

July 27, 2023

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

NSE Symbol: ESSENTIA

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

Scrip Code: 535958

Dear Sir/Ma'am,

Sub: Submission of Unaudited Financial Results for the quarter ended June 30, 2023

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the copy of unaudited Financial Results of the Company for the quarter ended June 30, 2023, along with the Limited Review 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 July 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

Vishesh Gupta
Managing Director
DIN: 00255689



Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of Integra Essentia Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**Limited Review Report
To The Board of Directors
Integra Essentia Limited**

We have reviewed the accompanying statement of consolidated unaudited financial results of M/s Integra Essentia Limited (the "Parent Company") and its share of profit after tax and total comprehensive income of its Subsidiary/associates/ joint ventures for the quarter ended 30th June, 2023, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of quarterly financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The statement includes the results of the following entities

- i. M/s Integra Essentia Limited and
- ii. M/s R K Industries (partnership firm in which Parent company hold joint control)



Based on our review conducted and procedures performed as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

- a) The accompanying Statement includes the Quarterly unaudited standalone financial information, in respect of M/s R K Industries, whose quarterly unaudited financial information reflects Parent company's share of profit after tax of Rs. 6.93 Lakhs for the quarter ended 30th Jun 2023 and total comprehensive income of Rs. NIL for the quarter ended 30th Jun 2023, as considered in the consolidated unaudited financial results. These quarterly unaudited financial information have not 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 associates/ joint ventures, is based solely on such quarterly unaudited financial information.

Our conclusion is not modified in respect of above matter.

For A. K. Bhargav & CO.

Chartered Accountants

FRN: 034063N




(CA. ARUN KUMAR BHARGAV)

PROPRIETOR

M. No. 548396

UDIN: 23548396BGXHPN5722

Place: New Delhi

Date: 27.07.2023

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

Email Id - caarunbhargav17@gmail.com

Akbhargav.co@gmail.com

M- 8860300686

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 -110034, India Statement of Unaudited Consolidated Financial Results for the Period Ended 30th June 2023					
FIGURES IN LAKHS EXCEPT SHARE DATA					
Sr. No.	Particulars	Quarter Ended			Year Ended
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	5,499.84	6,727.23	5,596.46	24,141.41
2	Other Income	140.07	82.43	-	408.73
3	Total Income (1+2)	5,639.91	6,809.67	5,596.46	24,550.15
4	EXPENSES :				
a.	Cost of Materials Consumed	-	-	-	-
b.	Purchases of Stock-in-Trade	5,099.00	6,447.94	5,514.63	23,561.67
c.	Change in inventory of finished goods, work in progress and stock in trade	-	26.54	(39.88)	-
d.	Employee Benefits Expense	18.08	16.61	9.43	49.53
e.	Finance Costs	2.90	0.52	0.01	0.64
f.	Depreciation and Amortisation Expense	88.43	0.72	0.29	2.60
g.	Other Expenses	254.52	79.62	53.66	218.21
	Total Expenses	5,462.93	6,571.95	5,538.14	23,832.65
5	Profit Before Exceptional Items and Tax (3-4)	176.98	237.72	58.32	717.50
6	Exceptional Items	-	(5.50)	-	-
7	Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	6.93	(17.53)	-	6.20
8	Profit/ (Loss) Before Tax (5-6)	183.91	225.69	58.32	723.70
9	Tax Expense/(Benefits):				
i.	Current Tax	65.61	57.30	-	57.30
ii.	Deferred Tax	-	(0.27)	-	(0.27)
	Total Tax Expense (i+ii)	65.61	57.03	-	57.03
10	Profit/(Loss) from continuing operations (7-8)	118.30	168.66	58.32	666.67
11	Profit/(Loss) from discontinuing operations	-	-	-	-
12	Tax Expenses from discontinuing operations	-	-	-	-
13	Profit/(Loss) from discontinuing operations (10-11)	-	-	-	-
14	Profit/(Loss) for the period (9+12)	118.30	168.66	58.32	666.67
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	-	-	-	-
16	Total Comprehensive Income for the period (13+14)	118.30	168.66	58.32	666.67
17	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
18	Other Equity excluding Revaluation Reserves	3,082.65	2,964.35	(3,942.46)	2,964.35
19	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS for three and nine months ended periods are not annualised)				
	Basic	0.03	0.04	0.04	0.15
	Diluted	0.03	0.04	0.04	0.15
Notes:					
1	Other Expenses includes profit or loss on remeasurment investment at fair value through profit and Loss Account, Summary of the same is depicted below:-				
	Particulars	30-Jun-23			
	Profit Before Tax	183.91			
	Add / (Less) Reameasurement gain and Loss	192.22			
	Profit of the company Excluding reameasurement gain and Losses	376.13			
2	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.				
3	The above Unaudited 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 July 27, 2023. The Statutory Auditor of the Company has carried out Limited Review of the above Financial Results of the Company for the quarter ended June 30, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.				
4	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 is pending for board approval due to negotiation process.				
5	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.				
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 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.				
9	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 Managing Director DIN:00255689					
Place: Delhi Date: July 27, 2023					



A K BHARGAV & CO.

CHARTERED ACCOUNTANTS

H. No. 103A, New Lahore Shastri Nagar,

Street No. 4, (Behind Jain Mandir)

New Delhi-110031

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Integra Essentia Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

**Limited Review Report
To The Board of Directors
Integra Essentia Limited**

1. We have reviewed the accompanying statement of quarterly unaudited Standalone financial results of Integra Essentia Limited for the quarter ended 30th June, 2023 and being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Ind AS 34 and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A K BHARGAV &
Chartered Accountants

FRN: 034063N

CA ARUN KUMAR BHARGAVA
(PROPRIETOR)

M. No: 548396

UDIN: 23548396BGXHPM7250

Place: New Delhi

Date: 27.07.2023

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

Email Id - caarunbhargav17@gmail.com

Akbhargav.co@gmail.com

M- 8860300686

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 - 110034, India Statement of Unaudited Standalone Financial Results for the Period Ended 30th June 2023					
FIGURES IN LAKHS EXCEPT SHARE DATA					
Sr. No.	Particulars	Quarter Ended		Year Ended	
		30-Jun-23	31-Mar-23	30-Jun-22	31-Mar-23
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	5,499.84	6,727.23	5,596.46	24,141.41
2	Other Income	140.07	82.43	-	408.73
3	Total Income (1+2)	5,639.91	6,809.67	5,596.46	24,550.15
4	EXPENSES:				
a.	Cost of Materials Consumed	-	-	-	-
b.	Purchases of Stock-in-Trade	5,099.00	6,447.94	5,514.63	23,561.67
c.	Change in inventory of finished goods, work in progress and stock in trade	-	26.54	(39.88)	-
d.	Employee Benefits Expense	18.08	16.61	9.43	49.53
e.	Finance Costs	2.90	0.52	0.01	0.64
f.	Depreciation and Amortisation Expense	88.43	0.72	0.29	2.60
g.	Other Expenses	254.52	79.62	53.66	218.21
	Total Expenses	5,462.93	6,571.95	5,538.14	23,832.65
5	Profit Before Exceptional Items and Tax (3-4)	176.98	237.72	58.32	717.50
6	Exceptional Items	-	(5.50)	-	-
7	Profit/ (Loss) Before Tax (5-6)	176.98	243.22	58.32	717.50
8	Tax Expense/(Benefits):				
i.	Current Tax	65.61	57.30	-	57.30
ii.	Deferred Tax	-	(0.27)	-	(0.27)
	Total Tax Expense (i+ii)	65.61	57.03	-	57.03
9	Profit/(Loss) from continuing operations (7-8)	111.37	186.20	58.32	660.48
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)	111.37	186.20	58.32	660.48
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)	111.37	186.20	58.32	660.48
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
17	Other Equity excluding Revaluation Reserves	3,075.72	2,964.35	(3,942.46)	2,964.35
18	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS for three and nine months ended periods are not annualised)				
	Basic	0.02	0.04	0.04	0.14
	Diluted	0.02	0.04	0.04	0.14
Notes:					
1	Other Expenses includes profit or loss on remeasurement investment at fair value through profit and Loss Account, Summary of the same is depicted below:-				
	Particulars				30-Jun-23
	Profit Before Tax				176.98
	Add / (Less) Remeasurement gain and Loss				192.22
	Profit of the company Excluding remeasurement gain and Losses				369.20
2	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.				
3	The above Unaudited 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 July 27, 2023. The Statutory Auditor of the Company has carried out Limited Review of the above Financial Results of the Company for the quarter ended June 30, 2023 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.				
4	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 is pending for board approval due to negotiation process.				
5	Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.				
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 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.				
9	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 Managing Director DIN:00255689					
Place: Delhi Date: July 27, 2023					