 3 The Company has adopted Indian Accounting Standards (Ind AS) notified by the Ministry of Corporate Affairs with effect from 1st April, 2017. Accordingly, the financial results for the quarter / half year ended 30th September, 2017 are in compliance with Ind AS and other accounting principles generally accepted in India and the results for the comparative quarter / half year ended 30th September, 2016 are also compliant with Ind AS.
- 4 There is a possibility that these quarterly / half yearly financial results may require adjustments before constituting the final Ind AS financial statements for the year ending 31st March, 2018.
- 5 The Reconciliation of Net profit as reported under previous Generally Accepted Accounting Principles (Previous GAAP) and as per Ind AS is as follows:

Particulars	Rs. in lakhs	
	Quarter Ended 30.09.2016	Half year Ended 30.09.2016
Net Profit as per Previous GAAP	(49)	(102)
Preference dividend and Debenture	(7)	(14)
Total Comprehensive Income as per Ind AS	(56)	(116)

- 6 The Company has only one reportable segment - Garment Product.
- 7 The Income from operations for the period under consideration is nil as the plant of the Company is not in operation due to continued huge cash losses and poor business prospects.
- 8 Corresponding figures of the previous period have been regrouped wherever necessary.



For Integra Garments & Textiles Ltd

R. K. Rewari
Managing Director
DIN - 00619240

Mumbai, 2nd December, 2017

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CIN No.: L18109MH2007PLC172888

C. S. CHAUBEY & CO. CHARTERED ACCOUNTANTS



3A/20, ARVIND NAGAR, KALINA, SANTACRUZ EAST, MUMBAI - 400029
Cont.: 9371117290, 022-22618117, E-mail : ca.shekhar@hotmail.com

LIMITED REVIEW REPORT

To,
The Board of Directors
INTEGRA GARMENTS & TEXTILES LIMITED

We have reviewed the accompanying Unaudited Financial Results ("the statement") of **INTEGRA GARMENTS & TEXTILES LIMITED** ("the company") for the quarter and half year ended September 30, 2017 (the "Statement") attached herewith, being submitted by the company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 read with SEBI circular No CIR/CFD/FAC/62/2016 dated July 5, 2016. 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 the Statement based on our review.

We conducted our review 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 financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provided 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 come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

The comparative financial information of the company for the quarter and half year ended September 30, 2016, and quarter ended June 30, 2017 prepared and included in the statement have been reviewed by the predecessor auditor. The report of the predecessor auditor on comparative financial information for the quarter ended September 30, 2016 and quarter ended June 30, 2017 expressed an unqualified opinion.

For C. S. CHAUBEY & CO.
Chartered Accountants
ICAI FRN: 138267W

(CHANDRASHEKHAR CHAUBEY)
Proprietor
Membership No. 151363



Date: 02/12/2017
Place: Mumbai