



**INTEGRA
ESSENTIA
LIMITED**

CIN: L74110DL2007PLC396238

+91-80762 00456



www.integraessentia.com
cs@integraessentia.com



Unit No. 607, 6th Floor, Pearls Best Height-II,
Netaji Subhash Place, New Delhi-110034, IN



October 19, 2024

To

**Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 535958**

**Listing Department
NSE Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051
Symbol: ESSENTIA**

Sub: Outcome of Board Meeting held today i.e. October 19, 2024

Dear Sir/Ma'am,

In compliance with the provisions of Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. Saturday, October 19, 2024 at the registered office of the company, has considered, approved and took on record the Unaudited Financial Results, duly reviewed by the Audit Committee, along with Limited Review Report for the quarter and half year ended September 30, 2024. Copy of the same is enclosed for your reference.

The Board Meeting commenced at **4:00 P.M.** and concluded at **5:15 P.M.**

Request you to take the same on your records.

Yours faithfully,

For & on behalf of
Integra Essentia Limited

**Deepak Kumar Gupta
Whole-time Director cum CEO
DIN: 00057003**



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 associates (the parent and its associates together referred to as "the group") for the quarter and half year ended 30th Sep 2024 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The statement includes the results of the following entities

- a. M/s Integra Essentia Limited and
 - b. M/s Brewtus Beverages Pvt Ltd (associates' company)
4. 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.



5. Other Matters

- i. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a associate's M/s Brewtus Beverages Pvt Ltd, whose unaudited interim financial results include Profit After Tax of Rs. (03.20) Lakhs and other comprehensive income/(loss) of Rs. NIL for the half year ended 30th Sep 2024, as considered in the statement which have been reviewed by us.

Our conclusion is not modified in respect of above matters.

For A. K. Bhargav & CO.

Chartered Accountants

FRN: 034063N




(CA. ARUN KUMAR BHARGAV)

PROPRIETOR

M. No. 548396

UDIN: 24548396BKAKLP5521

Place: New Delhi

Date: 19.10.2024

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Statement of Audited Consolidated Financial Results for the Quarter and Half Year Ended 30th September, 2024

(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	13,110.34	8,606.01	6,689.71	21,716.36	12,189.55	27,726.66
Other Income	15.64	203.60	785.97	219.24	926.04	1,835.73
Total Income	13,125.98	8,809.62	7,475.67	21,935.60	13,115.58	29,562.38
EXPENSES						
Purchases of Stock-in-Trade	13,136.80	8,320.71	6,514.96	21,457.51	11,613.96	26,845.24
Change in inventory of finished goods, work in progress and stock in trade	-349.45	-1.63	-	-351.08	-	-
Employee Benefits Expense	19.04	19.38	15.77	38.42	33.85	84.77
Finance Costs	21.19	13.97	25.88	35.16	28.78	56.29
Depreciation and Amortisation Expense	98.60	80.23	95.15	178.83	183.58	371.62
Other Expenses	159.23	62.38	-154.91	221.62	99.61	307.96
Total Expenses	13,085.42	8,495.03	6,496.86	21,580.45	11,959.79	27,665.88
Profit Before Exceptional Items and Tax	40.56	314.58	978.81	355.14	1,155.79	1,896.51
Exceptional Items	-	-	-	-	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	-3.20	9.20	1.34	-2.42	8.27	14.28
Profit/ (Loss) Before Tax	37.36	323.78	980.16	352.73	1,164.07	1,910.79
Tax Expense/(Benefits)						
Current Tax	-16.89	73.36	227.36	56.47	292.97	341.87
Deferred Tax	26.02	5.15	-	31.17	-	25.45
Profit/(Loss) for the period	28.23	245.26	752.79	265.08	871.09	1,543.46
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	0.25	2.02	49.14	2.27	49.14	-
Items that will be reclassified to profit and loss account (net of tax)	-0.06	-0.51	-	-0.57	-	-
Total Comprehensive Income for the period	28.42	246.77	801.93	266.78	920.23	1,543.46
Paid up equity share capital	10,676.90	9,140.66	4,570.33	10,676.90	4,570.33	9,140.66
Other Equity excluding Revaluation Reserves	6,166.33	2,714.47	6,608.53	6,166.33	6,608.53	2,571.16
Earnings per Equity Share of ₹ 1 each						
Basic	0.00	0.03	0.19	0.03	0.19	0.29
Diluted	0.00	0.03	0.19	0.03	0.19	0.29

- a) 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.
- b) The above Consolidated 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 19 October 2024. The Statutory Auditor of the Company has issued the Limited Review report on above Financial Results of the Company for the Quarter and Half Year Ended 30 September 2024 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 .
- c) Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.
- d) The Statement includes the results for quarter ended 30 September 2024 being the balancing figure between the unaudited figures in respect of Half year ended 30 September 2024 and the published unaudited results for Quarter ended 30 June 2024.
- e) The results of the Company are also available for investors at www.integraessentia.com, www.bseindia.com and www.nseindia.com
- f) The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.
- g) Expenses incurred in relation to Increase in authorised capital & bonus issue of Rs. 125.40 lakhs has been capitalised and adjusted from other equity during the half year ended 30 September 2024.
- h) The company has dipose off Investment in one of its associates M/s R.K Induasteirs during the Quarter and Half year ended 30th September 2024 , During the quarter ended 30th June 2024 profit of Rs 8.41 Lakhs pertains to M/s R. K industries was included whereas same has not been considered for the Half yearly results. So balancing figures for the Quarter ended 30 September is only the amount of Profit (Loss) from existing Associates M/s Brewtus Beverages Pvt Ltd.

j) INVESTOR COMPLAINTS

Pending at the beginning of the quarter	0
Received during the quarter	1
Disposed off during the quarter	1
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta
Director
DIN: 00057003

Place: Delhi
Date: 19 October 2024

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place,
North West Delhi, Delhi, India, 110034

Consolidated Balance Sheet as at 30 September 2024

(All figures are in lakhs except otherwise stated)

Particulars	Half Year ended 30 September 2024	As at 31 March 2024
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	5,480.93	3,779.16
b) Financial Assets		
(i) Investments	2,897.61	3,583.51
(ii) Loans	5,072.47	6,932.08
(iii) Other	11.80	1.12
c) Deferred Tax Asset(Net)	-	-
d) Other non current assets	8.66	0.11
	13,471.47	14,295.97
Current Assets		
a) Financial Assets		
(i) Inventories	351.08	-
(i) Trade Receivables	7,300.97	3,903.73
(ii) Cash and Cash Equivalents	146.59	195.59
(iii) Other	5.35	5.35
b) Other Current Assets	458.17	1,765.33
	8,262.16	5,870.00
Total Assets	21,733.63	20,165.97
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	10,676.90	9,140.66
b) Other Equity	6,166.33	2,570.10
	16,843.23	11,710.76
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,147.54	724.56
b) Provisions	1.52	3.42
c) Deferred tax liabilities (net)	56.37	25.19
d) Other Non Current Liabilities	16.96	
	1,222.38	753.16
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	12.14	13.10
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	37.27	1,277.82
total outstanding dues of creditors other than Micro & Small Enterprises	2,013.94	3,390.53
(iii) Other financial liabilities	32.90	248.07
b) Other Current Liabilities	1,172.35	2,429.58
c) Provisions	-	0.00
d) Current Tax Liabilities (Net)	399.41	342.94
	3,668.00	7,702.04
Total Equity and Liabilities	21,733.62	20,165.97

For Integra Essentia Limited

Deepak Kumar Gupta
Director
DIN: 00057003

Place: Delhi

Date: 19 October 2024

INTEGRA ESSENTIA LIMITED**CIN: L74110DL2007PLC396238****REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034****Consolidated Cash Flow Statement for the Half Year Ended 30 September, 2024****(All figures are in lakhs except otherwise stated)**

Particulars	Half Year ended 30 September 2024	For the year 2023-24
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	352.73	1,910.79
Adjustment for :		
Depreciation & Amortisation Expense	178.83	371.62
Interest Income	-222.16	-567.61
Interest Expense	35.16	56.29
Adjustment of IndAS	-	22.74
Operating Profit before working Capital Changes :	344.55	1,793.84
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	1,307.16	-1,561.46
(Increase)/decrease in Other Non Current Assets	-19.24	36.88
(Increase)/decrease in Trade Receivables	-3,397.24	-2,868.93
Increase/(decrease) in Other current Liabilities	-1,474.31	-561.60
Increase/(decrease) in Other Non current Liabilities	16.96	
Increase/(decrease) in Trade payables	-2,617.13	2,260.09
(Increase)/decrease in Inventories	-351.08	
Cash generated from Operations :	-6,190.33	-901.19
Direct Taxes Paid	-	(57.30)
Net Cash flow from/(used in) Operating Activities	-6,190.33	-958.49
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(1,880.60)	-147.05
Proceeds from sale of property, plant and equipment		-
(Increase)/decrease in Long term Loans & Advances	1,859.61	1,329.82
Movement in Investments	685.90	-1,585.63
Movement in Loans		
Movement Bank Deposit not considered as cash & cash equivalent		-
Interest Received	222.16	567.61
Net Cash flow from/(used in) Investing Activities	887.07	164.74
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	422.02	(2,109.84)
Money received against Right Issue including Securities Premium	4,992.79	-
Right issue expenses	-125.40	-90.25
Redemption of debenture		2,695.00
Interest Paid	(35.16)	-56.29
Net Cash flow from/(used) in Financing Activities	5,254.25	438.62
Net Increase/Decrease in Cash & Cash Equivalents	-49.00	-355.13
Cash & Cash equivalents at the beginning of the year	195.59	550.72
Cash & Cash equivalents at the end of the year	146.59	195.59
Components of Cash and Cash Equivalents	146.59	195.59

For Integra Essentia Limited**Deepak Kumar Gupta****Director****DIN: 00057003**

Place: Delhi

Date: 19 October 2024

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034
Business Segment wise Revenue results, Assets and Liabilities for the Quarter and Half Year Ended 30th September, 2024
(All figures are in lakhs except otherwise stated)

Notes forming part of the Consolidated Financial Statements for the quarter and half year ended 30th September, 2024

Information on Segment Reporting pursuant to Ind

AS 108 - Operating Segments

Operating segments:

Dealing in essential items

Trading Division - Infrastructure

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

Segment assets and liabilities

Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities

The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers.

Revenue by nature of products	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
Particulars						
Dealing in Essential Items	11,478.43	7,272.66	-	18,751.09	-	-
Trading Division - Infrastructure	1,631.92	1,333.35	-	2,965.27	-	-
Total	13,110.34	8,606.01	-	21,716.36	-	-
2. Segment Results before tax and interest						
Particulars						
Dealing in Essential Items	296.63	211.80	-	508.44	-	-
Trading Division - Infrastructure	26.36	75.13	-	101.49	-	-
Sub Total	322.99	286.94	-	609.93	-	-
Less: Finance Cost	21.19	13.97	-	35.16	-	-
Add: Other Income	15.64	203.60	-	219.24	-	-
Less: Expenses	278.89	159.97	-	438.87	-	-
Profit before tax	38.54	316.60	-	355.14	-	-
Share in Profit (Loss) in Associate Entity	6.78	9.20	-	(2.42)	-	-
Less: Tax expenses	8.61	79.03	-	87.64	-	-
Net profit for the year	36.72	246.77	-	265.08	-	-
3. Capital Employed	17,990.76	11,855.13	-	17,990.76	-	-
4. Segment Assets and Liabilities						
Particulars						
Assets						
Dealing in essential items	5,827.86	1,386.88	-	5,827.86	-	-
Trading Division - Infrastructure	1,748.87	582.52	-	1,748.87	-	-
Unallocated	14,156.90	23,390.54	-	14,156.90	-	-
Total	21,733.63	25,359.94	-	21,733.63	-	-
Liabilities						
Dealing in essential items	1,985.93	6,533.31	-	1,985.93	-	-
Trading Division - Infrastructure	861.66	1,372.87	-	861.66	-	-
Unallocated	18,886.04	17,453.75	-	18,886.04	-	-
Total	21,733.62	25,359.94	-	21,733.62	-	-

Segment revenue, assets and liabilities results include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

Major customers

For the quarter ended June 2024, revenue from two customers of the essential item segment represented approximately ₹ 1,427.49 Lakhs and ₹ 963.80 Lakhs of the total

For the quarter ended September 2024, revenue from two customers of the essential item segment represented approximately ₹ 2,261.85 Lakhs and ₹ 1483.96 Lakhs of the

For the Half year ended September 2024, revenue from one customers of the essential item segment represented approximately ₹ 3,008.69 Lakhs of the total revenue.

The comparative figures of segment results is not applicable because the company had single segment in the corresponding period/year.

For Integra Essentia Limited

Deepak Kumar Gupta
Director
DIN: 00057003

Place: Delhi
Date: 19 October 2024



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, 2024 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 Standalone 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 BHARGAVA
(PROPRIETOR)

M. No: 548396

UDIN: 24548396BKAKLO8286

Place: New Delhi

Date: 19.10.2024

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Statement of unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September, 2024

(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	13,110.34	8,606.01	6,689.71	21,716.36	12,189.55	27,726.66
Other Income	15.64	203.60	785.97	219.24	926.04	1,835.73
Total Income	13,125.98	8,809.62	7,475.67	21,935.60	13,115.58	29,562.38
EXPENSES						
Purchases of Stock-in-Trade	13,136.80	8,320.71	6,514.96	21,457.51	11,613.96	26,845.24
Change in inventory of finished goods, work in progress and stock in trade	-349.45	-1.63	-	-351.08	-	-
Employee Benefits Expense	19.04	19.38	15.77	38.42	33.85	84.77
Finance Costs	21.19	13.97	25.88	35.16	28.78	56.29
Depreciation and Amortisation Expense	98.60	80.23	95.15	178.83	183.58	371.62
Other Expenses	134.52	62.38	-154.91	196.91	99.61	307.96
Total Expenses	13,060.71	8,495.03	6,496.86	21,555.74	11,959.79	27,665.88
Profit Before Exceptional Items and Tax	65.27	314.58	978.81	379.85	1,155.79	1,896.51
Exceptional Items	-	-	-0.00	-	-0.00	-
Profit/ (Loss) Before Tax	65.27	314.58	978.82	379.85	1,155.80	1,896.51
Tax Expense/(Benefits)						
Current Tax	-9.26	73.17	225.28	63.91	290.89	342.94
Deferred Tax	26.02	5.15	-	31.17	-	25.45
Profit/(Loss) for the period	48.51	236.26	753.53	284.77	864.90	1,528.11
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	0.25	2.02	49.14	2.27	49.14	-
Items that will be reclassified to profit and loss account (net of tax)	-0.06	-0.51	-	-0.57	-	-
Total Comprehensive Income for the period	48.70	237.77	802.67	286.47	914.04	1,528.11
Paid up equity share capital	10,676.90	9,140.66	4,570.33	10,676.90	4,570.33	9,140.66
Other Equity excluding Revaluation Reserves	6,165.55	2,705.47	6,596.14	6,165.55	6,596.14	2,549.63
Earnings per Equity Share of ₹ 1 each						
Basic	0.00	0.03	0.19	0.03	0.19	0.27
Diluted	0.00	0.03	0.19	0.03	0.19	0.27

a) 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.

b) The above Standalone 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 19 October 2024. The Statutory Auditor of the Company has issued the Limited Review report on above Financial Results of the Company for the Quarter and Half Year Ended 30 September 2024 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 .

c) Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.

d) The Statement includes the results for quarter ended 30 September 2024 being the balancing figure between the unaudited figures in respect of Half year ended 30 September 2024 and the published unaudited results for Quarter ended 30 June 2024.

e) The results of the Company are also available for investors at www.integraessentia.com, www.bseindia.com and www.nscindia.com

f) The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.

g) Expenses incurred in relation to Increase in authorised capital & bonus issue of Rs. 125.40 lakhs has been capitalised and adjusted from other equity during the half year ended 30 September 2024.

h) INVESTOR COMPLAINTS

Pending at the beginning of the quarter	0
Received during the quarter	1
Disposed off during the quarter	1
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta
Director
DIN: 00057003

Place: Delhi
Date: 19 October 2024

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place,
North West Delhi, Delhi, India, 110034

Standalone Balance Sheet as at 30 September 2024

(All figures are in lakhs except otherwise stated)

Particulars	Half Year ended 30 September 2024	As at 31 March 2024
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	5,480.93	3,779.16
b) Financial Assets		
(i) Investments	2,904.25	3,563.03
(ii) Loans	5,072.47	6,932.08
(iii) Other	11.80	1.12
c) Deferred Tax Asset(Net)	-	-
d) Other non current assets	8.66	0.11
	13,478.11	14,275.49
Current Assets		
a) Financial Assets		
(i) Inventories	351.08	-
(i) Trade Receivables	7,300.97	3,903.73
(ii) Cash and Cash Equivalents	146.59	195.59
(iii) Other	5.35	5.35
b) Other Current Assets	458.17	1,765.33
	8,262.16	5,870.00
Total Assets	21,740.27	20,145.49
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	10,676.90	9,140.66
b) Other Equity	6,165.55	2,549.63
	16,842.45	11,690.29
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	1,147.54	724.56
b) Provisions	1.52	3.42
c) Deferred tax liabilities (net)	56.37	25.19
d) Other Non Current Liabilities	16.96	
	1,222.38	753.16
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	12.14	13.10
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	37.27	1,277.82
total outstanding dues of creditors other than Micro & Small Enterprises	2,013.94	3,390.53
(iii) Other financial liabilities	32.90	248.07
b) Other Current Liabilities	1,172.35	2,429.58
c) Provisions	-	0.00
d) Current Tax Liabilities (Net)	406.84	342.94
	3,675.44	7,702.04
Total Equity and Liabilities	21,740.27	20,145.49

For Integra Essentia Limited**Deepak Kumar Gupta****Director****DIN: 00057003**

Place: Delhi

Date: 19 October 2024

INTEGRA ESSENTIA LIMITED**CIN: L74110DL2007PLC396238****REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034****Standalone Cash Flow Statement for the Half Year Ended 30 September, 2024****(All figures are in lakhs except otherwise stated)**

Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	379.85	1,896.51
Adjustment for :		
Depreciation & Amortisation Expense	178.83	371.62
Interest Income	-222.16	-567.64
Interest Expense	35.16	56.29
Adjustment of IndAS	-	22.74
Operating Profit before working Capital Changes :	371.68	1,779.52
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	1,307.16	-1,561.46
(Increase)/decrease in Other Non Current Assets	-19.24	36.88
(Increase)/decrease in Trade Receivables	-3,397.24	-2,868.93
Increase/(decrease) in Other current Liabilities	-1,474.31	-561.60
Increase/(decrease) in Other Non current Liabilities	16.96	
Increase/(decrease) in Trade payables	-2,617.13	2,260.09
(Increase)/decrease in Inventories	-351.08	
Cash generated from Operations :	-6,163.20	-915.50
Direct Taxes Paid	-	-57.30
Net Cash flow from/(used in) Operating Activities	-6,163.20	-972.80
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	-1,880.60	-147.05
Proceeds from sale of property, plant and equipment		-
(Increase)/decrease in Long term Loans & Advances	1,859.61	1,329.82
Movement in Investments	658.78	-1,571.35
Movement in Loans		
Movement Bank Deposit not considered as cash & cash equivalent		-
Interest Received	222.16	567.64
Net Cash flow from/(used in) Investing Activities	859.95	179.05
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	422.02	-2,109.84
Money received against Right Issue including Securities Premium	4,992.79	-
Right issue expenses	-125.40	-90.25
Redemption of debenture		2,695.00
Interest Paid	-35.16	-56.29
Net Cash flow from/(used) in Financing Activities	5,254.25	438.62
Net Increase/Decrease in Cash & Cash Equivalents	-49.00	-355.13
Cash & Cash equivalents at the beginning of the year	195.59	550.72
Cash & Cash equivalents at the end of the year	146.59	195.59
Components of Cash and Cash Equivalents	146.59	195.59

For Integra Essentia Limited**Deepak Kumar Gupta****Director****DIN: 00057003**

Place: Delhi

Date: 19 October 2024

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034
Business Segment wise Revenue results, Assets and Liabilities for the Quarter and Half Year Ended 30th September, 2024
(All figures are in lakhs except otherwise stated)

Notes forming part of the Standalone Financial Statements for the quarter and half year ended 30th September, 2024

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments

Operating segments:

Dealing in essential items

Trading Division - Infrastructure

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

Segment assets and liabilities

Assets used by the operating segments mainly consist of property, plant and equipment, trade receivables, cash and cash equivalents and inventories. Segment liabilities include trade payables and The measurement principles of segments are consistent with those used in preparation of these financial statements. There are no inter-segment transfers.

Revenue by nature of products Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
Dealing in Essential Items	11,478.43	7,272.66	-	18,751.09	-	-
Trading Division - Infrastructure	1,631.92	1,333.35	-	2,965.27	-	-
Total	13,110.34	8,606.01	-	21,716.36	-	-
2. Segment Results before tax and interest						
Particulars						
Dealing in Essential Items	296.63	211.80	-	508.44	-	-
Trading Division - Infrastructure	26.36	75.13	-	101.49	-	-
Sub Total	322.99	286.94	-	609.93	-	-
Less: Finance Cost	21.19	13.97	-	35.16	-	-
Add: Other Income	15.64	203.60	-	219.24	-	-
Less: Expenses	254.18	159.97	-	414.16	-	-
Profit before tax	63.25	316.60	-	379.85	-	-
Less: Tax expenses	16.25	78.83	-	95.08	-	-
Net profit for the year	47.01	237.77	-	284.77	-	-
3. Capital Employed	17,989.99	11,846.13	-	17,989.99	-	-
4. Segment Assets and Liabilities						
Particulars						
Assets						
Dealing in essential items	5,827.86	1,386.88	-	5,827.86	-	-
Trading Division - Infrastructure	1,748.87	582.52	-	1,748.87	-	-
Unallocated	14,163.54	23,381.34	-	14,163.54	-	-
Total	21,740.27	25,350.74	-	21,740.27	-	-
Liabilities						
Dealing in essential items	1,985.93	6,533.31	-	1,985.93	-	-
Trading Division - Infrastructure	861.66	1,372.87	-	861.66	-	-
Unallocated	18,892.69	17,444.56	-	18,892.69	-	-
Total	21,740.27	25,350.74	-	21,740.27	-	-

Segment revenue, assets and liabilities results include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

Major customers

For the quarter ended June 2024, revenue from two customers of the essential item segment represented approximately ₹ 1,427.49 Lakhs and ₹ 963.80 Lakhs of the total revenue.

For the quarter ended September 2024, revenue from two customers of the essential item segment represented approximately ₹ 2,261.85 Lakhs and ₹ 1483.96 Lakhs of the total revenue.

For the Half year ended September 2024, revenue from one customers of the essential item segment represented approximately ₹ 3,008.69 Lakhs of the total revenue.

The comparative figures of segment results is not applicable because the company had single segment in the corresponding period/year.

For Integra Essentia Limited

Deepak Kumar Gupta
Director
DIN: 00057003

Place: Delhi
Date: 19 October 2024