



To
 The Board of Directors
Integra Essentia Limited
 607, 6th Floor, Pearls Best Height -II,
 Netaji Subhash Place, Maurya Enclave, Delhi - 110034

**DETAILS OF ASSETS, LIABILITIES, REVENUE AND NET WORTH OF THE COMPANIES INVOLVED IN THE
 SCHEME, BOTH PRE AND POST SCHEME OF ARRANGEMENT**

(Amount in Lacs)					
Particulars	G G Engineering Limited (Transferor Company) Pre- Merger	Integra Essentia Limited (Transferee Company) Pre- Merger	G G Engineering Limited (Transferor Company) Pre- Merger	Integra Essentia Limited (Transferee Company) Pre- Merger	Integra Essentia Limited (Transferee Company) Post- Merger*
			After taking impact of the Conversion of warrants into Equity Shares	After taking impact of the Right Issue of Equity Shares	
	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2024	As at 31st March, 2024
EQUITY AND LIABILITIES					
Shareholders' Funds					
Share Capital					
Equity	13,994.99	9,140.66	16,294.99	10,676.91	18,478.50
Other Equity	6,443.46	2,549.63	6,420.46	6,006.18	20,852.40
	20,438.45	11,690.29	22,715.45	16,683.09	39,330.90
Non-Current Liabilities					
Borrowings	263.71	724.56	263.71	724.56	988.26
Provisions	-	3.42	-	3.42	3.42
Deffered Tax Liabilities (Net)	-	25.19	-	25.19	25.19

Other Non-Current Liabilities	-	-	-	-	-
	263.71	753.16	263.71	753.16	1,016.87
Current Liabilities					
Borrowings	20.61	13.10	20.61	13.10	33.71
Trade Payables (total outstanding dues of Micro & Small Enterprises)	-	1,277.82	-	1,277.82	1,277.82
Trade Payable (total outstanding dues of creditors other than Micro & Small Enterprises)	2,075.84	3,390.53	2,075.84	3,390.53	5,466.37
Other Current Financial Liabilities	2.99	248.07	2.99	248.07	251.06
Other Current Liabilities	96.69	2,429.58	96.69	2,429.58	2,526.27
Current tax liabilities (net)	315.63	342.94	315.63	342.94	658.57
	2,511.76	7,702.04	2,511.76	7,702.04	10,213.79
TOTAL	23,213.91	20,145.49	25,490.91	25,138.28	50,561.56
ASSETS					
Non-Current Assets					
Property, Plant and Equipment	185.71	3,779.16	185.71	3,779.16	3,964.86
Investments	1,735.36	3,563.03	1,800.36	3,563.03	5,295.76
Loans	2,569.57	6,932.08	2,569.57	6,932.08	9,501.64
Other Non- Current financial assets	26.79	1.12	26.79	1.12	27.91
Other non-current assets	-	0.11	-	0.11	0.11
Deffered Tax Assets (Net)	6.99	-	6.99	-	6.99
	4,524.41	14,275.49	4,589.41	14,275.49	18,797.27
Current Assets					
Inventories	3,088.51	-	3,088.51	-	3,088.51
Trade Receivables	12,851.20	3,903.73	12,851.20	3,903.73	16,754.93
Cash and Cash Equivalents	147.53	195.59	2,359.53	5,188.39	7,547.92
Loans	1,506.37	-	1,506.37	-	1,506.37
Other current financial Assets	49.88	5.35	49.88	5.35	55.23
Other Current Assets	1,046.01	1,765.33	1,046.01	1,765.33	2,811.34
	18,689.50	5,870.00	20,901.50	10,862.80	31,764.30

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

M- 8860300686

TOTAL	23,213.91	20,145.49	25,490.91	25,138.29	50,561.57
Difference	0.00	0.00	0.00	0.00	0.00
Revenue as on 31.03.2024 (Standalone)	21,210.50	27,726.66	21,210.50	27,726.66	48,937.16
Net Worth as on 31.03.2024	20,438.45	8,995.29	22,715.45	13,988.09	36,635.90

Note:

* It may be noted that post 31st March, 2024, 18,50,00,000 warrants of the Transferor Company have been converted into Equity Shares. Further, the Transferee Company had also issued and allotted 15,36,24,538 Fully Paid-up Equity Share through a "Right Issue". The Post-Merger financials of the Transferee Company has been prepared after taking impact of the aforementioned two events. Also, the Equity Share Capital has been calculated on fully diluted basis and post taking the effect of cross holdings amongst the Transferor and Transferee Companies.

HISTORY OF THE TRANSFEROR COMPANY

G G ENGINEERING LIMITED (hereinafter also referred to as 'GGEL' or 'Transferor Company'), bearing CIN L28900MH2006PLC159174 was incorporated on 23rd January 2006, under the provisions of Companies Act, 1956 as a private company with the name & style of "G G Engineering Private Limited" under the jurisdiction of Registrar of Companies, Mumbai. Subsequently, on 03rd April 2017, the name of the Transferee Company was changed to its present name i.e., "G G Engineering Limited" pursuant to obtaining status of a Public Company. The Registered office of the Transferee Company is presently situated at Office No. 203, 2nd Floor, Shivam Chambers Coop Soc Ltd. S.V Road, Goregaon West, Near Sahara Apartment, Mumbai, Maharashtra - 400104. The Transferor Company is engaged in the business of superior infrastructure Infrastructural & Structural Steel, and Engineering products which are used for diverse applications in various industries, like infrastructure, construction, mega projects, modern buildings, high-rise residential and commercial projects, engineering set-ups among others. The Equity Shares of the Transferor Company are listed on the bourses of BSE.

For A. K. Bhargav & Co.
Chartered Accountants
Firm Registration No.: 034063N

CA Arun Kumar Bhargav
Proprietor
Membership Number: 548396
UDIN: 24548396BKAKKB3908

Place: New Delhi
Date: 24/07/2024

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031
Email Id – caarunbhargav17@gmail.com
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M- 8860300686