

November 6, 2023

Listing Compliance Department National Stock Exchange of India Limited Exchange Plaza, Bandra-Kurla Complex, Bandra (E), Mumbai 400 051 *Listing Compliance Department* **BSE Limited** Phirozee Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001

# **NSE Symbol: ESSENTIA**

Scrip Code: 535958

# Sub: Submission of Unaudited Financial Results for the Quarter and Half year ended September 30, 2023.

Dear Sir/ Ma'am,

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the copy of unaudited Financial Results of the Company for the Quarter and Half year ended September 30, 2023, along with the Limited Review Report by the Statutory Auditors of the Company is enclosed herewith for your kind perusal and records.

These results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e November 6, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please disseminate this information on your official website and oblige.

# Thanking you, Yours Faithfully,

for Integra Essentia Limited

Vishesh Gupta Managing Director DIN:00255689



Independent Auditor's Limited Review Report on the Quarterly and half yearly Unaudited Consolidated Financial Results of Integra Essentia Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**Review Report** 

To the Board of Directors

## Integra Essentia Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Integra Essentia Limited (the "Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the quarter and half year ended 30<sup>th</sup> September 2023 being submitted by the Parent pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
- 2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, 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 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
- 4. The statement includes results of the following entities:
  - a. M/s Integra Essentia Limited,
  - b. M/s R K Industries ( partnership firm in which Parent company hold joint control) and
  - c. M/s Brewtus Beverages Pvt Ltd ( a associates company)
- 5. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results referred to in Paragraph 6(iv) below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.



#### 6. Other Matters

- i. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a associates R K Industries, whose unaudited interim financial results include Profit After Tax of Rs. 8.90 Lakhs other comprehensive income/(loss) of Rs. NIL for the half year ended 30th September 2023, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.
- ii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a associates Brewtus Beverages Pvt Ltd, whose unaudited interim financial results include Profit After Tax of Rs. (0.63) Lakhs other comprehensive income/(loss) of Rs. NIL for the half year ended 30th September 2023, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on management's certified financial results.

Our opinion is not modified in respect of above matters.

For A K BHARGAV & CO **Chartered Accountant** FRN: 034063N NEWLDECHI CA ARUN KUMAR BHAR

(Partner) M. No.: 548396 UDIN: 23548396BGXHRG9168

Place: New Delhi Date: 06.11.2023

	REGD OFF: 902, 9th Floor, Aggarwal Cyber Statement of Unaudited Consolidated Financ				eptember, 2023	ES IN LAKHS EXCE	<u>PT SH</u> ARE DAT
			Quarter Ended		Half Yea	r Ended	Year Ended
Sr. No.	Particulars	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,689.71	5,499.84	5,712.55	12,189.55	11,309.01	24,141.
2	Other Income Total Income (1+2)	785.97 <b>7,475.67</b>	140.07 5.639.91	228.00 5,940.55	926.04 13,115.58	228.00 11,537.01	408 24,550
4	EXPENSES :	7,473.07	3,039.91	3,940.33	13,113.30	11,557.01	24,330
a.	Cost of Materials Consumed	-	-	-	-	-	
b.	Purchases of Stock-in-Trade	6,514.96	5,099.00	5,657.45	11,613.96	11,172.08	23,561
c.	Change in inventory of finished goods, work in progress and stock in trade	-	-	32.89	-	(6.99)	
d.	Employee Benefits Expense	15.77	18.08	13.33	33.85	22.76	49
e.	Finance Costs	25.88	2.90	0.06	28.78	0.07	0
f.	Depreciation and Amortisation Expense	95.15	88.43	0.85	183.58	1.14	2
g.	Other Expenses	(154.91)	254.52	25.77	99.61	79.43	218
5	Total Expenses Profit Before Exceptional Items and Tax (3-4)	6,496.86 978.81	5,462.93 176.98	5,730.35 210.20	11,959.79 1,155.79	11,268.49 268.52	23,832. 717.
6	Exceptional Items	(0.00)		5.50	(0.00)	5.50	
7	Share in Profit (Loss) in Associate Entity accounted for Using Equity	1.34	6.93	11.18	8.27	11.18	6.
8	Method Profit/ (Loss) Before Tax (5-6+7)	980.16	183.91	215.88	1,164.07	274.20	723.
9	Tax Expense/(Benefits):	700110	100071	210100	1,101107		/20
	i. Current Tax	227.36	65.61	-	292.97	-	57
	ii. Deferred Tax Total Tax Expense (i+ii)	- 227.36	- 65.61	-	- 292.97		<u>(0.</u> 57.
10	Total Tax Expense (1+11) Profit/(Loss) from continuing operations (7-8)	752.79	65.61 118.30	- 215.88	292.97 871.09	274.20	<u> </u>
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	
12	Tax Expenses from discontinuing operations	-	-	-	-	-	
13 14	Profit/(Loss) from discontinuing operations (10-11) Profit/(Loss) for the period (9+12)	- 752.79	- 118.30	- 215.88	- 871.09	- 274.20	666.
		/52///	110.50	215.00	0/1.07	271.20	000.
15	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	49.14	-	-	49.14	-	
	(ii) Income tax relating to items that will not be reclassifed to profit or			-		-	
	B) (i) Items that will be reclassified to profit and loss account			-			
	b) (i) items that will be reclassified to profit and loss account	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassifed to profit or loss	-	-	-	-	-	
16	Total Comprehensive Income for the period (13+14)	801.93	118.30	215.88	920.23	274.20	666.
17	Paid up equity share capital (Face value of	4,570.33	4,570.33	3,856.82	4,570.33	3,856.82	4,570.3
10	the share shall be indicated)	( (00 52	2 002 (5	(1 (15 02)	6 600 50	(1 (15 02)	2.070
18	Other Equity excluding Revaluation Reserves	6,608.53	3,082.65	(1,615.83)	6,608.53	(1,615.83)	2,970.
19	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS for						
	three and nine months ended periods are not annualised) Basic	0.19	0.03	0.06	0.19	0.07	0.
	Diluted	0.19	0.03	0.06	0.19	0.07	0.
otes:				-			
	Other Income includes profit or loss on remeasurment investment at	fair value through p Particulars	orofit and Loss Acco	ount, Summary o	of the same is dep	oicted below:-	30-Sep-23
1	Profit Before Tax	Faiticulais					
	Add /( Less) Reameasurement gain and Loss						565
	Profit of the company Excluding remeasurement gain and Losses		h Ind AC mussouilts	d d C	122 of the Comm		598.
	The Consolidated financial results of the company have been prepare the relevant rules thereunder and in terms of Regulation 33 of the SE						e Act) read wi
2	0	<u>, , , , , , , , , , , , , , , , , , , </u>		approved by the	Board of Direct	ors at their meetir	
2	The above Unaudited Financial results have been reviewed and record				hove Financial P		
	Registered office held on November 06, 2023. The Statutory Auditor	of the Company has	carried out Limited				ent Auditor's
	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu	of the Company has	carried out Limited			odified Independ	
	Registered office held on November 06, 2023. The Statutory Auditor	of the Company has lation 33 of the SEB	carried out Limited I (LODR) Regulatio	ns, 2015 and hav	ve issued an unm	-	egra Essentia
3	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu Report thereon. The company has acquired 25.76 % interest of M/s Brewtus Bevera Limited and financial figures of associates taken into consideration u	of the Company has lation 33 of the SEB ges Private Limited	carried out Limited I (LODR) Regulatio on July 10th, 2023	ns, 2015 and hav , accordingly the	ve issued an unm n it becomes ass	ociates of M/s Inte	
3	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu Report thereon. The company has acquired 25.76 % interest of M/s Brewtus Bevera Limited and financial figures of associates taken into consideration u 30th September 2023.	of the Company has lation 33 of the SEB ges Private Limited sing equity method	carried out Limited I (LODR) Regulatio on July 10th, 2023, while preparing co	ns, 2015 and hav , accordingly the nsolidated finan	ve issued an unm n it becomes ass icial statements f	ociates of M/s Inte for the quarter and	d Half year end
3	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu Report thereon. The company has acquired 25.76 % interest of M/s Brewtus Bevera Limited and financial figures of associates taken into consideration u 30th September 2023. The company in its board meeting held on 20th September 2023 com	of the Company has lation 33 of the SEB ges Private Limited sing equity method sidered and approve	carried out Limited I (LODR) Regulatio on July 10th, 2023, while preparing co ed the redemption	ns, 2015 and hav , accordingly the nsolidated finan of debentures w	ve issued an unm n it becomes ass icial statements f hich were origina	ociates of M/s Inte for the quarter and ally issued by the	d Half year en
3	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu Report thereon. The company has acquired 25.76 % interest of M/s Brewtus Bevera Limited and financial figures of associates taken into consideration u 30th September 2023.	of the Company has lation 33 of the SEB ges Private Limited sing equity method sidered and approve sum payment of at 1	carried out Limited I (LODR) Regulatio on July 10th, 2023, while preparing co ed the redemption Rs. 150 Lakh towar	ns, 2015 and hav , accordingly the nsolidated finan of debentures w rds full and final	ve issued an unm n it becomes ass icial statements f hich were origin settlement/rede	ociates of M/s Inte for the quarter and ally issued by the mption of the enti	d Half year en company on Ju ire 2845
3	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu Report thereon. The company has acquired 25.76 % interest of M/s Brewtus Beveray Limited and financial figures of associates taken into consideration u 30th September 2023. The company in its board meeting held on 20th September 2023 com 01, 2013 as per the offer negotiated with the NCDs holder for a Lump	of the Company has lation 33 of the SEB ges Private Limited sing equity method sidered and approve -sum payment of at 1 s. 100Thousand eac	carried out Limited I (LODR) Regulatio on July 10th, 2023, while preparing co ed the redemption Rs. 150 Lakh towan h. The company ha	ns, 2015 and hav , accordingly the nsolidated finan of debentures w rds full and final s redeemend its	ve issued an unm n it becomes ass icial statements f hich were origin settlement/rede debenture to the	ociates of M/s Inte for the quarter and ally issued by the emption of the ent to tune of Rs 2845	d Half year end company on Ju ire 2845 Lakh during tl
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3 4 5 6 7 8 9 10 11	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu Report thereon. The company has acquired 25.76 % interest of M/s Brewtus Beveray Limited and financial figures of associates taken into consideration u 30th September 2023. The company in its board meeting held on 20th September 2023 cons 01, 2013 as per the offer negotiated with the NCDs holder for a Lump Debentures Unsecured, non-convertible Redeemable Debenture of R Quarter and Half Year ended 30th September 2023.Said redemption Previous year/period figures have been regrouped/reclassified/reau The Company operates in one reportable segment i.e. Trading of Esse The Statement includes the results for the quarter ended September 30th September, 2023 and the published unaudited Quarted ended 3 The results of the Company are also available for investors at www.in The Previous year figures has been audited Reviewed by the erstwhi INVESTOR COMPLAINTS Pending at the beginning of the quarter Received during the quarter Disposed off during the quarter Remaining unresolved at the end of the quarter	of the Company has lation 33 of the SEB ges Private Limited sing equity method sidered and approve -sum payment of at 1 s. 100Thousand eac of denbenture acrue tranged, wherever n ential itmes and ther 30th, 2023 being the 0th June 2023.	carried out Limited I (LODR) Regulatio on July 10th, 2023, while preparing co ed the redemption Rs. 150 Lakh towan h. The company ha es sum of Rs 2695 I eccessary, to make e is no separate re e balancing figure I www.bseindia.com s. 0 0 0	ns, 2015 and hav accordingly the nsolidated finan of debentures w rds full and final s redeemend its .akh Reserves w them comparabl portable segmen petween the una	ve issued an unm n it becomes ass ucial statements f hich were origin settlement/rede debenture to the hich is included i le. nt pursuant to In- udited figures in	ociates of M/s Inte or the quarter and ally issued by the mption of the enti tune of Rs 2845 n the Other equity d-AS 108.	d Half year end company on Ju ire 2845 Lakh during tl 7.
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3 4 5 5 8 9 10 11 11	Registered office held on November 06, 2023. The Statutory Auditor Quarter and Half Year Ended September 30, 2023 in term of the Regu Report thereon. The company has acquired 25.76 % interest of M/s Brewtus Bevera Limited and financial figures of associates taken into consideration u 30th September 2023. The company in its board meeting held on 20th September 2023 cons 01, 2013 as per the offer negotiated with the NCDs holder for a Lump Debentures Unsecured, non-convertible Redeemable Debenture of R Quarter and Half Year ended 30th September 2023.Said redemption Previous year/period figures have been regrouped/reclassified/reau The Company operates in one reportable segment i.e. Trading of Esso The Statement includes the results for the quarter ended September 30th September, 2023 and the published unaudited Quarted ended 3 The results of the Company are also available for investors at www.ii INVESTOR COMPLAINTS Pending at the beginning of the quarter Received during the quarter Disposed off during the quarter Remaining unresolved at the end of the quarter ra Essentia Limited	of the Company has lation 33 of the SEB ges Private Limited sing equity method sidered and approve -sum payment of at 1 s. 100Thousand eac of denbenture acrue tranged, wherever n ential itmes and ther 30th, 2023 being the 0th June 2023.	carried out Limited I (LODR) Regulatio on July 10th, 2023, while preparing co ed the redemption Rs. 150 Lakh towan h. The company ha es sum of Rs 2695 I eccessary, to make e is no separate re e balancing figure I www.bseindia.com s. 0 0 0	ns, 2015 and hav accordingly the nsolidated finan of debentures w rds full and final s redeemend its .akh Reserves w them comparabl portable segmen petween the una	ve issued an unm n it becomes ass ucial statements f hich were origin settlement/rede debenture to the hich is included i le. nt pursuant to In- udited figures in	ociates of M/s Inte or the quarter and ally issued by the mption of the enti tune of Rs 2845 n the Other equity d-AS 108.	d Half year en company on J ire 2845 Lakh during t 7.
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### Integra Essentia Limited Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited) CIN: L74110DL2007PLC396238 Consolidated Balance Sheet as at 30 September, 2023

ParticularsAs a SepiASSETSNon-Current Assetsa) Property, Plant and Equipmentb) Other Intangible Assetsc) Financial Assets(i) Investments(ii) Trade receivables(iii) Other Financial Assets(iv) Long Term Loans and Advancesd) Deferred Tax Asset(Net)Current Assetsa) Financial Assets(i) Investments(iii) Cash and Cash Equivalents(iv) Bank Balances other than Cash and Cash Equivalents(v) Loans and Advances(vi) Other Financial Assets(vi) Other Financial Assets(vi) Other Financial Assets(iii) Cash and Cash Equivalents(v) Dans and Advances(vi) Other Financial Assets(vi) Other Financial Assets <td< th=""><th>tember-2023 3,964.76 - 2,383.14 - - 64.49 0.27 6,412.66</th><th>- 1,881.17 - 37.26 0.27</th></td<>	tember-2023 3,964.76 - 2,383.14 - - 64.49 0.27 6,412.66	- 1,881.17 - 37.26 0.27
Non-Current Assets         a) Property, Plant and Equipment         b) Other Intangible Assets         c) Financial Assets         (i) Investments         (ii) Trade receivables         (iii) Other Financial Assets         (iv) Long Term Loans and Advances         d) Deferred Tax Asset(Net)         Current Assets         (i) Investments         (ii) Trade Receivables         (iii) Cash and Cash Equivalents         (iv) Bank Balances other than Cash and Cash Equivalents         (v) Loans and Advances         (vi) Other Financial Assets	2,383.14 - 64.49 0.27 <b>6,412.66</b>	37.26 0.27
a) Property, Plant and Equipment b) Other Intangible Assets c) Financial Assets (i) Investments (ii) Trade receivables (iii) Other Financial Assets (iv) Long Term Loans and Advances d) Deferred Tax Asset(Net) Current Assets a) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	2,383.14 - 64.49 0.27 <b>6,412.66</b>	1,881.17 - 37.26 0.27
b) Other Intangible Assets c) Financial Assets (i) Investments (ii) Trade receivables (iii) Other Financial Assets (iv) Long Term Loans and Advances d) Deferred Tax Asset(Net) Current Assets a) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	2,383.14 - 64.49 0.27 <b>6,412.66</b>	- 1,881.17 - -
c) Financial Assets (i) Investments (ii) Trade receivables (iii) Other Financial Assets (iv) Long Term Loans and Advances d) Deferred Tax Asset(Net) Current Assets a) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	- 64.49 0.27 <b>6,412.66</b>	37.26 0.27
<ul> <li>(i) Investments</li> <li>(ii) Trade receivables</li> <li>(iii) Other Financial Assets</li> <li>(iv) Long Term Loans and Advances</li> <li>d) Deferred Tax Asset(Net)</li> </ul> Current Assets <ul> <li>a) Financial Assets</li> <li>(i) Investments</li> <li>(ii) Trade Receivables</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iv) Bank Balances other than Cash and Cash Equivalents</li> <li>(v) Loans and Advances</li> <li>(vi) Other Financial Assets</li> </ul>	- 64.49 0.27 <b>6,412.66</b>	37.26 0.27
<ul> <li>(ii) Trade receivables</li> <li>(iii) Other Financial Assets</li> <li>(iv) Long Term Loans and Advances</li> <li>d) Deferred Tax Asset(Net)</li> </ul> Current Assets <ul> <li>a) Financial Assets</li> <li>(i) Investments</li> <li>(ii) Trade Receivables</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iv) Bank Balances other than Cash and Cash Equivalents</li> <li>(v) Loans and Advances</li> <li>(vi) Other Financial Assets</li> </ul>	- 64.49 0.27 <b>6,412.66</b>	37.26 0.27
<ul> <li>(iii) Other Financial Assets</li> <li>(iv) Long Term Loans and Advances</li> <li>d) Deferred Tax Asset(Net)</li> </ul> Current Assets <ul> <li>a) Financial Assets</li> <li>(i) Investments</li> <li>(ii) Trade Receivables</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iv) Bank Balances other than Cash and Cash Equivalents</li> <li>(v) Loans and Advances</li> <li>(vi) Other Financial Assets</li> </ul>	0.27 <b>6,412.66</b>	0.27
<ul> <li>(iv) Long Term Loans and Advances</li> <li>d) Deferred Tax Asset(Net)</li> </ul> Current Assets <ul> <li>a) Financial Assets</li> <li>(i) Investments</li> <li>(ii) Trade Receivables</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iv) Bank Balances other than Cash and Cash Equivalents</li> <li>(v) Loans and Advances</li> <li>(vi) Other Financial Assets</li> </ul>	0.27 <b>6,412.66</b>	0.27
d) Deferred Tax Asset(Net) Current Assets a) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	0.27 <b>6,412.66</b>	0.27
Current Assets a) Financial Assets (i) Investments (ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	6,412.66	
<ul> <li>a) Financial Assets <ul> <li>(i) Investments</li> <li>(ii) Trade Receivables</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iv) Bank Balances other than Cash and Cash Equivalents</li> <li>(v) Loans and Advances</li> <li>(vi) Other Financial Assets</li> </ul> </li> </ul>	101.00	
<ul> <li>(i) Investments</li> <li>(ii) Trade Receivables</li> <li>(iii) Cash and Cash Equivalents</li> <li>(iv) Bank Balances other than Cash and Cash Equivalents</li> <li>(v) Loans and Advances</li> <li>(vi) Other Financial Assets</li> </ul>	104.00	
(ii) Trade Receivables (iii) Cash and Cash Equivalents (iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	404.00	
(iii) Cash and Cash Equivalents (iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	124.98	116.71
(iv) Bank Balances other than Cash and Cash Equivalents (v) Loans and Advances (vi) Other Financial Assets	3,089.75	1,034.79
(v) Loans and Advances (vi) Other Financial Assets	69.43	550.72
(vi) Other Financial Assets	5.70	5.70
	8,534.39	8,264.29
b) Other Current Assets	51.85	100.60
	732.94	101.40
	12,609.04	10,174.22
Total Assets	19,021.70	16,096.61
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	4,570.33	4,570.33
b) Other Equity	6,608.53	2,970.55
LIABILITIES	11,178.86	7,540.88
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	2.50	2.50
b) Deferred Tax Liabilities(Net)	-	
	2.50	2.50
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	97.27	2,845.00
(ii) Trade Payables		
Total outstanding dues of Micro & Small Enterprises	1,618.54	2,018.70
Total outstanding dues of creditors other than Micro & Small Enterprises	3,938.18	389.55
(iii)Other financial liabilities	2.35	168.11
b) Other Current Liabilities	1,833.06	3,073.66
c) Provisions	0.68	0.90
d) Current Tax Liabilities (Net)	350.27	57.30
	7,840.35	8,553.23
Fotal Equity and Liabilities		
Fotal Equity and Liabilities	19,021.70	16,096.61

For Integra Essentia Limited

Vishesh Gupta Managing Director DIN:00255689

## Integra Essentia Limited

CIN: L74110DL2007PLC396238

REGD OFF: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, North West, New Delhi - 110034, India

	Year ended	Year ended 31-	
Particulars	30-September-2023	March-2023	
	Ûnaudited	Audited	
Cash Flow from Operating Activities			
Net Profit/(Loss) before Tax	1,164.07	723.70	
Adjustment for :			
Depreciation & Amortisation Expense	183.58	2.60	
Interest Income	(252.09)	(293.96)	
Interest Expense	28.78	0.64	
Adjustment of IndAS	22.74	(28.24)	
Net unrealized foreign exchange (gain)	22.74	(20.24)	
Operating Profit before working Capital Changes :	1,147.08	404.74	
Movements in Working Capital :			
(Increase)/decrease in Other current Assets	(582.78)	651.51	
(Increase)/decrease in Other Non Current Assets	-	-	
(Increase)/decrease in Trade Receivables	(2,054.96)	(245.09)	
Increase/(decrease) in Other current Liabilities	(1,406.60)	2,960.72	
Increase/(decrease) in Trade payables	3,148.47	965.64	
Cash generated from Operations :	251.21	4,737.51	
Direct Taxes Paid	251.21		
Net Cash flow from/(used in) Operating Activities	251.21	4,737.51	
Cash Flow from Investing Activities		-	
Purchase of property, plant and equipment including CWIP	(144.65)	(4,005.64)	
Proceeds from sale of property, plant and equipment	-	-	
(Increase)/decrease in Long term Loans & Advances	(27.23)	(37.26)	
Movement in Investments	(510.24)	(1,997.88)	
Movement in Loans	(270.10)	(8,263.94)	
Movement Bank Deposit not considered as cash & cash equivalent	(270.10)	(0.35)	
Interest Received	252.09	293.96	
Net Cash flow from/(used in) Investing Activities	(700.13)	(14,011.10)	
Cash Flow from Financing Activities			
Proceeds from/ (repayment of) Long term borrowings			
(Increase)/decrease in Financial Assets		-	
Money received against Right Issue	2,695.00	9,813.25	
Proceeds from/ (repayment of) in Short term borrowings	(2,747.73)	(27.03)	
Other Comprehensive Income	49.14	()	
Dividend Paid	-	-	
Interest Paid	(28.78)	(0.64)	
Net Cash flow from/(used) in Financing Activities	(32.37)	9,785.59	
Net Increase/Decrease in Cash & Cash Equivalents	(481.29)	512.00	
Cash & Cash equivalents at the beginning of the year	550.72	38.72	
Cash & Cash equivalents at the end of the year	69.43	550.72	
Components of Cash and Cash Equivalents	69.43	550.72	

For Integra Essentia Limited

Vishesh Gupta Managing Director DIN:00255689



## A K BHARGAV & CO. CHARTERED ACCOUNTANTS H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir) New Delhi-110031

Independent Auditor's Limited Review Report on the Quarterly and Half Yearly Unaudited Standalone Financial Results of Integra Essentia Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report

To The Board of Directors

#### Integra Essentia Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Integra Essentia Limited for the quarter and half year ended 30th Sep, 2023 and being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
- 2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 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 misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures 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.
- 4. 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 Ind AS 34 and other recognized accounting practices and policies 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A K BHARGAV & CO. Chartered Accountants RGAI FRN: 034063N W DELHI CA ARUN KUMAR BHAR (Proprietor) M. No: 548396 UDIN: 23548396BGXHRF7084

Place: New Delhi Date: 06.11.2023

#### Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited) CIN: L74110DL2007PLC396238

REGD OFF: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, North West, New Delhi,-110034, India

			Quanton Ended		Half Yea	ES IN LAKHS EXCI	
	-		Quarter Ended	20.6			Year Ended
r. No.	Particulars	30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,689.71	5,499.84	5,712.55	12,189.55	11,309.01	24,141
2	Other Income	785.97	140.07	228.00	926.04	228.00	408
3	Total Income (1+2)	7,475.67	5,639.91	5,940.55	13,115.58	11,537.01	24,550
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	-	-	-	
b.	Purchases of Stock-in-Trade	6,514.96	5,099.00	5,657.45	11,613.96	11,172.08	23,56
c.	Change in inventory of finished goods, work in progress and stock in	-	-	32.89	-	(6.99)	
	trade						
d.	Employee Benefits Expense	15.77	18.08	13.33	33.85	22.76	4
e.	Finance Costs	25.88	2.90	0.06	28.78	0.07	
f.	Depreciation and Amortisation Expense	95.15	88.43	0.85	183.58	1.14	
g.	Other Expenses	(154.91)	254.52	25.77	99.61	79.43	21
	Total Expenses	6,496.86	5,462.93	5,730.35	11,959.79	11,268.49	23,832
5	Profit Before Exceptional Items and Tax (3-4)	978.81	176.98	210.20	1,155.79	268.52	717
6	Exceptional Items	(0.00)	-	5.50	(0.00)	5.50	
7	Profit/ (Loss) Before Tax (5-6)	978.82	176.98	204.70	1,155.80	263.02	717
8	Tax Expense/(Benefits):						
	i. Current Tax	225.28	65.61	-	290.89	-	5
	ii. Deferred Tax		-	-	-	-	(0
	Total Tax Expense (i+ii)	225.28	65.61	-	290.89	-	57
9	Profit/(Loss) from continuing operations (7-8)	753.53	111.37	204.70	864.90	263.02	660
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-	
11	Tax Expenses from discontinuing operations	-	-	-	-	-	
12	Profit/(Loss) from discontinuing operations (10-11)	-	-	-	-	-	
13	Profit/(Loss) for the period (9+12)	753.53	111.37	204.70	864.90	263.02	660
14	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	49.14	-	-	49.14	-	
	(ii) Income tax relating to items that will not be reclassifed	-	-	-	-	-	
	to profit or loss						
	B) (i) Items that will be reclassified to profit and loss account	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassifed to	-	-	-	-	-	
	profit or loss	_		_	_	_	
15	Total Comprehensive Income for the period (13+14)	802.67	111.37	204.70	914.04	263.02	660.
16	Paid up equity share capital	4,570.33	4,570.33	3,856.82	4,570.33	3,856.82	4,570
	(Face value of the share shall be indicated)	<i>,</i>	<i>,</i>	, ,		<i>,</i>	
17	Other Equity excluding Revaluation Reserves	6,596.14	3,075.72	(1,627.01)	6,596.14	(1,627.01)	2,964
18	Earnings per Equity Share of Rs. 1 each, previously 3						
	each (EPS for three and nine months ended periods are						
	not annualised)						
	Basic	0.19	0.02	0.05	0.19	0.07	0
	Diluted	0.19	0.02	0.05	0.19	0.07	0
es:							
	Other Income includes profit or loss on remeasurment investment a	t fair value through <u>p</u>	profit and Loss Acc	ount, Summary o	f the same is dep	victed below:-	
		Particulars					30-Se
1	Profit Before Tax						1,155
	Add /( Less) Reameasurement gain and Loss						56
	Profit of the company Excluding remeasurement gain and Losses 590						
2	The Standalone financial results of the company have been prepared					ies Act 2013 (the	Act) read with
	relevant rules thereunder and in terms of Regulation 33 of the SEBI						
3	The above Unaudited Financial results have been reviewed and reco			. FF J			0
	Registered office held on November 06, 2023. The Statutory Auditor						-
	Quarter and Half Year Ended September 30, 2023 in term of the Regu	ilation 33 of the SEB	I (LODR) Regulatio	ons, 2015 and hav	e issued an unm	odified Independ	ent Auditor's
	Report thereon.						
4	The company in its board meeting held on 20th September 2023 con	sidered and approve	ed the redemption	of debentures, w	hich were origin	ally issued by the	company on
	01, 2013, as per the offer negotiated with the NCDs holder for a Lum				,	-	
	Debentures Unsecured, non-convertible Redeemable Debenture of R						
	Quarter and Half Year ended 30th September 2023. Said redemption	of denbenture acru	es sum of Rs 2695	Lakh Reserves w	hich is included	in the Other equit	у.
-	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.						
5	The Company operates in one reportable segment i.e. Trading of Ess	ential itmes and the	re is no separate re	portable segmen	t pursuant to In	d-AS 108.	
-			-		-		CV
6			e balancing figure	between the una	uuitea figures in	respect of the Ha	rear ended
6	The Statement includes the results for the quarter ended September	une 2023.					
6 7	September, 2023 and the published unaudited Quarted ended 30th J	·	www.bseindia.com	and www.nsein	dia.com		
5 6 7 8		ntegraessentia.com,	in in in bootinaria com				
6 7	September, 2023 and the published unaudited Quarted ended 30th J The results of the Company are also available for investors at www.in The Previous year figures has been audited Reviewed by the erstwhi						
6 7 8	September, 2023 and the published unaudited Quarted ended 30th J The results of the Company are also available for investors at www.ii						
6 7 8 9	September, 2023 and the published unaudited Quarted ended 30th J The results of the Company are also available for investors at www.in The Previous year figures has been audited Reviewed by the erstwhi						
6 7 8	September, 2023 and the published unaudited Quarted ended 30th J The results of the Company are also available for investors at www.in The Previous year figures has been audited Reviewed by the erstwhi INVESTOR COMPLAINTS		s. 0 0				
6 7 8 9	September, 2023 and the published unaudited Quarted ended 30th J The results of the Company are also available for investors at www.in The Previous year figures has been audited Reviewed by the erstwhi INVESTOR COMPLAINTS Pending at the beginning of the quarter		s. 0				

Vishesh Gupta Managing Director DIN:00255689

### Integra Essentia Limited Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited) CIN: L74110DL2007PLC396238 Standalone Balance Sheet as at 30 September, 2023

Particulars	As at 30- September-2023	As at 31- March-2023
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	3,964.76	4,003.70
b) Other Intangible Assets	-	-
c) Financial Assets	2 202 14	1 001 17
(i) Investments (ii) Trade receivables	2,383.14	1,881.17
(iii) Other Financial Assets		
(iv) Long Term Loans and Advances	64.49	37.2
d) Deferred Tax Asset(Net)	0.27	0.27
	6,412.66	5,922.39
Current Assets		
a) Financial Assets		
(i) Investments	110.51	110.51
(ii) Trade Receivables	3,089.75	1,034.79
(iii) Cash and Cash Equivalents	69.43	550.72
(iv) Bank Balances other than Cash and Cash Equivalents	5.70	5.70
(v) Loans and Advances	8,534.39	8,264.29
(vi) Other Financial Assets	51.85	100.60
b) Other Current Assets	732.94	101.40
	12,594.57	10,168.02
Total Assets	19,007.23	16,090.41
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	4,570.33	4,570.33
b) Other Equity	6,596.14	2,964.35
LIABILITIES	11,166.47	7,534.68
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	2.50	2.50
b) Deferred Tax Liabilities(Net)		
-)	2.50	2.50
Current Liabilities		
<b>Current Liabilities</b> a) Financial Liabilities		
	97.27	2,845.00
a) Financial Liabilities (i) Borrowings (ii) Trade Payables	97.27	2,845.00
a) Financial Liabilities (i) Borrowings (ii) Trade Payables Total outstanding dues of Micro & Small Enterprises	97.27 1,618.54	2,845.00
a) Financial Liabilities (i) Borrowings (ii) Trade Payables		
a) Financial Liabilities (i) Borrowings (ii) Trade Payables Total outstanding dues of Micro & Small Enterprises	1,618.54 3,938.18	2,018.70 389.55
<ul> <li>a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of Micro &amp; Small Enterprises</li> <li>Total outstanding dues of creditors other than Micro &amp; Small Enterprises</li> <li>(iii)Other financial liabilities</li> </ul>	1,618.54 3,938.18 2.35	2,018.70 389.55 168.11
<ul> <li>a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of Micro &amp; Small Enterprises</li> <li>Total outstanding dues of creditors other than Micro &amp; Small Enterprises</li> </ul>	1,618.54 3,938.18	2,018.70 389.55 168.11 3,073.66
<ul> <li>a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of Micro &amp; Small Enterprises</li> <li>Total outstanding dues of creditors other than Micro &amp; Small Enterprises</li> <li>(iii)Other financial liabilities</li> <li>b) Other Current Liabilities</li> </ul>	1,618.54 3,938.18 2.35 1,833.06	2,018.70 389.55 168.11 3,073.66 0.90
<ul> <li>a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of Micro &amp; Small Enterprises</li> <li>Total outstanding dues of creditors other than Micro &amp; Small Enterprises</li> <li>(iii)Other financial liabilities</li> <li>b) Other Current Liabilities</li> <li>c) Provisions</li> </ul>	1,618.54 3,938.18 2.35 1,833.06 0.68	2,018.70 389.55 168.11 3,073.66 0.90 57.30
<ul> <li>a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of Micro &amp; Small Enterprises</li> <li>Total outstanding dues of creditors other than Micro &amp; Small Enterprises</li> <li>(iii)Other financial liabilities</li> <li>b) Other Current Liabilities</li> <li>c) Provisions</li> <li>d) Current Tax Liabilities (Net)</li> </ul>	1,618.54 3,938.18 2.35 1,833.06 0.68 348.19 <b>7,838.26</b>	2,018.70 389.55 168.11 3,073.66 0.90 57.30 <b>8,553.23</b>
<ul> <li>a) Financial Liabilities</li> <li>(i) Borrowings</li> <li>(ii) Trade Payables</li> <li>Total outstanding dues of Micro &amp; Small Enterprises</li> <li>Total outstanding dues of creditors other than Micro &amp; Small Enterprises</li> <li>(iii)Other financial liabilities</li> <li>b) Other Current Liabilities</li> <li>c) Provisions</li> </ul>	1,618.54 3,938.18 2.35 1,833.06 0.68 348.19	389.55 168.11 3,073.66

Vishesh Gupta Managing Director DIN:00255689

	Integra Essentia Limited					
	CIN: L74110DL2007PLC396238					
	REGD OFF: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, North West, New Delhi,-110034, India					
	Standalone Cash Flow Statement for the Half Year Ended 30 September, 2023					
			ſ	(in Lakhs)		
		Year ended	Year ended	31-		
~ ~ ~		20 Contombor 2022	March 20	222		

Particulars	30-September-2023	Year ended 31- March-2023
	Unaudited	Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	1.155.80	717.50
Adjustment for :		, 1, 100
Depreciation & Amortisation Expense	183.58	2.60
Interest Income	(252.09)	(293.96)
Interest Expense	28.78	0.64
Adjustment of IndAS	22.74	(28.24)
Net unrealized foreign exchange (gain)	22.74	(20.24)
Operating Profit before working Capital Changes :	1,138.81	- 398.54
operating Front before working capital changes :	1,130.01	390.34
Movements in Working Capital:		
(Increase)/decrease in Other current Assets	(582.78)	651.51
(Increase)/decrease in Other Non Current Assets	-	-
(Increase)/decrease in Trade Receivables	(2,054.96)	(245.09)
Increase/(decrease) in Other current Liabilities	(1,406.60)	2,960.72
Increase/(decrease) in Trade payables	3,148.47	965.64
Cash generated from Operations :	242.94	4,731.31
Direct Taxes Paid	242.94	4,751.51
Net Cash flow from/(used in) Operating Activities	242.94	4,731.31
······································		-,
Cash Flow from Investing Activities		-
Purchase of property, plant and equipment including CWIP	(144.65)	(4,005.64)
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Long term Loans & Advances	(27.23)	(37.26)
Movement in Investments	(501.97)	(1,991.68)
Movement in Loans	(270.10)	(8,263.94)
Movement Bank Deposit not considered as cash & cash equivalent	-	(0.35)
Interest Received	252.09	293.96
Net Cash flow from/(used in) Investing Activities	(691.86)	(14,004.90)
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings		
(Increase)/decrease in Financial Assets	-	-
Money received against Right Issue	2,695.00	9,813.25
Proceeds from/ (repayment of) in Short term borrowings	(2,747.73)	(27.03)
Other Comprehensive Income	49.14	-
Dividend Paid	-	-
Interest Paid	(28.78)	(0.64)
Net Cash flow from/(used) in Financing Activities	(32.37)	9,785.59
Net Increase/Decrease in Cash & Cash Equivalents	(481.29)	512.00
Cash & Cash equivalents at the beginning of the year	550.72	38.72
Cash & Cash equivalents at the end of the year	69.43	550.72
Components of Cash and Cash Equivalents	69.43	550.72
כטוויףטורותי טו כמשו מווע כמשו בקעוימוכותש	09:43	530.72
For Interne Ferentia Limited		

For Integra Essentia Limited

Vishesh Gupta Managing Director DIN:00255689