

January 20, 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

Sub: Submission of Unaudited Financial Results for the quarter and nine months ended December 31, 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 nine months ended December 31, 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. Friday, January 20, 2023 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)

Vishesh Gupta
Managing Director
DIN: 00255689



Independent Auditor's Limited Review Report on the Quarterly and Year to Date 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

Review report to the Board of Directors of Integra Essentia Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Integra Essentia Limited for the quarter ended 31st December 2022 and the year to date results for the period from 01 April 2022 to 31st December, 2022 attached herewith, being submitted by the 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 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.

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.

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 accounting standards and other recognized accounting practices and policies 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.

Other Matters

- a) The statement of unaudited consolidated financial results of Integra Essentia Limited for the nine months and quarter ended 31st December 2021 and audited financial results for the year ended 31st March 2022 was reviewed by previous auditor and whose audit report dated 11th January 2022 and 28th April 2022 respectively expressed an unmodified conclusion or opinion on those 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 December 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.

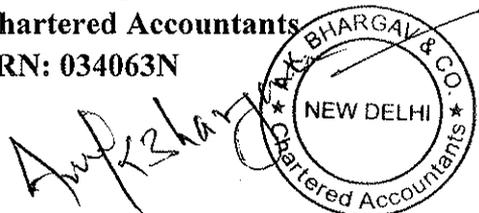
Our conclusion is not modified in respect of above matter.

For and on behalf of

A.K. Bhargav & CO.

Chartered Accountants

FRN: 034063N



CA. ARUN KUMAR BHARGAV

PROPRIETOR

M. No. 548396

UDIN: 23548396BGXHNF5943

Place: New Delhi

Date: 20.01.2023

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, North West, Delhi, -110034, India
Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31st December 2022

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,105.17	5,712.55	1,798.80	17,414.18	1,834.01	6,852.54
2	Other Income	98.30	228.00	12.45	326.30	8.16	8.28
3	Total Income (1+2)	6,203.47	5,940.55	1,811.26	17,740.48	1,842.17	6,860.82
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	-	-	-	-
b.	Purchases of Stock-in-Trade	5,941.65	5,657.45	1,732.05	17,113.73	1,745.81	6,641.80
c.	Change in inventory of finished goods, work in progress and stock in trade	(19.55)	32.89	-	(26.54)	-	-
d.	Employee Benefits Expense	10.16	13.33	9.56	32.92	15.64	20.02
e.	Finance Costs	0.05	0.06	0.02	0.12	0.02	4.57
f.	Depreciation and Amortisation Expense	0.74	0.85	-	1.88	-	0.12
g.	Other Expenses	59.16	25.77	16.25	138.59	26.21	85.46
	Total Expenses	5,992.21	5,730.35	1,757.88	17,260.70	1,787.68	6,751.98
5	Profit Before Exceptional Items and Tax (3-4)	211.26	210.20	53.38	479.78	54.49	108.84
6	Exceptional Items	-	5.50	-	5.50	-	-
7	Profit/ (Loss) Before Tax (5-6)	211.26	204.70	53.38	474.28	54.49	108.84
8	Tax Expense/(Benefits):						
	i. Current Tax	-	-	-	-	-	-
	ii. Deferred Tax	-	-	-	-	-	0.01
	Total Tax Expense (i+ii)	-	-	-	-	-	0.01
9	Profit/(Loss) from continuing operations (7-8)	211.26	204.70	53.38	474.28	54.49	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)	211.26	204.70	53.38	474.28	54.49	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)	211.26	204.70	53.38	474.28	54.49	108.83
16	Paid up equity share capital (Face value of the share shall be indicated)	4,570.33	3,856.82	1,089.97	4,570.33	1,089.97	1,089.97
17	Other Equity excluding Revaluation Reserves	2,806.40	(1,627.01)	(4,055.11)	2,806.40	(4,055.11)	(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	0.05	0.05	0.05	0.10	0.05	0.10
	Diluted	0.05	0.05	0.05	0.10	0.05	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 results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on January 20, 2023. The Statutory auditors have carried out a limited review of the results for the quarter and Nine month ended December 31, 2022 and the Statutory Auditors have expressed an Unmodified conclusion on these results.
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	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 Company has received proceeds of Right issue in quarter ended December 2022, wherein fully paid 7,13,51,144 equity shares of Rs. 1/- each at a premium of Rs. 6/- per share, allotted on Rights basis to the eligible shareholders, in its Bank Account. The company is in the process of deploying these funds as per the objects of the Right Issue.
7	Expenses incurred in relation to Right Issue (RI) of Rs. 58.91 lakhs has been capitalised and adjusted from other equity during the quarter ended 31st December' 2022.
8	The Statement includes the results for the quarter ended December 31st, 2022 being the balancing figure between the unaudited figures in respect of the Nine months ended December 31st, 2022 and the published unaudited year-to-date figures up to the Second quarter of the current financial year.
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.
	INVESTOR COMPLAINTS
11	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: January 20, 2023



Independent Auditor's Limited Review Report on the Quarterly and Year to Date 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

Review report to the Board of Directors of 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 31st December, 2022 and for the period from 01 April 2022 to 31st December, 2022 , 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 Company's Management and approved by the 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 interim 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.



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

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M- 8860300686

Other Matters

- a) The statement of unaudited consolidated financial results of Integra Essentia Limited for the nine months and quarter ended 31st December 2021 and audited financial results for the year ended 31st March 2022 was reviewed by previous auditor and whose audit report dated 11th January 2022 and 28th April 2022 respectively expressed an unmodified conclusion or opinion on those 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 December 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) The accompanying Statement includes the unaudited interim standalone financial information, in respect of M/s R K Industries (partnership firm), whose interim unaudited financial information reflects Parent company's share of profit after tax of Rs. 12.55 Lakhs for the quarter and Rs. 23.73 Lakhs nine month ended 31st December, 2022 and other comprehensive income of Rs. NIL for the quarter and nine month ended 31st December, 2022, as considered in the consolidated unaudited financial results. These unaudited interim 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 unaudited interim financial information.

Our conclusion is not modified in respect of above matter.

For and on behalf of

A.K. Bhargav & CO.

Chartered Accountants

FRN: 034063N

Arun Kumar Bhargav

(CA. ARUN KUMAR BHARGAV)

PROPRIETOR

M. No. 548396

UDIN: 23548396BGXHNG1591

Place: New Delhi

Date: 20.01.2023

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 Consolidated Financial Results for the Quarter and Nine Months ended 31st December, 2022

FIGURES IN LAKHS EXCEPT SHARE DATA

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	6,105.17	5,712.55	1,798.80	17,414.18	1,834.01	6,852.54
2	Other Income	98.30	228.00	12.45	326.30	8.16	8.28
3	Total Income (1+2)	6,203.47	5,940.55	1,811.26	17,740.48	1,842.17	6,860.82
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	-	-	-	-
b.	Purchases of Stock-in-Trade	5,941.65	5,657.45	1,732.05	17,113.73	1,745.81	6,641.80
c.	Change in inventory of finished goods, work in progress and stock in trade	(19.55)	32.89	-	(26.54)	-	-
d.	Employee Benefits Expense	10.16	13.33	9.56	32.92	15.64	20.02
e.	Finance Costs	0.05	0.06	0.02	0.12	0.02	4.57
f.	Depreciation and Amortisation Expense	0.74	0.85	-	1.88	-	0.12
g.	Other Expenses	59.16	25.77	16.25	138.59	26.21	85.46
	Total Expenses	5,992.21	5,730.35	1,757.88	17,260.70	1,787.68	6,751.98
5	Profit Before Exceptional Items and Tax (3-4)	211.26	210.20	53.38	479.78	54.49	108.84
6	Exceptional Items	-	5.50	-	5.50	-	-
7	Share in profit (Loss) in Associate Entity accounted for Using Equity Method	12.55	11.18	-	23.73	-	-
8	Profit/ (Loss) Before Tax (5-6)	223.81	215.88	53.38	498.01	54.49	108.84
9	Tax Expense/(Benefits):						
	i. Current Tax	-	-	-	-	-	-
	ii. Deferred Tax	-	-	-	-	-	0.01
	Total Tax Expense (i+ii)	-	-	-	-	-	0.01
10	Profit/(Loss) from continuing operations (8-9)	223.81	215.88	53.38	498.01	54.49	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)	223.81	215.88	53.38	498.01	54.49	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)	223.81	215.88	53.38	498.01	54.49	108.83
	Net Profit attributable to :						
a)	Owners of the company	223.81	215.88	53.38	498.01	54.49	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	223.81	215.88	53.38	498.01	54.49	108.83
b)	Non controlling Interest	-	-	-	-	-	-
		223.81	215.88	53.38	498.01	54.49	108.83
17	Earnings per Equity Share of Rs. 1 each, previously 3 each (EPS for three and nine months ended periods are not annualised)						
	Basic	0.05	0.06	0.05	0.11	0.05	0.10
	Diluted	0.05	0.06	0.05	0.11	0.05	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 Quarterly results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on January 20, 2023. The Statutory auditors have carried out a limited review of the results for the quarter and Nine month ended December 31, 2022 and the Statutory Auditors have expressed an Unmodified conclusion on these results.
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	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 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.
7	The Company has received proceeds of Right issue in quarter ended December 2022, wherein fully paid 7,13,51,144 equity shares of Rs. 1/- each at a premium of Rs. 6/- per share, allotted on Rights basis to the eligible shareholders, in its Bank Account. The company is in the process of deploying these funds as per the objects of the Right Issue.
8	Expenses incurred in relation to Right Issue (RI) of Rs. 58.91 lakhs has been capitalised and adjusted from other equity during the quarter ended 31st December' 2022.
9	The Statement includes the results for the quarter ended December 31st, 2022 being the balancing figure between the unaudited figures in respect of the Nine months ended December 31st, 2022 and the published unaudited year-to-date figures up to the Second quarter of the current financial year.
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: January 20, 2023