

April 27, 2023

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

Dear Sir/Ma'am,

Sub: Submission of Audited Financial Results for the quarter and year ended March 31, 2023

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the copy of Audited Financial Results of the Company for the quarter and year ended March 31, 2023, along with the Auditor's Report by the Statutory Auditors of the Company is enclosed herewith for your kind perusal and records.

These results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company in their meeting held today i.e April 27, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Please disseminate this information on your official website and oblige.

Thanking You,

Yours faithfully,
for **Integra Essentia Limited**
(Formerly Integra Garments & Textiles Limited)

Vishesh Gupta
Managing Director
DIN: 00255689



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, 2023 (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, 2023:

- i. includes the results of the following entities
 - a. M/s Integra Essentia Limited (Parent) and
 - b. M/s R. K. Industries (Associate Firm).
- ii are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regards; 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, 2023.

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, 2023 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, 2023. 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.

Emphasis of Matters

We draw attention to following points:

- i. The financial results of all the previous periods prior to quarter ended 30th September 2022 were reviewed by erstwhile independent auditor(s) and whose audit reports expressed an unmodified opinion/ conclusion on those unaudited financial results.
- ii. 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 2023 on which we issued an unmodified audit opinion vide our report dated April 27, 2023.
- iii. Confirmation of balances of Sundry Debtors, Sundry Creditors including advances made to suppliers and advances received from customers have been provided by management of the company and relied upon by us. The balance confirmations are yet to be received from parties in response to our request.
- iv. 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. 6.20 Lakhs for the year ended 31st March 2023 and total comprehensive income of Rs. NIL for the year ended 31st March 2023, as considered in the consolidated audited financial results. These 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

Arun Kumar Bhargav



CA ARUN KUMAR BHARGAV
(Partner)
M. No. 548396
UDIN: 23548396BGXHOP7553

Place: New Delhi
Date: 27.04.2023

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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 Consolidated Financial Results for the Quarter and Year Ended 31st March 2023

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	6,727.23	6,105.17	5,018.53	24,141.41	6,852.54
2	Other Income	82.43	98.30	0.12	408.73	8.28
3	Total Income (1+2)	6,809.67	6,203.47	5,018.65	24,550.15	6,860.82
4	EXPENSES :					
a.	Cost of Materials Consumed	-	-	-	-	-
b.	Purchases of Stock-in-Trade	6,447.94	5,941.65	4,895.99	23,561.67	6,641.80
c.	Change in inventory of finished goods, work in progress and stock in trade	26.54	(19.55)	-	-	-
d.	Employee Benefits Expense	16.61	10.16	4.38	49.53	20.02
e.	Finance Costs	0.52	0.05	4.55	0.64	4.57
f.	Depreciation and Amortisation Expense	0.72	0.74	0.12	2.60	0.12
g.	Other Expenses	79.62	59.16	59.26	218.21	85.46
	Total Expenses	6,571.95	5,992.21	4,964.30	23,832.65	6,751.98
5	Profit Before Exceptional Items and Tax (3-4)	237.72	211.26	54.35	717.50	108.84
6	Exceptional Items	(5.50)	-	-	-	-
7	Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	(17.53)	12.55	-	6.20	-
8	Profit/ (Loss) Before Tax (5-6+7)	225.69	223.81	54.35	723.70	108.84
9	Tax Expense/(Benefits):					
i.	Current Tax	57.30	-	-	57.30	-
ii.	Deferred Tax	(0.27)	-	0.01	(0.27)	0.01
	Total Tax Expense (i+ii)	57.03	-	0.01	57.03	0.01
10	Profit/(Loss) from continuing operations (8-9)	168.66	223.81	54.34	666.67	108.83
11	Profit/(Loss) from discontinuing operations	-	-	-	-	-
12	Tax Expenses from discontinuing operations	-	-	-	-	-
13	Profit/(Loss) from discontinuing operations (11-12)	-	-	-	-	-
14	Profit/(Loss) for the period (10+13)	168.66	223.81	54.34	666.67	108.83
15	Other Comprehensive Income :					
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	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-
16	Total Comprehensive Income for the period (14+15)	168.66	223.81	54.34	666.67	108.83
	Profit for the period attributable to:					
	Shareholders of the Company	168.66	223.81	54.34	666.67	108.83
	Non-controlling interests	-	-	-	-	-
	Other comprehensive income for the period attributable to:					
	Shareholders of the Company	-	-	-	-	-
	Non-controlling interests	-	-	-	-	-
	Total comprehensive income for the period attributable to:					
	Shareholders of the Company	168.66	223.81	54.34	666.67	108.83
	Non-controlling interests	-	-	-	-	-
	Earnings per Equity Share of Rs. 1 each, previously 3 each					
	Basic	0.04	0.05	0.05	0.15	0.10
	Diluted	0.04	0.05	0.05	0.15	0.10

Notes:

1	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.	
2	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 corporate office held on April 27, 2023. The Statutory Auditor of the Company has carried out an audit of the above Financial Results of the Company for the quarter and financial year ended March 31, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.	
3	The company has not made any provision for premium to be paid on redemption of Debentures of value of Rs 28.45 Cr which is due in July, 2023 in view of company's intention to repurchase the said Debentures at discounted value from the open market. The company has received an offer for sale from Debenture Holders at discounted value which has been approved by the board but pending for member's approval by way of Special Resolution as on date.	
4	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.	
5	The company become operating partner in M/s R K Industries on August 05th' 2022 and acquired 66% share in the said partnership firm. The share of profit of partnership firm has been disclosed at Sr.no. 7 of the results, accounted using equity method	
6	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.	
7	The Statement includes the results for the quarter ended March 31st, 2023 being the balancing figure between the audited figures in respect of the Year ended March 31st, 2023 and the published unaudited year-to-date figures up to the Third quarter of the current financial year.	
8	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com	
9	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.	
10	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 Integra Essentia Limited

Vishesh Gupta
 Director
 DIN:00255689

Place: Delhi
 Date: April 27, 2023

Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited)		
CIN: L74110DL2007PLC396238		
Consolidated Balance Sheet as at 31 March 2023		FIGURES IN LAKHS
Particulars	As at 31 March 2023	As at 31 March 2022
ASSETS		
Non-current assets		
Property, plant and equipment	4,003.70	0.51
Other Intangible Assets	-	0.15
Investments	1,200.00	
Trade receivables	-	-
Other financial assets	37.26	-
Other non-current assets	0.27	-
	5,241.22	0.66
Current assets		
Financial assets		
Investments	797.88	-
Trade receivables	1,034.79	789.70
Cash and cash equivalents	550.72	38.72
Other bank balances	5.70	5.35
Loans	8,264.29	0.35
Other financial assets	100.60	0.60
Other current assets	101.40	852.91
	10,855.39	1,687.64
TOTAL ASSETS	16,096.61	1,688.30
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,570.33	1,089.97
Other equity	2,970.55	(4,000.78)
Total equity	7,540.88	(2,910.80)
Non-current liabilities		
Financial liabilities		
Borrowings	2.50	2.50
Provisions	-	-
Deferred Tax Liabilities(Net)	-	0.01
Other Liabilities	-	-
	2.50	2.51
Current liabilities		
Financial liabilities		
Borrowings	2,845.00	2,872.03
Trade payables		
Total outstanding dues of Micro & Small Enterprises	2,018.70	1,425.75
Total outstanding dues of creditors other than Micro & Small Enterprises	389.55	16.87
Other financial liabilities	168.11	163.57
Provisions	0.90	0.90
Other current liabilities	3,073.66	117.48
Current tax liabilities (net)	57.30	-
	8,553.23	4,596.60
Total liabilities	8,555.73	4,599.10
TOTAL EQUITY AND IABILITIES	16,096.61	1,688.30
For Integra Essentia Limited		
Vishesh Gupta		
Director		
DIN:00255689		
Place: Delhi		
Date: April 27, 2023		

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

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Audited Consolidated Cash Flow Statement for the year ended 31st March 2023

Particulars	FIGURES IN LAKHS	
	Year ended 31-March-2023 Audited	Year ended 31-March-2022 Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	723.70	108.84
Adjustment for :		
Depreciation & Amortisation Expense	2.60	0.12
Interest Income	(293.96)	(0.35)
Interest Expense	0.64	4.57
Adjustment of IndAS	(28.24)	-
Net unrealized foreign exchange (gain)	-	-
Operating Profit before working Capital Changes :	404.74	113.18
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	651.51	(853.22)
(Increase)/decrease in Other Non Current Assets	(37.26)	(0.51)
(Increase)/decrease in Trade Receivables	(245.09)	(779.92)
Increase/(decrease) in Other current Liabilities	2,960.72	110.54
Increase/(decrease) in Trade payables	965.64	1,440.49
Cash generated from Operations :	4,700.26	30.57
Direct Taxes Paid	-	-
Net Cash flow from/(used in) Operating Activities	4,700.26	30.57
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(4,005.64)	(0.78)
Proceeds from sale of property, plant and equipment	-	-
Movement in Investments	(1,997.88)	-
Movement in Loans	(8,263.94)	-
Movement Bank Deposit not considered as cash & cash equivalent	(0.35)	-
Interest Received	293.96	0.35
Net Cash flow from/(used in) Investing Activities	(13,973.85)	(0.43)
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	-	-
Money received against Right Issue	9,813.25	-
Proceeds from/ (repayment of) in Short term borrowings	(27.03)	12.73
Dividend Paid	-	-
Interest Paid	(0.64)	(4.57)
Net Cash flow from/(used) in Financing Activities	9,785.59	8.16
Net Increase/Decrease in Cash & Cash Equivalents	512.00	38.29
Cash & Cash equivalents at the beginning of the year	38.72	0.43
Cash & Cash equivalents at the end of the year	550.72	38.72
Components of Cash and Cash Equivalents	550.72	38.72

For Integra Essentia Limited

Vishesh Gupta

Director

DIN:00255689

Place: Delhi

Date: April 27, 2023



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, 2023 (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, 2023.

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, 2023. 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 net profit and 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 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.

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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 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 Standalone 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 Standalone 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.

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- 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.

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.

Emphasis of Matters

We draw attention to following points:

- i. The financial results of all the previous periods prior to quarter ended 30th September 2022 were reviewed by erstwhile independent auditor(s) and whose audit reports expressed an unmodified opinion/ conclusion on those unaudited financial results.
- ii. The standalone 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 standalone financial statements of the company for the year ended March 31 2023 on which we issued an unmodified audit opinion vide our report dated April 27, 2023.
- iii. Confirmation of balances of Sundry Debtors, Sundry Creditors including advances made to suppliers and advances received from customers have been provided by management of the company and relied upon by us. The balance confirmations are yet to be received from parties in response to our request.

Our conclusion is not modified in respect of above matters.

For A K Bhargav & Co.

Chartered Accountants

FRN: 034063N


CA ARUN KUMAR BHARGAV

(Partner)

M. No. 548396

UDIN: 23548396BGXHOQ5431



Place: New Delhi

Date: 27.04.2023

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

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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 2023

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Year Ended	Year Ended
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	6,727.23	6,105.17	5,018.53	24,141.41	6,852.54
2	Other Income	82.43	98.30	0.12	408.73	8.28
3	Total Income (1+2)	6,809.67	6,203.47	5,018.65	24,550.15	6,860.82
4	EXPENSES :					
a.	Cost of Materials Consumed	-	-	-	-	-
b.	Purchases of Stock-in-Trade	6,447.94	5,941.65	4,895.99	23,561.67	6,641.80
c.	Change in inventory of finished goods, work in progress and stock in trade	26.54	(19.55)	-	-	-
d.	Employee Benefits Expense	16.61	10.16	4.38	49.53	20.02
e.	Finance Costs	0.52	0.05	4.55	0.64	4.57
f.	Depreciation and Amortisation Expense	0.72	0.74	0.12	2.60	0.12
g.	Other Expenses	79.62	59.16	59.26	218.21	85.46
	Total Expenses	6,571.95	5,992.21	4,964.30	23,832.65	6,751.98
5	Profit Before Exceptional Items and Tax (3-4)	237.72	211.26	54.35	717.50	108.84
6	Exceptional Items	(5.50)	-	-	-	-
7	Profit/ (Loss) Before Tax (5-6)	243.22	211.26	54.35	717.50	108.84
8	Tax Expense/(Benefits):					
i.	Current Tax	57.30	-	-	57.30	-
ii.	Deferred Tax	(0.27)	-	0.01	(0.27)	0.01
	Total Tax Expense (i+ii)	57.03	-	0.01	57.03	0.01
9	Profit/(Loss) from continuing operations (7-8)	186.20	211.26	54.34	660.48	108.83
10	Profit/(Loss) from discontinuing operations	-	-	-	-	-
11	Tax Expenses from discontinuing operations	-	-	-	-	-
12	Profit/(Loss) from discontinuing operations (10-11)	-	-	-	-	-
13	Profit/(Loss) for the period (9+12)	186.20	211.26	54.34	660.48	108.83
14	Other Comprehensive Income :					
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	Total Comprehensive Income for the period (13+14)	186.20	211.26	54.34	660.48	108.83
16	Paid up equity share capital (Face value of the share shall be indicated)	4,570.33	4,570.33	1,089.97	4,570.33	1,089.97
17	Other Equity excluding Revaluation Reserves	2,964.35	2,806.40	(4,000.78)	2,964.35	(4,000.78)
18	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS for three and nine months ended periods are not annualised)					
	Basic	0.04	0.05	0.05	0.14	0.10
	Diluted	0.04	0.05	0.05	0.14	0.10

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 Audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the corporate office held on April 27, 2023. The Statutory Auditor of the Company has carried out an audit of the above Financial Results of the Company for the quarter and financial year ended March 31, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.
3	The company has not made any provision for premium to be paid on redemption of Debentures of value of Rs 28.45 Cr which is due in July, 2023 in view of company's intention to repurchase the said Debentures at discounted value from the open market. The company has received an offer for sale from Debenture Holders at discounted value which has been approved by the board but pending for member's approval by way of Special Resolution as on date.
4	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.
5	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.
6	The Statement includes the results for the quarter ended March 31st, 2023 being the balancing figure between the audited figures in respect of the Year ended March 31st, 2023 and the published unaudited year-to-date figures up to the Third quarter of the current financial year.
7	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com
8	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.
	INVESTOR COMPLAINTS
9	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 Integra Essentia Limited

Vishesh Gupta
Director
DIN:00255689

Place: Delhi
 Date: April 27, 2023

Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited)		
CIN: L74110DL2007PLC396238		
Standalone Balance Sheet as at 31 March 2023		FIGURES IN LAKHS
Particulars	As at 31 March 2023	As at 31 March 2022
ASSETS		
Non-current assets		
Property, plant and equipment	4,003.70	0.51
Other Intangible Assets	-	0.15
Financial Assets		
Investments	1,200.00	
Trade receivables	-	-
Other financial assets	37.26	-
Deferred Tax Asset(Net)	0.27	-
	5,241.22	0.66
Current assets		
Financial assets		
Investments	791.68	-
Trade receivables	1,034.79	789.70
Cash and cash equivalents	550.72	38.72
Other bank balances	5.70	5.35
Loans	8,264.29	0.35
Other financial assets	100.60	0.60
Other current assets	101.40	852.91
	10,849.19	1,687.64
TOTAL ASSETS	16,090.41	1,688.30
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,570.33	1,089.97
Other equity	2,964.35	(4,000.78)
Total equity	7,534.68	(2,910.80)
Non-current liabilities		
Financial liabilities		
Borrowings	2.50	2.50
Provisions	-	-
Deferred Tax Liabilities(Net)	-	0.01
Other Liabilities	-	-
	2.50	2.51
Current liabilities		
Financial liabilities		
Borrowings	2,845.00	2,872.03
Trade payables		
Total outstanding dues of Micro & Small Enterprises	2,018.70	1,425.75
Total outstanding dues of creditors other than Micro & Small Enterprises	389.55	16.87
Other financial liabilities	168.11	163.57
Provisions	0.90	0.90
Other current liabilities	3,073.66	117.48
Current tax liabilities (net)	57.30	-
	8,553.23	4,596.60
Total liabilities	8,555.73	4,599.10
TOTAL EQUITY AND IABILITIES	16,090.41	1,688.30
For Integra Essentia Limited		
Vishesh Gupta		
Director		
DIN:00255689		
Place: Delhi		
Date: April 27, 2023		

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

Audited Standalone Cash Flow Statement for the year ended 31st March 2023

Particulars	FIGURES IN LAKHS	
	Year ended 31-March-2023 Audited	Year ended 31-March-2022 Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	717.50	108.84
Adjustment for :		
Depreciation & Amortisation Expense	2.60	0.12
Interest Income	(293.96)	(0.35)
Interest Expense	0.64	4.57
Adjustment of IndAS	(28.24)	-
Net unrealized foreign exchange (gain)	-	-
Operating Profit before working Capital Changes :	398.54	113.18
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	651.51	(853.22)
(Increase)/decrease in Other Non Current Assets	(37.26)	(0.51)
(Increase)/decrease in Trade Receivables	(245.09)	(779.92)
Increase/(decrease) in Other current Liabilities	2,960.72	110.54
Increase/(decrease) in Trade payables	965.64	1,440.49
Cash generated from Operations :	4,694.06	30.57
Direct Taxes Paid	-	-
Net Cash flow from/(used in) Operating Activities	4,694.06	30.57
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(4,005.64)	(0.78)
Proceeds from sale of property, plant and equipment	-	-
Movement in Investments	(1,991.68)	-
Movement in Loans	(8,263.94)	-
Movement Bank Deposit not considered as cash & cash equivalent	(0.35)	-
Interest Received	293.96	0.35
Net Cash flow from/(used in) Investing Activities	(13,967.65)	(0.43)
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	-	-
Money received against Right Issue	9,813.25	-
Proceeds from/ (repayment of) in Short term borrowings	(27.03)	12.73
Dividend Paid	-	-
Interest Paid	(0.64)	(4.57)
Net Cash flow from/(used) in Financing Activities	9,785.59	8.16
Net Increase/Decrease in Cash & Cash Equivalents	512.00	38.29
Cash & Cash equivalents at the beginning of the year	38.72	0.43
Cash & Cash equivalents at the end of the year	550.72	38.72
Components of Cash and Cash Equivalents	550.72	38.72

For Integra Essentia Limited

Vishesh Gupta

Director

DIN:00255689

Place: Delhi

Date: April 27, 2023