

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Consolidated Balance Sheet as at 31 March 2024

(All figures are in lakhs except otherwise stated)

Particulars	Note no	As at 31 March 2024	As at 31 March 2023
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
a) Property, Plant and Equipment	2	3,779.16	4,003.70
b) Financial Assets			
(i) Investments	3	3,583.51	1,997.88
(ii) Loans		6,932.08	8,261.89
(iii) Other	4	1.12	38.11
c) Deferred Tax Asset(Net)	15	-	0.27
c) Other non current assets		0.11	-
		<b>14,295.97</b>	<b>14,301.84</b>
<b>Current Assets</b>			
a) Financial Assets			
(ii) Trade Receivables	6	3,903.73	1,034.79
(iii) Cash and Cash Equivalents	7	195.59	550.72
(vi) Other	10	5.35	105.45
b) Other Current Assets	11	1,765.33	103.80
		<b>5,870.00</b>	<b>1,794.77</b>
<b>Total Assets</b>		<b>20,165.97</b>	<b>16,096.61</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
a) Equity Share Capital	12	9,140.66	4,570.33
b) Other Equity	13	2,571.16	2,970.54
		<b>11,711.82</b>	<b>7,540.87</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	14	724.56	2,847.50
b) Provisions		3.42	-
c) Deferred tax liabilities (net)		25.19	-
		<b>753.16</b>	<b>2,847.50</b>
<b>Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings		13.10	-
(ii) Trade Payables			
total outstanding dues of Micro & Small Enterprises	17	1,277.82	2,018.70
total outstanding dues of creditors other than Micro & Small Enterprises	17	3,390.53	389.55
(iii) Other financial liabilities	18	248.07	208.47
b) Other Current Liabilities	19	2,429.58	3,034.20
c) Provisions	20	0.00	-
d) Current Tax Liabilities (Net)	21	341.87	57.30
		<b>7,700.98</b>	<b>5,708.23</b>
<b>Total Equity and Liabilities</b>		<b>20,165.97</b>	<b>16,096.61</b>

Notes forming integral part of the Ind AS Financial Statements 1 to 45

As per our Report of even date attached

For A. K. Bhargav & Co.

Chartered Accountants

FRN : 034063N

CA ARUN KUMAR BHARGAV

(Proprietor)

Membership No. 548396

UDIN : 24548396BKAKIZ1845

Place: Delhi

Date: 16 April 2024

For and on behalf of the Board Of Directors

Arijit Kumar Ojha  
Director  
DIN: 10265020

Deepak Kumar Gupta  
CEO & Director  
DIN: 00057003

Pankaj Kumar Sharma  
Company Secretary  
PAN:GZFPS2953L

Pankaj Sardana  
Chief Financial Officer  
PAN: ESEPS1629M

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Consolidated Profit &amp; loss account for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

Particulars	Note no	2023-24	2022-23
Revenue from Operations	22	27,726.66	24,141.41
Other Income	23	1,835.73	408.73
<b>Total Income</b>		<b>29,562.38</b>	<b>24,550.15</b>
<b>EXPENSES</b>			
Purchases of Stock-in-Trade	25	26,845.24	23,561.67
Employee Benefits Expense	27	84.77	49.53
Finance Costs	28	56.29	0.19
Depreciation and Amortisation Expense	2	371.62	2.60
Other Expenses	29	307.96	218.66
<b>Total Expenses</b>		<b>27,665.88</b>	<b>23,832.65</b>
<b>Profit/ (Loss) Before Tax</b>		<b>1,896.51</b>	<b>717.50</b>
<b>Share in Profit (Loss) in Associate Entity accounted for Using Equity Method</b>		<b>14.28</b>	<b>6.20</b>
<b>Tax Expense:</b>			
Current Tax		341.87	57.30
Deferred Tax	15	25.45	(0.27)
<b>Profit after tax</b>		<b>1,543.46</b>	<b>666.67</b>
<b>Other Comprehensive Income</b>			
Items that will be not reclassified to profit and loss account (net of tax)		-	-
Items that will be reclassified to profit and loss account (net of tax)		-	-
<b>Total Comprehensive Income</b>		<b>1,543.46</b>	<b>666.67</b>
<b>Earnings per Equity Share of ₹ 1 each</b>			
Basic	30	<b>0.28</b>	<b>0.15</b>
Diluted	30	<b>0.28</b>	<b>0.35</b>

Notes forming integral part of the Ind AS Financial Statements 1 to 45

As per our Report of even date attached

For A. K. Bhargav &amp; Co.

Chartered Accountants

FRN : 034063N

  
CA ARUN KUMAR BHARGAV  
(Proprietor)

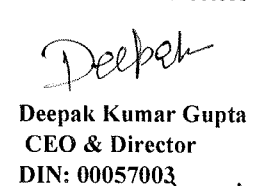
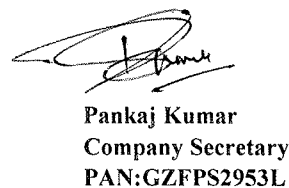
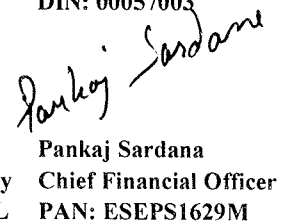
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UDIN : 24548396BKAKIZ1845

Place: Delhi

Date: 16 April 2024

For and on behalf of the Board Of Directors

  
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Director  
DIN: 10265020  
Deepak Kumar Gupta  
CEO & Director  
DIN: 00057003  
Pankaj Kumar  
Company Secretary  
PAN: GZFPS2953L  
Pankaj Sardana  
Chief Financial Officer  
PAN: ESEPS1629M

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

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Consolidated Cash Flow Statement for the year ended March 2024

(All figures are in lakhs except otherwise stated)

Particulars	2023-24	2022-23
<b>Cash Flow from Operating Activities</b>		
Net Profit/(Loss) before Tax	1,910.79	723.70
Adjustment for :		
Depreciation & Amortisation Expense	371.62	2.60
Interest Income	(567.64)	(293.96)
Interest Expense	56.29	0.64
Adjustment of IndAS	22.74	(28.24)
<b>Operating Profit before working Capital Changes :</b>	<b>1,793.80</b>	<b>404.74</b>
<b>Movements in Working Capital :</b>		
(Increase)/decrease in Other current Assets	(1,561.46)	651.51
(Increase)/decrease in Other Non Current Assets	36.88	(37.26)
(Increase)/decrease in Trade Receivables	(2,868.93)	(245.09)
Increase/(decrease) in Other current Liabilities	(561.60)	2,960.72
Increase/(decrease) in Trade payables	2,260.09	965.64
<b>Cash generated from Operations :</b>	<b>(901.22)</b>	<b>4,700.26</b>
Direct Taxes Paid	(57.30)	-
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>(958.52)</b>	<b>4,700.26</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment including CWIP	(147.05)	(4,005.64)
(Increase)/decrease in Long term Loans & Advances	1,329.82	-
Movement in Investments	(1,585.63)	(1,997.88)
Movement in Loans	-	(8,263.94)
Movement Bank Deposit not considered as cash & cash equivalent	-	(0.35)
Interest Received	567.64	293.96
<b>Net Cash flow from/(used in) Investing Activities</b>	<b>164.77</b>	<b>(13,973.85)</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds from/ (repayment of) Long term borrowings	(2,109.84)	(27.03)
Money received against Right Issue	-	9,813.25
Right issue expenses	(90.25)	-
Redemption of debenture	2,695.00	-
Interest Paid	(56.29)	(0.64)
<b>Net Cash flow from/(used) in Financing Activities</b>	<b>438.62</b>	<b>9,785.59</b>
Net Increase/Decrease in Cash & Cash Equivalents	(355.13)	512.00
Cash & Cash equivalents at the beginning of the year	550.72	38.72
<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>195.59</b>	<b>550.72</b>
<b>Components of Cash and Cash Equivalents</b>	<b>195.59</b>	<b>550.72</b>

As per our Report of even date attached

For A. K. Bhargav &amp; Co.

Chartered Accountants

FRN : 038063N

CA ARUN KUMAR BHARGAV

(Proprietor)

Membership No. 548396

UDIN : 24548396BKAKIZ1845

Place: Delhi

Date: 16 April 2024

For and on behalf of the Board Of Directors

Arijit Kumar Ojha  
Director  
DIN: 10265020Pankaj Kumar Sharma  
Company Secretary  
PAN: GZFPS2953LDeepak Kumar Gupta  
CEO & Director  
DIN: 00057003Pankaj Sardana  
Chief Financial Officer  
PAN: ESEPS1629M

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

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**Statement of Changes in Equity as at 31 March 2024**

(All figures are in lakhs except otherwise stated)

**(A) Equity Share Capital**

Particulars	As at 31 March 2024	As at 31 March 2023
Opening balance	4,570.33	1,089.97
Change in equity during the year	4,570.33	3,480.36
Closing balance	9,140.66	4,570.33

**(B) Other Equity****As at 31 March 2024**

Particulars	Reserves and Surplus				Total
	Securities Premium	General reserve	Capital reserve	Retained Earnings	
Balance at the beginning of the current reporting period	6,332.90	151.25	-	(3,513.60)	2,970.54
Profit/(Loss)/Adjustment made during the year	(4,660.58)	-	2,695.00	1,543.46	(422.12)
Discounting for Financial Asset	-	-	-	22.74	22.74
Balance at the end of the current reporting period	1,672.32	151.25	2,695.00	(1,947.40)	2,571.16

**As at 31 March 2023**

Particulars	Reserves and Surplus				Total
	Securities Premium	General reserve	Capital reserve	Retained Earnings	
Balance at the beginning of the current reporting period	-	151.25	-	(4,152.02)	(4,000.78)
Profit/(Loss)/Adjustment made during the year	6,332.90	-	-	666.67	6,999.56
Discounting for Financial Asset	-	-	-	(28.24)	(28.24)
Balance at the end of the current reporting period	6,332.90	151.25	-	(3,513.60)	2,970.54

As per our Report of even date attached

For A. K. Bhargav &amp; Co.

Chartered Accountants

FRN : 034063N

CA ARUN KUMAR BHARGAV

(Proprietor)

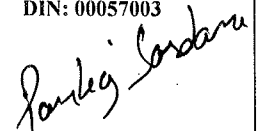
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UDIN : 24548396BKAKIZ1845

Place: Delhi

Date: 16 April 2024

For and on behalf of the Board Of Directors

Arijit Kumar Ojha  
Director  
DIN: 10265020Deepak Kumar Gupta  
CEO & Director  
DIN: 00057003Pankaj Kumar Sharma  
Company Secretary  
PAN:GZFPS2953LPankaj Sardana  
Chief Financial Officer  
PAN: ESEPS1629M

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CIN: L74110DL2007PLC396238

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Notes to the consolidated financial statements for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

**Note 1: Company Overview**

Integra Essentia Limited ("the Company") is a public limited company, incorporated and domiciled in India which mainly deals in trading of essential items like Cashew, Rice etc. The registered office of the Company is located at 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034. The Company is listed on the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE). The consolidated financial statements for the year ended 31 March 2024 were approved by the Board of Directors and authorised for issue on 16 April 2024.

Company's / Firm's name	Relationship	Interest acquired on	Stake
M/s RK Industries	Operating partner in partnership firm	Aug-22	66%
Brewtus Beverages Private Limited	Associate	Jul-23	25.76%

**Note 2: Significant Accounting Policies****(a) Basis of Preparation of Financial Statements****(i) Statement of Compliance with Indian Accounting Standards (Ind AS)**

These financial statements comply, in all material respects, with Ind AS notified under section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act.

**(ii) Historical Cost Convention**

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities:

**a) Certain financial assets and liabilities that are measured at fair value****b) Derivative financial instruments****(iii) Functional and Presentation Currency**

These financial statements are presented in Indian Rupees, which is also the functional currency of the Company. (iv) Current and Non-current Classification

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle (Twelve months) and other criteria set out in Schedule III to the Act.

**(b) Property, Plant and Equipment (PPE) and Depreciation**

All items of PPE are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost includes its purchase price including non-refundable taxes and duties, directly attributable costs of bringing the asset to its present location and condition and initial estimate of costs of dismantling and removing the item and restoring the site on which it is located.

Subsequent costs are included in the carrying amount of PPE or recognised as a separate PPE, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Machinery spares and servicing equipment are recognised as PPE when they meet the definition of PPE. Otherwise, such items are classified as inventory.

Capital work- in- progress includes cost of PPE under installation / under development as at the Balance Sheet date.

The Company depreciates its PPE over the useful life in the manner prescribed under Part C of Schedule II to the Act. Depreciation commences when the assets are ready for their intended use and is computed on pro-rata basis from the date of installation/ acquisition till the date of sale/ disposal. Management believes that useful life of assets are same as those prescribed in Schedule II to the Act, except for machinery spares wherein based on technical evaluation, useful life has been estimated to be different from that prescribed in Schedule II of the Act

Assets	Useful Life
Plant & Machinery	5 years & 15 years
Furniture and Fixtures	10 years
Office Equipments	3 years
Vehicle	8 years
Land & Building	60 years
Computer	3 years

Lease hold PPE are amortised over the period of lease or useful life, whichever is lower. Leasehold land (under Finance Lease) is amortised over the period of lease.

Gains and losses on disposals are determined by comparing net disposal proceeds with carrying amount.

These are included in the Statement of Profit and Loss.

**(c) Intangible Assets and Amortisation**

Intangible assets that are acquired by the Company, which have finite useful lives are measured at cost less amortisation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost includes its purchase price including non-refundable taxes and duties, directly attributable costs of bringing the asset to its present location and condition.

Intangible assets are amortised on straight line basis over the estimated useful life.

Gains and losses on disposals are determined by comparing net disposal proceeds with carrying amount.

These are included in the Statement of Profit and Loss.

**(d) Leases**

At inception of a contract, company shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

**Where the Company is Lessee**

At the Inception, lessee shall recognise and measure Right-of-use asset and lease liability at cost. Right to use assets shall comprise initial measurement of lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee; and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Lease liability is the present value of the lease payments that are not paid. These lease payments shall be discounted using the interest rate implicit in the lease (if readily determined) otherwise should be discounted at lessee's incremental borrowing rate.

If the lease contract transfers ownership of the underlying asset, at the end of the lease term or if, the cost of the right-of-use asset reflects that the lessee will exercise a purchase option, then depreciate the right-of-use asset over the useful life of the underlying asset. Otherwise, depreciate the right-of-use asset till the end of the useful life of the right-of-use asset or the end of the lease term, whichever is earlier.

The lease term as the non-cancellable period of a lease, together with both: (a) periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and (b) periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option.

Subsequently, lessee shall measure the right-of-use asset applying a cost model.

**Where the Company is Lessor**

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight line basis over the term of the relevant lease.

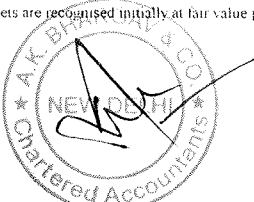
**(e) Borrowing Cost**

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing.

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use. Other borrowing costs are expensed in the period in which they are incurred.

**(f) Financial Instruments****(i) Financial Assets****Initial Recognition and Measurement**

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.



Handwritten signatures: *Deepak* and *Pankaj Sardana*

#### Subsequent Measurement

The Company classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive income (FVTOCI) or fair value through profit or loss (FVTPL) on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset, as per Ind AS 109.

##### a. Subsequent Measurement - Equity Instruments

All equity investments other than investments in subsidiaries, joint ventures and associates are measured at fair value. Equity investments which are held for trading are classified as FVTPL. For all other equity investments, the Company decides to classify the same either at FVTOCI or FVTPL. The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

Investment in equity instruments of subsidiaries, joint ventures and associates are measured at cost.

##### b. Subsequent Measurement - Debt Instruments

A financial asset being debt instrument that meets the following 2 conditions is measured at amortised cost (net off any write down for impairment) unless the asset is designated at fair value through profit or loss under the fair value option.

**Business Model Test:** the objective of the Company's model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realise its fair value changes).

**Cash Flow Characteristics Test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding

A financial asset that meets the following 2 conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit or loss under the fair value option.

**Business Model Test:** the financial asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling the financial assets.

**Cash Flow Characteristics Test:** The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

Even if an instrument meets the two requirements to be measured at amortised cost or fair value through other comprehensive income, a financial asset is measured at fair value through profit or loss if doing so eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as an 'accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains or losses on them on different basis.

All other debt instruments are measured at fair value through profit or loss.

#### Derecognition of Financial Assets

The Company de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset, to another entity.

#### Impairment of Financial Assets

Loss allowance for expected credit losses is recognised for financial assets measured at amortised cost and FVTOCI.

For financial assets other than trade receivables, whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables, considering historical trend, industry practices and the business environment in which the Company operates or any other appropriate basis.

The impairment losses and reversals are recognised in Statement of Profit and Loss.

#### (ii) Equity and Financial Liabilities

Debt and equity instruments issued by an entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

##### a. Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

##### b. Financial Liabilities

#### Initial Recognition and Measurement

Financial liabilities are initially recognised at fair value plus any transaction costs that are attributable to the acquisition of the financial liabilities, except for the financial liabilities at FVTPL which are initially measured at fair value.

#### Subsequent Measurement

The financial liabilities are classified for subsequent measurement either at amortised cost or at fair value through Profit and Loss (FVTPL).

Amortised cost for financial liabilities represents amount at which financial liability is measured at initial recognition minus the principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount.

#### Derecognition of Financial Liabilities

A financial liability is removed from the Balance Sheet when the obligation is discharged, or is cancelled, or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability.

The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

#### Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

#### (g) Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted prices in active markets for identical assets or liabilities
- Level 2 — Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3 — Inputs for the asset or liability that are not based on observable market data.

#### (h) Inventories

Inventories are stated at the lower of cost and net realisable value. Costs comprise direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. The cost formula used for determination of cost is 'Weighted Average Cost'.

Machinery, spares, stand-by equipment and servicing equipment are recognised as inventory when the useful life is less than one year and the same are charged to the Statement of Profit and Loss as and when issued for consumption.

#### (i) Income Tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The Company's liability for current tax is calculated using the Indian tax rates and laws that have been enacted by the reporting date. The Company periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretations and provisions where appropriate.

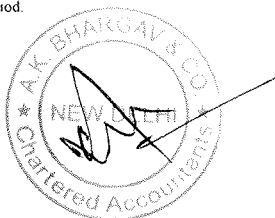
Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred income tax assets is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable amounts will be available to utilise those temporary differences and losses

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and current tax liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively

Minimum Alternate Tax (MAT) credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.



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(j) Provisions and Contingencies Provisions

A provision is recognised when the Company has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

**Contingent Liabilities and Contingent Assets**

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases, where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements unless the probability of outflow of resources is remote.

Contingent assets are not recognised in the financial statements. If the inflow of economic benefits is probable, then it is disclosed in the financial statements.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each Balance Sheet date.

(k) Employee Benefits

(i) Short-term Obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

(ii) Post-employment Obligations

The Company operates the following post-employment schemes:

- (a) Defined benefit plan (Gratuity), and
- (b) Defined contribution plans such as, provident fund.

**Defined Benefit Plan**

The liability or asset recognised in the Balance Sheet in respect of defined benefit gratuity plan is the present value of the defined benefit obligation at the end of the reporting period. The defined benefit obligation is calculated annually on the basis of actuarial valuation using the Projected Unit Credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The interest cost is calculated by applying the discount rate to the balance of the defined benefit obligation. This cost is included in employee benefits expense in the Statement of Profit and Loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income.

**Defined Contribution Plans**

Defined Contribution Plans such as provident fund are charged to the Statement of Profit and Loss as an expense, when an employee renders the related services.

(iii) Other Long-term Employee Benefits

The liabilities for compensated absences that are not expected to be settled wholly within 12 months are measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the Projected Unit Credit method. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in the Statement of Profit and Loss.

The obligations are presented as current liabilities in the Balance Sheet if the entity does not have any unconditional right to defer settlement for at least 12 months after the end of the reporting period, regardless of when the actual settlement is expected to occur.

(l) Cash and Cash Equivalents

For the purpose of presentation in the Statement of Cash Flows as well as the Balance Sheet, cash and cash equivalents include cash on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(m) Earnings per Share (EPS)

Basic earnings per share are computed by dividing the profit / (loss) after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for the events for bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit / (loss) after tax as adjusted for dividend, interest and other charges to expense or income (net off any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares.

(n) Dividend Distribution to Equity Shareholders

Dividend distributed to Equity shareholders is recognised as distribution to owners of capital in the Statement of Changes in Equity, in the period in which it is paid. Dividend proposed by the Board of Directors, subject to the approval of shareholders, is disclosed in the notes to financial statements.

(o) Foreign Currency Transactions

Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.

Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(p) Revenue Recognition

Effective from 01 April 2018, the Company has adopted Indian Accounting Standard 115 (Ind AS 115-

'Revenue from contracts with customers'. Revenue from contracts with customers is recognized on transfer of control of promised goods or services to the customer at amount that reflects the consideration to which the company is expected to be entitled to in exchange for those goods or services. Revenue towards satisfaction of performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. This variable consideration is estimated based on expected value of outflow. Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.

Revenue from sale of products is recognized when the control on the goods have been transferred to the customer. The performance obligation in case of sale of products is satisfied at a point in time when material is shipped / delivered to the customer as may be specified in the contract.

**Interest Income**

Interest income is accrued on a time proportion basis, by reference to the principal outstanding and the applicable effective interest rate.

**Dividend Income**

Dividend income from investments is recognised when the shareholder's rights to receive payment have been established.

**Income from Services**

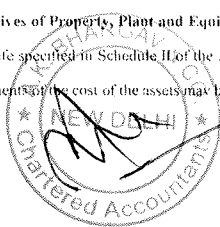
Income from services is recognised (net of taxes as applicable) as they are rendered, based on agreement/ arrangement with the concerned customers.

(q) Significant Accounting Estimates, Judgements and Assumptions:

The preparation of the Company's financial statements in conformity with Ind AS requires Management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances existing when the financial statements were prepared. The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognised in the year in which the estimates are revised and in any future year affected.

In the process of applying the Company's accounting policies, Management has made the following judgements which have significant effect on the amounts recognised in the financial statements:

**Useful Lives of Property, Plant and Equipment:** Determination of the estimated useful life of tangible assets and the assessment as to which components of the cost may be capitalised. Useful life of tangible assets is based on the life specified in Schedule II of the Act and also as per Management estimate for certain category of assets. Assumption also needs to be made when the Company assesses whether an asset may be capitalised and which components of the cost of the assets may be capitalised.



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ii. **Fair Value Measurement of Financial Instruments:** When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs for these valuations are taken from observable sources where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of various inputs including liquidity risk, credit risk, volatility etc. Changes in assumptions/ judgements about these factors could affect the reported fair value of financial instruments

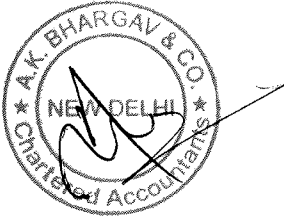
iii. **Measurement of Defined Benefit Plan:** The cost of the defined benefit gratuity plan and other post-employment benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

iv. **Impairment of Financial Assets:** Trade receivables are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when Management deems them not collectable. Impairment is made on the expected credit loss model, which is the present value of the cash shortfall over the expected life of the financial assets. The impairment provisions for financial assets are based on assumption about the risk of default and expected loss rates. Judgement in making these assumptions and selecting the inputs to the impairment calculation are based on past history, existing market condition as well as forward looking estimates at the end of each reporting period.

v. **Impairment of Non-financial Assets:** The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered as impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.

vi. **Contingencies:** Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/ claim/ litigation against the Company as it is not possible to predict the outcome of pending matters with accuracy.



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INTEGRA ESSENTIA LIMITED

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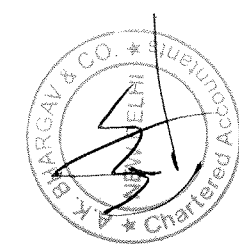
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Notes to the consolidated financial statements for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

Note 3 : Property, plant and equipment

Particulars	Computer	Furniture & Fixtures	Air Conditioner	HP Laserjet Printer	Mobile Phone	Tally Prime Silver	Land & building	Plant & Machinery	Vehicle	Total
<b>Gross Block</b>										
As at 1 April 2023	0.87	1.74	2.20	0.17	1.17	0.15	3,000.00	1,000.00	-	4,006.30
Additions during the year	0.54	0.15	-	0.69	2.48	-	-	-	143.20	147.05
Deletions during the year	-	-	-	-	-	-	-	-	-	-
As at 31 March 2024	1.41	1.89	2.20	0.86	3.65	0.15	3,000.00	1,000.00	143.20	4,153.35
<b>Depreciation</b>										
As at 1 April 2023	0.54	0.36	0.85	0.08	0.68	0.09	-	-	-	2.60
Additions during the year	0.48	0.36	0.61	0.44	0.75	0.03	146.51	181.53	40.88	371.59
Deletions during the year	-	-	-	-	-	-	-	-	-	-
As at 31 March 2024	1.02	0.73	1.46	0.51	1.42	0.12	146.51	181.53	40.88	374.19
<b>Net Block</b>										
As at 31 March 2024	0.39	1.16	0.73	0.35	2.22	0.03	2,853.49	818.47	102.32	3,779.16
As at 31 March 2023	0.33	1.38	1.35	0.10	0.49	0.06	3,000.00	1,000.00	-	4,003.70



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Harshad Jyotson

**INTEGRA ESSENTIA LIMITED**

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Notes to the consolidated financial statements for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

**4 Investments**

Particulars	As at 31 March 2024	As at 31 March 2023
Investments in equity instruments		
-Associates	70.77	-
Investments in partnership firm	135.22	116.71
Other investments	3,377.52	1,881.17
<b>Total</b>	<b>3,583.51</b>	<b>1,997.88</b>

a) Investment in Sarveshvar Foods Limited amounting ₹ 568 Lakhs has been sold out during the year and the company has invested in MSR Real estates amounting ₹ 100 Lakhs, Nimbus Projects Limited amounting ₹ 1,298.27 Lakhs and in Brij Gopal Constructions Company Private Limited amounting ₹ 1979.25 Lakhs was made during the year.

b) The company become operating partner in M/s RK Industries on 5 August 2022 and acquired 66% share in the said partnership firm. Also company has acquired 25.76% in Brewtus Beverages Private Limited in July 2023. The share of profit is accounted using equity method and has been disclosed in the results. The share of profit of partnership firm has been disclosed in consolidated profit and loss account and has been adjusted in investments.

c) Investment in M/S Capital Infrastructure Ltd purchased from Nimbus Projects Ltd of 87,50,000 Zero % Non- Convertible Redeemable Preference Shares of Face Value of ₹ 10/- each (i.e., 62,50,000 Preference Shares at ₹ 14.40/- each redeemable on 23 January 2025 at ₹ 18.25 per share and 25,00,000 Preference Shares at ₹ 12/- each redeemable on 21 January 2025 at ₹ 18.65/-).

d) Investment in M/S Brij Gopal Construction Company Private Limited purchased from Seema Garg, 2,73,000 Equity Shares at the rate of ₹ 725/- (Face Value of ₹ 10/- each).

e) ₹ 100 Lakhs were invested in MSR Apparels Ltd for Joint Development and Construction of Project at Land Situated at village Ujwa admeasuring about 2.4 acres.

**5 Loans**

Particulars	As at 31 March 2024	As at 31 March 2023
Loans Receivables considered good – Unsecured		
Other loans	6,932.08	8,261.89
<b>Total</b>	<b>6,932.08</b>	<b>8,261.89</b>

The company has provided loans to the following parties during the year

a) Loan of ₹ 285 Lakhs was given to Jindal Oil and Fats Limited at an interest rate of 8% p.a. for period of 2 years

b) Loan of ₹ 365 Lakhs was given to K K Continental Trade Private Limited at an interest rate of 8% p.a. for period of 2 years

c) Loan of ₹ 285 Lakhs was given to Innovative Supply Chain Solution LLP at an interest rate of 8% p.a. for period of 2 years

d) Loan of ₹ 1150 Lakhs was given to SA Globals Private Limited at an interest rate of 8% p.a. for period of 2 years

e) Loan of ₹ 255 Lakhs was given to Oniv Beverages Private Limited at an interest rate of 10 % p.a. for period of 2 years

f) Loan of ₹ 3400 Lakhs was given to Advik Capital Limited at an interest rate of 7 % p.a. for the Period of 5 years

g) Loan of ₹ 60 Lakhs was given to Indian Realtors Private Limited at an interest rate of 8% p.a. for the period of 2 years

Outstanding balance of Indian Realtors Private Limited (₹66.41 Lakhs), Advik Capital Limited (₹ 4,369.55 Lakhs), Oniv Beverages Private Limited (₹ 272.88 Lakhs), S A Global Private Limited (₹ 1,267.10 Lakhs), Innovative Supply Chains Solutions LLP (₹ 262.96 Lakhs), Jindal Oil and Fats Limited (₹ 303.89 Lakhs) and KK Continental Trade Limited (₹ 389.19 Lakhs)

**6 Other non current financial assets**

Particulars	As at 31 March 2024	As at 31 March 2023
Security Deposits	1.12	38.11
<b>Total</b>	<b>1.12</b>	<b>38.11</b>

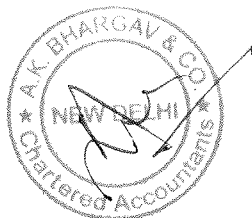
Security deposit of office premises and Godown which Company has taken on lease.

**7 Deferred tax assets**

Particulars	As at 31 March 2024	As at 31 March 2023
Deferred tax	-	0.27
<b>Total</b>	<b>-</b>	<b>0.27</b>

**Reconciliation of deferred tax assets/(liabilities)**

Deferred tax assets	As at 31 March 2024	As at 31 March 2023
Opening balance	0.27	-
Tax credit during the year recognised in Statement of profit and loss	25.45	0.27
<b>Closing balance</b>	<b>(25.19)</b>	<b>0.27</b>



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**8 Other non current assets**

Particulars	As at 31 March 2024	As at 31 March 2023
Prepaid assets	0.11	-
<b>Total</b>	<b>0.11</b>	<b>-</b>

**9 Trade Receivables**

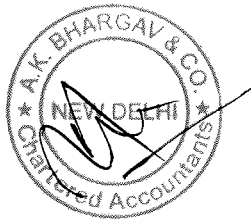
Particulars	As at 31 March 2024	As at 31 March 2023
Trade receivables – Considered Good Secured	3,903.73	1,034.79
Trade receivables – Considered Good Unsecured	-	-
Trade receivables which have significant increase in credit risk	-	-
Trade Receivables – Credit impaired	-	-
<b>Total</b>	<b>3,903.73</b>	<b>1,034.79</b>

**Ageing schedule for the year ended 31 March 2024**

Particulars	Outstanding for following periods from due date of payment					Total
	<6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	> 3 Year	
i) Undisputed Trade Receivables- Considered Good	3,628.12	72.73	182.38	20.50	-	3,903.73
ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
iii) Undisputed Trade Receivables- credit impaired	-	-	-	-	-	-
iv) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
vi) Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>3,628.12</b>	<b>72.73</b>	<b>182.38</b>	<b>20.50</b>	<b>-</b>	<b>3,903.73</b>

**Ageing schedule for the year ended 31 March 2023**

Particulars	Outstanding for following periods from due date of payment					Total
	<6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	> 3 Year	
i) Undisputed Trade Receivables- Considered Good	955.79	52.50	26.51	-	-	1,034.79
ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
iii) Undisputed Trade Receivables- credit impaired	-	-	-	-	-	-
iv) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
vi) Disputed Trade Receivables- credit impaired	-	-	-	-	-	-
<b>Total</b>	<b>955.79</b>	<b>52.50</b>	<b>26.51</b>	<b>-</b>	<b>-</b>	<b>1,034.79</b>



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Sanjay Sardana

**10 Cash & Cash Equivalents**

Particulars	As at 31 March 2024	As at 31 March 2023
Cash on hand	1.16	17.77
Balances with banks	194.43	532.95
<b>Total</b>	<b>195.59</b>	<b>550.72</b>

The cheques issued but not cleared for payment comprises of four cheques paid to Bhardwaj Enterprises for an amount aggregating to ₹ 150 Lakhs paid for the debentures. These cheques are still pending for clearing as on 16 April 2024 which will be cleared in the due course.

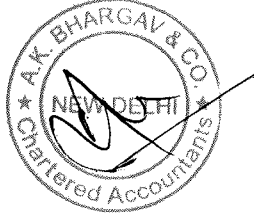
**11 Other current financial assets**

Particulars	As at 31 March 2024	As at 31 March 2023
Interest accrued on fixed deposit	5.35	5.70
Security deposit	-	99.75
<b>Total</b>	<b>5.35</b>	<b>105.45</b>

**12 Other current assets**

Particulars	As at 31 March 2024	As at 31 March 2023
Balance with Government Authorities	308.18	96.79
Advances to Supplier		
Other than related party	42.58	4.61
Advance to staff	15.00	2.40
Prepaid asset	0.07	-
Capital advances	1,399.50	-
<b>Total</b>	<b>1,765.33</b>	<b>103.80</b>

Capital advances comprises of ₹1,399.50 Lakhs as advance against purchase of the property by the company Viz. Unit no. B1, B2 & B3 on lower ground floor, Plot no E-1,2,3 situated at Netaji Subhash Palace District center at Wazirpur, Delhi-110034 from Basant Projects Limited vide agreement dated 24 January 2024 for total consideration price of ₹ 17.40 Crores.



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*Deepak  
Sankaj Sarda*

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

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Notes to the consolidated financial statements for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

**13 Equity Share Capital**

Particulars	As at 31 March 2024	As at 31 March 2023
<b>Authorized share capital</b>		
1,25,00,00,000 equity shares of ₹1 each	12,500.00	6,000.00
<b>Issued, Subscribed and Paid up</b>		
91,40,66,006 fully paid equity shares of ₹ 1 each (Previous year 45,70,33,003 fully paid equity shares of ₹ 1 each)	9,140.66	4,570.33
	<b>9,140.66</b>	<b>4,570.33</b>

**Reconciliation of number of equity share outstanding as at the beginning and at the end of year**

Particulars	As at 31 March 2024		As at 31 March 2023	
	No of shares	Amount	No of shares	Amount
Shares outstanding at the beginning of the year	45,70,33,003	4,570.33	10,89,97,047	1,089.97
Add: Shares issued during the year	45,70,33,003	4,570.33	34,80,35,956	3,480.36
Shares outstanding at the end of the year	<b>91,40,66,006</b>	<b>9,140.66</b>	<b>45,70,33,003</b>	<b>4,570.33</b>

On 13 January 2024, the company had come with the bonus issue in the ratio of 1:1. Consequent the issued and paid up share capital stands increased to ₹ 9,140.66 Lakhs consisting of 91,40,66,006 equity shares of ₹1 each.

**Terms / rights to Equity Shares**

The Company has only one class of shares referred as equity shares having a par value of 1/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts, in proportion to their shareholding.

The details of shareholders holding more than 5% shares as at 31 March 2024 and 31 March 2023 are set out below:

Class of Shares / Name of the Shareholder	As at 31 March 2024		As at 31 March 2023	
	No. of shares	% held	No. of shares	% held
<b>Equity shares</b>				
Vishesh Gupta	19,02,45,692	20.81%	9,51,22,846	20.81%
Just Right Life Limited	-	-	2,56,89,619	5.62%

**Details of shares held by promoters :**

Name of promoter	As at 31 March 2024		As at 31 March 2023	
	No. of shares	% of total shares	No. of shares	% of total shares
Vishesh Gupta	19,02,45,692	20.81%	9,51,22,846	20.81%
<b>Total</b>	<b>19,02,45,692</b>	<b>20.81%</b>	<b>9,51,22,846</b>	<b>20.81%</b>

**Rights, Preferences and Restrictions**




The Authorised Share Capital of the Company consists of Equity Shares having nominal value of ₹ 1/- each. The rights and privileges to equity shareholders are general in nature and allowed under Companies Act, 2013.

The equity shareholders shall have:

- (1) a right to vote in shareholders' meeting. On a show of hands, every member present in person shall have one vote and on a poll, the voting rights shall be in proportion to his share of the paid up capital of the Company;
- (2) a right to receive dividend in proportion to the amount of capital paid up on the shares held.

The shareholders are not entitled to exercise any voting right either in person or through proxy at any meeting of the Company if calls or other sums payable have not been paid on due date.

In the event of winding up of the Company, the distribution of available assets/losses to the equity shareholders shall be in proportion to the paid up capital.

During the Financial year ended 31 March 2023, the company had brought its second Right Issue on 21 December 2022, wherein fully paid 7,13,51,144 equity shares of ₹ 1/- each at a premium of ₹ 6/- per share, allotted on Rights basis to the eligible shareholders. The company has deployed these funds as per the objects of Right Issue.

Proceeds from subscription to the Issue of equity shares under Rights Issue 2 of 2022-23, made during the year ended 31 March 2023 have been utilised in the following manner:

Objects of right issue	Amounts	Objects fulfilled	Balance
Meeting working capital requirements	3,700.00	3,700.00	-
General corporate purposes	1,234.58	1,234.58	-
Issue related expenses	60.00	26.32	33.68
<b>Total</b>	<b>4,994.58</b>	<b>4,960.90</b>	<b>33.68</b>

Remaining amount of ₹33.68 Lakhs has been utilised in the current year 2023-24 for working capital requirement.

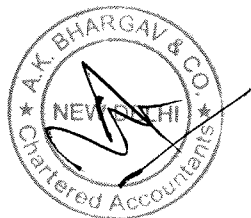
#### 14 Other Equity

Particulars	As at 31 March 2024	As at 31 March 2023
<b>General Reserve</b>		
Opening Balance	151.25	151.25
Additions during the year	-	-
Closing Balance	<b>151.25</b>	<b>151.25</b>
<b>Profit &amp; Loss Account</b>		
Opening balance	(3,513.60)	(4,152.02)
Profit/(Loss) for theyear	1,543.46	666.67
Discounting for Financial Asset	22.74	(28.24)
Closing Balance	<b>(1,947.40)</b>	<b>(3,513.60)</b>
<b>Capital Reserve</b>		
Opening balance	-	-
Adjustments made during the year	2,695.00	-
Closing Balance	<b>2,695.00</b>	-
<b>Security Premium</b>		
Opening balance	6,332.90	-
Adjustments made during the year	(4,660.58)	6,332.90
Closing Balance	<b>1,672.32</b>	<b>6,332.90</b>
<b>Total Other Equity</b>	<b>2,571.16</b>	<b>2,970.54</b>

#### Nature and Purpose of Reserve

- General Reserve- General Reserve has been created on account of the Scheme of Amalgamation.
- Profit and loss account- Profit and loss account are the losses which company incurred till date.
- Security Premium- Security Premium is the amount received over and above the Face Value of the Shares Issued.
- Capital reserve- Capital reserve has been created on account of debentures.

- Security premium is adjusted against bonus issue and right issue expenses during the year.
- Capital reserve is created due to transfer of debentures on profit.



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15 Borrowings

Particulars	As at 31 March 2024	As at 31 March 2023
<b>Secured</b>		
<b>Term Loans</b>		
From banks	78.74	-
<b>Unsecured</b>		
<b>Bonds or Debentures</b>	-	2,845.00
<b>Other loans</b>		
Preference share capital		
1,00,000 (Previous year 1,00,000) 5% Redeemable cumulative Non convertible preference shares of ₹1 each	1.00	1.00
1,50,000 (Previous year 1,50,000) 9% Redeemable cumulative Non convertible preference shares of ₹1 each	1.50	1.50
Other	643.32	-
<b>Total</b>	<b>724.56</b>	<b>2,847.50</b>

- a) Vehicle loan of ₹ 100 Lakhs was taken from ICICI bank during the year 2023-24. The loan is repayable in 84 monthly instalments commencing from June 2023 and carries interest rate of 9% p.a.  
b) Paid ₹ 150 Lakhs towards full and final redemption of the entire 2,845 unsecured, non-convertible redeemable debentures of ₹1 Lakh each/- on 20 September 2023.

Details of Preference share capital	As at 31 March 2024	As at 31 March 2023
5,00,000 (Previous year 5,00,000) Redeemable Cumulative Non Convertible Preference Shares of ₹1 each	5.00	5.00
Issued, subscribed and Paid-up:		
1,00,000 (Previous year 1,00,000) 5% Redeemable cumulative Non convertible preference shares of ₹1 each	1.00	1.00
1,50,000 (Previous year 1,50,000) 9% Redeemable cumulative Non convertible preference shares of ₹1 each	1.50	1.50
	<b>2.50</b>	<b>2.50</b>

Reconciliation of number of preference share outstanding as at the beginning and at the end of year

Particulars	As at 31 March 2024		As at 31 March 2023	
	No. of shares	Amount	No. of shares	Amount
<b>Preference share carrying rate of 5%</b>				
Shares outstanding at the beginning of the year	1,00,000	1.00	1,00,000	1.00
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	<b>1,00,000</b>	<b>1.00</b>	<b>1,00,000</b>	<b>1.00</b>
<b>Preference share carrying rate of 9%</b>				
Shares outstanding at the beginning of the year	1,50,000	1.50	1,50,000	1.50
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	<b>1,50,000</b>	<b>1.50</b>	<b>1,50,000</b>	<b>1.50</b>

Shareholders holding more than 5% Preference shares of the Company:

Name of promoter	As at 31 March 2024		As at 31 March 2023	
	No. of shares	% of total shares	No. of shares	% of total shares
Vishesh Gupta	2,50,000	100%	2,50,000	100%
<b>Total</b>	<b>2,50,000</b>	<b>100%</b>	<b>2,50,000</b>	<b>100%</b>

Terms / rights attached to Preference Shares

- a) 5% Redeemable Cumulative Non- Convertible Preference Shares of ₹1/- each, Redeemable at anytime before the expiry of 20 years from the date of allotment (i.e. 16 August 2012) of the said preference shares at the option of the Company. The holders of the said Preference Shares shall not have any right to vote in any manner before the Company at any meeting except on resolutions placed before the Company at any meeting which directly affects their rights.  
b) 9% Redeemable Cumulative Non- Convertible Preference Shares of ₹1/- each, Redeemable at anytime between 16 February 2017 to 15 August 2022 at the option of the Company. The holders of the said Preference Shares shall not have any right to vote in any manner before the Company at any meeting except on resolutions placed before the Company at any meeting which directly affects their rights.  
d) Unsecured loan of ₹ 600 Lakhs was taken from Hi Tech Saw Limited during the year 2022-23 at an interest rate of 8% p.a. for 3 years and has an outstanding balance of ₹ 643.32 Lakhs.

16 Provisions

Particulars	As at 31 March 2024		As at 31 March 2023	
	Non-current	Current	Non-current	Current
Provision for employee benefits				
- Gratuity	3.42	0.00	-	-
<b>Total</b>	<b>3.42</b>	<b>0.00</b>	<b>-</b>	<b>-</b>

17 Deferred tax liabilities

Particulars	As at 31 March 2024	As at 31 March 2023
Deferred tax liabilities	25.19	-
	<b>25.19</b>	<b>-</b>

18 Short term borrowings

Particulars	As at 31 March 2024	As at 31 March 2023
<b>Secured</b>		
<b>Term Loans</b>		
From banks	13.10	-
<b>Total</b>	<b>13.10</b>	<b>-</b>

19 Trade payables

Particulars	As at 31 March 2024	As at 31 March 2023
<b>Trade payables</b>		
- total outstanding dues of micro enterprises and small enterprises	1,277.82	2,018.70
-total outstanding dues of creditors other than micro enterprises and small enterprises	3,390.53	389.55
<b>Total</b>	<b>4,668.35</b>	<b>2,408.26</b>

i) All Trade payables are non-interest bearing other than amount payable to MSME.

Ageing schedule for the year ended 31 March 2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1 to 2 year	2 to 3 year	More than 3 years	
(i) MSME	1,247.80	30.02	-	-	1,277.82
(ii) Others	3,390.53	-	-	-	3,390.53
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

Ageing schedule for the year ended 31 March 2023

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1 to 2 year	2 to 3 year	More than 3 years	
(i) MSME	2,018.70	-	-	-	2,018.70
(ii) Others	389.55	-	-	-	389.55
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

The Company exposure to liquidity risk related to the above financial liabilities is disclosed in Note 40.

20 Other financial liabilities

Particulars	As at 31 March 2024	As at 31 March 2023
Interest accrued but not due	-	165.86
Statutory dues	7.47	36.40
Dividend on preference share payable	2.44	2.25
Expenses payable	7.48	3.06
Audit fees payable	0.68	0.90
Other payables	230.00	-
<b>Total</b>	<b>248.07</b>	<b>208.47</b>

Other payables consist of payment to be made towards purchase of shares of Brij Gopal Constructions Company Private Limited from Seema Garg.

21 Other Current Liabilities

Particulars	As at 31 March 2024	As at 31 March 2023
Advances from customer	2,429.58	3,034.20
<b>Total</b>	<b>2,429.58</b>	<b>3,034.20</b>

22 Current Tax Liabilities (Net)

Particulars	As at 31 March 2024	As at 31 March 2023
Provisions for Income Tax	341.87	57.30
<b>Total</b>	<b>341.87</b>	<b>57.30</b>

Refer Note 42 for calculation.



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Ranbir Sardana



**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Notes to the consolidated financial statements for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

**23 Revenue from Operations**

Particulars	2023-24	2022-23
Sale of products	27,726.66	24,141.41
<b>Total</b>	<b>27,726.66</b>	<b>24,141.41</b>

**24 Other Income**

Particulars	2023-24	2022-23
Interest income		
From loans	567.61	293.96
From rent security	0.03	-
Facilitation Charges	20.90	-
Rent	90.00	-
Rebates And Discounts Received	27.09	2.00
Unrealised Profit	(14.50)	112.77
Other non operating income	163.46	-
Capital gain	981.13	-
<b>Total</b>	<b>1,835.73</b>	<b>408.73</b>

**25 Purchases of stock in trade**

Particulars	2023-24	2022-23
Purchase	26,842.77	23,555.49
Direct Expense	2.47	6.18
<b>Total</b>	<b>26,845.24</b>	<b>23,561.67</b>

**26 Employee benefit expenses**

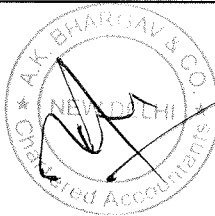
Particulars	2023-24	2022-23
Salaries and Wages	57.36	34.13
Directors Remuneration	21.20	14.85
Gratuity	3.42	-
Staff Welfare Expenses	2.78	0.55
<b>Total</b>	<b>84.77</b>	<b>49.53</b>

**27 Finance cost**

Particulars	2023-24	2022-23
Interest on Others	48.13	-
Interest on loan	7.98	-
Dividend	0.19	0.19
<b>Total</b>	<b>56.29</b>	<b>0.19</b>

**28 Depreciation and Amortization**

Particulars	2023-24	2022-23
Depreciation	371.59	2.60
Amortization	0.04	-
<b>Total</b>	<b>371.62</b>	<b>2.60</b>



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**29 Other Expenses**

Particulars	2023-24	2022-23
Bank Charges	0.20	0.04
Promotion and advertisement	8.20	-
Freight	129.78	161.22
Power & Fuel (Electricity)	0.69	0.42
Rent Expenses	5.87	38.99
Telephone Expenses	0.48	0.33
Travelling & Conveyance	9.36	-
Loading and unloading	35.10	-
Printing and stationery	1.40	-
Office expenses	0.63	-
Charity and donation	4.50	0.47
Rebates And Discounts allowed	30.25	-
Legal & Professional Charges	71.63	13.28
Website	0.59	-
Auditor's Remuneration	3.00	3.10
Repair & Maintenance	0.90	0.59
Miscellaneous Expenses	4.65	(0.20)
Interest	0.75	0.41
<b>Total</b>	<b>307.96</b>	<b>218.66</b>

<b>Payment to auditor</b>		
Auditor	3.00	3.10
For other services	2.13	0.33

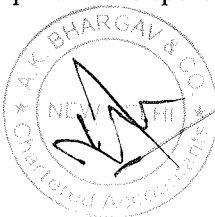
**30 Earning per share**

Particulars	2023-24	2022-23
<b>Basic EPS</b>		
Profit for the year	1,543.46	666.67
Weighted number of shares outstanding	55,56,82,203	45,70,33,003
Basic and Diluted EPS (Rs.)	0.28	0.15
<b>Diluted EPS</b>		
Profit for the year	1,543.46	666.67
Weighted number of shares outstanding	55,56,82,203	45,70,33,003
Basic and Diluted EPS (Rs.)	0.28	0.15

**31 Details of CSR expenditure as per Section 135 of Companies Act, 2013**

Particulars	2023-24	2022-23
CSR expenditure	-	-

The provision applies to the companies having Net Worth of more than Rs. 500 Crores or Turnover more than Rs. 1000 Crores or Net profit more than Rs. 5 Crores in the preceding financial year. The company's Net profit, Turnover & Net Worth of preceding financial year is below the prescribed limit so the amount required to be spent during the year is NIL.



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Sankaj Sardare

**INTEGRA ESSENTIA LIMITED**

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Notes to the consolidated financial statements for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

**32 Capital Management**

Equity share capital and other equity are considered for the purpose of Company's capital management. The Company's objective for capital management is to manage its capital to safeguard all stakeholders. The funding requirements are met through loans.

**33 Financial risk management**

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors has established the Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee reports to the Board of Directors on its activities. The Company's risk management policies are established to identify and analyses the risks faced by the Company, to set appropriate risks limits and controls and to monitor risk and adherence to limits. Risk management policies and systems are reviewed periodically to reflect changes in market conditions and the Company's activities. The Company, through its training, standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations. The audit committee oversees how management monitors compliance with the company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The audit committee is assisted in its oversight role by internal audit.

**Credit Risk**

Credit risk is the risk of financial loss to the company if a customer or counter party to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivable from customers. Credit risk is managed through credit approvals establishing credit limits and continuously monitoring the creditworthiness of customers to which the company grants credit terms in the normal course of business. The company establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade receivables and other financial assets.

**Liquidity Risk**

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring as far as possible, that it will all ways have sufficient liquidity to meets its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to Company's reputation.

**Market Risk**

Market risk is the risk that changes in market prices- such as foreign exchange rates, interest rates and equity prices- will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payable and long term debt. We are exposed to market risk primarily related to foreign exchange rate risk. Thus, our exposure to market risk is a function of revenue generating and operating activities in foreign currency. The objective of market risk management is to avoid excessive in our foreign currency revenues and costs. The Company uses derivative to manage market risk.

**34 Employee Benefits**

Post-employment benefits plans

**(a) Defined Contribution Plans –**

In respect of the defined contribution plans, an amount of Nil (Previous Year Nil) has been provided in the Profit & Loss account for the year towards employer share of PF contribution.

**(b) Defined Benefit Plans –**

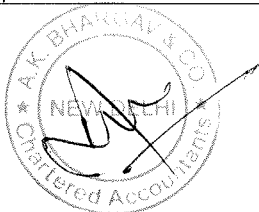
The Liability in respect of gratuity is determined for current year as per management estimate is ₹3,42,491/- (previous year Nil as per management estimate) carried out as at Balance Sheet date. Amount recognized in profit and loss account is ₹ 3,42,491/- (previous year Nil).

**35 Related party transactions**

Related party	Nature of relationship	Date of appointment	Date of cessation
Gunjan Jha	Director	07-08-2021	-
Sony Kumari	Director	07-08-2021	-
Pankaj Sardana	Chief Financial Officer	27-11-2023	-
Pankaj Kumar Sharma	Company Secretary	09-08-2022	-
Arijit Kumar Ojha	Director	23-01-2024	-
Deepak Kumar Gupta	CEO & Whole time director	04-09-2023 & 27-07-2023	-
Puneet Ralhan	Director	27-07-2023	-
Anshumali Bushan	Director	17-05-2023	-
Vishesh Gupta	Managing director	07-08-2021	23-01-2023
Manoj Kumar Sharma	Whole time director	17-05-2023	27-07-2023
Sandeep Gupta	Chief Financial Officer	08-11-2021	20-08-2022
Sweta Gandhi	Company Secretary	15-10-2022	20-12-2022
Prince Chugh	Company Secretary	06-09-2021	09-08-2022
Dipankar Gambhir	Chief Financial Officer	27-04-2023	30-06-2023

Details of transactions with related parties are as follows :

Particulars	2023-24	2022-23
<b>Sitting Fees</b>		
Gunjan Jha	1.20	1.40
Sony Kumari	1.20	1.40
Mansi Gupta	1.00	1.40
<b>Remuneration</b>		
Vishesh Gupta	12.05	10.65
Manoj Kumar Sharma	8.05	4.80
Sandeep Gupta	-	2.21
Sweta Gandhi	-	2.54
Prince Chugh	-	1.92
Pankaj Kumar Sharma	6.14	3.36
Pankaj Sardana	1.71	-
Arijit Kumar	6.48	-
Dipankar	2.84	-
Deepak Kumar Gupta	6.00	-



*(Signature)*

*Deepak  
Pankaj Sardana*

Details of balances with related parties are as follows :

Particulars	As at 31 March 2024	As at 31 March 2023
<b>Sitting Fees</b>		
Gunjan Jha	0.18	-
Sony Kumari	0.18	-
<b>Remuneration</b>		
Pankaj Sardana	0.40	-
Pankaj Kumar Sharma	0.52	0.42
Arijit Kumar	0.90	-
Deepak Kumar	0.90	-
Gupta	0.90	-
Vishes Gupta	0.94	0.15
Manoj Kumar Sharma	0.56	0.50

**36 Statement of Management**

(a) The current assets, loans and advances are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent if any stated otherwise in the Accounts. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary. There are no contingent liabilities except those stated in the notes.

(b) Balance Sheet, Statement of Profit & Loss and Cash Flow statement read together with the schedules to the accounts and notes thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Company as at the end of the year and results of the Company for the year under review.

**37 Segment Reporting**

As on 31 March 2024, the Company is engaged in Trading of essential Items like Cashew Rice etc which is considered as the only reportable business segment. Hence segment reporting is not applicable to the company.

**38 Contingent Liabilities & Commitments**

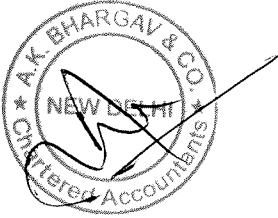
Particulars	As at 31 March 2024	As at 31 March 2023
Claims against the Company, not acknowledged as debts*		
Amount paid to statutory authorities	73.56	73.56

\* The Customs department has raised the claim on company for 73.56 lacs . The Company has disputed the same with appropriate authority.

39 Previous year figures have been regrouped / reclassified wherever necessary to conform to current year's classification.

**40 Dividends**

- Dividend for Preference Shareholders for the year 2023-24 is ₹ 18500/-
- Cumulative dividend for Preference Shareholders payable is ₹ 2,43,771/-



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Deepak  
Pankaj Sardana

## 41 FINANCIAL INSTRUMENTS

## A. The carrying value and fair value of financial instruments:

Particulars	As at 31 March 2024		As at 31 March 2023	
	Carrying Value	Fair Value	Carrying Value	Fair Value
<b>Financial Assets</b>				
<b>At Amortised Cost</b>				
Trade Receivables	3,903.73	3,903.73	1,034.79	1,034.79
Cash & Cash equivalents	195.59	195.59	550.72	550.72
Loans and Advances	6,932.08	6,932.08	8,261.89	8,261.89
Investment	3,583.51	3,583.51	1,997.88	1,997.88
Other Financial Asset	6.47	6.47	143.56	143.56
<b>Total Financial Assets</b>	<b>14,621.37</b>	<b>14,621.37</b>	<b>11,988.84</b>	<b>11,988.84</b>
<b>Financial Liabilities</b>				
<b>At Amortised Cost</b>				
Borrowings	737.66	737.66	2,847.50	2,847.50
Trade Payables	4,668.35	4,668.35	2,408.26	2,408.26
Other Financial Liabilities	248.07	248.07	208.47	208.47
<b>Total Financial Liabilities</b>	<b>5,654.08</b>	<b>5,654.08</b>	<b>5,464.23</b>	<b>5,464.23</b>

## B. Fair value measurements recognised in the statement of financial position:

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Particulars	As at 31 March 2024			As at 31 March 2023		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
<b>At Amortised Cost</b>						
Trade Receivables	-	-	3,903.73	-	-	1,034.79
Cash & Cash equivalents	-	-	195.59	-	-	550.72
Loans and Advances	-	-	6,932.08	-	-	8,261.89
Investment	-	-	3,583.51	-	-	1,997.88
Other Financial Asset	-	-	6.47	-	-	143.56
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>14,621.37</b>	<b>-</b>	<b>-</b>	<b>11,988.84</b>
<b>Financial Liabilities</b>						
<b>At Amortised Cost</b>						
Borrowings	-	-	737.66	-	-	2,847.50
Trade Payables	-	-	4,668.35	-	-	2,408.26
Other Financial Liabilities	-	-	248.07	-	-	208.47
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>5,654.08</b>	<b>-</b>	<b>-</b>	<b>5,464.23</b>

The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:

Cash and cash equivalents, Trade receivables, Other current Financial assets, Trade payable and other current Financial liabilities approximate their carrying amounts largely due to the short-term maturities or nature of these instruments.



Deepak  
Ranjay Sardar

### C. Fair values hierarchy

All assets and liabilities for which fair value is measured or disclosed in the consolidated Financial Statements are categorised within the fair value

**Level 1:** Quoted prices (unadjusted) in active markets for financial instruments.

**Level 2:** The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

**Level 3:** If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

#### Financial assets and liabilities measured at fair value - recurring fair value measurements

As at 31 March 2024	Level 1	Level 2	Level 3	Total
<b>Assets at fair value</b>				
Investments measured at fair value through other comprehensive Income	-	-	-	-
Investments measured at fair value through profit and loss	3,583.51	-	-	3,583.51
<b>Total</b>	<b>3,583.51</b>	<b>-</b>	<b>-</b>	<b>3,583.51</b>

As at 31 March 2023	Level 1	Level 2	Level 3	Total
<b>Assets at fair value</b>				
Investments measured at fair value through other comprehensive Income	-	-	-	-
Investments measured at fair value through profit and loss	1,997.88	-	-	1,997.88
<b>Total</b>	<b>1,997.88</b>	<b>-</b>	<b>-</b>	<b>1,997.88</b>

There have been no transfers between levels during the period

#### Valuation process and technique used to determine fair value

(i) The management assessed that fair value of cash and cash equivalents, trade receivables, trade payables, bank overdrafts and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

(ii) The fair values of the equity investment which are quoted, are derived from quoted market prices in active markets. The Investments measured at fair value and falling under fair value hierarchy Level 3 are valued on the basis of valuation reports provided by external valuers with the exception of certain investments, where cost has been considered as an appropriate estimate of fair value because of a wide range of possible fair value measurements and cost represents the best estimate of fair values within that range.

(iii) The fair value of non-current borrowings carrying floating-rate of interest is not impacted due to interest rate changes, and will not be significantly different from their carrying amounts as there is no significant change in the under-lying credit risk of the Company (since the date of inception of the loans).

### D. Credit risk

The maximum exposure to credit risks is represented by the total carrying amount of these financial assets in the balance sheet

Particulars	As at 31 March 2024	As at 31 March 2023
Trade receivables	3,903.73	1,034.79
Cash and cash equivalents	195.59	550.72
Investments	6,932.08	8,261.89
Loans	3,583.51	1,997.88
Other financial assets (including investments)	6.47	143.56

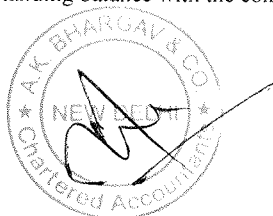
Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.

Credit risk on cash and cash equivalents and bank deposits is generally limited as the Company transacts with Banks having a high credit ratings assigned by domestic credit rating agencies.

#### 42 Details of dues to Micro and Small Enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006.

Particulars	As at 31 March 2024	As at 31 March 2023
Principal amount remaining unpaid to any supplier as at the end of the accounting year	1,277.82	2,018.70
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year*	-	-
The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed	-	-
The amount of interest due and payable for the year	-	-
The amount of interest accrued and remaining unpaid at the end of the accounting year	-	-
The amount of further interest due and payable even in the succeeding year, until such date when the interest	-	-

\*Interest due on Micro and small Enterprises is nil, as confirmation from MSME creditors is received that no interest would be claimed or charged on outstanding balance with the company



*[Handwritten signature]*

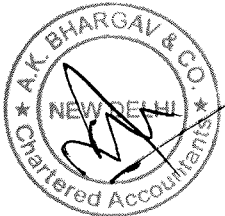
*Deeptika  
Sankarj Sardana*

**43 Tax Expenses**

Particulars	As at 31 March 2024	As at 31 March 2023
Profit before tax as per Companies Act 2013	1,896.51	717.50
Add : Disallowed expenditure or allowed income under income tax act	516.27	3.01
Less: Allowed expenditure or disallowed income under income tax act	2,285.63	789.81
Income from business/profession	127.14	(69.30)
Income from other sources	567.61	296.97
Income from capital gain	979.50	-
Associate share of profit	(4.23)	-
Tax rate (Section 115BAA)	25.17	25.17
Short term capital gain rate (Section 115BAA)	17.16	17.16
<b>Income tax expense</b>	<b>341.87</b>	<b>57.30</b>

**44 Additional Regulatory Information**

- (i) Company holds immovable property in its name and the same has been disclosed in the financial statements
- (ii) Company doesn't have investment property to value the property as is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017
- (iii) Company doesn't have Property Plant and Equipment to revalue the same (including Right-of Use Assets), based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017
- (iv) Company doesn't have intangible asset to revalue the same, based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017
- (v) Company not provided any loans to Promoters, Directors, Key Managerial Persons or related parties. The loans provided to other body corporates are repayable on demand
- (vi) Company doesn't have any Capital-Work-in Progress
- (vii) Company does not have any intangible assets under developments
- (viii) No benami property held by company, No proceedings has been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder
- (ix) Company has no borrowings from banks or financial institutions on the basis of security of current assets
- (x) Company not declared as wilful defaulter by any bank or financial Institution or other lender
- (xi) Company has not done any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956
- (xii) Company has not any charges or satisfaction yet to be registered with ROC beyond the statutory period
- (xiii) Section 135 of Companies Act, 2013 relating to CSR Policy is not applicable on the Company
- (xiv) Compliance with number of layers of companies is applicable and same has been taken into effect in consolidated financial statements.
- (xv) Compliance with approved Scheme(s) of Arrangements, if any: NA
- (xvi) During the year company has borrowed loans from bank and other parties and same has been disclosed in financial statements. The company has issued bonus shares in the ratio of 1:1
- (xvii) The additional information pursuant to Schedule III to the Companies Act, 2013 are either nil or not applicable.



Deepak  
Pankaj Sardar

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

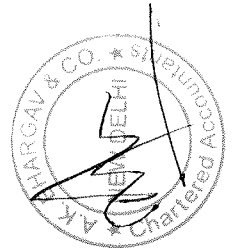
REGD OFF: 607, 6th Floor, Pearls Best Height - II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Notes to the standalone financial statements for the year ended 31 March 2024

(All figures are in lakhs except otherwise stated)

**45 Ratios**

Ratio	Numerator	Denominator	Current period	Previous	% variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	0.76	0.31	142%	Due to usage of proceeds of right issue in working capital
Debt-Equity Ratio	Total Debt	Total shareholder's Equity	0.06	0.38	-83%	Due to repayment of borrowings
Debt Service Coverage Ratio	EBITDA	Interest+ Borrowing	2.95	0.26	1055%	Due to repayment of borrowings
Return On Equity	Net Profit	Average Shareholder's Equity	0.16	0.29	-44%	Due to increase in non operating income
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventories	NA	NA	NA	NA
Trade Receivable Turnover Ratio	Net Credit Sale	Average account Receivable	11.23	26.46	-58%	Due to increase in credit sales and trade receivables
Trade Payable Turnover Ratio	Net Credit Purchase	Average account Payable	7.59	12.24	-38%	Due to increase in credit purchase and trade payables
Net Capital Turnover Ratio	Total Sale	Shareholder's Equity	2.37	3.20	-26%	Due to increase in net worth
Net Profit Ratio	Net Profit	Revenue	0.06	0.03	102%	Due to increase in profit and revenue
Return On Capital Employed	Earning Before Interest & Tax	Capital Employed	0.16	0.07	127%	Due to repayment of borrowings
Return on Investment	Profit from Investment	Cost of Investment	NA	NA	NA	NA



*Deepak Garg*  
*Deepak Garg*