



## MEHTA INTEGRATED FINANCE LTD.

CIN NO : L65910GJ1985PLC007692

To,  
The Listing Department  
Bombay Stock Exchange  
Floor 25, P.J. Tower,  
Dalal Street,  
Mumbai-400 001

Date: 01.01.2018

SCRIP CODE: 511377

Sir/Madam,

**Sub: Submission of Revised Unaudited Financial Results and Limited Review Report for the Quarter/half Yearly Ended 30<sup>th</sup> September, 2017 as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Enclosed please find copy of Revised Unaudited Financial Results and Limited Review Report for the quarter/ half yearly ended on 30<sup>th</sup> September, 2017 considered and approved in the board meeting held on 14<sup>th</sup> November, 2017 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly consider the same and take on record.

Thanking You

Yours faithfully,

For, Mehta Integrated Finance Limited.

  
\_\_\_\_\_  
Authorised Signatory



MEHTA INTEGRATED FINANCE LIMITED

CIN : (L65910GJ1985PLC007692)

Registered office: 003 LAW GARDEN APART SCHEME-1,OPP:LAW GARDEN ELLISBRIDGE, AHMEDABAD-380 006. Gujarat, India

Email address : mifl\_in@yahoo.com

website: www.mehtafinance.com

Part: I

(RS.in lacs except per share data)

Statement of Standalone Unaudited Financial Results for the Quarter/Half Year ended 30th September 2017

particulars	Quarter Ended			Half year ended		Year Ended
	3 Months Ended	Preceding 3 Months Ended	Corresponding 3 Months Ended in the previous year**	Year to date figures for current period ended	Year to date figures for the previous year ended**	Previous year ended
	30.09.17	30.06.17	30.09.16	30.09.17	30.09.16	1.04.16 to 31.03.17
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>1 Income</b>	0	0	2.63	0	2.63	-27.99
Revenue from operation	19.75	6.69	11.87	26.44	15.95	64.72
Other income	19.75	6.69	14.5	26.44	18.58	36.73
<b>Total Incomes</b>						
<b>2 Expenses</b>	0	0	0	0	0	0
(a) Cost of material consumed	0	0	0	0	0	0
(b) Purchase of stock-in-trade	0	0	0	0	0	0
(c) Changes in inventories of finished goods, work in progress and stock in trade	1.2	1.22	2.02	2.42	3.75	9.26
(d) Employee benefit expenses	0	0	0	0	0	0
(e) Financial costs	0.00	0.00	0.00	0	0.00	0.59
(f) Depreciation, depletion, and amortisation expenses	0.00	0.00	0.00	0	0.00	0.59
<b>(f) Other expenses</b>	0	0	0	0	0	0.00
1 Annual fees	0.58	3.48	1.98	4.06	7.07	19.95
2 Other expense	0.00	0.00	0.00	0.00	0.00	0.00
3 Postage expense	0.58	3.48	1.98	4.06	7.07	19.95
<b>Total other expenses</b>	1.78	4.70	4.00	6.48	10.82	29.80
<b>Total expenses</b>	17.97	1.99	10.50	19.96	7.76	6.93
Total profit before exceptional items and tax	0.00	0.00	0.00	0	0.00	0.00
<b>3 Exception items</b>	17.97	1.99	10.50	19.96	7.76	6.93
<b>4 Total profit before tax</b>						
<b>5 Tax Expenses</b>	0.00	0.00	0.00	0	0.00	0.00
7 Current tax	0	0	0	0	0	0
8 Deffered tax	0.00	0.00	0.00	0	0.00	0.00
<b>9 Total tax Expenses</b>	0	0	0	0.00	0	0
10 Net movement in regulatory deferral account balance related to profit or loss and the related deferred tax movement	17.97	1.99	10.50	19.96	7.76	6.93
<b>11 Net profit loss for the period from continuing operations</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>12 Profit (loss) from discontinue operation before tax</b>	0	0	0	0	0	0
13 Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
<b>14 Net Profit (loss) from discontinue operation after tax</b>	0	0	0	0	0	0.00
15 Share of profit (loss) of associates and joint venture accounted for using equity method	17.97	1.99	10.50	19.96	7.76	6.93
<b>16 Total profit(loss) for period</b>	0.00	0.00	0.00	0.00	0.00	0.00
17 Other comprehensive income net of taxes	17.97	1.99	10.50	19.96	7.76	6.93
<b>18 Total comprehensive income for the period</b>						
<b>19 Total profit or loss, attributed to</b>						
20 Profit or loss, attributed to owners of parents	0	0	0	0	0	0
Total profit or loss attributed to non-controlling interest	0	0	0	0	0	0
<b>Total comprehensive income for the period attributed to</b>						
21 Comprehensive income for the period attributed to owners of parents	0	0	0	0	0	0
Total comprehensive income for the period attributed to owners of parents non-controlling interest	0	0	0	0	0	0
<b>22 Detail of Equity share capital</b>						
Paid up Equity share capital	500	500	500	500	500	500
Face value of equity share capital	10	10	10	10	10	10

23	<b>Detail of Debt securities</b>					
	Paid up debt capital					
	Face value of Debt securities					
	Revenue excluding revaluation reserve					
24	Debt redemption reserve					
25	<b>Earning per share</b>					
26	<b>Earning per equity share for continuing operations</b>					
I	Basic earnings (loss) per share from continuing operations					
II	Deluted earning (loss) per share from continuing operations	0.36	0.04	0.21	0.04	0.16
	<b>Earning per equity share for discontinuing operations</b>					
ii	Basic earnings (loss) per share from discontinuing operations	0.36	0.04	0.21	0.04	0.14
	Deluted earning (loss) per share from discontinuing operations					
	<b>Earning per share</b>					
ii	Basic earning (loss) per share for continuing and discontinue operations	0	0	0	0	0
	Deluted Basic earning (loss) per share for continuing and discontinue operations	0	0	0	0	0
27	Debt equity ratio	0	0	0	0	0
28	Debt service coverage ratio					
29	Interest service coverage ratio					
30	Discloser of notes on financial results					

**NOTES**

1 The above financial result for the quarter ended 30th September 2017 have been reviewed by the Audit Committee on 14th November, 2017 and thereafter, the Board of Directors have taken it on record at their meeting held on 14th November, 2017, and are the first IND AS compliant results and have been prepared in accordance with the applicable indian accounting standard (ind AS) Notify by ministry of affairs.

2 There are no separate reportable segment.

3 The financial result reviewed and approved by the board of directors of the company at their respective meeting held on 14/11/2017. the statutory auditors of the company have carried out the limited review only in respect of the financial result for the quater ended 30th September 2017,

4 The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive incomes in accordance with Ind AS for the six montha and quarter ended September 30th, 2016is given below:

particulars	Quarter ended september 30,2016	Half year ended September 30, 2016
Net profit after tax as per provision GAAP (Indian GAAP)	10.5	7.67
Adjustment on account application of IND AS		
Impact of the net adjustment in revenue from operations (revenue net of costs)	0	0
other miscellaneous adjustments		
<b>Net profit for the period under IND AS</b>	10.5	7.67
Other comprehensive income/loss	0	0
<b>Total comprehensive income as per IND AS</b>	10.5	7.67

The figure for the previous quarter have been recognised / reclassified accordingly.

Date : 14/11/2017  
Place Ahmedabad

For, MEHTA INTEGRATED FINANCE LIMITED

*Darshan V. Mehta*

DARSHAN V. MEHTA  
Managing Director  
(DIN) : 00483706



**P. P. Patel & Bros.**

CHARTERED ACCOUNTANTS

Vakhariyavad, Near Dr. Arun Parikh Hospital, Dr. Gandhi Road, Himatnagar 383 001

Phone# +91 2772 246508 / 07 Email:- [pppatel.ca@gmail.com](mailto:pppatel.ca@gmail.com)

**Limited Review Report**

To Board of Directors

**Mehta Integrated Finance Ltd**

We have reviewed the accompanying statement of unaudited financial results of Mehta Integrated Finance Ltd for the period ended 30<sup>th</sup> September, 2017. 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 an 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 come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards ('IND AS') 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad

Date: 14/11/2017



For and on behalf of,  
M/S P.P. Patel & Bros.

A handwritten signature in black ink, appearing to be "P. P. Patel", written over a horizontal line.