

January 23, 2024

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 Nine Months ended December 31, 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 (Consolidated & Standalone) of the Company for the quarter and Nine Months ended December 31, 2023, along with Limited Review Reports issued thereon by M/s. A.K. Bhargav & Co., Chartered Accountants (FRN: 034063N), the Statutory Auditors of the Company, is enclosed herewith for your kind perusal and records.

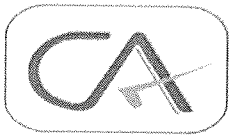
These results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e. Tuesday, January 23, 2024.

Please disseminate this information on your official website and oblige.

**Thanking you,
Yours Faithfully,**

for Integra Essentia Limited

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



Independent Auditor's Review Report on the Quarterly and Year to Date 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

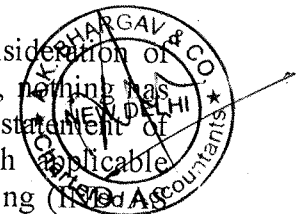
To the Board of Directors

M/s Integra Essentia Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Integra Essentia Limited (the "Parent") and its subsidiaries/associates (the parent and its subsidiaries/associates together referred to as "the group") for the quarter ended 31st December 2023 and for the year to date results for the period from 01st April 2023 to 31st December 2023, ("the statement") attached herewith, 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, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. 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.

4. The statement includes results of the following entities:
 - a. M/s Integra Essentia Limited and
 - b. M/s R K Industries (partnership firm in which Parent company hold joint control)
 - c. M/s Brewtus Beverages Pvt Ltd (associates' company from 10th July 2023 (i.e date of acquisition) to 31st December 2023)
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 in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (Ind AS



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M- 8860300686

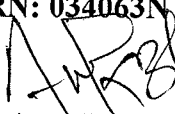
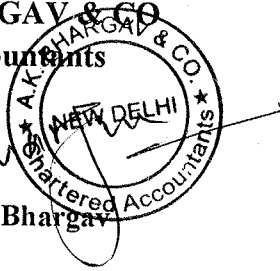
34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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. 2.89 Lakhs and 18.72 Lakhs and other comprehensive income/(loss) of NIL Lakhs for the quarter and nine months ended 31st Dec 2023 respectively, as considered in the statement which have been reviewed by their respective independent auditor. 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 report of such auditor.
- ii. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a associates M/s Brewtus Beverages Pvt Ltd, whose unaudited interim financial results include Profit After Tax of Rs. (3.29) Lakhs and (4.41) Lakhs and other comprehensive income/(loss) of NIL Lakhs for the quarter and nine months ended 31st Dec 2023 respectively, as considered in the statement which have been reviewed by their respective independent auditor. 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 report of such auditor.

Our opinion is not modified in respect of above matters.

For A K BHARGAV & CO
Chartered Accountants
FRN: 034063N



CA Arun Kumar Bhargava
(Proprietor)
Mem No-505732
UDIN: 24548396BKAKHO1296

Place: New Delhi

Date: 23.01.2024

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 Consolidated Financial Results for the Quarter and Nine Month Ended 31st December, 2023

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,205.73	6,689.71	6,105.17	18,395.28	17,414.18	24,141.41
2	Other Income	178.01	785.97	98.30	1,104.05	326.30	408.73
3	Total Income (1+2)	6,383.75	7,475.68	6,203.47	19,499.34	17,740.48	24,550.15
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	-	-	-	-
b.	Purchases of Stock-in-Trade	6,102.60	6,514.96	5,941.65	17,716.56	17,113.73	23,561.67
c.	Change in inventory of finished goods, work in progress and stock in trade	-	-	-19.55	-	-26.54	-
d.	Employee Benefits Expense	21.59	15.77	10.16	55.44	32.92	49.53
e.	Finance Costs	13.57	25.88	0.05	42.35	0.12	0.23
f.	Depreciation and Amortisation Expense	94.43	95.15	0.74	278.01	1.88	2.60
g.	Other Expenses	56.23	-154.91	59.16	155.84	138.59	218.62
	Total Expenses	6,288.42	6,496.86	5,992.21	18,248.20	17,260.70	23,832.65
5	Profit Before Exceptional Items and Tax (3-4)	95.32	978.82	211.26	1,251.13	479.78	717.50
6	Exceptional Items	-0.00	-	-	-0.00	5.50	-
7	Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	-0.41	7.78	12.55	14.31	23.73	6.20
8	Profit/ (Loss) Before Tax (5-6)	94.91	986.60	223.81	1,265.44	498.01	723.70
9	Tax Expense/(Benefits):						
	i. Current Tax	24.00	227.36	-	314.89	-	57.30
	ii. Deferred Tax	-	-	-	-	-	-0.27
	Total Tax Expense (i+ii)	24.00	227.36	-	314.89	-	57.03
10	Profit/(Loss) from continuing operations (7-8)	70.92	759.23	223.81	950.56	498.01	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)	70.92	759.23	223.81	950.56	498.01	666.67
15	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	24.57	49.14	-	73.71	-	-
	(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)	95.48	808.37	223.81	1,024.26	498.01	666.67
17	Paid up equity share capital (Face value of the share shall be indicated)	4,570.33	4,570.33	4,570.33	4,570.33	4,570.33	4,570.33
18	Other Equity excluding Revaluation Reserves	6,643.30	6,608.53	2,806.40	6,643.30	2,806.40	2,964.35
19	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS for three and nine months ended periods are not annualised)						
	Basic	0.02	0.19	0.05	0.22	0.11	0.15
	Diluted	0.02	0.19	0.05	0.22	0.11	0.15

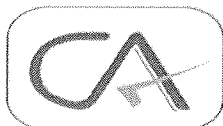
Notes:

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	31-Dec-23
1	Profit Before Tax	1,265.44
	Add / (Less) Reameasurement gain and Loss	448.63
	Profit of the company Excluding remeasurement gain and Losses	816.81
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 January 23, 2024. The Statutory Auditor of the Company has carried out Limited Review of the above Financial Results of the Company for the Quarter and Nine Months Ended 31st December, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.	
4	Expenses Incurred in relation to increase in authorised capital to the tune of Rs. 48.75 Lakhs has been capitalised and adjusted from other equity during the Quarter and Nine Months Ended 31st December, 2023.	
5	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.	
6	The Statement includes the results for the quarter ended December 31st, 2023 being the balancing figure between the unaudited figures in respect of the Nine Month ended March 31st December, 2023 and the published unaudited year-to-date figures up to the Second quarter of the current financial year.	
7	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com	
	INVESTOR COMPLAINTS	
9	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

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

Date: January 23, 2024
Place: New Delhi



Independent Auditor's Limited Review Report on the Quarterly and Year to Date Unaudited Financial Results of M/s 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
M/s Integra Essentia Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Integra Essentia Limited for the quarter ended 31st December, 2023 and for the year to date results for the period from 01st April 2023 to 31st December 2023, ("the statement") 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.

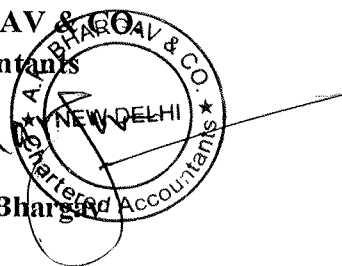
For A K BHARGAV & CO.
Chartered Accountants

FRN: 034063N

CA Arun Kumar Bhargava
(Proprietor)

M. No: 548396

UDIN: 24548396BKAKHN7281



Place: New Delhi

Date: 23.01.2024

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Email Id - caarunbhargav17@gmail.com

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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 Nine Month Ended 31st December, 2023

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-23	30-Sep-23	31-Dec-22	31-Dec-23	31-Dec-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,205.73	6,689.71	6,105.17	18,395.28	17,414.18	24,141.41
2	Other Income	178.01	785.97	98.30	1,104.05	326.30	408.73
3	Total Income (1+2)	6,383.75	7,475.68	6,203.47	19,499.34	17,740.48	24,550.15
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	-	-	-	-
b.	Purchases of Stock-in-Trade	6,102.60	6,514.96	5,941.65	17,716.56	17,113.73	23,561.67
c.	Change in inventory of finished goods, work in progress and stock in trade	-	-	-19.55	-	-26.54	-
d.	Employee Benefits Expense	21.59	15.77	10.16	55.44	32.92	49.53
e.	Finance Costs	13.57	25.88	0.05	42.35	0.12	0.23
f.	Depreciation and Amortisation Expense	94.43	95.15	0.74	278.01	1.88	2.60
g.	Other Expenses	56.23	-154.91	59.16	155.84	138.59	218.62
	Total Expenses	6,288.42	6,496.86	5,992.21	18,248.20	17,260.70	23,832.65
5	Profit Before Exceptional Items and Tax (3-4)	95.32	978.82	211.26	1,251.13	479.78	717.50
6	Exceptional Items	-0.00	-	-	-0.00	5.50	-
7	Profit/ (Loss) Before Tax (5-6)	95.32	978.82	211.26	1,251.13	474.28	717.50
8	Tax Expense/(Benefits):						
i.	Current Tax	24.00	225.28	-	314.89	-	57.30
ii.	Deferred Tax	-	-	-	-	-	-0.27
	Total Tax Expense (i+ii)	24.00	225.28	-	314.89	-	57.03
9	Profit/(Loss) from continuing operations (7-8)	71.33	753.53	211.26	936.25	474.28	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)	71.33	753.53	211.26	936.25	474.28	660.48
14	Other Comprehensive Income :						
	A.) (i) Items that will not be reclassified to Profit and Loss	24.57	49.14	-	73.71	-	-
	(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)	95.89	802.67	211.26	1,009.95	474.28	660.48
16	Paid up equity share capital (Face value of the share shall be indicated)	4,570.33	4,570.33	4,570.33	4,570.33	4,570.33	4,570.33
17	Other Equity excluding Revaluation Reserves	6,643.30	6,596.14	2,806.40	6,643.30	2,806.40	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	0.02	0.19	0.05	0.22	0.10	0.14
	Diluted	0.02	0.19	0.05	0.22	0.10	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
1	31-Dec-23
	Profit Before Tax
	1,251.13
	Add /(Less) Reameasurement gain and Loss
	448.63
	Profit of the company Excluding reameasurement gain and Losses
	802.50
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 January 23, 2024. The Statutory Auditor of the Company has carried out Limited Review of the above Financial Results of the Company for the Quarter and Nine Months Ended 31st December, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.
4	Expenses Incurred in relation to increase in authorised capital to the tune of Rs. 48.75 Lakhs has been capitalised and adjusted from other equity during the Quarter and Nine Months Ended 31st December, 2023.
5	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.
6	The Statement includes the results for the quarter ended December 31st, 2023 being the balancing figure between the unaudited figures in respect of the Nine Month ended March 31st December, 2023 and the published unaudited year-to-date figures up to the Second quarter of the current financial year.
7	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com
	INVESTOR COMPLAINTS
9	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

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

Date: January 23, 2024

Place: New Delhi