

November 24, 2022

Listing Compliance Department
National Stock Exchange of India Limited.
Exchange Plaza,
Bandra-Kurla Complex,
Bandra (E), Mumbai 400051

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

NSE Symbol: ESSENTIA

Scrip Code: 535958

Sub: RE - Submission of Revised Limited Review Report of Consolidated Unaudited Financial Results for the quarter and half year ended September 30, 2022

Sir/ Madam,

This has reference to the Outcome of Board Meeting held on November 12, 2022, which was already disseminated to all the stock exchange(s) on November 12, 2022 wherein copy of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022, along with Limited Review Reports issued by the Statutory Auditors of the Company was uploaded.

However due to inadvertent mistake, the Limited Review Report of Consolidated Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022 which was not as per SEBI prescribed format was uploaded. Therefore, we are submitting herewith revised Limited Review Report along with the Consolidated Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022.

Request you to take in on your record and disseminate on your official website(s) 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.
CHARTERED ACCOUNTANTS
H. No. 103A, New Lahore Shastri Nagar,
Street No. 4, (Behind Jain Mandir)
New Delhi-110031

Independent Auditor's Review Report on consolidated unaudited quarterly and half yearly financial results of Integra Essentia Limited pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015

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 of its associates/ joint ventures for the quarter and half year ended 30th September, 2022, (the "statement") being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation").

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 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, 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 manner in which it is to be disclosed, or that it contains any material misstatement.





A K BHARGAV & CO.
CHARTERED ACCOUNTANTS
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New Delhi-110031

Other Matters

- a) The unaudited financial results of the previous quarter ended 30th June 2022 were reviewed by predecessor independent auditor and whose audit report dated 25th July 2022 expressed an unmodified conclusion/ opinion on those unaudited 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 September 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. 11.18 Lakhs for the quarter and half year ended 30th Sep 2022 and total comprehensive income of Rs. NIL for the quarter and half year ended 30th Sep 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 Accountants

FRN: 034063N

(CA. ARUN KUMAR BHARGAV)

PROPRIETOR

M. No. 548396

UDIN: 22548396BCWZOV1516

Place: New Delhi

Date: 12.11.2022



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 Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2022

Figures in Lakhs Except Share Data

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5,712.55	5,596.46	35.21	11,309.01	35.21	6,852.54
2	Other Income	228.00	-	0.12	228.00	0.12	8.28
3	Total Income (1+2)	5,940.55	5,596.46	35.33	11,537.01	35.33	6,860.82
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	13.90	-	13.90	-
b.	Purchases of Stock-in-Trade	5,657.45	5,514.63	-	11,172.08	-	6,641.80
c.	Change in inventory of finished goods, work in progress and stock in trade	32.89	(39.88)	(0.13)	(6.99)	(0.13)	-
d.	Employee Benefits Expense	13.33	9.43	6.08	22.76	6.08	20.02
e.	Finance Costs	0.06	0.01	0.05	0.07	4.45	4.57
f.	Depreciation and Amortisation Expense	0.85	0.29	-	1.14	-	0.12
g.	Other Expenses	25.77	53.66	5.37	79.43	9.92	85.46
	Total Expenses	5,730.35	5,538.14	25.27	11,268.49	34.22	6,751.98
5	Profit Before Exceptional Items and Tax (3-4)	210.20	58.32	10.06	268.52	1.11	108.84
6	Exceptional Items	5.50	-	-	5.50	-	-
7	Share in profit (Loss) in Associate Entity accounted for Using Equity Method	11.18	-	-	11.18	-	-
8	Profit/ (Loss) Before Tax (5-6)	215.88	58.32	10.06	274.20	1.11	108.84
9	Tax Expense/(Benefits):						
	i. Current Tax	-	-	-	-	-	-
	ii. Deferred Tax	0.00	-	-	-	-	0.01
	Total Tax Expense (i+ii)	0.00	-	-	-	-	0.01
10	Profit/(Loss) from continuing operations (8-9)	215.88	58.32	10.06	274.20	1.11	108.83
11	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
12	Tax Expenses from discontinuing operations	-	-	-	-	-	-
13	Profit/(Loss) from discontinuing operations (11-12)	-	-	-	-	-	-
14	Profit/(Loss) for the period (10+13)	215.88	58.32	10.06	274.20	1.11	108.83
15	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 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	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	-
16	Total Comprehensive Income for the period (14+15)	215.88	58.32	10.06	274.20	1.11	108.83
	Net Profit attributable to :						
a)	Owners of the company	215.88	58.32	10.06	274.20	1.11	108.83
b)	Non controlling Interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to :						
a)	Owners of the company	-	-	-	-	-	-
b)	Non controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
a)	Owners of the company	215.88	58.32	10.06	274.20	1.11	108.83
b)	Non controlling Interest	-	-	-	-	-	-
17	Paid up equity share capital (Face value of the share shall be indicated)	3,856.82	1,089.97	1,089.97	3,856.82	1,089.97	1,089.97
18	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	(1,615.83)	(3,942.46)	(4,108.50)	(1,615.83)	(4,108.50)	(4,000.78)
19	Earnings per Equity Share of Rs. 1 each, previously 3 each						
	Basic	0.06	0.04	0.03	0.07	0.00	0.10
	Diluted	0.06	0.04	0.03	0.07	0.00	0.10

Notes:

1	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.
2	The above Quarterly and Half Year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in November 12, 2022. The Statutory auditors have carried out audit of the results for the quarter and Half Year ended September 30, 2022.
3	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.
4	Prior period Expenses/Income pertains to previous year, accordingly previous year figures has been restated. Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.
5	The Company operates in one reportable segment i.e. Trading of Essential items and there is no separate reportable segment pursuant to Ind-AS 108.
6	The company become operating partner in M/s R K Industries on August 05th' 2022 and acquired 66% share in the said partnership firm. The share of profit of partnership firm has been disclosed at Sr.no. 7 of the results.
7	The company has not complied with section 123(4) of Companies Act, 2013 w.r.t. Dividend outstanding liability of Rs. 2.07 Lakhs, which has not been set apart and also not kept in separate bank account.
8	Expenses incurred in relation to Right Issue (RI) of Rs. 40.25 lakhs has been capitalised and adjusted from other equity during the quarter & half year ended 30th September' 2022.
9	Figures for the quarter ended September 30, 2022 and September 30, 2021 represent the difference between the unaudited figures in respect of the Half year ended September 30, 2022 & September 30, 2021 and the unaudited published figures of 1st qtr ended June 30, 2022 and June 30, 2021 respectively.
10	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com
11	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.
	INVESTOR COMPLAINTS
12	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 12, 2022

Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited)

CIN: L74110DL2007PLC396238

Particulars	Figures in Lakhs	
	As at 30 September 2022	As at 31 March 2022
ASSETS		
Non-current assets		
Property, plant and equipment	5.06	0.51
Capital work-in-progress	-	-
Investment Property	-	-
Goodwill	-	-
Other Intangible Assets	0.10	0.15
Investment Property	-	-
Financial assets	-	-
Trade receivables	-	9.78
Other financial assets	52.65	0.60
Investments	-	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
	57.81	11.04
Current assets		
Inventories	6.99	-
Financial assets		
Investments	46.69	-
Trade receivables	2,833.15	779.92
Cash and cash equivalents	43.39	38.72
Other bank balances	5.70	5.35
Loans	5,244.37	0.35
Other financial assets	-	-
Assets Held for Sale	-	-
Other current assets	140.44	852.91
	8,320.75	1,677.26
TOTAL ASSETS	8,378.56	1,688.30
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,856.82	1,089.97
Other equity	(1,615.83)	(4,000.78)
Total equity	2,240.98	(2,910.80)
Non-current liabilities		
Financial liabilities		
Borrowings	2.50	2.50
Provisions	-	-
Deferred Tax Liabilities(Net)	0.01	0.01
Other Liabilities	-	-
	2.51	2.51
Current liabilities		
Financial liabilities		
Borrowings	2,845.00	2,872.03
Trade payables		
Total outstanding dues of Micro & Small Enterprises	2,439.64	1,425.75
Total outstanding dues of creditors other than Micro & Small Enterprises	641.10	16.87
Other financial liabilities	167.93	163.57
Provisions	-	0.90
Other current liabilities	41.40	117.48
Current tax liabilities (net)	-	-
	6,135.07	4,596.60
Total liabilities	6,137.58	4,599.10
TOTAL EQUITY AND IABILITIES	8,378.56	1,688.30

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN: 00255689Place: Delhi
Date: November 12, 2022

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

Unaudited Consolidated Cash Flow Statement for the half year ended 30th September 2022

Particulars	Figures in Lakhs	
	Half Year ended 30-September-2022 Unaudited	Year ended 31-March-2022 Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	274.20	108.84
Adjustment for :		
Depreciation & Amortisation Expense	1.14	0.12
Interest Income	(113.55)	-
Interest Expense	0.07	4.57
Other Adjustments	-	-
Net unrealized foreign exchange (gain)	-	-
Operating Profit before working Capital Changes :	161.86	113.53
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	712.11	(853.22)
(Increase)/decrease in Other Non Current Assets	(42.27)	(0.51)
(Increase)/decrease in Trade Receivables	(2,053.23)	(779.92)
(Increase)/decrease in Inventories	(6.99)	-
Increase/(decrease) in Other current Liabilities	(72.62)	110.54
Increase/(decrease) in Trade payables	1,638.12	1,440.49
Cash generated from Operations :	336.98	30.92
Direct Taxes Paid	-	-
Net Cash flow from/(used in) Operating Activities	336.98	30.92
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(5.64)	(0.78)
Proceeds from sale of property, plant and equipment	-	-
Movement in Investments	(46.69)	-
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	113.55	-
Net Cash flow from/(used in) Investing Activities	61.22	(0.78)
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	-	-
(Increase)/decrease in Financial Assets	(5,244.02)	-
Money received against Right Issue	4,877.59	-
Proceeds from/ (repayment of) in Short term borrowings	(27.03)	12.73
Dividend Paid	-	-
Interest Paid	(0.07)	(4.57)
Net Cash flow from/(used) in Financing Activities	(393.53)	8.16
Net Increase/Decrease in Cash & Cash Equivalents	4.67	38.29
Cash & Cash equivalents at the beginning of the year	38.72	0.43
Cash & Cash equivalents at the end of the year	43.39	38.72
Components of Cash and Cash Equivalents	43.39	38.72

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN: 00255689

Place: Delhi

Date: November 12, 2022