

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: Outcome of Board Meeting held on November 6, 2023

Dear Sir/ Ma'am,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e. Monday, November 6, 2023 at the Registered Office of the Company, *inter-alia*:

1. considered, approved and took on record the Unaudited Financial Results of the company along with the Limited Review Report for the quarter and half year ended September 30, 2023. *Copy of the same is attached as Annexure-I.*
2. considered and approved the resolution for shifting of registered office of the company from exiting place to new place at **Unit No. 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, Pitampura, Delhi - 110034** within the same city.

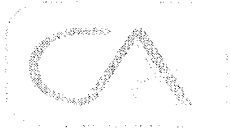
The Board meeting commenced at 4:50 P.M. and concluded at 6:00 P.M.

We request you to kindly take the above information on record and oblige.

**Thanking you,
Yours Faithfully,**

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

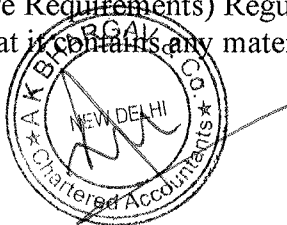
Independent Auditor's Limited Review Report on the Quarterly and half yearly Unaudited Consolidated Financial Results of Integra Essentia Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

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 30th 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 Accountants

FRN: 034063N

CA ARUN KUMAR BHARGAV

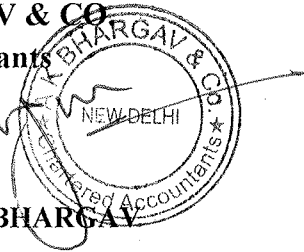
(Partner)

M. No.: 548396

UDIN: 23548396BGXHRG9168

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
Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2023

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		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	24,141.41
2	Other Income	785.97	140.07	228.00	926.04	228.00	408.73
3	Total Income (1+2)	7,475.67	5,639.91	5,940.55	13,115.58	11,537.01	24,550.15
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	23,561.67
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	49.53
e.	Finance Costs	25.88	2.90	0.06	28.78	0.07	0.64
f.	Depreciation and Amortisation Expense	95.15	88.43	0.85	183.58	1.14	2.60
g.	Other Expenses	(154.91)	254.52	25.77	99.61	79.43	218.21
	Total Expenses	6,496.86	5,462.93	5,730.35	11,959.79	11,268.49	23,832.65
5	Profit Before Exceptional Items and Tax (3-4)	978.81	176.98	210.20	1,155.79	268.52	717.50
6	Exceptional Items	(0.00)	-	5.50	(0.00)	5.50	-
7	Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	1.34	6.93	11.18	8.27	11.18	6.20
8	Profit/ (Loss) Before Tax (5-6+7)	980.16	183.91	215.88	1,164.07	274.20	723.70
9	Tax Expense/(Benefits):						
	i. Current Tax	227.36	65.61	-	292.97	-	57.30
	ii. Deferred Tax	-	-	-	-	-	(0.27)
	Total Tax Expense (i+ii)	227.36	65.61	-	292.97	-	57.03
10	Profit/(Loss) from continuing operations (7-8)	752.79	118.30	215.88	871.09	274.20	666.67
11	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
12	Tax Expenses from discontinuing operations	-	-	-	-	-	-
13	Profit/(Loss) from discontinuing operations (10-11)	-	-	-	-	-	-
14	Profit/(Loss) for the period (9+12)	752.79	118.30	215.88	871.09	274.20	666.67
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 reclassified 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 reclassified to profit or loss	-	-	-	-	-	-
16	Total Comprehensive Income for the period (13+14)	801.93	118.30	215.88	920.23	274.20	666.67
17	Paid up equity share capital (Face value of the share shall be indicated)	4,570.33	4,570.33	3,856.82	4,570.33	3,856.82	4,570.33
18	Other Equity excluding Revaluation Reserves	6,608.53	3,082.65	(1,615.83)	6,608.53	(1,615.83)	2,970.55
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	0.15
	Diluted	0.19	0.03	0.06	0.19	0.07	0.15

Notes:

1	Other Income includes profit or loss on remeasurment investment at fair value through profit and Loss Account, Summary of the same is depicted below:-	
	Particulars	30-Sep-23
	Profit Before Tax	1,164.07
	Add / (Less) Reameasurement gain and Loss	565.60
	Profit of the company Excluding reameasurement gain and Losses	598.47
2	The Consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.	
3	The above Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on November 06, 2023. The Statutory Auditor of the Company has carried out Limited Review of the above Financial Results of the Company for the Quarter and Half Year Ended September 30, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.	
4	The company has acquired 25.76 % interest of M/s Brewtus Beverages Private Limited on July 10th, 2023, accordingly then it becomes associates of M/s Integra Essentia Limited and financial figures of associates taken into consideration using equity method while preparing consolidated financial statements for the quarter and Half year ended 30th September 2023.	
5	The company in its board meeting held on 20th September 2023 considered and approved the redemption of debentures which were originally issued by the company on July 01, 2013 as per the offer negotiated with the NCDs holder for a Lump-sum payment of at Rs. 150 Lakh towards full and final settlement/redemption of the entire 2845 Debentures Unsecured, non-convertible Redeemable Debenture of Rs. 100 Thousand each. The company has redeemed its debenture to the tune of Rs 2845 Lakh during the Quarter and Half Year ended 30th September 2023.Said redemption of debenture accrues sum of Rs 2695 Lakh Reserves which is included in the Other equity.	
6	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.	
7	The Company operates in one reportable segment i.e. Trading of Essential itmes and there is no separate reportable segment pursuant to Ind-AS 108.	
8	The Statement includes the results for the quarter ended September 30th, 2023 being the balancing figure between the unaudited figures in respect of the Half Year ended 30th September, 2023 and the published unaudited Quarter ended 30th June 2023.	
9	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com	
10	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.	
11	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	0
	Received during the quarter	0
	Disposed off during the quarter	0
	Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Vishesh Gupta
Director
DIN:00255689

Place: Delhi
Date: November 06th, 2023

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

(in Lakhs)

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		
(i) Investments	2,383.14	1,881.17
(ii) Trade receivables	-	-
(iii) Other Financial Assets	-	-
(iv) Long Term Loans and Advances	64.49	37.26
d) Deferred Tax Asset(Net)	0.27	0.27
	6,412.66	5,922.39
Current Assets		
a) Financial Assets		
(i) Investments	124.98	116.71
(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
	12,609.04	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
	11,178.86	7,540.88
LIABILITIES		
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
Total Equity and Liabilities	19,021.70	16,096.61
	(0.00)	(0.00)

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN:00255689

Place: Delhi
Date: November 06th, 2023

Integra Essentia Limited

CIN: L74110DL2007PLC396238

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

Unaudited Consolidated Cash Flow Statement for the Half Year Ended 30 September, 2023

(in Lakhs)

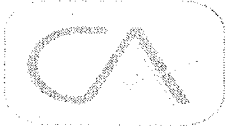
Particulars	Year ended 30-September-2023 Unaudited	Year ended 31- March-2023 Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	1,164.07	723.70
Adjustment for :		
Depreciation & Amortisation Expense	183.58	2.60
Interest Income	(252.09)	(293.96)
Interest Expense	28.78	0.64
Adjustment of IndAS	22.74	(28.24)
Net unrealized foreign exchange (gain)		-
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		-
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	-	(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

Place: Delhi

Date: November 06th, 2023



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

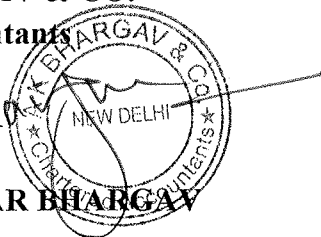
FRN: 034063N

CA ARUN KUMAR BHARGAV

(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
Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2023

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		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	24,141.41
2	Other Income	785.97	140.07	228.00	926.04	228.00	408.73
3	Total Income (1+2)	7,475.67	5,639.91	5,940.55	13,115.58	11,537.01	24,550.15
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	23,561.67
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	49.53
e.	Finance Costs	25.88	2.90	0.06	28.78	0.07	0.64
f.	Depreciation and Amortisation Expense	95.15	88.43	0.85	183.58	1.14	2.60
g.	Other Expenses	(154.91)	254.52	25.77	99.61	79.43	218.21
	Total Expenses	6,496.86	5,462.93	5,730.35	11,959.79	11,268.49	23,832.65
5	Profit Before Exceptional Items and Tax (3-4)	978.81	176.98	210.20	1,155.79	268.52	717.50
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	717.50
8	Tax Expense/(Benefits):						
i.	Current Tax	225.28	65.61	-	290.89	-	57.30
ii.	Deferred Tax	-	-	-	-	-	(0.27)
	Total Tax Expense (i+ii)	225.28	65.61	-	290.89	-	57.03
9	Profit/(Loss) from continuing operations (7-8)	753.53	111.37	204.70	864.90	263.02	660.48
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	660.48
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 reclassified 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 reclassified to profit or loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14)	802.67	111.37	204.70	914.04	263.02	660.48
16	Paid up equity share capital (Face value of the share shall be indicated)	4,570.33	4,570.33	3,856.82	4,570.33	3,856.82	4,570.33
17	Other Equity excluding Revaluation Reserves	6,596.14	3,075.72	(1,627.01)	6,596.14	(1,627.01)	2,964.35
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	0.14
	Diluted	0.19	0.02	0.05	0.19	0.07	0.14

Notes:

	Other Income includes profit or loss on remeasurement investment at fair value through profit and Loss Account, Summary of the same is depicted below:-		
		Particulars	30-Sep-23
1	Profit Before Tax		1,155.80
	Add / (Less) Remeasurement gain and Loss		565.60
	Profit of the company Excluding remeasurement gain and Losses		590.20
2	The Standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.		
3	The above Unaudited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on November 06, 2023. The Statutory Auditor of the Company has carried out Limited Review of the above Financial Results of the Company for the Quarter and Half Year Ended September 30, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.		
4	The company in its board meeting held on 20th September 2023 considered and approved the redemption of debentures, which were originally issued by the company on July 01, 2013, as per the offer negotiated with the NCDs holder for a Lump-sum payment of at Rs. 150 Lakh towards full and final settlement/redemption of the entire 2845 Debentures Unsecured, non-convertible Redeemable Debenture of Rs. 100Thousand each. The company has redeemed its debenture to the tune of Rs 2845 Lakh during the Quarter and Half Year ended 30th September 2023. Said redemption of debenture accrues sum of Rs 2695 Lakh Reserves which is included in the Other equity.		
5	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.		
6	The Company operates in one reportable segment i.e. Trading of Essential itmes and there is no separate reportable segment pursuant to Ind-AS 108.		
7	The Statement includes the results for the quarter ended September 30th, 2023 being the balancing figure between the unaudited figures in respect of the Half Year ended 30th September, 2023 and the published unaudited Quartered ended 30th June 2023.		
8	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com		
9	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.		
10	INVESTOR COMPLAINTS		
	Pending at the beginning of the quarter		0
	Received during the quarter		0
	Disposed off during the quarter		0
	Remaining unresolved at the end of the quarter		0

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN:00255689

Place: Delhi
Date: November 06th, 2023

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		
(i) Investments	2,383.14	1,881.17
(ii) Trade receivables	-	-
(iii) Other Financial Assets	-	-
(iv) Long Term Loans and Advances	64.49	37.26
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
	11,166.47	7,534.68
LIABILITIES		
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)	348.19	57.30
	7,838.26	8,553.23
Total Equity and Liabilities	19,007.23	16,090.41
	(0.00)	0.00

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN:00255689

Place: Delhi
Date: November 06th, 2023

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

(in Lakhs)

Particulars	Year ended 30-September-2023 Unaudited	Year ended March-2023 Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	1,155.80	717.50
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)	-	-
Operating Profit before working Capital Changes :	1,138.81	398.54
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	-	-
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

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN:00255689

Place: Delhi

Date: November 06th, 2023