

કચ્છ રાજ્યના વાણીજ્યિક વિકાસ બોર્ડના અધિકારીશ્રી,

શ્રીમતી સુલતાન બેગમ, પોરબંદર,

ગુજરાત રાજ્ય,

પાલિકા નં. 14/2013-14/2014

પોરબંદર, તા. 14/07/2014

શ્રીમતી સુલતાન બેગમશ્રી,

કચ્છ રાજ્યના વાણીજ્યિક વિકાસ બોર્ડના અધિકારીશ્રી, પોરબંદર,

ગુજરાત રાજ્ય,

આ અંગે મારાથી મોકલેલ પત્રનાં તારીખ 21/08/2013, નાં આ

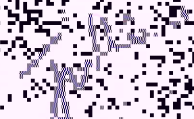
ધારે, કચ્છ રાજ્યના વાણીજ્યિક વિકાસ બોર્ડના અધિકારીશ્રી, પોરબંદર, તા. 14/07/2014

(સુલતાન બેગમશ્રીના અધિકારીશ્રીના) પત્રનાં આધારે,

ધન્યવાદ,

આભારથી,

આ અંગેના અધિકારીશ્રીના અધિકારીશ્રી,



અધિકારીશ્રી,



C. Mukherjee & Co.
Chartered Accountants

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 financial result of **Integra Switchgears Limited** for the period ended 31/12/2018. 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) 2400, *Engagements to Review Financial Statements* 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 at interim date 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 would call into question the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 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.

FOR C. MUKHERJEE & CO
Chartered Accountants
Firm Reg. No. 0021498

(Chayan Mukherjee)
M.No. 050861

PLACE: VADODARA
DATE: 01/02/2019





C. Muleherjee & Co.

Chartered Accountants

Auditor's Report on Financial Results of the Company Pursuant to the
Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements)



C. Mukherjee & Co.
Chartered Accountants

- i. Are presented in accordance with the requirements of regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regards and
- ii. Give a true and fair view subject to Non Provision of Depreciation on Fixed Assets for the company (read with note no. 16 forming part of the other notes to accounts) of the net loss and other financial information for the period from 01st April 2018 to 31st December' 2018

FOR C. MUKHERJEE & CO
Chartered Accountants
Firm Reg. No. 002149S



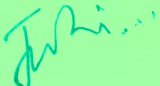
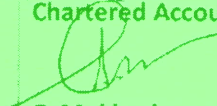
PLACE: VADODARA
DATE :11/02/2019


(ChayanMukherjee)
M.No. 050861



ANNEXURE - I

Statement of Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately)

Statement of Impact of Audit Qualifications for the Period from April 1, 2018 to December 31, 2018 [See Regulation 33/52 of the SEBI(LODR) (Amendment) Regulations, 2016]				
I	Sr.No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
	1.	Turnover / Total Income	1,55,974.00	1,55,974.00
	2	Total Expenditure	6,50,335.71	13,27,872.87
	3	Net Profit / (Loss)	(4,94,361.71)	(1,171,898.87)
	4	Earnings Per Share	0.00	0.00
	5	Total Assets	1,78,04,243.02	17,134,725.86
	6	Total Liabilities	64,41,478.50	64,41,478.50
	7	Net Worth	1,13,62,764.52	10,693,247.36
	8	Any other financial item(s) (as felt appropriate by the management)	Nil	Nil
II Audit Qualification (each audit qualification separately):				
	a. Details of Audit Qualification: <u>Depreciation for the period has not been provided by the management.</u>			
	b. Type of audit qualification : <u>Qualified Opinion / Disclaimer of Opinion / Adverse Opinion</u>			
	c. Frequency of Qualification : <u>Whether appeared first time / repetitive / since how long continuing</u>			
	d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Vies ; <u>We agree with the auditor's qualification but as there is no commercial production on volume basis we have not provided depreciation as per management's decision.</u>			
	e. For audit Qualification(s) where the impact is not quantified by the auditor:			
	(i) Management's estimation on the impact of audit qualification :			
	(ii) If management is unable to estimate the impact, reasons for the same			
	(iii) Auditors comments on (i) or (ii) above :			
III Signatories :				
	CEO / Managing Director		For Integra Switchgear Ltd 	
	CFO			
	Audit Committee Chairman			
	Statutory Auditor:			
	For, C. MUKHERJEE & Co. Chartered Accountants			
	 C. Mukherjee (M.No.050861)			
	Place : Vadodara			
	Date : 11/02/2019			

