

November 12, 2022

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

Scrip Code: 535958

NSE Symbol: ESSENTIA

Bandra (E), Mumbai 400 051

Bandra-Kurla Complex,

Listing Compliance Department

National Stock Exchange of India Limited.

### Sub: Outcome of Board Meeting

Dear Sir/ Madam,

Exchange Plaza,

In terms of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in their meeting held today i.e Saturday, November 12, 2022 at the Registered Office of the Company, *inter-alia*:

1. (a) considered, approved and took on record the Unaudited Financial Results along with the Limited Review Report for the quarter and half year ended September 30, 2022. Copy of the same is attached as Annexure-A.

(b) considered, approved various mandatory policy [as required under of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015] in supersession of existing policies. Detailed policies shall be made available at website of the company i.e. <u>www.integraessentia.com</u>

2. considered and approved the following terms of the Rights Issue, in terms of the shareholder approval obtained in their Annual General Meeting held on September 10, 2022, and Draft Letter of Offer dated September 12, 2022 submitted with the Stock Exchanges for obtaining requisite 'In Principal Approval' for proposed Right Issue of upto Rs. 49.95 Crore, and 'In Principal Approvals' received from i) National Stock Exchange of India Limited (NSE) and ii) BSE Limited:

Sl. No.	Particulars	Details		
1.	Type of securities proposed to be issued	Fully paid-up Equity Shares ("Rights Equity Shares")		
2.	Type of Issuance	Rights Issue of fully paid-up E	quity Shares	
3.	Total number of securities proposed to be issued	Up to 7,13,51,144 Equity Shares of face value of Re. 1/- each for an amount aggregating up to Rs. 49,94,58,008 Lakhs.		
4.	Issue Price	Rs. 7/- per Equity Share (Including premium of Rs. 6/- per share)		
5.	Record Date for the purpose of determining the shareholders entitled for Rights Issue ("Eligible Equity Shareholders")	Thursday, November 17, 2022		
6.	Right Issue Period	Right Issue Opening Date *Last Date for on Market Renunciation of Rights Entitlement **Right Issue Closing Date *Eligible Equity Shareholders that renunciation through completed in such a manner th	December 8, 2022 Wednesday, December 14, 2022 are requested to ensure off-market transfer is	



		are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.
7.	Right entitlement Ratio	<ul> <li>**Our Board or a duly authorized Right Issue committee thereof will have the right to extend the Issue period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.</li> <li>37 (Thirty-Seven) Equity Shares for every 200 (Two</li> </ul>
		Hundred) Equity Shares held by the Eligible Equity Shareholders of the Company as on the record date with the right to renounce.
8.	Outstanding Equity Shares prior to the Rights Issue	38,56,81,859 Equity shares of Re. 1/- each.
9.	Outstanding Equity Shares post Right Issue (assuming full subscription)	45,70,33,003 Equity shares of Re. 1/- each.
10.	Terms of Payment	Full amount of Rs. 7/- per Equity Share payable on application.

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

The Board meeting commenced at 2:00 P.M. and concluded at 3:30 P.M

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

#### Thanking you, Yours Faithfully,

For Integra Essentia Limited (Formerly Integra Garments & Textiles Limited)

Pankaj Kumar Sharma Company Secretary & Compliance Officer



## 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  $30^{th}$  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.





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 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** GAL FRN: 034063N K Y red f

(CA. ARUN KUMAR 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 Vear ended 30th Sentember 2022

		Q	uarter Ended		Half Year	Ended	Year Ended
Sr. No.	Particulars	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
2	Other Income	228.00	-	0.12	228.00	0.12	8
3	Total Income (1+2)	5,940.55	5,596.46	35.33	11,537.01	35.33	6,860
4	EXPENSES :						
a.	Cost of Materials Consumed	-	-	13.90	-	13.90	( ( 1 1
b.	Purchases of Stock-in-Trade	5,657.45 32.89	5,514.63	- (0.12)	11,172.08	(0.13)	6,641.
c.	Change in inventory of finished goods, work in progress and stock in trade		(39.88)	(0.13)			
d.	Employee Benefits Expense	13.33	9.43	6.08	22.76	6.08	20.
e.	Finance Costs	0.06	0.01	0.05	0.07	4.45	4
f. g.	Depreciation and Amortisation Expense Other Expenses	0.85	0.29	- 5.37	1.14 79.43	- 9.92	0
g.	Total Expenses	5,730.35	5,538.14	25.27	11,268.49	34.22	6,751.
5	Profit Before Exceptional Items and Tax (3-4)	210.20	58.32	10.06	268.52	1.11	108.
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.
8	Tax Expense/(Benefits):						
	i. Current Tax	-	-	-	-	-	
	ii. Deferred Tax	0.00	-	-	-	-	0.
	Total Tax Expense (i+ii)	0.00	-	-	-	-	0.
9	Profit/(Loss) from continuing operations (7-8)	210.20	58.32	10.06	263.02	1.11	108.
10 11	Profit/(Loss) from discontinuing operations Tax Expenses from discontinuing operations	-	•	-	-	-	
11	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.
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 reclassifed 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 reclassifed to profit or	-	-	-	-	-	
	loss						
15	Total Comprehensive Income for the period (13+14)	210.20	58.32	10.06	263.02	1.11	108.8
16	Daid un aquita abase conital (Face	2.05(.02	1 000 07	1 000 07	2.05(.02	1 000 07	1 000
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	1,089.9
17	Reserve excluding Revaluation Reserve as per balance sheet of	(1,627.01)	(3,942.46)	(4,108.50)	(1,627.01)	(4,108.50)	(4,000.)
	previous accounting year						
18	Earnings per Equity Share of Rs. 1 each, previously 3 each						
10	Basic	0.05	0.04	0.03	0.07	0.00	0.
	Diluted	0.05	0.04	0.03	0.07	0.00	0.
tes:							
1 2 2	The standalone financial results of the company have been prepa read with the relevant rules thereunder and in terms of Regulation The above Quarterly and Half Year ended results have been revie in November 12, 2022. The Statutory auditors have carried out at	on 33 of the SEBI (Li wed by the Audit Co udit of the results fo	sting Obligations a mmittee and appr r the quarter and l	nd Disclosure oved by the Bo Half Year ende	Requirements) R ard of Directors d September 30, 2	egulations 201 at their meeting 2022.	5. g in their hel
3	The weighted average number of equity shares outstanding durin annualized) in accordance with the Ind AS.	ig the period has be	en considered for	calculating the	basic and diluted	a earnings per s	mare (not
4	Prior period Expenses/Income pertains to previous year, accordi	ngly previous vear f	igures has been re	stated. Previo	us year/period fi	gures have beer	1
	regrouped/reclassified/rearranged, wherever necessary.	577 J	0			0	
5	The Company operates in one reportable segment i.e. Trading of	Essential itmes and	there is no separa	te reportable s	egment pursuan	t 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 Septembe September 30, 2022 & September 30, 2021 and the unaudited pu					-	lalf year end
9	The results of the Company are also available for investors at ww	-			-		
10	The Previous year figures has been audited Reviewed by the erst	•					
	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter		0				
	Received during the quarter 0						
11	Disposed off during the quarter 0						
11			0				

Vishesh Gupta Managing Director DIN: 00255689

Standalone Balance Sheet as at 30 September 2022		FIGURES IN LAKHS
	As at 30	As at 31 March
Particulars		
ACCETC	Sarments & Tex         8         As at 30         September 2022         9         9         9         9         9         9         9         9         10        <	2022
ASSETS Non-current assets		
Property, plant and equipment	5.06	0.5
Capital work-in-progress	-	-
Investment Property	-	-
Goodwill	-	-
Other Intangible Assets	0.10	0.1
Investment Property	-	-
Financial assets	-	-
Trade receivables	-	9.7
Other financial assets	52.65	0.6
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	779.9
Cash and cash equivalents		38.7
Other bank balances		5.3
Loans	5,244.37	0.3
Other financial assets	-	-
Assets Held for Sale	-	
Other current assets		852.9
	8,309.57	1,677.2
TOTAL ASSETS	8,367.38	1,688.3
EQUITY AND LIABILITIES		
Equity	2.056.02	1 000 0
Equity share capital	,	1,089.9
Other equity		(4,000.7
Total equity	2,229.80	(2,910.8
NY 4 11 1 11/4		
Non-current liabilities Financial liabilities		
Borrowings	2.50	2.5
Provisions	2.30	
Deferred Tax Liabilities(Net)	- 0.01	-
Other Liabilities	0.01	0.0
Other Elabilities	2.51	2.5
Current liabilities	2.51	2.5
Financial liabilities		
Borrowings	2 845 00	2,872.0
Trade payables	2,043.00	2,072.0
Total outstanding dues of Micro & Small Enterprises	2 439 64	1,425.7
Total outstanding dues of creditors other than Micro & Small Enterprises		1,425.7
Other financial liabilities		163.5
Provisions	-	0.9
Other current liabilities	41.40	117.4
Current tax liabilities (net)	-	-
carrent wa interimete (new)	6,135.07	4,596.6
	.,	
Total liabilities	6,137.58	4,599.1
	8,367.38	1,688.3
FOTAL EQUITY AND IABILITIES		

Vishesh Gupta Managing Director DIN: 00255689

#### Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited) CIN: L74110DL2007PLC396238 egd Off: 902-9th Floor, Aggarwal Cyber Plaza-1, Netaii Subhash Place, New Delhi, North West, Delhi, -110034

Rega On: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, New Deini, North West, Deini,-110034				
Unaudited Standalone Cash Flow Statement for the half year ended 30th September 2022				
		FIGURES IN LAKHS		

		FIGURES IN LAKHS
Particulars	Half Year ended 30-September-2022 Unaudited	Year ended 31-March-2022 Audited
Cash Flow from Operating Activities		
	262.02	100.04
Net Profit/(Loss) before Tax	263.02	108.84
Adjustment for :	1.1.4	0.10
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	(E 64)	(0.78)
Proceeds from sale of property, plant and equipment	(5.64)	(0.78)
Movement in Investments	(35.51)	
	(55.51)	
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



# 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  $30^{\text{th}}$  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.





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 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

NEW DELHI (CA. ARUN KUMAR BHARGAN)

PROPRIETOR M. No. 548396 UDIN: 22548396BCWZOV1516

Place: New Delhi Date: 12.11.2022

Sr. No.							
1			uarter Ended		Half Year		Year Ended
	Particulars	30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
	Description (see the second	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from Operations Other Income	5,712.55 228.00	5,596.46	35.21 0.12	11,309.01 228.00	35.21 0.12	6,852.54
3	Total Income (1+2)	5,940.55	5,596.46	35.33	11,537.01	35.33	6,860.82
4 a.	EXPENSES : Cost of Materials Consumed			13.90		13.90	
a. b.	Purchases of Stock-in-Trade	5,657.45	5,514.63	- 13.70	11,172.08	13.70	6,641.80
c.	Change in inventory of finished goods, work in progress and stock	32.89	(39.88)	(0.13)	(6.99)	(0.13)	-
,	in trade	10.00	0.40	6.00	22.54	6.00	20.02
d. e.	Employee Benefits Expense Finance Costs	13.33 0.06	9.43 0.01	6.08 0.05	22.76	6.08 4.45	20.02
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
5	Total Expenses Profit Before Exceptional Items and Tax (3-4)	5,730.35 210.20	5,538.14 58.32	25.27 10.06	11,268.49 268.52	34.22 1.11	6,751.98 108.84
6	Exceptional Items	5.50		-	5.50		-
7	Share in profit (Loss) in Associate Entity accounted for Using	11.18			11.18		
8	Equity Method Profit/ (Loss) Before Tax (5-6)	215.88	58.32	10.06	274.20	1.11	108.84
9	Tax Expense/(Benefits):	215.00	50.52	10.00	274.20	1.11	100.04
	i. Current Tax	-	-	-	-	-	-
	ii. Deferred Tax Total Tax Exposes (i, iii)	0.00	-	-	-	-	0.01
10	Total Tax Expense (i+ii) 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 14	Profit/(Loss) from discontinuing operations (11-12) Profit/(Loss) for the period (10+13)	- 215.88	- 58.32	- 10.06	- 274.20	- 1.11	108.83
14		213.00	30.32	10.00	274.20	1.11	100.03
15	Other Comprehensive Income :	-	-				
	A.) (i) Items that will not be reclassified to Profit and Loss		-	-	-	-	-
	<ul> <li>(ii) Income tax relating to items that will not be reclassifed to profit or loss</li> </ul>	-	-	-	-	-	-
	B) (i) Items that will be reclassified to profit and loss account	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassifed 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
a)	attributable to : Owners of the company	215.88	58.32	10.06	274.20	1.11	108.83
b)	Non controlling Interest	-	-	-	-	-	-
	prehensive Income attributable to : Owners of the company	-	-			-	
a) b)	Non controlling Interest	-	-	-	-	-	-
	- -						
	prehensive Income attributable to :	215.00	50.00	10.05	07400		100.00
a) b)	Owners of the company Non controlling Interest	215.88	58.32	10.06	274.20	1.11	108.83
0]							
17	Paid up equity share capital (Face	3,856.82	1,089.97	1,089.97	3,856.82	1,089.97	1,089.97
18	value of the share shall be indicated) Reserve excluding Revaluation Reserve as per balance sheet of	(1,615.83)	(3,942.46)	(4,108.50)	(1,615.83)	(4,108.50)	(4,000.78)
-	previous accounting year	(,, , , , , , , , , , , , , , , , , , ,	(	(,,	(),,		
19	Earnings per Equity Share of Rs. 1 each, previously 3 each						
19	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
otes:							
1	The standalone financial results of the company have been prepa read with the relevant rules thereunder and in terms of Regulation						
2	The above Quarterly and Half Year ended results have been revie						
	in November 12, 2022. The Statutory auditors have carried out a						
3	The weighted average number of equity shares outstanding durin annualized) in accordance with the Ind AS.	ng the period has be	en considered for	calculating the	basic and dilute	d earnings per	share (not
4	Prior period Expenses/Income pertains to previous year, accord	ingly previous year	figures has been r	estated Previo	us vear/neriod	figures have be	en
	regrouped/reclassified/rearranged, wherever necessary.		-			-	
5	The Company operates in one reportable segment i.e. Trading of			-			
6	The company become operating partner in M/s R K Industries on partnership firm has been disclosed at Sr.no. 7 of the results.	August 05th' 2022	and acquired 66%	share in the s	aid partnership f	irm. The share	of profit of
7	The company has not complied with section 123(4) of Companies	Act. 2013 w.r.t. Div	idend outstanding	liability of Rs	2.07 Lakhs, whi	ch has not been	set apart and
•	also not kept in separate bank account.	,		<b>,</b>	,		<b>-</b>
8	Expenses incurred in relation to Right Issue (RI) of Rs. 40.25 lak	ıs has been capitali	ed and adjusted f	rom other equi	ty during the qu	arter & half yea	r ended 30th
9	September' 2022. Figures for the quarter ended September 30, 2022 and Septembe	r 30, 2021 represent	t the difference b	etween the une	udited figures in	respect of the	Half year onder
,	September 30, 2022 & September 30, 2021 and the unaudited pu						
10	The results of the Company are also available for investors at ww	-		a.com and www	v.nseindia.com		
11	The Previous year figures has been audited Reviewed by the erst INVESTOR COMPLAINTS	while Statutory aud	itors.				
	Pending at the beginning of the quarter		0				
12	Received during the quarter		0				
	Disposed off during the quarter		0				
	Remaining unresolved at the end of the quarter		0				
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Consolidated 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	0.5
Capital work-in-progress	-	-
Investment Property	-	-
Goodwill	-	-
Other Intangible Assets	0.10	0.1
Investment Property	-	-
Financial assets	-	-
Trade receivables Other financial assets	-	9.7
Investments	52.65	0.6
Deferred tax assets (net)	-	
Other non-current assets	-	
other non-current assets	57.81	
Current assets	57.01	11.0-
Inventories	6.99	-
Financial assets	0.99	-
Investments	46.69	
Trade receivables	2,833.15	779.9
Cash and cash equivalents	43.39	38.7
Other bank balances	5.70	5.3
Loans	5,244.37	0.3
Other financial assets	-	-
Assets Held for Sale	_	
Other current assets	140.44	852.9
	8,320.75	1,677.2
	5,0-0110	
TOTAL ASSETS	8,378.56	1,688.3
EQUITY AND LIABILITIES		
Equity	2.05(.02	1 000 0
Equity share capital	3,856.82	1,089.9
Other equity Total equity	(1,615.83) <b>2,240.98</b>	(4,000.7) ( <b>2,910.8</b> )
Total equity	2,240.90	(2,910.0)
Non-current liabilities		
Financial liabilities		
Borrowings	2.50	2.5
Provisions	-	
Deferred Tax Liabilities(Net)	0.01	0.0
Other Liabilities	-	-
	2.51	2.5
Current liabilities		
Financial liabilities		
Borrowings	2,845.00	2,872.0
Trade payables		
Total outstanding dues of Micro & Small Enterprises	2,439.64	1,425.7
Total outstanding dues of creditors other than Micro & Small Enterprises		16.8
Other financial liabilities	167.93	163.5
Provisions	-	0.9
Other current liabilities	41.40	117.4
Current tax liabilities (net)	-	-
	6,135.07	4,596.6
Total liabilities	6,137.58	4,599.1
TOTAL EQUITY AND IABILITIES	8,378.56	1,688.3

Vishesh Gupta Managing Director DIN: 00255689

#### Integra Essentia Limited (Formerly known as Integra Garments & Textiles Limited) CIN: L74110DL2007PLC396238 Regd Off: 902, 9th Floor, Aggarwal Cyber Plaza-1, Netaji Subhash Place, New Delhi, North West, Delhi,-110034 Unaudited Consolidated Cash Flow Statement for the half year ended 30th September 2022

	ľ	igures in Lakhs
Particulars	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 :	271.20	100.01
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