

# Integra

## Essentia Limited

{ formerly known as Integra }  
{ Garments and Textiles Limited }

**CIN:L74110DL2007PLC396238**

902, 9th Floor, Aggarwal Cyber Plaza-1,  
Netaji Subhash Place, North West,  
New Delhi - 110034, INDIA  
+91 80762 00456 | csigl2021@gmail.com  
Website : www.integarments.com

April 28, 2022

Listing Compliance Department  
National Stock Exchange of India Limited.  
Exchange Plaza, Bandra-Kurla Complex,  
Bandra (E), Mumbai 400051  
Fax: 022-26598235/36

NSE Symbol: ESSENTIA

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

Scrip Code: 535958

**Sub: Outcome of Board Meeting**

Dear Sir/ Madam,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e April 28, 2022 at the Registered Office of the Company, inter-alia,:

1. considered, approved and take on record the Audited Financial Results for the fourth quarter and financial year ended March 31, 2022 in terms of Regulation 33 of Listing Regulations. Copy of Financial Results along with the Audit Report thereon issued by the Statutory Auditors is enclosed;
2. Right Issue

This is further to our intimation on the outcome of the meeting of the Board of Directors of the Company ("Board") dated December 22, 2021 and shareholder approval dated January 22, 2022, for company's proposed fund raising program of up to Rs. 100 Crore in total, including the issue of fully paid-up equity shares of the Company of face value of Re 1/- each ("Equity Shares") by way of a rights issue for an amount up to 50 crores ("Rights Issue"), in one or more trench(es), in accordance with the Companies Act, 2013 and the rules made thereunder, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended and other applicable laws and our prior intimation dated April 22, 2022 for this Board Meeting.

Pursuant to the above, we wish to inform that the Board of Directors at its meeting held today, have, inter alia, considered and approved the following terms of the Rights Issue:

Sl. No.	Particulars	Details
1.	Type of securities proposed to be issued	Fully paid-up Equity Shares ("Rights Equity Shares")
2.	Type of Issuance	Rights Issue of fully paid-up Equity Shares
3.	Total number of securities proposed to be issued	Up to 27,66,84,812 Equity Shares of face value of Re. 1/- each for an amount aggregating up to Rs. 4,980.33 Lakhs.
4.	Issue Price	Rs. 1.80/- per Equity Share (including premium of Rs. 0.80/- per share)
5.	Record Date	<b>Thursday, May 5, 2022</b> for the purpose of determining the shareholders entitled for Rights Issue ("Eligible Equity Shareholders")

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6.	Right Issue Period	Right Issue Opening Date	Monday, May 16, 2022
		*Last Date for on Market Renunciation of Rights Entitlement	Tuesday, May 24, 2022
		**Right Issue Closing Date	Monday, May 30, 2022
		<p><i>*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.</i></p> <p><i>**Our Board or a duly authorized Right Issue committee thereof will have the right to extend the Issue period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date</i></p>	
7.	Right entitlement Ratio	33 (Thirty Three) Equity Shares for every 13 (Thirteen) Equity Shares held by the Eligible Equity Shareholders of the Company as on the record date with the right to renounce.	
8.	Outstanding Equity Shares prior to the Rights Issue	10,89,97,047 Equity shares of Re. 1/- each.	
9.	Outstanding Equity Shares post Right Issue (assuming full subscription)	38,56,81,859 Equity shares of Re. 1/- each.	
10.	Terms of Payment	Full amount of Rs. 1.80/- per Equity Share payable on application.	

The detailed terms of the Rights Issue including the procedure for applying in the Rights Issue and fractional entitlements will be specified in the Letter of Offer which will be filed by the Company with BSE Limited ("BSE") and with Securities and Exchange Board of India ("SEBI") for record purpose only.

The Board meeting commenced at 7:15 P.M. and concluded at 11:40 P.M

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

Thanking you,

Yours Faithfully,

for Integra Essentia Limited

Prince Chugh (Company Secretary)



## INDEPENDENT AUDITOR'S REPORT

To

The Members of

**Integra Essentia Limited**

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

**Report on the Standalone Ind AS Financial Statements**

### **Opinion**

We have audited the accompanying standalone Ind AS financial statements **Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited)** (“the Company”), which comprise the Balance Sheet as at 31st March, 2022, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and notes to the financial statements including a summary of the significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs (financial position) of the Company as at 31st March, 2022, and its profits (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

### **Basis for opinion**

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the auditor's responsibilities for the audit of the financial statements 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 together with the ethical requirements that are relevant to our audit of the financial statements 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 code of ethics.

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



**Key audit matters**

- 1) While conducting the audit, the management is unable to provide bank balance confirmation of 4 bank accounts.

**Management Reply on above –**

- 2) Disclosure requirement as per IND AS 32 has not been complied with for Unsecured non-convertible Redeemable Debentures of Rs. 1,00,000/- each amounting to Rs. 28,45,00,000/- which are redeemable on July 1<sup>st</sup>, 2023.

**Management Reply on above –**

**Information other than the financial statements and auditors' report thereon**

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## **Management's Responsibility for the Standalone Financial Statements**

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act.

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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management 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 Company's financial reporting process.

## **Auditor's Responsibility**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 these financial statements.

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

- a) Identify and assess the risks of material misstatement of the financial statements, 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.

- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- d) Conclude on the appropriateness of management's 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 Company's ability 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 financial statements 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.
- e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements 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 standalone financial statements.

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. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



## Report on Other Legal and Regulatory Requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

1. As required by Section 143(3) of the Act, we report that:
  - a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
  - b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
  - c) The Balance Sheet, the Statement of Profit and Loss, the Cash Flow Statement and Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
  - d) In our opinion, the aforesaid standalone Ind AS financial statements comply with the Indian Accounting Standards prescribed under section 133 of the Act.
  - e) On the basis of the written representations received from the directors as on 31st March, 2022 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164(2) of the Act.
  - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
  - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Amendment Rules, 2017, in our opinion and to the best of our information and according to the explanations given to us:
    - a) The Customs department has raised the claim on company for Rs. 73.56 lacs. The Company has disputed the same with appropriate authority. The same has been disclosed in the note no 32 of the financial statements.
    - b) The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;
    - c) There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



**MAYUR KHANDELWAL & CO.**

**CHARTERED ACCOUNTANTS**

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For MAYUR KHANDELWAL & CO  
*Chartered Accountants*  
FRN: 134723W

(MAYUR KHANDELWAL)

*Partner*

Membership No. 146156

UDIN: 22146156AIAWJA5358

Place: Mumbai

Date: 28/04/2022

**Integra Essentia Limited(Formerly known as Integra Garments & Textiles Limited)**  
**CIN: L74110DL2007PLC396238**

REGD OFF: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, New Delhi, North West, Delhi,-110034, India

**Statement of Audited Standalone Financial Results for the Quarter and Year ended 31st March,2022**

(₹ in Lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-22	31-Dec-21	31-Mar-21	31-Mar-22	31-Mar-21
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	5,018.53	1,798.80	1.00	6,852.54	-
2	Other Income	0.12	12.45	-	8.28	0.41
3	<b>Total Income (1+2)</b>	<b>5,018.65</b>	<b>1,811.26</b>	<b>1.00</b>	<b>6,860.82</b>	<b>0.41</b>
4	<b>EXPENSES :</b>					
a.	Cost of Materials Consumed	-	1,732.05	1.00	-	1.30
b.	Purchases of Stock-in-Trade	4,895.99	-	-	6,641.80	-
c.	Change in inventory of finished goods, work in progress and stock in trade	-	-	-	-	-
d.	Employee Benefits Expense	4.38	9.56	-	20.02	-
e.	Finance Costs	4.55	0.02	4.00	4.57	26.33
f.	Depreciation and Amortisation Expense	0.12	0.00	4.00	0.12	18.00
g.	Other Expenses	59.26	16.25	4.00	85.46	15.33
	<b>Total Expenses</b>	<b>4,964.30</b>	<b>1,757.88</b>	<b>13.00</b>	<b>6,751.98</b>	<b>60.96</b>
5	<b>Profit Before Exceptional Items and Tax (3-4)</b>	<b>54.35</b>	<b>53.38</b>	<b>(12.00)</b>	<b>108.84</b>	<b>(60.55)</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit/ (Loss) Before Tax (5-6)</b>	<b>54.35</b>	<b>53.38</b>	<b>(12.00)</b>	<b>108.84</b>	<b>(60.55)</b>
8	<b>Tax Expense/(Benefits):</b>					
i.	Current Tax	-	-	-	-	-
ii.	Deferred Tax	0.01	-	-	0.01	-
	<b>Total Tax Expense (i+ii)</b>	<b>0.01</b>	<b>-</b>	<b>-</b>	<b>0.01</b>	<b>-</b>
9	<b>Profit/(Loss) from continuing operations (7-8)</b>	<b>54.35</b>	<b>53.38</b>	<b>(12.00)</b>	<b>108.83</b>	<b>(60.55)</b>
10	<b>Profit/(Loss) from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Tax Expenses from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12	<b>Profit/(Loss) from discontinuing operations (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13	<b>Profit/(Loss) for the period (9+12)</b>	<b>54.35</b>	<b>53.38</b>	<b>(12.00)</b>	<b>108.83</b>	<b>(60.55)</b>
14	<b>Other Comprehensive Income :</b>					
A.)	(i) Items that will not be reclassified to Profit and Loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B)	(i) Items that will be reclassified to profit and loss account	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>54.35</b>	<b>53.38</b>	<b>(12.00)</b>	<b>108.83</b>	<b>(60.55)</b>
16	<b>Earnings per Equity Share of Rs. 1 each, previously 3 each</b>					
	Basic	0.05	0.15	(0.03)	0.10	(0.17)
	Diluted	0.05	0.15	(0.03)	0.10	(0.17)

Financial Results for the Quarter and Year ended 31st March,2022

**Notes:**

1	The standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.	
2	The above Quarterly and Year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in April 28, 2021. The Statutory auditors have carried out audit of the results for the quarter and Year ended March 31, 2022.	
3	The company is operating in single segment ,which is trading of essential items. So segment report is not applicable in this case.	
4	During the quarter, Equity Shares of Rs. 3/- each was sub-divided in to 3 (three) Equity Shares having nominal value of Rs. 1/- each	
3	Prior period Expenses/Income pertains to previous year, accordingly previous year figures has been restated. Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary.	
4	The results of the Company are also available for investors at <a href="http://www.integragarments.com">www.integragarments.com</a> , <a href="http://www.bseindia.com">www.bseindia.com</a> and <a href="http://www.nseindia.com">www.nseindia.com</a>	
5	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.	
6	INVESTOR COMPLAINTS	
	Pending at the beginning of the quarter	0
	Received during the quarter	0
	Disposed off during the quarter	0
	Remaining unresolved at the end of the quarter	0

For and on behalf of Board of Directors  
**Integra Essentia Limited**

**Vishesh Gupta**  
 Managing Director  
 DIN: 00255689

Place: Delhi  
 Date: April 28, 2022

**Standalone Statement of Assets and Liabilities**

Particulars	Note No.	As at 31-Mar-2022	As at 31-Mar-2021
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
a) Property, Plant and Equipment	2	51,319	-
b) Capital work-in-progress		-	-
c) Investment Property		-	-
d) Goodwill		-	-
e) Other Intangible Assets	2	14,948	-
f) Intangible assets under development		-	-
g) Biological Assets other than bearer plants		-	-
h) Financial Assets		-	-
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(i) Deferred tax assets (net)		-	-
j) Other Non-Current Assets	3	60,000	9,429
<b>Current Assets</b>			
a) Inventories	4	-	-
b) Financial Assets		-	-
i) Investments		-	-
ii) Trade Receivables	5	7,89,70,225	9,77,990
iii) Cash and Cash Equivalents	6	38,72,021	42,633
iv) Bank Balances other than Cash and Cash Equivalents	7	5,35,161	5,35,161
v) Loans		-	-
vi) Others (to be specified)		-	-
c) Current Tax Assets (Net)		-	-
d) Other Current Assets	8	8,53,26,280	4,652
<b>Total Assets</b>		<b>16,88,29,955</b>	<b>15,69,865</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
a) Equity Share Capital	9	10,89,97,047	10,89,97,047
b) Other Equity	10	(40,00,77,533) (29,10,80,486)	(41,09,60,931) (30,19,63,884)
<b>Non-Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	11	2,50,000	2,50,000
(ia) Lease liabilities		-	-
(ii) Trade Payables:-		-	-
(A) total outstanding dues of micro enterprises and small enterprises; and			
(B) total outstanding dues of creditors other than micro enterprises and small enterprises			
(iii) Other financial liabilities (other than those specified in item (b), to be specified)			
b) Provisions		-	-
c) Deferred Tax Liabilities(Net)	12	615	-
d) Other Non-Current Liabilities		-	-
<b>Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	13	28,72,03,000	28,59,30,000
(ia) Lease liabilities			
(ii) Trade Payables	14	-	-
A) Dues to Micro, Small & Medium Enterprises		14,25,74,550	-
B) Others		16,86,932	2,12,823
(iii) Other financial liabilities (other than those specified in item (C))	15	1,63,57,117	1,63,38,617
b) Other Current Liabilities	16	1,17,48,227	8,02,309
c) Provisions	17	90,000	-
d) Current Tax Liabilities (Net)		-	-
<b>Total Equity and Liabilities</b>		<b>16,88,29,955</b>	<b>15,69,865</b>

(0)

As per our report of even date  
**For Mayur Khandelwal & Co**  
Chartered Accountants  
FRN No. 134723W

For and on behalf of Board of Directors  
**Integra Essentia Limited**

**Mayur Khandelwal**  
Partner  
M. No. 146156  
UDIN : 224146156AIAWJA5358      **Vishesh Gupta**  
Place: Delhi      Managing Director

Date: April 28, 2022

DIN: 00255689

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

CIN: L74110DL2007PLC396238

REGD OFF: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, New Delhi, North West, Delhi,-110034,  
India

**Audited Standalone Cash Flow Statement for the year ended 31st March 2022**

Particulars	Year ended 31-March-2022	Year ended 31-March-2021
	Audited	Audited
<b>Cash Flow from Operating Activities</b>		
Net Profit/(Loss) before Tax	1,08,84,014	(60,55,026)
Adjustment for :		
Depreciation & Amortisation Expense	11,902	18,00,000
Interest Income		
Interest Expense	4,57,315	26,33,000
Other Adjustments	-	89,000
Net unrealized foreign exchange (gain)	-	-
<b>Operating Profit before working Capital Changes :</b>	<b>1,13,53,231</b>	<b>(15,33,026)</b>
<b>Movements in Working Capital :</b>		
(Increase)/decrease in Other current Assets	(8,53,21,628)	(5,000)
(Increase)/decrease in Other Non Current Assets	(50,571)	
(Increase)/decrease in Trade Receivables	(7,79,92,235)	
(Increase)/decrease in Inventories	-	41,000
Increase/(decrease) in Other current Liabilities	1,10,54,418	48,000
Increase/(decrease) in Trade payables	14,40,48,659	
<b>Cash generated from Operations :</b>	<b>30,91,873</b>	<b>(14,49,026)</b>
Direct Taxes Paid	-	
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>30,91,873</b>	<b>(14,49,026)</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment including CWIP	(78,170)	-
Security Deposit	-	
Proceeds from sale of property, plant and equipment	-	-
Movement in Investments	-	-
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	-	-
<b>Net Cash flow from/(used in) Investing Activities</b>	<b>(78,170)</b>	<b>-</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds from/ (repayment of) Long term borrowings		-
Money received against share warrants	-	-
Proceeds from/ (repayment of) in Short term borrowings	12,73,000	14,30,000
Dividend Paid	-	-
Interest Paid	(4,57,315)	-
<b>Net Cash flow from/(used) in Financing Activities</b>	<b>8,15,685</b>	<b>14,30,000</b>
Net Increase/Decrease in Cash & Cash Equivalents	38,29,388	(19,026)
Cash & Cash equivalents at the beginning of the year	42,633	61,659
<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>38,72,021</b>	<b>42,633</b>
<b>Components of Cash and Cash Equivalents</b>	<b>38,72,021</b>	

As per our report of even date  
For Mayur Khandelwal & Co  
Chartered Accountants  
FRN No. 134723W

For and on behalf of Board of Directors  
**Integra Essentia Limited**

**Mayur Khandelwal**  
Partner  
M. No. 146156  
UDIN : **224146156AIAWJA5358** **Vishesh Gupta**

Place: Delhi  
Date: April 28, 2022

Managing Director  
DIN: 00255689