

November 12, 2022

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: Submission of Unaudited Financial Results for the quarter and half year ended September 30, 2022

Dear Sir/ Madam,

In terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the copy of Standalone and Consolidated Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2022, along with Limited Review Reports issued 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 Saturday, November 12, 2022 in terms of Regulation 29 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)

Pankaj Kumar Sharma
Company Secretary & Compliance Officer



A K BHARGAV & CO.
CHARTERED ACCOUNTANTS
H. No. 103A, New Lahore Shastri Nagar,
Street No. 4, (Behind Jain Mandir)
New Delhi-110031

Limited Review Report on Standalone quarterly and half yearly financial results of Integra Essentia Limited pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015

Review report to the Board of Directors of Integra Essentia Limited

We have reviewed the accompanying statement of unaudited financial results Integra Essentia Limited for the quarter and half year ended 30th September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. 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.

Other Matters

- a) The unaudited financial results of the previous quarter ended 30th June 2022 were reviewed by predecessor independent auditor and whose audit report dated 25th July 2022 expressed an unmodified opinion on those unaudited financial results.
- b) Disclosure requirement as per IND AS 32 (Financial Instruments: Presentation) has not been complied with respect to Debentures amounting to Rs. 2845 Lakhs shown as borrowings under the head current liabilities. The debentures outstanding balance as on period ending September 2022 is subject to verification and confirmation from record and documents. Interest on debentures not provided and debenture redemption reserve not created in the absence of debenture trust deed and other relevant documents.

Our conclusion is not modified in respect of above matter.





A K BHARGAV & CO.
CHARTERED ACCOUNTANTS
H. No. 103A, New Lahore Shastri Nagar,
Street No. 4, (Behind Jain Mandir)
New Delhi-110031

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 principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
A.K. Bhargav & CO.
Chartered Accountants
FRN: 034063N



Arun Kumar Bhargav
(CA. ARUNKUMAR BHARGAV)
PROPRIETOR
M. No. 548396
UDIN: 22548396BCWZII4632

Place: New Delhi
Date: 12.11.2022

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 Unaudited Standalone Financial Results for the Quarter and Half Year ended 30th September,2022

Figures in Lacs except Share Data

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5,712.55	5,596.46	35.21	11,309.01	35.21	6,852.54
2	Other Income	228.00	-	0.12	228.00	0.12	8.28
3	Total Income (1+2)	5,940.55	5,596.46	35.33	11,537.01	35.33	6,860.82
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	13.90	-	13.90	-
b.	Purchases of Stock-in-Trade	5,657.45	5,514.63	-	11,172.08	-	6,641.80
c.	Change in inventory of finished goods, work in progress and stock in trade	32.89	(39.88)	(0.13)	(6.99)	(0.13)	-
d.	Employee Benefits Expense	13.33	9.43	6.08	22.76	6.08	20.02
e.	Finance Costs	0.06	0.01	0.05	0.07	4.45	4.57
f.	Depreciation and Amortisation Expense	0.85	0.29	-	1.14	-	0.12
g.	Other Expenses	25.77	53.66	5.37	79.43	9.92	85.46
	Total Expenses	5,730.35	5,538.14	25.27	11,268.49	34.22	6,751.98
5	Profit Before Exceptional Items and Tax (3-4)	210.20	58.32	10.06	268.52	1.11	108.84
6	Exceptional Items	5.50	-	-	5.50	-	-
7	Profit/(Loss) Before Tax (5-6)	210.20	58.32	10.06	263.02	1.11	108.84
8	Tax Expense/(Benefits):						
	i. Current Tax	-	-	-	-	-	-
	ii. Deferred Tax	0.00	-	-	-	-	0.01
	Total Tax Expense (i+ii)	0.00	-	-	-	-	0.01
9	Profit/(Loss) from continuing operations (7-8)	210.20	58.32	10.06	263.02	1.11	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)	210.20	58.32	10.06	263.02	1.11	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)	210.20	58.32	10.06	263.02	1.11	108.83
16	Paid up equity share capital (Face value of the share shall be indicated)	3,856.82	1,089.97	1,089.97	3,856.82	1,089.97	1,089.97
17	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	(1,627.01)	(3,942.46)	(4,108.50)	(1,627.01)	(4,108.50)	(4,000.78)
18	Earnings per Equity Share of Rs. 1 each, previously 3 each						
	Basic	0.05	0.04	0.03	0.07	0.00	0.10
	Diluted	0.05	0.04	0.03	0.07	0.00	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 Quarterly and Half Year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in November 12, 2022. The Statutory auditors have carried out audit of the results for the quarter and Half Year ended September 30, 2022.
3	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.
4	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.
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 company has not complied with section 123(4) of Companies Act, 2013 w.r.t. Dividend outstanding liability of Rs. 2.07 Lakhs, which has not been set apart and also not kept in separate bank account.
7	Expenses incurred in relation to Right Issue (RI) of Rs. 40.25 lakhs has been capitalised and adjusted from other equity during the quarter & half year ended 30th September' 2022.
8	Figures for the quarter ended September 30, 2022 and September 30, 2021 represent the difference between the unaudited figures in respect of the Half year ended September 30, 2022 & September 30, 2021 and the unaudited published figures of 1st qtr ended June 30, 2022 and June 30, 2021 respectively.
9	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com
10	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.
11	INVESTOR COMPLAINTS
	Pending at the beginning of the quarter
	Received during the quarter
	Disposed off during the quarter
	Remaining unresolved at the end of the quarter

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN: 00255689

Place: Delhi
Date: November 12, 2022

Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited)		
CIN: L74110DL2007PLC396238		
Standalone Balance Sheet as at 30 September 2022		FIGURES IN LAKHS
Particulars	As at 30 September 2022	As at 31 March 2022
ASSETS		
Non-current assets		
Property, plant and equipment	5.06	0.51
Capital work-in-progress	-	-
Investment Property	-	-
Goodwill	-	-
Other Intangible Assets	0.10	0.15
Investment Property	-	-
Financial assets	-	-
Trade receivables	-	9.78
Other financial assets	52.65	0.60
Investments	-	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
	57.81	11.04
Current assets		
Inventories	6.99	-
Financial assets		
Investments	35.51	-
Trade receivables	2,833.15	779.92
Cash and cash equivalents	43.39	38.72
Other bank balances	5.70	5.35
Loans	5,244.37	0.35
Other financial assets	-	-
Assets Held for Sale	-	-
Other current assets	140.44	852.91
	8,309.57	1,677.26
TOTAL ASSETS	8,367.38	1,688.30
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,856.82	1,089.97
Other equity	(1,627.01)	(4,000.78)
Total equity	2,229.80	(2,910.80)
Non-current liabilities		
Financial liabilities		
Borrowings	2.50	2.50
Provisions	-	-
Deferred Tax Liabilities(Net)	0.01	0.01
Other Liabilities	-	-
	2.51	2.51
Current liabilities		
Financial liabilities		
Borrowings	2,845.00	2,872.03
Trade payables		
Total outstanding dues of Micro & Small Enterprises	2,439.64	1,425.75
Total outstanding dues of creditors other than Micro & Small Enterprises	641.10	16.87
Other financial liabilities	167.93	163.57
Provisions	-	0.90
Other current liabilities	41.40	117.48
Current tax liabilities (net)	-	-
	6,135.07	4,596.60
Total liabilities	6,137.58	4,599.10
TOTAL EQUITY AND IABILITIES	8,367.38	1,688.30
For Integra Essentia Limited		
Vishesh Gupta		
Managing Director		
DIN: 00255689		
Place: Delhi		
Date: November 12, 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

Unaudited Standalone Cash Flow Statement for the half year ended 30th September 2022

Particulars	FIGURES IN LAKHS	
	Half Year ended 30-September-2022 Unaudited	Year ended 31-March-2022 Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	263.02	108.84
Adjustment for :		
Depreciation & Amortisation Expense	1.14	0.12
Interest Income	(102.37)	-
Interest Expense	0.07	4.57
Other Adjustments	-	-
Net unrealized foreign exchange (gain)	-	-
Operating Profit before working Capital Changes :	161.86	113.53
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	712.11	(853.22)
(Increase)/decrease in Other Non Current Assets	(42.27)	(0.51)
(Increase)/decrease in Trade Receivables	(2,053.23)	(779.92)
(Increase)/decrease in Inventories	(6.99)	-
Increase/(decrease) in Other current Liabilities	(72.62)	110.54
Increase/(decrease) in Trade payables	1,638.12	1,440.49
Cash generated from Operations :	336.98	30.92
Direct Taxes Paid	-	-
Net Cash flow from/(used in) Operating Activities	336.98	30.92
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(5.64)	(0.78)
Proceeds from sale of property, plant and equipment	-	-
Movement in Investments	(35.51)	-
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	102.37	-
Net Cash flow from/(used in) Investing Activities	61.22	(0.78)
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	-	-
(Increase)/decrease in Financial Assets	(5,244.02)	-
Money received against Right Issue	4,877.59	-
Proceeds from/ (repayment of) in Short term borrowings	(27.03)	12.73
Dividend Paid	-	-
Interest Paid	(0.07)	(4.57)
Net Cash flow from/(used) in Financing Activities	(393.53)	8.16
Net Increase/Decrease in Cash & Cash Equivalents	4.67	38.29
Cash & Cash equivalents at the beginning of the year	38.72	0.43
Cash & Cash equivalents at the end of the year	43.39	38.72
Components of Cash and Cash Equivalents	43.39	38.72

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN: 00255689

Place: Delhi
Date: November 12, 2022



A K BHARGAV & CO.
CHARTERED ACCOUNTANTS
H. No. 103A, New Lahore Shastri Nagar,
Street No. 4, (Behind Jain Mandir)
New Delhi-110031

Limited Review Report on Quarterly and Half yearly Unaudited Consolidated financial results of Integra Essentia Limited pursuant to the requirement of Regulation 33 of the SEBI (LODR) Regulations, 2015

Review report to the Board of Directors of Integra Essentia Limited

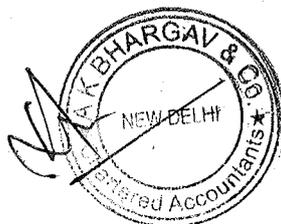
We have reviewed the accompanying statement of unaudited financial results Integra Essentia Limited for the quarter and half year ended 30th September, 2022. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

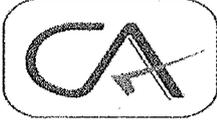
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform 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.

Other Matters

- a) The unaudited financial results of the previous quarter ended 30th June 2022 were reviewed by predecessor independent auditor and whose audit report dated 25th July 2022 expressed an unmodified opinion on those unaudited financial results.
- b) Disclosure requirement as per IND AS 32 (Financial Instruments: Presentation) has not been complied with respect to Debentures amounting to Rs. 2845 Lakhs shown as borrowings under the head current liabilities. The debentures outstanding balance as on period ending September 2022 is subject to verification and confirmation from record and documents. Interest on debentures not provided and debenture redemption reserve not created in the absence of debenture trust deed and other relevant documents.
- c) Interim financial information / financial results of the said M/s R K Industries (the "firm") has been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said firm is based solely on the management.

Our conclusion is not modified in respect of above matter.

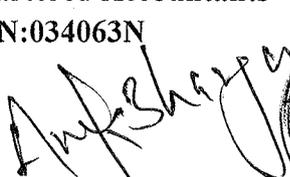




A K BHARGAV & CO.
CHARTERED ACCOUNTANTS
H. No. 103A, New Lahore Shastri Nagar,
Street No. 4, (Behind Jain Mandir)
New Delhi-110031

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 principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For and on behalf of
A.K. Bhargav & CO.
Chartered Accountants
FRN:034063N




(CA. ARUN KUMAR BHARGAVA)
PROPRIETOR
M. No. 548396
UDIN: 22548396BCWZOV1516

Place: New Delhi
Date: 12.11.2022

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 Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2022

Figures in Lakhs Except Share Data

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	5,712.55	5,596.46	35.21	11,309.01	35.21	6,852.54
2	Other Income	228.00	-	0.12	228.00	0.12	8.28
3	Total Income (1+2)	5,940.55	5,596.46	35.33	11,537.01	35.33	6,860.82
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	13.90	-	13.90	-
b.	Purchases of Stock-in-Trade	5,657.45	5,514.63	-	11,172.08	-	6,641.80
c.	Change in inventory of finished goods, work in progress and stock in trade	32.89	(39.88)	(0.13)	(6.99)	(0.13)	-
d.	Employee Benefits Expense	13.33	9.43	6.08	22.76	6.08	20.02
e.	Finance Costs	0.06	0.01	0.05	0.07	4.45	4.57
f.	Depreciation and Amortisation Expense	0.85	0.29	-	1.14	-	0.12
g.	Other Expenses	25.77	53.66	5.37	79.43	9.92	85.46
	Total Expenses	5,730.35	5,538.14	25.27	11,268.49	34.22	6,751.98
5	Profit Before Exceptional Items and Tax (3-4)	210.20	58.32	10.06	268.52	1.11	108.84
6	Exceptional Items	5.50	-	-	5.50	-	-
7	Share in profit (Loss) in Associate Entity accounted for Using Equity Method	11.18	-	-	11.18	-	-
8	Profit/ (Loss) Before Tax (5-6)	215.88	58.32	10.06	274.20	1.11	108.84
9	Tax Expense/(Benefits):						
	i. Current Tax	-	-	-	-	-	-
	ii. Deferred Tax	0.00	-	-	-	-	0.01
	Total Tax Expense (i+ii)	0.00	-	-	-	-	0.01
10	Profit/(Loss) from continuing operations (8-9)	215.88	58.32	10.06	274.20	1.11	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)	215.88	58.32	10.06	274.20	1.11	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)	215.88	58.32	10.06	274.20	1.11	108.83
	Net Profit attributable to :						
a)	Owners of the company	215.88	58.32	10.06	274.20	1.11	108.83
b)	Non controlling Interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to :						
a)	Owners of the company	-	-	-	-	-	-
b)	Non controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to :						
a)	Owners of the company	215.88	58.32	10.06	274.20	1.11	108.83
b)	Non controlling Interest	-	-	-	-	-	-
17	Paid up equity share capital (Face value of the share shall be indicated)	3,856.82	1,089.97	1,089.97	3,856.82	1,089.97	1,089.97
18	Reserve excluding Revaluation Reserve as per balance sheet of previous accounting year	(1,615.83)	(3,942.46)	(4,108.50)	(1,615.83)	(4,108.50)	(4,000.78)
19	Earnings per Equity Share of Rs. 1 each, previously 3 each						
	Basic	0.06	0.04	0.03	0.07	0.00	0.10
	Diluted	0.06	0.04	0.03	0.07	0.00	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 Quarterly and Half Year ended results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting in their held in November 12, 2022. The Statutory auditors have carried out audit of the results for the quarter and Half Year ended September 30, 2022.
3	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.
4	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.
5	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.
6	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.
7	The company has not complied with section 123(4) of Companies Act, 2013 w.r.t. Dividend outstanding liability of Rs. 2.07 Lakhs, which has not been set apart and also not kept in separate bank account.
8	Expenses incurred in relation to Right Issue (RI) of Rs. 40.25 lakhs has been capitalised and adjusted from other equity during the quarter & half year ended 30th September' 2022.
9	Figures for the quarter ended September 30, 2022 and September 30, 2021 represent the difference between the unaudited figures in respect of the Half year ended September 30, 2022 & September 30, 2021 and the unaudited published figures of 1st qtr ended June 30, 2022 and June 30, 2021 respectively.
10	The results of the Company are also available for investors at www.integraessentia.com , www.bseindia.com and www.nseindia.com
11	The Previous year figures has been audited Reviewed by the erstwhile Statutory auditors.
	INVESTOR COMPLAINTS
12	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: November 12, 2022

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

CIN: L74110DL2007PLC396238

Particulars	Figures in Lakhs	
	As at 30 September 2022	As at 31 March 2022
ASSETS		
Non-current assets		
Property, plant and equipment	5.06	0.51
Capital work-in-progress	-	-
Investment Property	-	-
Goodwill	-	-
Other Intangible Assets	0.10	0.15
Investment Property	-	-
Financial assets	-	-
Trade receivables	-	9.78
Other financial assets	52.65	0.60
Investments	-	-
Deferred tax assets (net)	-	-
Other non-current assets	-	-
	57.81	11.04
Current assets		
Inventories	6.99	-
Financial assets		
Investments	46.69	-
Trade receivables	2,833.15	779.92
Cash and cash equivalents	43.39	38.72
Other bank balances	5.70	5.35
Loans	5,244.37	0.35
Other financial assets	-	-
Assets Held for Sale	-	-
Other current assets	140.44	852.91
	8,320.75	1,677.26
TOTAL ASSETS	8,378.56	1,688.30
EQUITY AND LIABILITIES		
Equity		
Equity share capital	3,856.82	1,089.97
Other equity	(1,615.83)	(4,000.78)
Total equity	2,240.98	(2,910.80)
Non-current liabilities		
Financial liabilities		
Borrowings	2.50	2.50
Provisions	-	-
Deferred Tax Liabilities(Net)	0.01	0.01
Other Liabilities	-	-
	2.51	2.51
Current liabilities		
Financial liabilities		
Borrowings	2,845.00	2,872.03
Trade payables		
Total outstanding dues of Micro & Small Enterprises	2,439.64	1,425.75
Total outstanding dues of creditors other than Micro & Small Enterprises	641.10	16.87
Other financial liabilities	167.93	163.57
Provisions	-	0.90
Other current liabilities	41.40	117.48
Current tax liabilities (net)	-	-
	6,135.07	4,596.60
Total liabilities	6,137.58	4,599.10
TOTAL EQUITY AND IABILITIES	8,378.56	1,688.30

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN: 00255689Place: Delhi
Date: November 12, 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

Unaudited Consolidated Cash Flow Statement for the half year ended 30th September 2022

Particulars	Figures in Lakhs	
	Half Year ended 30-September-2022 Unaudited	Year ended 31-March-2022 Audited
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	274.20	108.84
Adjustment for :		
Depreciation & Amortisation Expense	1.14	0.12
Interest Income	(113.55)	-
Interest Expense	0.07	4.57
Other Adjustments	-	-
Net unrealized foreign exchange (gain)	-	-
Operating Profit before working Capital Changes :	161.86	113.53
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	712.11	(853.22)
(Increase)/decrease in Other Non Current Assets	(42.27)	(0.51)
(Increase)/decrease in Trade Receivables	(2,053.23)	(779.92)
(Increase)/decrease in Inventories	(6.99)	-
Increase/(decrease) in Other current Liabilities	(72.62)	110.54
Increase/(decrease) in Trade payables	1,638.12	1,440.49
Cash generated from Operations :	336.98	30.92
Direct Taxes Paid	-	-
Net Cash flow from/(used in) Operating Activities	336.98	30.92
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(5.64)	(0.78)
Proceeds from sale of property, plant and equipment	-	-
Movement in Investments	(46.69)	-
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	113.55	-
Net Cash flow from/(used in) Investing Activities	61.22	(0.78)
Cash Flow from Financing Activities		
Proceeds from/ (repayment of) Long term borrowings	-	-
(Increase)/decrease in Financial Assets	(5,244.02)	-
Money received against Right Issue	4,877.59	-
Proceeds from/ (repayment of) in Short term borrowings	(27.03)	12.73
Dividend Paid	-	-
Interest Paid	(0.07)	(4.57)
Net Cash flow from/(used) in Financing Activities	(393.53)	8.16
Net Increase/Decrease in Cash & Cash Equivalents	4.67	38.29
Cash & Cash equivalents at the beginning of the year	38.72	0.43
Cash & Cash equivalents at the end of the year	43.39	38.72
Components of Cash and Cash Equivalents	43.39	38.72

For Integra Essentia Limited

Vishesh Gupta
Managing Director
DIN: 00255689

Place: Delhi

Date: November 12, 2022