

January 20, 2023

Listing Compliance Department
National Stock Exchange of India Limited.
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai 400 051

NSE Symbol: ESSENTIA

Listing Compliance Department BSE Limited.
Phirozee Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 535958

# **Sub: Outcome of Board Meeting**

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 Friday, January 20, 2023 at the Registered Office of the Company, *inter-alia*:

- 1. considered, approved and took on record the Unaudited Financial Results along with the Limited Review Report for the quarter and nine months ended December 31, 2022. Copy of the same is attached as *Annexure-A*.
- 2. considered the various opportunities to scale the business further, and accorded it's in principal approval to participate in bidding process, initiate negotiation, due diligence and other ancillary activities to take over the certain identified FMCG business(es) at negotiated value for inorganic growth of the Company business.
- 3. Considered and approved the request letters received on January 18, 2023, from the following persons/ shareholders/promoters requesting their reclassification from "Promoter/Promoter Group" to "Public Category" subject to necessary approvals from the stock exchange and any other statutory approvals as per the provisions of Regulation 31A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
  - i. Ms. Urvi A. Piramal
  - ii. Mr. Raieev Ashok Piramal
  - iii. Mr. Nandan Ashok Piramal
  - iv. Mr. Harshvardhan Ashok Piramal
  - v. Ms. Kalpana Singhania
  - vi. Ashok Piramal Group Textiles Trust

The Board meeting commenced at 5:00 P.M. and concluded at 6:15 P.M

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

Thanking you, Yours Faithfully,

for Integra Essentia Limited

(Formerly Integra Garments & Textiles Limited)

Vishesh Gupta Managing Director DIN:00255689

# A K BHARGAV & CO.





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

Review report to the Board of Directors of Integra Essentia Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Integra Essentia Limited for the quarter ended 31<sup>st</sup> December 2022 and the year to date results for the period from 01 April 2022 to 31st December, 2022 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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.

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.

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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

### Other Matters

a) The statement of unaudited consolidated financial results of Integra Essentia Limited for the nine months and quarter ended 31st December 2021 and audited financial results for the year ended 31st March 2022 was reviewed by previous auditor and whose audit report dated 11th January 2022 and 28th April 2022 respectively expressed an unmodified conclusion or opinion on those financial results. b) Disclosure requirement as per IND AS 32 (Financial Instruments: Presentation) has not been complied with respect to Debentures amounting to Rs. 2845 Lakhs shown as borrowings under the head current liabilities. The debentures outstanding balance as on period ending December 2022 is subject to verification and confirmation from record and documents. Interest on debentures not provided and debenture redemption reserve not created in the absence of debenture trust deed and other relevant documents.

Our conclusion is not modified in respect of above matter.

**NEW DELHI** 

For and on behalf of

A.K. Bhargav & CO.

Chartered Accountants ARGA

FRN: 034063N

CA. ARUN KUMAR BHARGAV

PROPRIETOR M. No. 548396

UDIN: 23548396BGXHNF5943

Place: New Delhi Date: 20.01,2023

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

REGD OFF: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, New Delhi, North West, Delhi,-110034, India
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2022
FIGURES IN LAKHS EXCEPT SHARE DATA

			Nine Mont	Year Ended							
Sr. No.	Particulars	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22				
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited				
1	Revenue from Operations	6,105.17	5,712.55	1,798.80	17,414.18	1,834.01	6,852.54				
2	Other Income	98.30	228.00	12.45	326.30	8.16	8.28				
3	Total Income (1+2)	6,203.47	5,940.55	1,811.26	17,740.48	1,842.17	6,860.82				
4	EXPENSES:										
a.	Cost of Materials Consumed	-	-	-	-	-	-				
b.	Purchases of Stock-in-Trade	5,941.65	5,657.45	1,732.05	17,113.73	1,745.81	6,641.80				
c.	Change in inventory of finished goods, work in progress and stock in	(19.55)	32.89	-	(26.54)	-					
	trade						ļ				
d.	Employee Benefits Expense	10.16	13.33	9.56	32.92	15.64	20.02				
e. f.	Finance Costs  Depreciation and Amortisation Expense	0.05 0.74	0.06 0.85	0.02	0.12 1.88	0.02	4.57 0.12				
g.	Other Expenses	59.16	25.77	16.25	138.59	26.21	85.46				
- 5.	Total Expenses	5,992.21	5,730.35	1,757.88	17,260.70	1,787.68	6,751.98				
5	Profit Before Exceptional Items and Tax (3-4)	211.26	210.20	53.38	479.78	54.49	108.84				
6	Exceptional Items	-	5.50		5.50	-	-				
7	Profit/ (Loss) Before Tax (5-6)	211.26	204.70	53.38	474.28	54.49	108.84				
8	Tax Expense/(Benefits):										
	i. Current Tax	-	-	-	-	-	-				
	ii. Deferred Tax	-	-	-		-	0.01				
	Total Tax Expense (i+ii)	-	-	-	-	-	0.01				
9	Profit/(Loss) from continuing operations (7-8)	211.26	204.70	53.38	474.28	54.49	108.83				
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)	211.26	204.70	53.38	474.28	54.49	108.83				
14	Other Comprehensive Income :	-					1				
14	A.) (i) Items that will not be reclassified to Profit and Loss		-	-	-	-	-				
	(ii) Income tax relating to items that will not be reclassifed to profit	-	-	-	-	-	-				
	or loss						I				
	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						I				
15	Total Comprehensive Income for the period (13+14)	211.26	204.70	53.38	474.28	54.49	108.83				
15	Total comprehensive income for the period (15+11)	211.20	201.70	33.30	17 1.20	31.17	100.03				
16	Paid up equity share capital (Face value	4,570.33	3,856.82	1,089.97	4,570.33	1,089.97	1,089.97				
	of the share shall be indicated)						<u> </u>				
17	Other Equity excluding Revaluation Reserves	2,806.40	(1,627.01)	(4,055.11)	2,806.40	(4,055.11)	(4,000.78)				
18	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS for three and nine months ended periods are not annualised)										
	Basic	0.05	0.05	0.05	0.10	0.05	0.10				
	Diluted	0.05	0.05	0.05	0.10	0.05	0.10				
Notes:											
1	The Standalone financial results of the company have been 2013 (the Act) read with the relevant rules thereunder and Regulations 2015.										
2	The above Quarterly results have been reviewed by the Au office held on January 20, 2023. The Statutory auditors becember 31, 2022 and the Statutory Auditors have express	nave carried out a	limited review	of the resul							
3	The weighted average number of equity shares outstanding share (not annualized) in accordance with the Ind AS.	g during the perio	d has been consid	dered for cal	culating the bas	sic and dilute	d earnings per				
4	Previous year/period figures have been regrouped/reclassis	fied/rearranged, w	herever necessa	ry, to make t	hem comparabl	e.					
5	The Company operates in one reportable segment i.e. Tradii	ng of Essential itm	es and there is no	separate rej	portable segme	nt pursuant to	Ind-AS 108.				
6	The Company has received proceeds of Right issue in quarter ended December 2022, wherein fully paid 7,13,51,144 equity shares of Rs. 1/- each at a premium of Rs. 6/- per share, alloted on Rights basis to the eligible shareholders, in its Bank Account. The company is in the process of deploying these funds as per the objects of the Right Issue.										
7	Expenses incurred in relation to Right Issue (RI) of Rs. 58.9 December' 2022.	1 lakhs has been c	apitalised and ad	justed from	other equity du	ring the quar	ter ended 31st				
8	The Statement includes the results for the quarter ended Determine the Nine months ended December 31st, 2022 and the publish	hed unaudited yea	r-to-date figures	up to the Sec	ond quarter of t	he current fir	-				
9	The results of the Company are also available for investors a	nt www.integraess	entia.com, www.b	seindia.com	and www.nseir	dia.com					
10	The Previous year figures has been audited Reviewed by the	erstwhile Statuto	ry auditors.								
	INVESTOR COMPLAINTS				-						
	Pending at the beginning of the quarter		0								
11	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: January 20, 2023

# A K BHARGAV & CO.



ew Delhi-110031



Independent Auditor's Limited 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 of Integra Essentia Limited.

We have reviewed the accompanying statement of consolidated unaudited financial results of M/s Integra Essentia Limited (the "Parent Company") and its share of profit after tax and total comprehensive income of its Subsidiary/associates/ joint ventures for the quarter ended 31st December, 2022 and for the period from 01 April 2022 to 31st December, 2022, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company'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.

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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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

- i. M/s Integra Essentia Limited and
- ii. M/s R K Industries. (partnership firm in which Parent company hold joint control)

Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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, as amended, including the manne that it is to be disclosed, or that it contains any material misstatement.

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir). Ne Email Id - caarunbhargav17@gmail.com

Akbhargav.co@gmail.com M- 8860300686

#### Other Matters

- a) The statement of unaudited consolidated financial results of Integra Essentia Limited for the nine months and quarter ended 31st December 2021 and audited financial results for the year ended 31st March 2022 was reviewed by previous auditor and whose audit report dated 11th January 2022 and 28th April 2022 respectively expressed an unmodified conclusion or opinion on those financial results.
- b) Disclosure requirement as per IND AS 32 (Financial Instruments: Presentation) has not been complied with respect to Debentures amounting to Rs. 2845 Lakhs shown as borrowings under the head current liabilities. The debentures outstanding balance as on period ending December 2022 is subject to verification and confirmation from record and documents. Interest on debentures not provided and debenture redemption reserve not created in the absence of debenture trust deed and other relevant documents.
- c) The accompanying Statement includes the unaudited interim standalone financial information, in respect of M/s R K Industries (partnership firm), whose interim unaudited financial information reflects Parent company's share of profit after tax of Rs. 12.55 Lakhs for the quarter and Rs. 23.73 Lakhs nine month ended 31st December, 2022 and other comprehensive income of Rs. NIL for the quarter and nine month ended 31st December, 2022, as considered in the consolidated unaudited financial results. These unaudited interim financial information have not been reviewed by their auditor and have been approved and furnished to us by the management and our conclusion on the Statement\*, in so far as it relates to the amounts and disclosures included in respect of these associates/ joint ventures, is based solely on such unaudited interim financial information.

Our conclusion is not modified in respect of above matter.

For and on behalf of

A.K. Bhargav & CO.

Chartered Accountant RG4L

FRN: 034063N

(CA. ARUN KUMARBHAREAV)

**NEW DELHI** 

PROPRIETOR M. No. 548396

UDIN: 23548396BGXHNG1591

Place: New Delhi Date: 20.01.2023

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

CIN: L7411UDL2UU/FLC390230

REGD OFF: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, New Delhi, North West, Delhi,-110034, India
Statement of Consolidated Financial Results for the Quarter and Nine Months ended 31st December,2022
FIGURES IN LAKHS EXCEPT SHARE DATA

		Q	uarter Ended		Nine Montl	hs Ended	Year Ended
Sr. No.	Particulars	31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations	6,105.17	5,712.55	1,798.80	17,414.18	1,834.01	6,852.54
	Other Income Total Income (1+2)	98.30 <b>6,203.47</b>	228.00 <b>5,940.55</b>	12.45 <b>1,811.26</b>	326.30 <b>17,740.48</b>	8.16 <b>1,842.17</b>	8.28 <b>6,860.82</b>
	EXPENSES:	0,203.47	3,740.33	1,011.20	17,740.40	1,042.17	0,000.02
a.	Cost of Materials Consumed	-	-	-	-	-	-
	Purchases of Stock-in-Trade	5,941.65	5,657.45	1,732.05	17,113.73	1,745.81	6,641.80
	Change in inventory of finished goods, work in progress and stock in trade	(19.55)	32.89	-	(26.54)	-	-
	Employee Benefits Expense	10.16	13.33	9.56	32.92	15.64	20.02
	Finance Costs	0.05	0.06	0.02	0.12	0.02	4.57
	Depreciation and Amortisation Expense	0.74	0.85	16.25	1.88	- 26.24	0.12
	Other Expenses Total Expenses	59.16 <b>5,992.21</b>	25.77 <b>5,730.35</b>	16.25 <b>1,757.88</b>	138.59 17,260.70	26.21 <b>1,787.68</b>	85.46 <b>6,751.98</b>
	Profit Before Exceptional Items and Tax (3-4)	211.26	210.20	53.38	479.78	54.49	108.84
	Exceptional Items	-	5.50	-	5.50	-	-
	Share in profit ( Loss) in Associate Entity accounted for Using Equity Method	12.55	11.18		23.73		
	Profit/ (Loss) Before Tax (5-6)	223.81	215.88	53.38	498.01	54.49	108.84
	Tax Expense/(Benefits):						
	i. Current Tax ii. Deferred Tax	-	-	-	-	-	0.01
	Total Tax Expense (i+ii)	-	-	-	-	-	0.01
	Profit/(Loss) from continuing operations (8-9)	223.81	215.88	53.38	498.01	54.49	108.83
	Profit/(Loss) from discontinuing operations	-	-	-	-	-	
	Tax Expenses from discontinuing operations Profit/(Loss) from discontinuing operations (11-12)	-	-	-	-	-	-
	Profit/(Loss) for the period (10+13)	223.81	215.88	53.38	498.01	54.49	108.83
	Other Comprehensive Income:	-	-		_	_	
	A.) (i) Items that will not be reclassified to Profit and Loss  (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						
	Total Other Comprehensive Income Total Comprehensive Income for the period (14+15)	223.81	215.88	53.38	498.01	- 54.49	108.83
10	Total comprehensive income for the period (14+13)	223.01	213.00	33.30	470.01	31.17	100.03
Net Profit a	ttributable to :						
	Owners of the company	223.81	215.88	53.38	498.01	54.49	108.83
b)	Non controlling Interest	-	-	-	-	-	-
Other Comp	prehensive Income attributable to :						
	Owners of the company	-	-	-	-	-	-
b)	Non controlling Interest	-	-	-	-	-	-
Total Comp	rehensive Income attributable to :						
a)	Owners of the company	223.81	215.88	53.38	498.01	54.49	108.83
b)	Non controlling Interest	- 222.04	-	-	-	- 54.40	- 400.00
17	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS	223.81	215.88	53.38	498.01	54.49	108.83
	for three and nine months ended periods are not annualised)						
		0.05	0.06	0.05	0.11	0.05	0.10
	for three and nine months ended periods are not annualised)  Basic  Diluted	0.05 0.05	0.06	0.05 0.05	0.11 0.11	0.05 0.05	0.10 0.10
Notes:	Basic Diluted	0.05	0.06	0.05	0.11	0.05	0.10
1	Basic Diluted The Consolidated financial results of the company have be	0.05 een prepared in ac	0.06	0.05 d AS prescrit	0.11	0.05 on 133 of the 0	0.10 Companies Act
1	Basic Diluted  The Consolidated financial results of the company have be 2013 (the Act) read with the relevant rules thereunder a	0.05 een prepared in ac	0.06	0.05 d AS prescrit	0.11	0.05 on 133 of the 0	0.10 Companies Act
1	Basic Diluted  The Consolidated financial results of the company have be 2013 (the Act) read with the relevant rules thereunder as Regulations 2015.	0.05 een prepared in ac nd in terms of Regu	0.06 cordance with In ulation 33 of the	0.05 d AS prescrib SEBI (Listing	0.11 ped under Section Obligations and	0.05 on 133 of the 0 d Disclosure F	0.10 Companies Act Requirements)
2	Basic Diluted  The Consolidated financial results of the company have be 2013 (the Act) read with the relevant rules thereunder at Regulations 2015.  The above Quarterly results have been reviewed by the A office held on January 20, 2023. The Statutory auditors	0.05 een prepared in ac nd in terms of Regr udit Committee ar have carried out	0.06 cordance with In ulation 33 of the nd approved by t a limited review	0.05 d AS prescrib SEBI (Listing he Board of I	0.11  Ded under Section Obligations and Directors at the plant of the quar	0.05 on 133 of the 0 d Disclosure F	0.10 Companies Act Requirements)
2	Basic Diluted  The Consolidated financial results of the company have be 2013 (the Act) read with the relevant rules thereunder at Regulations 2015.  The above Quarterly results have been reviewed by the Actifice held on January 20, 2023. The Statutory auditors December 31, 2022 and the Statutory Auditors have expressions.	0.05 een prepared in ac nd in terms of Regu udit Committee ar have carried out ssed an Unmodifie	0.06  cordance with In ulation 33 of the nd approved by t a limited review d conclusion on	0.05 d AS prescrib SEBI (Listing he Board of I of the resu these results.	0.11  Ded under Section Obligations and Directors at thein Its for the quar	0.05 on 133 of the 0 d Disclosure F ir meeting at 0 ter and Nine	0.10 Companies Act Requirements) the Registered month ended
2 3	Basic Diluted  The Consolidated financial results of the company have be 2013 (the Act) read with the relevant rules thereunder at Regulations 2015.  The above Quarterly results have been reviewed by the Aroffice held on January 20, 2023. The Statutory auditors December 31, 2022 and the Statutory Auditors have expre The weighted average number of equity shares outstanding the statutory of the statutory and the Statutory Auditors have expresent the statutory and the Statutory Auditors have expresent the support of the statutory and the Statutory Auditors have expresent the support of the statutory and the Statutory Auditors have expresent the support of the s	0.05 een prepared in ac nd in terms of Regu udit Committee ar have carried out ssed an Unmodifie	0.06  cordance with In ulation 33 of the nd approved by t a limited review d conclusion on	0.05 d AS prescrib SEBI (Listing he Board of I of the resu these results.	0.11  Ded under Section Obligations and Directors at thein Its for the quar	0.05 on 133 of the 0 d Disclosure F ir meeting at 0 ter and Nine	0.10 Companies Act Requirements) the Registered month ended
2	Basic Diluted  The Consolidated financial results of the company have be 2013 (the Act) read with the relevant rules thereunder at Regulations 2015.  The above Quarterly results have been reviewed by the Aroffice held on January 20, 2023. The Statutory auditors December 31, 2022 and the Statutory Auditors have expre The weighted average number of equity shares outstandishare (not annualized) in accordance with the Ind AS.	een prepared in ac din terms of Regu udit Committee an have carried out ssed an Unmodifie ng during the perio	0.06 cordance with In ulation 33 of the nd approved by t a limited review d conclusion on to od has been cons	d AS prescrib SEBI (Listing the Board of It of the resu these results. idered for ca	0.11  Ded under Sectic Obligations and Directors at thei lts for the quar lculating the ba	0.05 on 133 of the of Disclosure F ir meeting at ter and Nine	0.10 Companies Act Requirements) the Registered month ended
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For Integra Essentia Limited

Vishesh Gupta Managing Director DIN: 00255689

Place: Delhi

Date: January 20, 2023