



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



February 07, 2025

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. Friday, February 07, 2025

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., Friday, February 07, 2025 at the registered office of the company, considered, approved and took on record the Unaudited Financial Results (Standalone & Consolidated) along with Limited Review Report, duly reviewed by the Audit Committee, for the quarter and nine months ended December 31, 2024. Copy of the same is enclosed as *Annexure -I* for your reference.

The Board Meeting commenced at **4:00 P.M.** and concluded at **5:25 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 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 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, 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 Brewtus Beverages Pvt Ltd (associates' company)
5. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results referred to in Paragraph 6(iv) below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031

Email Id – caarunbhargav17@gmail.com

Akbhargav.co@gmail.com

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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 M/s Brewtus Beverages Pvt Ltd, whose unaudited interim financial results include Profit After Tax of Rs. (3.61) Lakhs and (6.03) Lakhs and other comprehensive income/(loss) of NIL Lakhs for the quarter and nine months ended 31st Dec 2024 respectively, as considered in the statement which have been certified by the subsidiary's management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on the management-certified financial results.

Our opinion is not modified in respect of above matters.

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

ARUN KUMAR BHARGAV
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CA Arun Kumar Bhargav
(Proprietor)
Mem No-548396
UDIN: 25548396BMJAUN7577

Place: New Delhi
Date: 07.02.2025

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, 2024
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	12,462.92	13,110.34	6,205.73	34,179.27	18,395.28	27,726.66
Other Income	178.10	15.64	178.01	397.34	1,104.05	1,835.73
Total Income	12,641.02	13,125.98	6,383.75	34,576.61	19,499.34	29,562.38
EXPENSES						
Purchases of Stock-in-Trade	11,863.89	13,136.80	6,102.60	33,321.40	17,716.56	26,845.24
Change in inventory of finished goods, work in progress and stock in trade	287.92	(349.45)	-	(63.16)	-	-
Employee Benefits Expense	20.85	19.04	21.59	59.27	55.44	84.77
Finance Costs	50.60	21.19	13.57	85.76	42.35	56.29
Depreciation and Amortisation Expense	104.37	98.60	94.43	283.20	278.01	371.62
Other Expenses	124.65	159.23	56.23	346.27	155.84	307.96
Total Expenses	12,452.29	13,085.42	6,288.42	34,032.74	18,248.20	27,665.88
Profit Before Exceptional Items and Tax	188.73	40.56	95.32	543.87	1,251.13	1,896.51
Exceptional Items	-	-	-	-	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	(3.61)	(3.20)	(0.41)	(6.03)	14.31	14.28
Profit/ (Loss) Before Tax	185.12	37.36	94.91	537.85	1,265.44	1,910.79
Tax Expense/(Benefits)						
Current Tax	28.33	(16.89)	24.00	84.80	314.89	341.87
Deferred Tax	11.82	26.02	-	43.00	-	25.45
Tax related to previous year	21.20	-	-	21.20	-	-
Profit/(Loss) for the period	123.77	28.23	70.92	388.85	950.56	1,543.46
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	0.15	0.25	24.57	2.42	73.71	-
Items that will be reclassified to profit and loss account (net of tax)	(0.04)	(0.06)	-	(0.61)	-	-
Total Comprehensive Income for the period	123.88	28.42	95.48	390.66	1,024.26	1,543.46
Paid up equity share capital	10,676.91	10,676.90	4,570.33	10,676.91	4,570.33	9,140.66
Other Equity excluding Revaluation Reserves						2,571.16
Earnings per Equity Share of ₹ 1 each						
Basic	0.01	0.00	0.02	0.04	0.22	0.28
Diluted	0.01	0.00	0.02	0.04	0.22	0.28

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 07 February 2025. The Statutory Auditor of the Company has issued the Limited Review report on above Financial Results of the Company for the Quarter and Nine Month Ended 31st December, 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 the quarter ended December 31st, 2024 being the balancing figure between the unaudited figures in respect of the Nine Month ended 31st December, 2024 and the published unaudited year-to-date figures up to the Second quarter of the current financial year.

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) 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 , whereas the financials of the associates for the nine month and Quarter ended 31 December 2023 includes profit/(Loss) to M/s R. K industries accordingly the comparatives of Quarter and Nine Month ended 31st day of December 2024 and Quarter Ended 30th September 2024 is not compararable to the corresponding Quarter and Nine Month ended 31st December 2023 and Year ended 31st day of March 2024, Further balancing figures for the Quarter ended 31st December 24 is only the amount of Profit (Loss) from existing Associates M/s Brewtus Beverages Pvt Ltd.

h) INVESTOR COMPLAINTS

Pending at the beginning of the quarter	0
Received during the quarter	2
Disposed off during the quarter	2
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta
Whole time Director cum CEO
DIN: 00057003

Place: Delhi
Date : 07 February 2025

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 for the Quarter and Nine Month Ended 31st December, 2024

(All figures are in lakhs except otherwise stated)

Notes forming part of the Consolidated Financial Statements for the quarter and Nine Month Ended 31st December, 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 performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

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).

Revenue by nature of products	Quarter Ended			Nine Months Ended		Year Ended	
	Particulars	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
Dealing in Essential Items		12,110.55	11,478.43	-	30,861.63	-	-
Trading Division - Infrastructure		352.37	1,631.92	-	3,317.64	-	-
Total		12,462.92	13,110.34	-	34,179.27	-	-
2. Segment Results before tax and interest							
Particulars							
Dealing in Essential Items		304.08	296.63	-	812.51	-	-
Trading Division - Infrastructure		7.03	26.36	-	108.52	-	-
Sub Total		311.11	322.99	-	921.03	-	-
Less: Finance Cost		50.60	21.19	-	85.76	-	-
Add: Other Income		178.10	15.64	-	397.34	-	-
Less: Expenses		249.87	276.88	-	688.74	-	-
Profit before tax		188.73	40.56	-	543.87	-	-
Share in Profit (Loss) in Associate Entity		(3.61)	(3.20)	-	(6.03)	-	-
Less: Tax expenses		61.35	9.13	-	148.99	-	-
Net profit for the year		123.77	28.23	-	388.85	-	-

Segment assets and liabilities

The assets and liabilities of the Company are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Major customers

For the quarter ended December 2024, revenue from three customers of the essential item segment represented approximately ₹ 1,977.92 Lakhs, ₹1,690.56 and ₹ 1,590.49 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 Nine month ended December 2024, revenue from one customers of the essential item segment represented approximately ₹ 4,699.25 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 : 07 February 2025



Independent Auditor's Limited Review Report on the Quarterly and Nine Month ended Unaudited 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

M/s Integra Essentia Limited

1. We have reviewed the accompanying statement of unaudited financial results of Integra Essentia Limited for the quarter and nine month ended 31st Dec, 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 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

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CA ARUN KUMAR BHARGAV

(Proprietor)

M. No: 548396

UDIN: 25548396BMJAUM2905

Place: New Delhi

Date: 07.02.2025

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031

Email Id - caarunbhargav17@gmail.com

Akbhargav.co@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, 2024
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	12,462.92	13,110.34	6,205.73	34,179.27	18,395.28	27,726.66
Other Income	178.10	15.64	178.01	397.34	1,104.05	1,835.73
Total Income	12,641.02	13,125.98	6,383.75	34,576.61	19,499.34	29,562.38
EXPENSES						
Purchases of Stock-in-Trade	11,863.89	13,136.80	6,102.60	33,321.40	17,716.56	26,845.24
Change in inventory of finished goods, work in progress and stock in trade	287.92	(349.45)	-	(63.16)	-	-
Employee Benefits Expense	20.85	19.04	21.59	59.27	55.44	84.77
Finance Costs	50.60	21.19	13.57	85.76	42.35	56.29
Depreciation and Amortisation Expense	104.37	98.60	94.43	283.20	278.01	371.62
Other Expenses	149.36	134.52	56.23	346.27	155.84	307.96
Total Expenses	12,477.00	13,060.71	6,288.42	34,032.74	18,248.20	27,665.88
Profit Before Exceptional Items and Tax	164.02	65.27	95.32	543.87	1,251.13	1,896.51
Exceptional Items	-	-	-	-	(0.00)	-
Profit/ (Loss) Before Tax	164.02	65.27	95.32	543.87	1,251.13	1,896.51
Tax Expense/(Benefits)						
Current Tax	22.41	(9.26)	24.00	86.32	314.89	342.94
Deferred Tax	11.82	26.02	-	43.00	-	25.45
Tax related to previous year	21.20	-	-	21.20	-	-
Profit/(Loss) for the period	108.59	48.51	71.33	393.36	936.25	1,528.11
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	0.15	0.25	24.57	2.42	73.71	-
Items that will be reclassified to profit and loss account (net of tax)	(0.04)	(0.06)	-	(0.61)	-	-
Total Comprehensive Income for the period	108.70	48.70	95.89	395.17	1,009.95	1,528.11
Paid up equity share capital	10,676.91	10,676.90	4,570.33	10,676.91	4,570.33	9,140.66
Other Equity excluding Revaluation Reserves						2,549.63
Earnings per Equity Share of ₹ 1 each						
Basic	0.01	0.00	0.02	0.04	0.22	0.27
Diluted	0.01	0.00	0.02	0.04	0.22	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 07 January 2025. The Statutory Auditor of the Company has issued the Limited Review report on above Financial Results of the Company for the Quarter and Nine Month Ended 31st December, 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 the quarter ended December 31st, 2024 being the balancing figure between the unaudited figures in respect of the Nine Month ended March 31st December, 2024 and the published unaudited year-to-date figures up to the Second quarter of the current financial year.

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) INVESTOR COMPLAINTS

Pending at the beginning of the quarter	0
Received during the quarter	2
Disposed off during the quarter	2
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta
Director
DIN: 00057003

Place: Delhi
Date: 07 January 2025

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 for the Quarter and Nine Month Ended 31st December, 2024

(All figures are in lakhs except otherwise stated)

Notes forming part of the Standalone financial statements for the Quarter and Nine Month Ended 31st December, 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 performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

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).

Revenue by nature of products	Quarter Ended			Nine Months Ended		Year Ended
	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
Particulars						
Dealing in Essential Items	12,110.55	11,478.43	-	30,861.63	-	-
Trading Division - Infrastructure	352.37	1,631.92	-	3,317.64	-	-
Total	12,462.92	13,110.34	-	34,179.27	-	-
2. Segment Results before tax and interest						
Particulars						
Dealing in Essential Items	304.08	296.63	-	812.51	-	-
Trading Division - Infrastructure	7.03	26.36	-	108.52	-	-
Sub Total	311.11	322.99	-	921.03	-	-
Less: Finance Cost	50.60	21.19	-	85.76	-	-
Add: Other Income	178.10	15.64	-	397.34	-	-
Less: Expenses	274.58	252.17	-	688.74	-	-
Profit before tax	164.02	65.27	-	543.87	-	-
Less: Tax expenses	55.43	16.76	-	150.51	-	-
Net profit for the year	108.59	48.51	-	393.36	-	-

Segment assets and liabilities

The assets and liabilities of the Company are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Major customers

For the quarter ended December 2024, revenue from three customers of the essential item segment represented approximately ₹ 1,977.92 Lakhs, ₹1,690.56 and ₹ 1,590.49 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 Nine month ended December 2024, revenue from one customers of the essential item segment represented approximately ₹ 4,699.25 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: 07 January 2025