

April 16, 2024

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

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

NSE Symbol: ESSENTIA

Scrip Code: 535958

Sub: Corrigendum to Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended March 31, 2024 - Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“the SEBI Listing Regulations”)

Ref: Outcome of Board Meeting held on Tuesday, April 16, 2024

Dear Sir/Ma'am,

This corrigendum, with reference to the Outcome of Board Meeting held on April 16, 2024, which was already disseminated to the stock exchange on April 16, 2024 is being issued to inform the exchange and all other stakeholders for conveying and correcting an inadvertent error occurred while submitting the Financial Results (standalone and consolidated) for the quarter and year ended March 31, 2024.

We would like to inform you that the few notes to the Standalone Financial Results & Balance sheet were inadvertently and erroneously missed in the scanned pdf file. Moreover, for the purpose of utmost clarity and to avoid any ambiguity, We are re-submitting the full set of the Board Meeting Outcome including Audited Consolidated and Standalone Financial Results for quarter and year ended March 31, 2024 of the Company approved by the Board of Directors, including copy of the notes.

Further, we confirm that there is no other change in the Financial Results of the Company. The Meeting of the Board of Directors of the Company commenced at 5:30 p.m. (IST) and concluded at 7:00 p.m. (IST).

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

Thanking you,

Yours Faithfully,

for Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director cum CEO
DIN:00057003

April 16, 2024

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NSE Symbol: ESSENTIA

Scrip Code: 535958

Sub: Outcome of Board Meeting held today i.e., Tuesday, April 16, 2024

Dear Sir/Ma'am,

In compliance with the provisions of Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, April 16, 2024 at the registered office of the Company, *inter-alia*:

1. considered, approved and took on record the Audited Financial Results (Standalone & Consolidated Results) of the Company for the quarter and financial year ended on March 31, 2024 along with the Auditor's Report by the Statutory Auditors of the Company. *Copy of the same is attached herewith for your reference as Annexure-I.*
2. Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended March 31, 2024. *Copy of the same is attached for your ready reference as Annexure-II.*
3. considered and approved appointment of:
 - a. M/s. Niraj Kumar Vishwakarma & Associates, as an Internal Auditor of the company in terms of Section 138 of the Companies Act, 2013 for undertaking the internal audit of the company for financial year 2024-25.
 - b. M/s Kumar G & Co., Practicing Company Secretaries, as a Secretarial Auditor of the company in terms of Section 204 of the Companies Act, 2013 read with Rule 8 of the Companies (Meetings of Board and its powers) Rules, 2014 for undertaking the secretarial audit of the company for financial year 2024-25.

4. To seek members approval under Regulation 17(1C) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the directors already appointed Mr. Arijit Kumar Ojha (DIN: 10265020) in Board Meeting dated January 23, 2024.

Disclosure under Regulation 30 of SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023 is enclosed as Annexure III to this letter.

5. to seek members approval wherever necessary through the process of postal ballot and approved draft notice of the Postal Ballot and authorized Director/ KMP to issue the same to the concerned, appointment of Scrutinizer and matters related thereto.

The notice of the postal ballot will be sent separately to the Stock Exchange(s) and to the Members of the Company and will also be available on the website of the Company at www.integraessentia.com and on the website of the stock exchange(s) i.e. National Stock Exchange of India Limited and BSE Limited, in due course.

The Board meeting commenced at 05:30 p.m. and concluded at 07:00 p.m.

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

Thanking you,

Yours Faithfully,

for Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director cum CEO
DIN: 00057003



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF INTEGRA ESSENTIA LIMITED

Opinion

We have audited the accompanying Consolidated Financial Results for the quarter and year ended March 31, 2024 (the Statement) of Integra Essentia Limited (the Parent) and its Subsidiary/associates/ joint ventures (the Parent and its Subsidiary/associates/ joint ventures together referred to as 'the Group'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results for the year ended 31st March, 2024:

- i. includes the results of the following entities
 - a. M/s Integra Essentia Limited (Parent) and
 - b. M/s R. K. Industries (Associate Firm).
 - c. M/s Brewtus Beverages Pvt. Ltd. (Associates Company)
- ii are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- iii gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March, 31, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Company's Management and approved by the Board of Directors, has been compiled from the related audited consolidated financial statements for the year ended March 31, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes

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maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the consolidated Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and there as on ableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.



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Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledge able user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We draw attention to following points:

- i. The consolidated annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited consolidated financial statements of the company for the year ended March 31 2024 on which we issued an unmodified audit opinion vide our report dated April 16, 2024.
- ii. The accompanying consolidated Statement includes the unaudited standalone financial information, in respect of M/s R. K. Industries (Partnership Firm), whose unaudited financial information reflects Parent company's share of profit after tax of Rs. 18.51 Lakhs for the year ended 31st March 2024 and total comprehensive income of Rs. NIL for the year ended 31st March 2024, as considered in the consolidated audited financial results. This unaudited financial information have been reviewed by their auditor and have been approved and furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries/associates/ joint ventures, is based solely on such unaudited financial information.
- iii. The accompanying consolidated Statement includes the unaudited standalone financial information, in respect of M/s Brewtus Beverages Pvt Ltd, whose unaudited financial information reflects Parent company's share of profit after tax of Rs. (4.23) Lakhs for the year ended 31st March 2024 and total comprehensive income of Rs. NIL for the year ended 31st March 2024, as considered in the consolidated audited financial results. This unaudited financial information have been reviewed by their auditor and have been approved and furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries/associates/ joint ventures, is based solely on such unaudited financial information.

Our conclusion is not modified in respect of above matters.

For A K Bhargav & Co.

Chartered Accountants

FRN: 034063N

CA ARUN KUMAR BHARGAV

(Proprietor)

M. No. 548396

UDIN: 24548396BKAKIY4913



Place: New Delhi

Date: 16.04.2024

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INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2024

(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended	Year Ended
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	9,331.37	6,205.73	6,727.23	27,726.66	24,141.41
Other Income	731.67	178.01	82.43	1,835.73	408.73
Total Income	10,063.05	6,383.75	6,809.67	29,562.38	24,550.15
EXPENSES					
Purchases of Stock-in-Trade	9,128.68	6,102.60	6,447.94	26,845.24	23,561.67
Change in inventory of finished goods, work in progress and stock in trade	-	-	26.54	-	-
Employee Benefits Expense	29.32	21.59	16.61	84.77	49.53
Finance Costs	13.94	13.57	0.52	56.29	0.19
Depreciation and Amortisation Expense	93.61	94.43	0.72	371.62	2.60
Other Expenses	152.12	56.23	79.62	307.96	218.66
Total Expenses	9,417.67	6,288.42	6,571.95	27,665.88	23,832.65
Profit Before Exceptional Items and Tax	645.37	95.32	237.72	1,896.51	717.50
Exceptional Items	-	-	-5.50	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	-0.03	-0.41	-17.53	14.28	6.20
Profit/ (Loss) Before Tax	645.34	94.91	225.69	1,910.79	723.70
Tax Expense/(Benefits)					
Current Tax	26.99	24.00	57.30	341.87	57.30
Deferred Tax	25.45	-	-0.27	25.45	-0.27
Profit/(Loss) for the period	592.90	70.92	168.66	1,543.46	666.67
Other Comprehensive Income					
Items that will be not reclassified to profit and loss account (net of tax)	-73.71	24.57	-	-	-
Items that will be reclassified to profit and loss account (net of tax)	-	-	-	-	-
Total Comprehensive Income for the period	519.19	95.48	168.66	1,543.46	666.67
Paid up equity share capital	9,140.66	4,570.33	4,570.33	9,140.66	4,570.33
Other Equity excluding Revaluation Reserves	2,571.16	6,643.30	2,964.35	2,571.16	2,970.54
Earnings per Equity Share of ₹ 1 each					
Basic	0.06	0.02	0.04	0.28	0.15
Diluted	0.06	0.02	0.04	0.28	0.15

a) The Consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

b) The above audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 16 April 2024. The Statutory Auditor of the Company has issued the audit report on above Financial Results of the Company for the Quarter and Year Ended 31 March 2024 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

c) The company in its board meeting held on 13 January 2024 considered and approved allotment of 45,70,33,003 bonus equity shares to the existing shareholders in the ratio of 1:1, the same has been allotted to the shareholders on 13 January 2024.

d) Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.

e) The Company operates in one reportable segment i.e. Trading of Essential items and there is no separate reportable segment pursuant to Ind-AS 108.

f) The Statement includes the results for quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of year ended 31 March 2024 and the published unaudited results for nine month ended 31 December 2023.

g) The results of the Company are also available for investors at www.integraessentia.com, www.bseindia.com and www.nseindia.com

h) The Previous year figures has been audited by the erstwhile Statutory auditors.

i) 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.

j) Investment in Unquoted shares/securities and Investment in business projects by way of Memorandum of Understanding is subject to fair valuation and such investments has been kept at book value.

k) Expenses incurred in relation to Increase in authorised capital & bonus issue of Rs. 90.25 lakhs has been capitalised and adjusted from other equity during the year ended 31 March 2024.

l) The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.

m) INVESTOR COMPLAINTS

Pending at the beginning of the quarter	0
Received during the quarter	4
Disposed off during the quarter	4
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN:00057003

Place: Delhi
Date: 16 April 2024

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	As at 31 March 2024	As at 31 March 2023
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	3,779.16	4,003.70
b) Financial Assets		
(i) Investments	3,583.51	1,997.88
(iii) Loans	6,932.08	8,261.89
(ii) Other	1.12	38.11
c) Deferred Tax Asset(Net)	-	0.27
e) Other non current assets	0.11	-
	14,295.97	14,301.84
Current Assets		
a) Financial Assets		
(ii) Trade Receivables	3,903.73	1,034.79
(iii) Cash and Cash Equivalents	195.59	550.72
(vi) Other	5.35	105.45
b) Other Current Assets	1,765.33	103.80
	5,870.00	1,794.77
Total Assets	20,165.97	16,096.61
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	9,140.66	4,570.33
b) Other Equity	2,570.10	2,970.54
	11,710.76	7,540.87
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	724.56	2,847.50
b) Provisions	3.42	-
c) Deferred tax liabilities (net)	25.19	-
	753.16	2,847.50
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	13.10	-
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	1,277.82	2,018.70
total outstanding dues of creditors other than Micro & Small Enterprises	3,390.53	389.55
(iii) Other financial liabilities	248.07	208.47
b) Other Current Liabilities	2,429.58	3,034.20
c) Provisions	0.00	-
d) Current Tax Liabilities (Net)	342.94	57.30
	7,702.04	5,708.23
Total Equity and Liabilities	20,165.97	16,096.61

For Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director cum CEO
DIN:00057003

Place: Delhi
Date: 16 April 2024

INTEGRA ESSENTIA LIMITED**CIN: L74110DL2007PLC396238****REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034****Consolidated Cash Flow Statement for the year ended March 2024****(All figures are in lakhs except otherwise stated)**

Particulars	For the year 2023-24	For the year 2022-23
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	1,910.79	723.70
Adjustment for :		
Depreciation & Amortisation Expense	371.62	2.60
Interest Income	-567.61	-293.96
Interest Expense	56.29	0.64
Adjustment of IndAS	22.74	-28.24
Net unrealized foreign exchange (gain)		-
Operating Profit before working Capital Changes :	1,793.84	404.74
Movements in Working Capital :		
(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
Cash generated from Operations :	-901.19	4,700.26
Direct Taxes Paid	(57.30)	-
Net Cash flow from/(used in) Operating Activities	-958.49	4,700.26
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	-147.05	-4,005.64
Proceeds from sale of property, plant and equipment	-	-
(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	567.61	293.96
Net Cash flow from/(used in) Investing Activities	164.74	-13,973.85
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	(2,109.84)	-27.03
(Increase)/decrease in Financial Assets		-
Money received against Right Issue	-	9,813.25
Right issue expenses	-90.25	-
Other Comprehensive Income	-	-
Redemption of debenture	2,695.00	-
Interest Paid	-56.29	-0.64
Net Cash flow from/(used) in Financing Activities	438.62	9,785.59
Net Increase/Decrease in Cash & Cash Equivalents	-355.13	512.00
Cash & Cash equivalents at the beginning of the year	550.72	38.72
Cash & Cash equivalents at the end of the year	195.59	550.72
Components of Cash and Cash Equivalents	195.59	550.72

For Integra Essentia Limited

Deepak Kumar Gupta

Whole-time Director cum CEO

DIN:00057003

Place: Delhi

Date: 16 April 2024



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF INTEGRA ESSENTIA LIMITED

Opinion

We have audited the accompanying Statement of Annual Financial Results of INTEGRA ESSENTIA LIMITED (the "Company"), for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regards; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2024.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Interim financial statements for the year ended March 31, 2024. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Ind-AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other

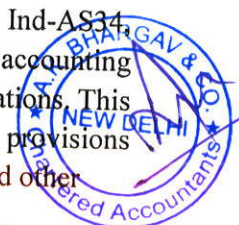
irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal

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financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and there as on ableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are in adequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.



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

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M- 8860300686

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledge able user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Others Matters

We draw attention to following points:

- i. The annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the company for the year ended March 31 2024 on which we issued an unmodified audit opinion vide our report dated April 16, 2024.

Our conclusion is not modified in respect of above matters.

For A K Bhargav & Co.

Chartered Accountants

FRN: 034063N

CA ARUN KUMAR BHARGAV

(Proprietor)

M. No. 548396

UDIN: 24548396BKAKIW4552

Place: New Delhi

Date: 16.04.2024

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31 March 2024

(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended	Year Ended
	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	9,331.37	6,205.73	6,727.23	27,726.66	24,141.41
Other Income	731.67	178.01	82.43	1,835.73	408.73
Total Income	10,063.05	6,383.75	6,809.66	29,562.38	24,550.15
EXPENSES					
Purchases of Stock-in-Trade	9,128.68	6,102.60	6,447.94	26,845.24	23,561.67
Change in inventory of finished goods, work in progress and stock in trade	-	-	26.54	-	-
Employee Benefits Expense	29.32	21.59	16.61	84.77	49.53
Finance Costs	13.94	13.57	0.52	56.29	0.19
Depreciation and Amortisation Expense	93.61	94.43	0.72	371.62	2.60
Other Expenses	152.12	56.23	79.62	307.96	218.66
Total Expenses	9,417.67	6,288.42	6,571.95	27,665.88	23,832.65
Profit Before Exceptional Items and Tax	645.37	95.32	237.71	1,896.51	717.50
Exceptional Items	-	-	-5.50	-	-
Profit/ (Loss) Before Tax	645.37	95.32	243.21	1,896.51	717.50
Tax Expense/(Benefits)					
Current Tax	28.05	24.00	57.30	342.94	57.30
Deferred Tax	25.45	-	-0.27	25.45	-0.27
Profit/(Loss) for the period	591.87	71.33	186.18	1,528.11	660.48
Other Comprehensive Income					
Items that will be not reclassified to profit and loss account (net of tax)	-73.71	24.57	-	-	-
Items that will be reclassified to profit and loss account (net of tax)	-	-	-	-	-
Total Comprehensive Income for the period	518.16	95.89	186.18	1,528.11	660.48
Paid up equity share capital	9,140.66	4,570.33	4,570.33	9,140.66	4,570.33
Other Equity excluding Revaluation Reserves	2,549.63	6,643.30	2,964.35	2,549.63	2,964.35
Earnings per Equity Share of ₹ 1 each					
Basic	0.06	0.02	0.04	0.27	0.14
Diluted	0.06	0.02	0.04	0.27	0.14

a) The Standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

b) The above audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 16 April 2024. The Statutory Auditor of the Company has issued the audit report on above Financial Results of the Company for the Quarter and Year Ended 31 March 2024 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

c) The company in its board meeting held on 13 January 2024 considered and approved allotment of 45,70,33,003 bonus equity shares to the existing shareholders in the ratio of 1:1, the same has been allotted to the shareholders on 13 January 2024.

d) Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.

e) The Company operates in one reportable segment i.e. Trading of Essential itmes and there is no separate reportable segment pursuant to Ind-AS 108.

f) The Statement includes the results for quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of year ended 31 March 2024 and the published unaudited results for nine month ended 31 December 2023.

g) The results of the Company are also available for investors at www.integraessentia.com, www.bseindia.com and www.nseindia.com

h) The Previous year figures has been audited by the erstwhile Statutory auditors.

i) Investment in Unquoted shares/securities and Investment in business projects by way of Memorandum of Understanding is subject to fair valuation and such investments has been kept at book value.

j) Expenses incurred in relation to Increase in authorised capital & bonus issue of Rs. 90.25 lakhs has been capitalised and adjusted from other equity during the year ended 31 March 2024.

k) The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share

l) INVESTOR COMPLAINTS

Pending at the beginning of the quarter	0
Received during the quarter	4
Disposed off during the quarter	4
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director cum CEO
DIN:00057003

Place: Delhi
Date: 16 April 2024

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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

Standalone Balance Sheet as at 31 March 2024

(All figures are in lakhs except otherwise stated)

Particulars	As at 31 March 2024	As at 31 March 2023
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	3,779.16	4,003.70
b) Financial Assets		
(i) Investments	3,563.03	1,991.68
(iii) Loans	6,932.08	8,261.89
(ii) Other	1.12	38.11
c) Deferred Tax Asset(Net)	-	0.27
c) Other non current assets	0.11	-
	14,275.49	14,295.64
Current Assets		
a) Financial Assets		
(ii) Trade Receivables	3,903.73	1,034.79
(iii) Cash and Cash Equivalents	195.59	550.72
(vi) Other	5.35	105.45
b) Other Current Assets	1,765.33	103.80
	5,870.00	1,794.77
Total Assets	20,145.49	16,090.41
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	9,140.66	4,570.33
b) Other Equity	2,549.63	2,964.35
	11,690.29	7,534.68
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	724.56	2,847.50
b) Provisions	3.42	-
c) Deferred tax liabilities (net)	25.19	-
	753.16	2,847.50
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	13.10	-
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	1,277.82	2,018.70
total outstanding dues of creditors other than Micro & Small Enterprises	3,390.53	389.55
(iii) Other financial liabilities	248.07	208.47
b) Other Current Liabilities	2,429.58	3,034.20
c) Provisions	0.00	-
d) Current Tax Liabilities (Net)	342.94	57.30
	7,702.04	5,708.23
Total Equity and Liabilities	20,145.49	16,090.41

For Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director cum CEO
DIN:00057003

Place: Delhi

Date: 16 April 2024

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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

Standalone Cash Flow Statement for the year ended March 2024

(All figures are in lakhs except otherwise stated)

Particulars	For the year 2023-24	For the year 2022-23
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	1,896.51	717.50
Adjustment for :		
Depreciation & Amortisation Expense	371.62	2.60
Interest Income	-567.61	-293.96
Interest Expense	56.29	0.23
Adjustment of IndAS	22.74	-28.24
Net unrealized foreign exchange (gain)	-	-
Operating Profit before working Capital Changes :	1,779.56	398.12
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	-1,561.46	651.51
(Increase)/decrease in Other Non Current Assets	36.88	-
(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
Cash generated from Operations :	-915.47	4,730.90
Direct Taxes Paid	(57.30)	-
Net Cash flow from/(used in) Operating Activities	-972.77	4,730.90
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	-147.05	-4,005.64
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Long term Loans & Advances	1,329.82	-37.26
Movement in Investments	-1,571.35	-1,991.68
Movement in Loans	-	-8,263.94
Movement Bank Deposit not considered as cash & cash equivalent	-	-0.35
Interest Received	567.61	293.96
Net Cash flow from/(used in) Investing Activities	179.02	-14,004.90
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	(2,109.84)	-27.03
(Increase)/decrease in Financial Assets	-	-
Money received against Right Issue	-	9,813.25
Right issue expenses	-90.25	-
Other Comprehensive Income	-	-
Redemption of debenture	2,695.00	-
Interest Paid	-56.29	-0.23
Net Cash flow from/(used) in Financing Activities	438.62	9,786.00
Net Increase/Decrease in Cash & Cash Equivalents	-355.13	512.00
Cash & Cash equivalents at the beginning of the year	550.72	38.72
Cash & Cash equivalents at the end of the year	195.59	550.72
Components of Cash and Cash Equivalents	195.59	550.72

For Integra Essentia Limited

Deepak Kumar Gupta

Whole-time Director cum CEO

DIN:00057003

Place: Delhi

Date: 16 April 2024

April 16, 2024

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

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

NSE Symbol: ESSENTIA

Scrip Code: 535958

Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to above, we hereby state that the Statutory Auditor of the Company M/s. A.K. Bhargav & Co., Chartered Accountants have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and financial year ended March 31, 2024 in Compliance with the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Thanking you,

Yours Faithfully,

for Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director cum CEO
DIN: 00057003

Annexure III

The details as required under Regulation 30 of SEBI Listing Regulations read with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are as under:

Appointment of Internal Auditor:

S.No.	Particulars	Details
1.	Name of the Internal Auditor	M/s. Niraj Kumar Vishwakarma & Associates
2.	Reason for change	Appointment
3.	Date of Appointment	April 16, 2024
4.	Brief Profile	M/s. Niraj Kumar Vishwakarma & Associates, Cost Audit Firm having an experience of more than 15 years in the field of Audit and allied matters.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Appointment of Secretarial Auditor:

S.No.	Particulars	Details
1.	Name of the Internal Auditor	M/s. Kumar G & Co.
2.	Reason for change	Appointment
3.	Date of Appointment	April 16, 2024
4.	Brief Profile	M/s Kumar G & Co., Delhi is a practicing Company Secretary firm having proficiencies/providing consultancy in the field of Company Law matters relating to ROC, RD - MCA, NCLT, RBI, FEMA, Stock Exchanges, etc.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable