



**INTEGRA
ESSENTIA
LIMITED**

CIN: L74110DL2007PLC396238

+91-80762 00456



www.integraessentia.com
cs@integraessentia.com



Unit No. 607, 6th Floor, Pearls Best Height-II,
Netaji Subhash Place, New Delhi-110034, IN



May 27, 2025

To

**Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 535958**

**Listing Department
NSE Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051
Symbol: ESSENTIA**

Sub: Outcome of Board Meeting held today i.e. Tuesday, May 27, 2025

Dear Sir,

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., on **Tuesday, May 27, 2025** at the Registered Office of the Company, *inter-alia* considered and approved the following businesses:

AUDITED FINANCIAL RESULTS

- i. The Board considered, approved, and took on record the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2025, along with the Statutory Auditor's Report (*Annexure-I*).
- ii. In compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration confirming that the Statutory Auditors have issued an unmodified opinion on the said results is also enclosed (*Annexure-II*).

APPOINTMENT OF AUDITORS

- i. M/s. Shubhangi Agarwal & Associates, a peer reviewed Practicing Company Secretaries firms, as a Secretarial Auditor of the company for a period of 5 years, subject to the approval of the members at the ensuing Annual General Meeting of the Company.
- ii. M/s. Niraj Kumar Vishwakarma & Associates, Practicing Cost Management Accountants (CMA), as an Internal Auditor of the Company in terms of Section 138 of the Companies Act, 2013 for undertaking the internal audit of the Company for financial year 2025-26.

The details as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 is enclosed Annexure "III".



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The Board meeting commenced at 03:45 P.M. and concluded at 05:00 P.M.

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

Yours faithfully,

For & on behalf of
Integra Essentia Limited

Deepak Kumar Gupta
Whole-time Director
DIN: 00057003



INDEPENDENT AUDITOR'S REPORT ON THE QUATERLY AND YEAR ENDED CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF INTEGRA ESSENTIA LIMITED PERSUANT TO THE REQUIREMENTS OF REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015

Opinion

We have audited the accompanying Statement of Annual Consolidated Financial Results for the quarter and year ended March 31, 2025 (the Statement) of Integra Essentia Limited (the Parent) and its Subsidiary/associates/ joint ventures (the Parent and its Subsidiary/associates/ joint ventures together referred to as 'the Group'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results for the year ended 31st March, 2025:

- i. includes the results of the following entities
 - a. M/s Integra Essentia Limited (Parent) and
 - b. M/s Brewtus Beverages Pvt. Ltd. (Associates Company)
- ii are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March, 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent's Company's Management and approved by the Board of Directors, has been compiled from the related audited consolidated financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in



India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the consolidated Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

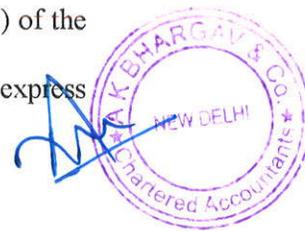
- Identify and assess the risks of material misstatement of the consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and there as on ableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are in adequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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

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Akbhargav.co@gmail.com

M- 8860300686



Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of areas on ably knowledge able user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

We draw attention to following points:

- i. The consolidated annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited consolidated financial statements of the company for the year ended March 31 2025 on which we issued an unmodified audit opinion vide our report dated May 27, 2025.
- ii. The accompanying consolidated Statement includes the unaudited standalone financial information, in respect of M/s Brewtus Beverages Pvt Ltd, whose unaudited financial information reflects Parent company's share of profit after tax of Rs. (5.94) Lakhs for the year ended 31st March 2025 and total comprehensive income of Rs. NIL for the year ended 31st March 2025, as considered in the consolidated audited financial results. This financial information have been not audited by their auditor and have been approved and furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiaries/associates/ joint ventures, is based solely on such unaudited financial information.

Our conclusion is not modified in respect of above matters.

For A K Bhargav & Co.
Chartered Accountants
FRN: 034063N



CA ARUN KUMAR BHARGAV
(Proprietor)
M. No. 548396
UDIN: 25548396BMJAVM8394

Place: New Delhi
Date: 27.05.2025

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2025

(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended	Year Ended
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	9,993.52	12,462.92	9,331.37	44,172.80	27,726.66
Other Income	250.36	178.10	731.67	647.70	1,835.73
Total Income	10,243.88	12,641.02	10,063.05	44,820.49	29,562.38
EXPENSES					
Purchases of Stock-in-Trade	9,692.52	11,863.89	9,128.68	43,013.92	26,845.24
Change in inventory of finished goods, work in progress and stock in trade	63.16	287.92	-	-	-
Employee Benefits Expense	21.44	20.85	29.32	80.71	78.37
Finance Costs	66.90	50.60	13.94	152.66	56.29
Depreciation and Amortisation Expense	102.15	104.37	93.61	385.35	371.62
Other Expenses	213.35	124.65	152.12	559.62	314.36
Total Expenses	10,159.52	12,452.29	9,417.67	44,192.26	27,665.88
Profit Before Exceptional Items and Tax	84.36	188.73	645.37	628.23	1,896.51
Exceptional Items	-	-	-	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	0.09	(3.61)	(0.03)	(5.94)	14.28
Profit/ (Loss) Before Tax	84.46	185.12	645.34	622.29	1,910.79
Tax Expense/(Benefits)					
Current Tax	69.70	28.33	26.99	154.50	341.87
Deferred Tax	12.33	11.82	25.45	55.32	25.45
Tax related to previous year	7.37	21.20	-	28.56	-
Profit/(Loss) for the period	(4.93)	123.77	592.90	383.91	1,543.46
Other Comprehensive Income					
Items that will be not reclassified to profit and loss account (net of tax)	0.80	0.15	(73.71)	3.22	-
Items that will be reclassified to profit and loss account (net of tax)	(0.20)	(0.04)	-	(0.81)	-
Total Comprehensive Income for the period	(4.34)	123.88	519.19	386.32	1,543.46
Paid up equity share capital	10,676.91	10,676.91	9,140.66	10,676.91	9,140.66
Other Equity excluding Revaluation Reserves	6,288.77	-	2,571.16	6,288.77	2,571.16
Earnings per Equity Share of ₹ 1 each					
Basic	(0.00)	0.01	0.06	0.04	0.28
Diluted	(0.00)	0.01	0.06	0.04	0.28

a) 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.

b) The above audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 27th May 2025. The Statutory Auditor of the Company has issued the audit report on above Financial Results of the Company for the Quarter and Year Ended 31 March 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

c) Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.

d) The Statement includes the results for quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of year ended 31 March 2025 and the published unaudited results for nine month ended 31 December 2024.

e) The results of the Company are also available for investors at www.integraessentia.com, www.bseindia.com and www.nseindia.com

f) The Previous year figures has been audited by the erstwhile Statutory auditors.

g) Investment in Unquoted shares/securities and Investment in business projects by way of Memorandum of Understanding is subject to fair valuation and such investments has been kept at book value.

h) Expenses incurred in relation to right issue of shares Rs. 126.08 lakhs has been capitalised and adjusted from other equity during the year ended 31 March 2025.

i) The company has dipose off Investment in one of its associates M/s R.K Induasteirs during the FY 2024-2025 , whereas the financials of the associates for the Quarter and Year ended 31 March 2024 includes profit/(Loss) to M/s R. K industries accordingly the comparatives of Quarter and Year ended 31st day of March 2025 and Quarter Ended 31st December 2024 is not compparable to the corresponding Quarter and Year ended 31st March 2024.

j) 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.

k) 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

Deepak Kumar Gupta

Whole-time Director

DIN: 00057003

Place: Delhi

Date: 27 May 2025

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Consolidated Balance Sheet as at 31 March 2025

(All figures are in lakhs except otherwise stated)

Particulars	As at 31 March 2025	As at 31 March 2024
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	3,458.76	3,779.16
b) Investment Property	1,816.27	-
c) Financial Assets		
(i) Investments	2,894.08	3,583.51
(ii) Loans	3,495.39	6,932.08
(iii) Other	0.97	0.87
d) Deferred Tax Asset(Net)	-	-
e) Other non current assets	10.69	0.11
	11,676.17	14,295.72
Current Assets		
a) Financial Assets		
(i) Trade Receivables	6,742.28	3,903.73
(ii) Cash and Cash Equivalents	11.23	195.59
(iii) Loans	484.98	-
(iv) Other	5.60	5.60
b) Other Current Assets	3,175.47	1,765.33
	10,419.57	5,870.25
Total Assets	22,095.74	20,165.97
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	10,676.91	9,140.66
b) Other Equity	6,288.77	2,571.16
	16,965.67	11,711.82
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	433.58	724.56
b) Provisions	2.39	3.42
c) Deferred tax liabilities (net)	80.51	25.19
d) Other non Current Liabilities	13.57	-
	530.04	753.16
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	2,207.58	13.10
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	41.92	1,277.82
total outstanding dues of creditors other than Micro & Small Enterprises	1,689.97	3,390.53
(iii) Other financial liabilities	323.21	248.07
b) Other Current Liabilities	183.91	2,429.58
c) Provisions	0.01	0.00
d) Current Tax Liabilities (Net)	153.43	341.87
	4,600.02	7,700.98
Total Equity and Liabilities	22,095.74	20,165.97

INTEGRA ESSENTIA LIMITED**CIN: L74110DL2007PLC396238****REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034****Consolidated Cash Flow Statement for the year ended March 2025****(All figures are in lakhs except otherwise stated)**

Particulars	For the year 2024-25	For the year 2023-24
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	622.29	1,910.79
Adjustment for :		
Depreciation & Amortisation Expense	385.35	371.62
Interest Income	(422.16)	(567.61)
Interest Expense	152.66	56.29
Rental Income	(159.60)	(90.00)
Adjustment of IndAS	-	22.74
Operating Profit before working Capital Changes :	578.54	1,703.84
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(1,420.68)	(1,561.71)
(Increase)/decrease in Other Non Current Assets	(0.10)	37.13
(Increase)/decrease in Trade Receivables	(2,838.56)	(2,868.93)
Increase/(decrease) in Other current Liabilities	(2,157.99)	(561.60)
Increase/(decrease) in Trade payables	(2,936.46)	2,260.09
Cash generated from Operations :	(8,775.24)	(991.19)
Direct Taxes Paid	(368.41)	(57.30)
Net Cash flow from/(used in) Operating Activities	(9,143.65)	(1,048.49)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(1,881.16)	(147.05)
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans & Advances	-	1,329.82
Movement in Investments	689.43	(1,585.63)
Rental Income	159.60	90.00
Movement in Loans	2,951.70	-
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	422.16	567.61
Net Cash flow from/(used in) Investing Activities	2,341.73	254.74
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium	4,866.72	-
Proceeds from/ (repayment of) Borrowings	1,903.49	(2,109.84)
Money received against Right Issue	-	-
Right issue expenses	-	(90.25)
Redemption of debenture	-	2,695.00
Interest Paid	(152.66)	(56.29)
Net Cash flow from/(used) in Financing Activities	6,617.56	438.62
Net Increase/Decrease in Cash & Cash Equivalents	(184.37)	(355.13)
Cash & Cash equivalents at the beginning of the year	195.59	550.72
Cash & Cash equivalents at the end of the year	11.23	195.59
Components of Cash and Cash Equivalents	11.23	195.59

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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Business Segment wise Revenue results for the Quarter and Year Ended 31st March, 2025

(All figures are in lakhs except otherwise stated)

Notes forming part of the Consolidated financial statements for the Quarter and Year Ended 31st March, 2025

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments

Operating segments:

Dealing in essential items

Trading Division - Infrastructure

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

Revenue by nature of products	Quarter Ended			Year Ended	Year Ended
	Particulars	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25
Dealing in Essential Items	9,630.86	12,110.55	-	40,492.49	-
Trading Division - Infrastructure	362.66	352.37	-	3,680.30	-
Total	9,993.52	12,462.92	-	44,172.80	-
2. Segment Results before tax and interest					
Particulars					
Dealing in Essential Items	234.57	304.08	-	1,047.08	-
Trading Division - Infrastructure	3.28	7.03	-	111.80	-
Sub Total	237.84	311.11	-	1,158.87	-
Less: Finance Cost	66.90	50.60	-	152.66	-
Add: Other Income	250.36	178.10	-	647.70	-
Less: Expenses	336.94	249.87	-	1,025.68	-
Profit before tax	84.36	188.73	-	628.23	-
Share in Profit (Loss) in Associate Entity	0.09	(3.61)	-	(5.94)	-
Less: Tax expenses	89.39	61.35	-	238.38	-
Net profit for the year	(4.93)	123.77	-	383.91	-

Segment revenue, assets and liabilities results include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

Segment assets and liabilities

The assets and liabilities of the Company are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Major customers

For the quarter ended March 2025, revenue from three customers of the essential item segment represented approximately ₹ 1,217.23 Lakhs, ₹1,154.12 and ₹ 1,060.65 Lakhs of the total revenue.

For the quarter ended December 2024, revenue from three customers of the essential item segment represented approximately ₹ 1,977.92 Lakhs, ₹1,690.56 and ₹ 1,590.49 Lakhs of the total revenue.

For the Year ended March 2025, revenue from one customers of the essential item segment represented approximately ₹ 5,759.90 Lakhs of the total revenue.

The comparative figures of segment results is not applicable because the company had single segment in the corresponding period/year.

For Integra Essentia Limited

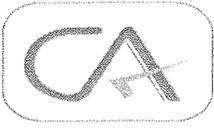
Deepak Kumar Gupta

Whole-time Director

DIN: 00057003

Place: Delhi

Date: 27 May 2025



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF M/S INTEGRA ESSENTIA LIMITED

Opinion

We have audited the accompanying Statement of Annual Financial Results of **M/S INTEGRA ESSENTIA LIMITED** (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

- a. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2025.

Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by Institute of Chartered Accountant of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim financial statements for the year ended March 31, 2025. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance



of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.



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

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Akbhargav.co@gmail.com

M- 8860300686

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

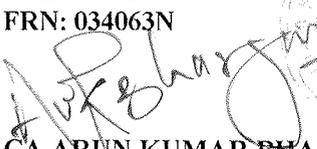
Others Matters

We draw attention to the following points:

- i. The annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated 27th May, 2025.

Our conclusion is not modified in respect of the above matters.

For A K Bhargav & Co.
Chartered Accountants
FRN: 034063N



CA ARUN KUMAR BHARGAV
(Proprietor)
M. No. 548396
UDIN: 25548396BMJAVL9283

Place: New Delhi
Date: 27.05.2025

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034
Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31 March 2025

(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended	Year Ended
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	9,993.52	12,462.92	9,331.37	44,172.80	27,726.66
Other Income	275.06	178.10	731.67	672.40	1,835.73
Total Income	10,268.58	12,641.02	10,063.05	44,845.19	29,562.38
EXPENSES					
Purchases of Stock-in-Trade	9,692.52	11,863.89	9,128.68	43,013.92	26,845.24
Change in inventory of finished goods, work in progress and stock in trade	63.16	287.92	-	-	-
Employee Benefits Expense	21.44	20.85	29.32	80.71	78.37
Finance Costs	66.90	50.60	13.94	152.66	56.29
Depreciation and Amortisation Expense	102.15	104.37	93.61	385.35	371.62
Other Expenses	213.35	149.36	152.12	559.62	314.36
Total Expenses	10,159.52	12,477.00	9,417.67	44,192.26	27,665.88
Profit Before Exceptional Items and Tax	109.06	164.02	645.37	652.93	1,896.51
Exceptional Items	-	-	-	-	-
Profit/ (Loss) Before Tax	109.06	164.02	645.37	652.93	1,896.51
Tax Expense/(Benefits)					
Current Tax	68.18	22.41	28.05	154.50	342.94
Deferred Tax	12.33	11.82	25.45	55.32	25.45
Tax related to previous year	7.37	21.20	-	28.56	-
Profit/(Loss) for the period	21.19	108.59	591.87	414.55	1,528.11
Other Comprehensive Income					
Items that will be not reclassified to profit and loss account (net of tax)	0.80	0.15	(73.71)	3.22	-
Items that will be reclassified to profit and loss account (net of tax)	(0.20)	(0.04)	-	(0.81)	-
Total Comprehensive Income for the period	21.78	108.70	518.16	416.96	1,528.11
Paid up equity share capital	10,676.91	10,676.91	9,140.66	10,676.91	9,140.66
Other Equity excluding Revaluation Reserves	6,297.87		2,549.63	6,297.87	2,549.63
Earnings per Equity Share of ₹ 1 each					
Basic	0.00	0.01	0.06	0.04	0.27
Diluted	0.00	0.01	0.06	0.04	0.27

NOTES

- a) 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.
- b) The above audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 27th May 2025. The Statutory Auditor of the Company has issued the audit report on above Financial Results of the Company for the Quarter and Year Ended 31 March 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.
- c) Previous year/period figures have been regrouped/reclassified/rearranged, wherever necessary, to make them comparable.
- d) The Statement includes the results for quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of year ended 31 March 2025 and the published unaudited results for nine month ended 31 December 2024.
- e) The results of the Company are also available for investors at www.integraessentia.com, www.bseindia.com and www.nseindia.com
- f) The Previous year figures has been audited by the erstwhile Statutory auditors.
- g) Investment in Unquoted shares/securities and Investment in business projects by way of Memorandum of Understanding is subject to fair valuation and such investments has been kept at book value.
- h) Expenses incurred in relation to right issue of shares Rs. 126.08 lakhs has been capitalised and adjusted from other equity during the year ended 31 March 2024.

i) 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.

j) 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

Deepak Kumar Gupta
Whole-time Director
DIN: 00057003

Place: Delhi

Date: 27 May 2025

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034

Standalone Balance Sheet as at 31 March 2025

(All figures are in lakhs except otherwise stated)

Particulars	Note no	As at 31 March 2025	As at 31 March 2024
ASSETS			
Non-Current Assets			
a) Property, Plant and Equipment	3	3,458.76	3,779.16
b) Investment Property	3	1,816.27	-
c) Financial Assets			
(i) Investments	4	2,904.25	3,563.03
(ii) Loans	5	3,495.39	6,932.08
(iii) Other	6	0.97	0.87
d) Deferred Tax Asset (Net)	7	-	-
e) Other non current assets	8	10.69	0.11
		11,686.34	14,275.24
Current Assets			
a) Financial Assets			
(i) Trade Receivables	9	6,742.28	3,903.73
(ii) Cash and Cash Equivalents	10	11.23	195.59
(iii) Loans		484.98	-
(iv) Other	11	5.60	5.60
b) Other Current Assets	12	3,175.47	1,765.33
		10,419.57	5,870.25
Total Assets		22,105.90	20,145.49
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	13	10,676.91	9,140.66
b) Other Equity	14	6,297.87	2,549.63
		16,974.78	11,690.29
LIABILITIES			
Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	15	433.58	724.56
b) Provisions	16	2.39	3.42
c) Deferred tax liabilities (net)	17	80.51	25.19
d) Other non Current Liabilities		13.57	-
		530.04	753.16
Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	18	2,207.58	13.10
(ii) Trade Payables			
total outstanding dues of Micro & Small Enterprises	19	41.92	1,277.82
total outstanding dues of creditors other than Micro & Small Enterprises	19	1,689.97	3,390.53
(iii) Other financial liabilities	20	323.21	248.07
b) Other Current Liabilities	21	183.91	2,429.58
c) Provisions	16	0.01	0.00
d) Current Tax Liabilities (Net)	22	154.49	342.94
		4,601.09	7,702.04
Total Equity and Liabilities		22,105.90	20,145.49

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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Standalone Cash Flow Statement for the year ended March 2025

(All figures are in lakhs except otherwise stated)

Particulars	For the year 2024-25	For the year 2023-24
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	652.93	1,896.51
Adjustment for :		
Depreciation & Amortisation Expense	385.35	371.62
Interest Income	(422.16)	(567.61)
Interest Expense	152.66	56.29
Rental Income	(159.60)	(90.00)
Adjustment of IndAS	-	22.74
Operating Profit before working Capital Changes :	609.18	1,689.56
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(1,420.68)	(1,561.71)
(Increase)/decrease in Other Non Current Assets	(0.10)	37.13
(Increase)/decrease in Trade Receivables	(2,838.56)	(2,868.93)
Increase/(decrease) in Other current Liabilities	(2,157.99)	(561.60)
Increase/(decrease) in Trade payables	(2,936.46)	2,260.09
Cash generated from Operations :	(8,744.61)	(1,005.47)
Direct Taxes Paid	(368.39)	(57.30)
Net Cash flow from/(used in) Operating Activities	(9,113.00)	(1,062.77)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(1,881.16)	(147.05)
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans & Advances	-	1,329.82
Movement in Investments	658.78	(1,571.35)
Rental Income	159.60	90.00
Movement in Loans	2,951.70	-
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	422.16	567.61
Net Cash flow from/(used in) Investing Activities	2,311.08	269.02
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium	4,866.72	-
Proceeds from/ (repayment of) Borrowings	1,903.49	(2,109.84)
Money received against Right Issue	-	-
Right issue expenses	-	(90.25)
Redemption of debenture	-	2,695.00
Interest Paid	(152.66)	(56.29)
Net Cash flow from/(used) in Financing Activities	6,617.56	438.62
Net Increase/Decrease in Cash & Cash Equivalents	(184.36)	(355.13)
Cash & Cash equivalents at the beginning of the year	195.59	550.72
Cash & Cash equivalents at the end of the year	11.23	195.59
Components of Cash and Cash Equivalents	11.23	195.59

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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Business Segment wise Revenue results for the Quarter and Year Ended 31st March, 2025

(All figures are in lakhs except otherwise stated)

Notes forming part of the Standalone financial statements for the Quarter and Year Ended 31st March, 2025

Information on Segment Reporting pursuant to Ind AS 108 - Operating Segments

Operating segments:

Dealing in essential items

Trading Division - Infrastructure

Identification of segments:

The chief operational decision maker monitors the operating results of its business segments separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit and loss of the segment and is measured consistently with profit or loss in these financial statements. Operating segments have been identified on the basis of the nature of products.

Segment revenue and results

The expenses and income which are not directly attributable to any business segment are shown as unallocable expenditure (net of unallocable income).

Revenue by nature of products	Quarter Ended			Year Ended	Year Ended
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
Particulars					
Dealing in Essential Items	9,630.86	12,110.55	-	40,492.49	-
Trading Division - Infrastructure	362.66	352.37	-	3,680.30	-
Total	9,993.52	12,462.92	-	44,172.80	-
2. Segment Results before tax and interest					
Particulars					
Dealing in Essential Items	234.57	304.08	-	1,047.08	-
Trading Division - Infrastructure	3.28	7.03	-	111.80	-
Sub Total	237.84	311.11	-	1,158.87	-
Less: Finance Cost	66.90	50.60	-	152.66	-
Add: Other Income	275.06	178.10	-	672.40	-
Less: Expenses	336.94	274.58	-	1,025.68	-
Profit before tax	109.06	164.02	-	652.93	-
Less: Tax expenses	87.87	55.43	-	238.38	-
Net profit for the year	21.19	108.59	-	414.55	-

Segment revenue, assets and liabilities results include the respective amounts identifiable to each of the segments and amounts allocated on a reasonable basis.

Segment assets and liabilities

The assets and liabilities of the Company are used interchangeably amongst segments. Allocation of such assets and liabilities is not practicable and any forced allocation would not result in any meaningful segregation. Hence, assets and liabilities have not been identified to any of the reportable segments.

Major customers

For the quarter ended March 2025, revenue from three customers of the essential item segment represented approximately ₹ 1,217.23 Lakhs, ₹1,154.12 and ₹ 1,060.65 Lakhs of the total revenue.

For the quarter ended December 2024, revenue from three customers of the essential item segment represented approximately ₹ 1,977.92 Lakhs, ₹1,690.56 and ₹ 1,590.49 Lakhs of the total revenue.

For the Year ended March 2025, revenue from one customers of the essential item segment represented approximately ₹ 5,759.90 Lakhs of the total revenue.

The comparative figures of segment results is not applicable because the company had single segment in the corresponding period/year.

For Integra Essentia Limited

Deepak Kumar Gupta

Director

DIN: 00057003

Place: Delhi

Date: 27 May 2025



CIN: L74110DL2007PLC396238

+91-80762 00456



www.integraessentia.com
cs@integraessentia.com



Unit No. 607, 6th Floor, Pearls Best Height-II,
Netaji Subhash Place, New Delhi-110034, IN



Annexure-II

May 27, 2025

To

**Listing Department
BSE Limited
Phirozee Jeejeebhoy Towers,
Dalal Street, Mumbai-400001
Scrip Code: 535958**

**Listing Department
NSE Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400051
Symbol: ESSENTIA**

Sub: Declaration pursuant to Regulation 33(3) (d) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Ma'am,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. A K Bhargav & Co., Chartered Accountants have issued the Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the quarter and year ended on 31st March 2025 with unmodified opinion.

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

Yours faithfully,

For & on behalf of
Integra Essentia Limited

**Deepak Kumar Gupta
Whole-time Director
DIN: 00057003**

Annexure-III

The details as required under Regulation 30 of SEBI Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 is as follows:

Appointment of Secretarial Auditor:

S.No.	Particulars	Details
1.	Name of the Auditor	M/s Shubhangi Agarwal & Associates
2.	Reason for change viz. appointment	<p>The tenure of M/s. Shubhangi Agarwal & Associates, Secretarial Auditor of the Company, ends on March 31, 2025.</p> <p>To ensure compliance with the Companies Act, 2013 and SEBI (LODR) Regulations, 2015, the Company has appointed as Secretarial Auditor for a further period of five years from April 1, 2025, subject to approval by the members at the ensuing AGM.</p>
3.	Date of appointment and term of appointment	For a term of five years from April 1, 2025, subject to approval of the members at the ensuing AGM.
4.	Brief Profile (in case of appointment)	<p>M/s Shubhangi Agarwal & Associates (SAA) is a peer-reviewed firm of practicing Company Secretaries, offering specialized corporate and legal advisory services.</p> <p>With deep experience in corporate law and compliance, SAA conducts comprehensive secretarial audits, ensuring adherence to the Companies Act, 2013, and other applicable laws. Its services support statutory compliance, corporate governance, and regulatory alignment, helping clients maintain transparency and legal integrity across operations.</p>
5.	Disclosure of relationship between directors (in case of appointment of a director)	Not applicable

Appointment of Internal Auditor:

S.No.	Particulars	Details
1.	Name of the Auditor	M/s. Niraj Kumar Vishwakarma & Associates
2.	Reason for change viz. appointment	Appointment
3.	Date of appointment and term of appointment	May 27, 2025 for the Financial Year 2025-2026
4.	Brief Profile (in case of appointment)	M/s. Niraj Kumar Vishwakarma & Associates, a Delhi-based firm of Cost Management Accountants registered with the Institute of Cost Accountants of India (ICMAI), is well-suited for appointment as Internal Auditor. With over 8 years of professional experience, the firm has demonstrated expertise in cost auditing, internal controls, financial analysis, and regulatory compliance. The firm offers a strong track record of providing insightful and value-driven internal audit services, making it a capable partner in strengthening the internal governance and financial oversight of the organization.
5.	Disclosure of relationship between directors (in case of appointment of a director)	Not applicable