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

September 05, 2026

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

NSE Symbol: ESSENTIA

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

Scrip Code: 535958

Sub: 19th Annual Report of the Company for the Financial Year 2025-26

Dear Sir/Ma'am,

Pursuant to Regulation 34 (1) (a) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find the enclosed herewith copy of 19th Annual Report of the Company for the Financial Year 2025-26.

The above information is also available on the company's website at: https://www.integraessentia.com/investor-relations/annual-general-meetings/

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

for **Integra Essentia Limited**

DEEPAK KUMAR
GUPTA

Deepak Kumar Gupta
Whole -Time Director cum CEO
DIN: 00057003

ANNUAL REPORT

2026

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Board of Directors	
Corporate Information	
Mr. Deepak Kumar Gupta	Whole-Time Director & CEO
Mr. Manoj Kumar Sharma	Whole-Time Director
Mr. Atul Sharma	Whole-Time Director & CFO
Ms. Gunjan Jha	Non-Executive - Independent Director
Ms. Sony Kumari	Non-Executive - Independent Director
Mr. Gurpreet Singh Bhatia	Non-Executive - Independent Director
Registered Office	
Unit No. 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, Pitampura, New Delhi, Delhi, 110034	
Registrar and Share Transfer Agents	
Skyline Financial Services Pvt. Ltd D-153A, 1st Floor, Okhla Industrial Area, Phase -I, New Delhi, Delhi,110020	
Board Committees	
Audit Committee	
Ms. Gunjan Jha	Chairperson
Ms. Sony Kumari	Member
Mr. Atul Sharma	Member
Nomination & Remuneration Committee	
Ms. Gunjan Jha	Chairperson
Ms. Sony Kumari	Member
Mr. Gurpreet Singh Bhatia	Member
Stakeholder Relationship Committee	
Ms. Gunjan Jha	Chairperson
Ms. Sony Kumari	Member
Mr. Atul Sharma	Member

INTEGRA ESSENTIA LIMITED

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 19th Annual General Meeting (AGM) of Integra Essentia Limited will be held on Monday, September 28, 2026, at 04:30 P.M. through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"), to transact the following businesses:

ORDINARY BUSINESS

1. **ADOPTION OF AUDITED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026:**

   To consider and adopt the Audited Financial Statements for the Financial Year (FY) ended March 31, 2026, together with the reports of the Board of Directors and Auditors thereon and if thought fit, to pass, the following resolution as an ***Ordinary Resolution*:**

   "RESOLVED THAT Audited Financial Statements of the Company for the financial year ended March 31, 2026, along with the reports of Board of Directors and Auditors thereon, as circulated to the Members be and are hereby received, considered and adopted."

2. **TO APPOINT A DIRECTOR IN PLACE OF MR. DEEPAK KUMAR GUPTA (DIN: 00057003), WHOLE-TIME DIRECTOR, WHO RETIRES BY ROTATION AND BEING ELIGIBLE, OFFERS HIMSELF FOR REAPPOINTMENT:**

   Based on the terms of appointment, executive and non-executive Directors are subject to retirement by rotation, Mr. Deepak Kumar Gupta (DIN: 00057003), who was appointed as Director for the current term, and is the longest serving member on the Board, retires by rotation and being eligible, seeks re-appointment.

   To the extent that Mr. Deepak Kumar Gupta (DIN: 00057003), Whole-Time Director is required to retire by rotation, he would need to be reappointed as such. Therefore, shareholders are requested to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

   "RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be and is hereby accorded for the reappointment of Mr. Deepak Kumar Gupta (DIN: 00057003), Whole-Time Director as such, to the extent that he is required to retire by rotation."

SPECIAL BUSINESS

3. **MEMBERS APPROVAL FOR RELATED PARTY TRANSACTIONS UNDER SECTION 188 OF THE COMPANIES ACT 2013:**

   To consider and, if thought fit, to pass the following resolution as Special Resolution:

   "RESOLVED THAT in supersession of all the earlier resolutions passed in this regard if any, and pursuant to the provisions of Regulation 23(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (SEBI Listing Regulations') and the Company's policy on Related Party Transactions, approval of the Members be and is hereby accorded to the Board of Directors of the Company (Board) to enter into contract(s) / arrangement(s) / transaction(s) with a related party(s) within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations, to avail and provide any service and for purchase and sale of goods and material, as the Board may deem fit, up to a maximum aggregate value of Rs. 150 crore (Rupees Hundred and Fifty Crore Only) at arm's length basis and in the ordinary course of business, for the Financial Year 2026-27.

RESOLVED FURTHER THAT documents, file applications and make representations in respect thereof the Board be and is hereby authorized to do and perform all such acts, deeds, matters and things, as may be necessary, including finalizing the terms and conditions, methods and modes in respect thereof and finalizing and executing necessary documents, including contracts, schemes, agreements and such other and seek approval from relevant authorities, including Governmental authorities in this regard and deal with any matters, take necessary steps as the Board may in its absolute discretion deem necessary, desirable or expedient to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT all actions taken by the Board in connection with any matter referred to or contemplated in this resolution are hereby approved, ratified and confirmed in all respects.

RESOLVED FURTHER THAT the Board be and is hereby authorized to delegate all or any of the powers herein conferred to any Director(s) or Chief Financial Officer or to any other Officer(s)/Authorized Representative(s) of the Company to do all such acts and take such steps as may be considered necessary or expedient to give effect to the aforesaid resolution(s)."

4. RE-APPOINTMENT OF MS. GUNJAN JHA (DIN: 09270389) AS AN INDEPENDENT DIRECTOR (NON-EXECUTIVE) OF THE COMPANY FOR THE SECOND TERM

To consider and, if thought fit, to pass the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('Act'), read with Schedule V to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014 ('Rules') (including any statutory modification(s) or re-enactments(s) thereof for the time being in force), Regulation 17 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended from time to time and based on the recommendation of the Nomination and Remuneration Committee, Ms. Gunjan Jha (DIN: 09270389) who was appointed an Independent Director in Board Meeting held on August 7, 2021 for a term of five years, and who meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and who has submitted a declaration to that effect, and who is eligible for re-appointment as an Independent Director of the Company, be and is hereby re-appointed as an Independent Director of the Company to hold office for second term of five years commencing from August 6, 2026 and whose office shall not be liable to retire by rotation.

RESOLVED FURTHER THAT any one Director or Chief Financial Officer be and is hereby authorized to do all acts, deeds and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

5. RE-APPOINTMENT OF MS. SONY KUMARI (DIN: 09270483) AS AN INDEPENDENT DIRECTOR (NON-EXECUTIVE) OF THE COMPANY FOR THE SECOND TERM

To consider and, if thought fit, to pass the following resolution as Special Resolution:

"**RESOLVED THAT** pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 ('Act'), read with Schedule V to the Act and the Companies (Appointment and Qualification of Directors) Rules, 2014 ('Rules') (including any statutory modification(s) or re-enactments(s) thereof for the time being in force), Regulation 17 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), as amended from time to time and based on the recommendation of the Nomination and Remuneration Committee, Ms. Sony

Kumari (DIN: 09270483), who was appointed an Independent Director in Board Meeting held on August 7, 2021 for a term of five years, and who meets the criteria for independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended and who has submitted a declaration to that effect, and who is eligible for re-appointment as an Independent Director of the Company, be and is hereby re-appointed as an Independent Director of the Company to hold office for second term of five years commencing from August 6, 2026 and whose office shall not be liable to retire by rotation.

RESOLVED FURTHER THAT any one Director or the Company Secretary be and is hereby authorized to do all acts, deeds and things and to take all such steps as may be necessary, proper or expedient to give effect to this resolution."

by orders of Board
for **Integra Essentia Limited**

Sd/-
Deepak Kumar Gupta
Whole-Time Director & CEO

Place: New Delhi
Date: September 02, 2026

INTEGRA ESSENTIA LIMITED

NOTES:

1. The Ministry of Corporate Affairs (MCA), vide its General Circular No. 20/2020 dated 5th May, 2020 read with the subsequent circulars issued from time to time, the latest one being General Circular No. 03/2025 dated 22nd September, 2025 (MCA Circulars), has allowed the Companies to conduct the Annual General Meeting (AGM) through Video Conferencing (VC) or Other Audio-Visual Means (OAVM). In compliance with the provisions of the Companies Act, 2013 (the Act), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (Listing Regulations) and MCA Circulars, the 19th AGM of the Company shall be conducted through VC/OAVM. In compliance with the MCA Circulars and SEBI Circulars, the provisions of the Act and the SEBI Listing Regulations, the 19th AGM is being conducted through VC/OAVM herein after called as "e-AGM". In view of the same, the registered office of the Company shall be deemed to be the venue of the AGM.

1. Pursuant to the Circular No. 14/2020 dated April 08, 2020, issued by the Ministry of Corporate Affairs, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting.

2. The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

3. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

4. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) the Secretarial Standard on General Meetings (SS-2) issued by the ICSI and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and the Circulars issued by the Ministry of Corporate Affairs from time to time the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as e-voting on the date of the AGM will be provided by NSDL.

5. Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 relating to the Special Business to be transacted at the Annual General Meeting is annexed.

6. In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.integraessentia.com The Notice can also be accessed from the websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e. www.evoting.nsdl.com.

7. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

8. The Register of Members and Share Transfer Books shall remain closed from Tuesday, September 22, 2026 to Monday, September 28, 2026 (Both days inclusive) for the purpose of annual closing and for the 19th Annual General Meeting of the Company.

9. The Company has appointed M/s Shubhangi Agarwal and Associates, a Practicing Company Secretary, as Scrutinizer to scrutinize the remote e-voting process and through poll at the Annual General Meeting in a fair and transparent manner and he has communicated his willingness to be appointed and will be available for same purpose.

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING AND JOINING GENERAL MEETING ARE AS UNDER

The remote e-voting period begins on Friday, September 25, 2026, at 09:00 A.M. and ends on Sunday, September 27, 2026, at 5:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the record date (cut-off date) i.e. Monday, September 21, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Monday, September 21, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner**" icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on Company name or **e-Voting service provider i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on Company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible Companies where the evoting is in progress as per the information provided by Company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.

Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on Company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.
   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.
4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID

	For example, if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the Company For example, if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the Company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
   b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
   c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the Companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of Company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.
8. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
9. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to csigl2021@gmail.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to csigl2021@gmail.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A)** i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE EGM/AGM ARE AS UNDER

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE EGM/AGM THROUGH VC/OAVM ARE AS UNDER

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against Company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at csigl2021@gmail.com. The same will be replied by the Company suitably.

6. Members who would like to express their views or ask questions during the AGM may register themselves as a speaker by sending their request from their registered e-mail address mentioning their name, DP ID and Client ID/ Folio number, PAN, mobile number at least seven (7) days in advance before the start of the meeting. Those Members who have registered themselves as a speaker will only be allowed to express their views/ask questions during the AGM. The Company reserves the right to restrict the number of speakers depending on the availability of time for the AGM.

By orders of Board
for **Integra Essentia Limited**

Deepak Kumar Gupta
(Whole-Time Director & CEO)

Place: New Delhi
Date: September 02, 2026

EXPLANATORY STATEMENT AS PER SECTION 102 OF THE COMPANIES ACT, 2013

ITEM NO. 3

To ensure continuous business operation without any interruption, approval of the shareholders is being sought, to enter into related party transaction(s) with related party(s) as defined under within the meaning of Section 2(76) of the Companies Act, 2013 and Regulation 2(1)(zb) of the SEBI Listing Regulations, to avail and provide any service and for purchase and sale of goods and material for an amount of Rs. 150 crore (Rupees Hundred and Fifty Crore Only) during Financial Year 2026-27.

Approval being sought for Financial Year 2026-27 as per the requirements of Regulation 23(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), all material related party transactions shall require the approval of Members through a Resolution. Further, the explanation to Regulation 23(1) of the SEBI Listing Regulations states that a transaction with a related party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transactions during the financial year, exceeds 10% of the annual consolidated turnover of the Company as per the last audited financial statements of the Company. The estimated value of transaction with related party(s) for Financial Year 2026-27 will be Rs. 150 crore (Rupees Hundred and Fifty Crore Only). Hence, it is proposed to secure shareholders' approval for the related party contracts/ arrangements to be entered into with related party(s) during Financial Year 2026-27.

The Board recommends the special resolution set forth at Item No. 3 of the Notice for approval of the Members.

None of the Directors or Key Managerial Personnel of the Company and/or their relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 3 of the Notice, except to the extent of their shareholding, if any.

ITEM NO. 4

Ms. Gunjan Jha (DIN: 09270389) was appointed as an Independent Director of the Company by the Board at its meeting held on August 7, 2021, for a term of five consecutive years. Pursuant to Section 149(10) of the Companies Act, 2013 ("Act"), an Independent Director may be re-appointed for a second term of up to five consecutive years, subject to approval of the Members by way of a Special Resolution and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

Ms. Gunjan Jha is eligible and has offered herself for re-appointment for a second term of five consecutive years. She is a Fellow Member of the Institute of Chartered Accountants of India (ICAI) and holds a Bachelor of Commerce degree from Patna University, with over nine years of experience in finance, taxation, audit and related areas.

The Company has received the requisite declarations and confirmations from Ms. Gunjan Jha, including confirmation of her independence under the Act and the SEBI LODR Regulations, and that she is not disqualified under Section 164 of the Act or debarred from holding the office of Director by SEBI or any other statutory authority.

In the opinion of the Board, Ms. Gunjan Jha fulfils the prescribed conditions for re-appointment as an Independent Director and is independent of the management. The Board has evaluated her performance and, based on the recommendation of the Nomination and Remuneration Committee, considers her continued association beneficial to the Company. Accordingly, the Board recommends her re-appointment as an Independent Director for a second term of five consecutive years.

Except Ms. Gunjan Jha, none of the Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the proposed Resolution.

The Board recommends the Special Resolution set out at Item No. 4 for approval of the Members.

INTEGRA ESSENTIA LIMITED

ITEM NO. 5

Ms. Sony Kumari (DIN: 09270483) was appointed as an Independent Director of the Company by the Board at its meeting held on August 7, 2021, for a term of five consecutive years. Pursuant to Section 149(10) of the Companies Act, 2013 ("Act"), an Independent Director may be re-appointed for a second term of up to five consecutive years, subject to approval of the Members by way of a Special Resolution and applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations").

Ms. Sony Kumari is eligible and has offered herself for re-appointment for a second term of five consecutive years. She is an Associate Member of the Institute of Company Secretaries of India (ICSI) and holds a Bachelor of Commerce degree from the University of Delhi. She has over 8 years of professional experience in corporate secretarial matters, corporate governance and statutory compliances.

The Company has received the requisite declarations and confirmations from Ms. Sony Kumari, including confirmation of her independence under the Act and the SEBI LODR Regulations, and that she is not disqualified under Section 164 of the Act or debarred from holding the office of Director by SEBI or any other statutory authority.

In the opinion of the Board, Ms. Sony Kumari fulfils the prescribed conditions for re-appointment as an Independent Director and is independent of the management. The Board has evaluated her performance and, based on the recommendation of the Nomination and Remuneration Committee, considers her continued association beneficial to the Company. Accordingly, the Board recommends her re-appointment as an Independent Director for a second term of five consecutive years.

Except Ms. Sony Kumari, none of the Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the proposed Resolution.

The Board recommends the Special Resolution set out at Item No. 5 for approval of the Members.

By orders of Board
for **Integra Essentia Limited**

Sd/-
Deepak Kumar Gupta
(Whole-Time Director & CEO)

Place: New Delhi
Date: September 02, 2026

INTEGRA ESSENTIA LIMITED

Annexure A

DETAILS OF DIRECTORS WHO ARE PROPOSED TO BE APPOINTED
[Pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 and clause 1.2.5 of the Secretarial Standard -2]

Name	Mr. Deepak Kumar Gupta
Age	49 years
DIN	0057003
Nationality	Indian
Date of first appointment on the Board	July 27, 2022
Experience and Nature of expertise in specific functional areas	He has in depth knowledge of Accounts, Business- process etc. and has more than 14 years' rich in hand experience of handling various corporate strategic planning.
Qualification	Mr. Deepak Kumar Gupta has done Bachelor of Commerce and Master of Business Administration (Finance).
Shareholding in the Company directly or as beneficial owner for any other person	NIL
Terms and conditions of appointment	Re-appointment as a Whole-time Director of the Company.
Directorships held in other Companies.	Suma Fibres and Allies Limited Haryana Foils Limited. GG Engineering Limited
Membership / Chairmanship of Committee(s) of other Companies:	Membership-3 Chairmanship- 2
(only two Committees viz. Audit Committee and Stakeholders Relationship Committee have been considered)	-
Relationship with other Directors, Manager and Key Managerial Personnel of the Company	No, Not related to any existing / New Director
No. of meetings of the Board of Directors attended during the F.Y. 2025-26	5

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DETAILS OF DIRECTORS WHO ARE PROPOSED TO BE APPOINTED
[Pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 and clause 1.2.5 of the Secretarial Standard -2]

Name	Ms. Gunjan Jha
Age	37 years
DIN	09270389
Nationality	Indian
Date of first appointment on the Board	August 07, 2021
Experience and Nature of expertise in specific functional areas	Has more than 10 years' experience in financial, taxation, audit etc.
Qualification	Fellow member of Institute of Chartered Accountant of India (ICAI) and Bachelor of Commerce from Patna University.
Shareholding in the Company directly or as beneficial owner for any other person	Nil
Terms and conditions of appointment	Re-appointment as an Independent Director of the Company for five years w.e.f. August 6, 2026.
Directorships held in other Companies.	Advikca Finvest Limited
Membership / Chairmanship of Committee(s) of other Companies:	Membership-2 Chairmanship- 2
(only two Committees viz. Audit Committee and Stakeholders Relationship Committee have been considered)	-
Relationship with other Directors, Manager and Key Managerial Personnel of the Company	No, not related to any existing / New Director
No. of meetings of the Board of Directors attended during the F.Y. 2025-26	5

DETAILS OF DIRECTORS WHO ARE PROPOSED TO BE APPOINTED
[Pursuant to Regulation 36(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 and clause 1.2.5 of the Secretarial Standard -2]

Name	Ms. Sony Kumari
Age	33 years
DIN	09270483
Nationality	Indian
Date of first appointment on the Board	August 07, 2021
Experience and Nature of expertise in specific functional areas	Has more than 8 years' experience in Corporate Secretarial, legal, Statutory Compliance, Corporate Governance, IPR and allied matters.
Qualification	Associate member of Institute of Company Secretaries of India (ICSI) and Bachelor of Commerce from University of Delhi.
Shareholding in the Company directly or as beneficial owner for any other person	Nil
Terms and conditions of appointment	Re-appointment as an Independent Director of the Company for five years w.e.f. August 6, 2026.
Directorships held in other listed Companies.	Teamo Productions HQ Limited Advik Capital Limited Carnation Industries Limited
Membership / Chairmanship of Committee(s) of other Companies:	Membership- 5 Chairmanship- 1
(only two Committees viz. Audit Committee and Stakeholders Relationship Committee have been considered)	-
Relationship with other Directors, Manager and Key Managerial Personnel of the Company	No, not related to any existing / New Director
No. of meetings of the Board of Directors attended during the F.Y. 2025-26	3

INTEGRA ESSENTIA LIMITED

DIRECTORS' REPORT

Dear Shareholders,

The Directors present the 19th Annual Report together with the Audited Statement of Accounts for the financial year ended March 31, 2026.

FINANCIAL RESULTS AND OPERATIONS

The financial performance of your Company for the year ended March 31, 2026, is tabulated below:

(Rs. in Lakhs)

Particulars	FY 2025-26	FY 2024-25
Net Sales /Income from Business Operations	47,361.63	44,172.80
Other Income	670.58	647.70
Total Income	**48,032.22**	**44,845.19**
Cost of material consumed		-
Purchase of Stock in trade	47,125.23	43,013.92
Employee Benefit Expense	63.50	80.71
Changes in Inventories	(981.67)	-
Financial Costs	324.68	156.83
Depreciation	239.90	385.35
Other Expenses	1203.34	555.44
Total Expenses	**47,974.98**	**44,192.26**
Profit before Exceptional items	**57.24**	**652.93**
Less: Exceptional items	-	-
Net Profit Before Tax	**57.24**	**652.93**
Less Current Tax	49.15	154.50
Less Previous year adjustment of Income Tax	4.93	28.56
Less Deferred Tax	(30.37)	55.32
Profit for the Period	**34.88**	**416.96**
Earnings per share	**0.00**	**0.04**

During the year under review, the Company achieved a turnover of Rs. 47,361.63 Lakhs, whereas the Profit of the Company for the period under review were Rs. 34.88 Lakhs as compared to profit of the Company Rs. 416.96 Lakhs in the previous year.

BUSINESS OVERVIEW

Our Company is engaged in the trading of Life Essentials, covering key sectors such as Food (agro-products), Clothing (textiles and garments), Infrastructure (materials and services for construction and development), and Energy (products, materials, and services for renewable energy equipment and projects). We also deal in a range of ancillary products and services that are vital to sustaining modern life. Our objective is to become the ultimate one-stop destination for all essential needs—Roti, Kapda, aur Makan. Accordingly, the main objects of the Company have been amended with the requisite approval of the shareholders. A detailed overview of the Company's business operations and future outlook is provided in the Management Discussion and Analysis Report, which forms an integral part of this Annual Report.

CHANGE IN REGISTERED OFFICE

There is no change in the registered office of the Company during the period under review. The current registered office address of the Company is: Unit No. 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, Maurya Enclave, New Delhi, Delhi – 110034.

INTEGRA ESSENTIA LIMITED

TRANSFER TO RESERVE

During the year under review, the Company has not transferred any amount to General Reserve.

DIVIDEND

Keeping in view the future expansion plans, your Board of Directors do not recommend any dividend for the Financial Year 2025-26.

SHARE CAPITAL

As on March 31, 2026, the Issued and Paid-up Share Capital of the Company stood at Rs. 1,06,76,90,544/ divided into 1,06,76,90,544 fully paid-up equity shares of face value of Rs. 1/ per share.

DEPOSITS

Your Company has neither invited nor accepted any deposits within the meaning of Section 73 of the Companies Act, 2013 ("the Act") and the Companies (Acceptance of Deposits) Rules, 2014.

PARTICULARS OF LOANS, GUARANTEES AND INVESTMENTS

Details of Loans, Guarantees and Investments have been disclosed in the notes to Financial Statements.

SUBSIDIARY & ASSOCIATES COMPANY

During the year under review, your Company had M/s Brewtus Beverages Pvt. Ltd as its Associate Company.

MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY WHICH HAVE OCCURRED BETWEEN THE END OF THE FINANCIAL YEAR OF THE COMPANY TO WHICH THE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

There were no material changes or commitments affecting the financial position of the Company between the end of the financial year ended March 31, 2026 and the date of this Report, except for the Rights Issue of Equity Shares, details of which are set out below:

Particulars	Details
Issue Size	Up to 68,75,92,710 Equity Shares aggregating up to ₹99.70 Crore
Issue Price	₹1.45 per Equity Share, including a premium of ₹0.45 per share
Rights Entitlement Ratio	161:250
Record Date	May 20, 2026
In-principle approval – NSE	Received on February 05, 2026
In-principle approval – BSE	Received on February 06, 2026
Issue Period	May 29, 2026 to June 10, 2026
Allotment	68,75,92,710 fully paid-up Equity Shares allotted on June 11, 2026
Pre-Issue Capital	1,06,76,90,544 Equity Shares
Post-Issue Capital	1,75,52,83,254 Equity Shares
Trading approval	Received from the Stock Exchange/s on June 15, 2026
Commencement of trading	June 16, 2026

WEB ADDRESS FOR ANNUAL RETURN

Pursuant to Section 92(3) Section 134 (3) (a) of the Companies Act, 2013, the Company has placed copy of Annual Return as on 31st March, 2026 as prescribed in Form MGT-7 of the Companies (Management and Administration) Rules, 2014 on its website of the Company. By virtue of amendment to Section 92(3) of the Companies Act, 2013, the Company is not required to provide extract of Annual Return (Form MGT-9) as part of the Board's report.

MANAGEMENT DISCUSSION AND ANALYSIS

Management Discussion and Analysis of the financial conditions, future outlook and results of the operations of the Company for the year under review, as stipulated under Regulation 34(2)(e) of SEBI (LODR) Regulations, 2015 is given under separate section of this Annual Report and forms part of the Directors' Report.

CORPORATE GOVERNANCE REPORT

The Company believes in adhering to the best corporate governance practices and its philosophy emphasizes fair and transparent governance and disclosure practices which helps your Company to follow the path of its vision and mission. It strongly believes in developing the best corporate governance policies and procedures based on principals of fair and transparent disclosures, equity, accountability and responsibility. A detailed report on Corporate Governance, in terms of Regulation 34 of the Listing Regulations, forms part of the Annual Report.

A certificate confirming compliance with the requirements of Corporate Governance as enumerated under the extant provisions of Listing Regulations issued by M/s. Shubhangi Agarwal & Associates, Company Secretaries, is also annexed to the said report.

WHISTLE BLOWER POLICY AND VIGIL MECHANISM

The Vigil Mechanism/ Whistle Blower Policy has been put in place for the Directors and Employees to report their genuine concerns about the unethical behaviour, actual or suspected fraud or violation of the Company's Code of Conduct. The mechanism provides for adequate safeguards against the victimization of Directors and employees who avail of the mechanism. The Whistle blower Policy is available on the website of the Company.

BOARD OF DIRECTORS

The Board of Directors provides a blueprint for the success of any organization; it plans and implements various strategies to grow not only in number but in value and cater to its stakeholders.

Your Company's Board consists of learned professionals and experienced individuals from different fields. As on the date of report, your Board comprises of Six Directors. Amongst the Directors, three are executive, and Three are Non-Executive Independent Directors including two Women Independent Directors on the Board.

Accordingly, as on March 31, 2026, the composition of the Board of Directors is as follows:

Sl. No.	DIN	Name	Designation	Date of Appointment
1.	00057003	Mr. Deepak Kumar Gupta	Whole-Time Director & CEO	July 27, 2023
2.	09665484	Mr. Manoj Kumar Sharma	Whole-Time Director	July 19, 2024
3.	08290588	Mr. Atul Sharma	Whole-Time Director & CFO	January 17,2026
4.	09270389	Ms. Gunjan Jha	Non-Executive - Independent Director	September 30, 2021
5.	09270483	Ms. Sony Kumari	Non-Executive - Independent Director	September 30, 2021
6.	10119925	Mr. Gurpreet Singh Bhatia	Non-Executive - Independent Director	December 23, 2024

INTEGRA ESSENTIA LIMITED

1) *Mr. Atul Sharma (DIN:* 08290588*) was appointed as Whole-Time Director and CFO w.e.f. January 17,2026.*
2) *Mr. Gurpreet Singh Bhatia (DIN:* 10119925*) who was appointed as independent Director by Board of Directors on December 23, 2024 and members accorded their approval in Postal Ballot concluded on April 26, 2025.*

Further, during the financial year ended March 31, 2026, following persons ceased to hold office:

1) Ms. Shweta Singh (DIN: 09270488) resigned from Directorship w.e.f. January 17,2026
2) Mr. Anshumali Bhushan (DIN: 01258923) resigned from Directorship w.e.f August 1,2025.

Declarations by Independent Directors

All the Independent Directors have given a declaration under section 149(7) of the Act confirming that they fulfil the criteria of independence as provided under section 149(6) of the Act [including compliance of Rule 5 and 6 of Companies (Appointment and Qualification of Directors) Rules, 2014] and regulations 16(1)(b) & 25 of Listing Regulations and have also complied with the Code for Independent Directors as prescribed in Schedule IV of the Act.

All the Independent Directors of the Company have registered themselves in the data bank maintained with the Indian Institute of Corporate Affairs, Manesar ('IICA"). In terms of section 150 of the Act read with rule 6(4) of the Companies (Appointment & Qualification of Directors) Rules, 2014, the Independent Directors are required to undertake online proficiency self-assessment test conducted by the IICA within a period of two (2) year from the date of inclusion of their names in the data bank. The Independent Directors, whosoever is required, shall undertake the said proficiency test.

In the opinion of the Board all Independent Directors possess strong sense of integrity and having requisite experience (including proficiency), qualification, skills and expertise as well as independent of the management.

There has been no change in the circumstances which may affect their status as Independent Director during the financial year under review.

None of the Directors disqualifies for appointment under Section 164 of the Companies Act, 2013.

Appointment and Resignation of Key Managerial Personnel

As per the requirement under the provisions of section 203 of the Act, the following are the Key Managerial Personnel (KMP) of the Company as on the date of this report:

Name	Designation
Mr. Deepak Kumar Gupta	Whole-Time Director & Chief Executive Officer
Mr. Atul Sharma	Whole-Time Director & Chief Financial Officer
Mr. Manoj Kumar Sharma	Whole-Time Director
Mr. Sandeep Somani	Company Secretary & Compliance Officer

* During the year under review, Ms. Shweta Singh has resigned as Whole-Time Director & CFO w.e.f January 17, 2026 and thereafter Mr. Pankaj Kumar Sharma resigned as Company Secretary & Compliance Officer on February 07, 2026 and Mr. Sandeep Somani appointed as Company Secretary & Compliance Officer with effect from May 2, 2026.

PERFORMANCE EVALUATION OF THE BOARD

In line with the statutory requirements enshrined under the Companies Act, 2013 and the Listing Regulations, the Board carried out a performance evaluation of itself, its Committees, the Chairman and each of the other Directors. The performance evaluation was carried out on the basis of framework approved by the Nomination and Remuneration Committee. The Committee had unanimously consented for an 'in-house' review built on suggestive parameters. Based on the suggestive parameters approved by the Nomination and Remuneration Committee, the following evaluations were carried out:

- Review of performance of the non- independent Directors and Board as a whole by Independent Directors.
- Review of the performance of the Chairperson by the Independent Directors.
- Review of Board as a whole by all the Members of the Board.
- Review of all Board Committees by all the Members of the Board.
- Review of Individual Directors by rest of the Board Members except the Director being evaluated.

Results of all such above referred evaluations were found satisfactory.

AUDITORS

a) STATUTORY AUDITORS & AUDIT REPORT

Through members approval at 15th Annual General Meeting, the Board of Director of your Company has appointed M/s A.K. Bhargav & Co., Chartered Accountants, (Firm Registration No: 036340N) as the Statutory Auditors of the Company for a period of 5 consecutive years i.e from the conclusion of the 15th Annual General Meeting till the conclusion of Annual General Meeting which ought to be held in the year 2027.

The Statutory Auditors have issued a Qualified Opinion on the Standalone and Consolidated Financial Statements of the Company for the financial year ended March 31, 2026. The qualifications contained in the Independent Auditors' Reports, together with the corresponding comments and explanations of the Board of Directors thereon, are set out hereunder.

Further, the observations made by the Auditors, other than the qualifications, are self-explanatory and read together with the Notes forming part of the Financial Statements and, therefore, do not call for any further comments. During the year under review, the Statutory Auditors have not reported any fraud under Section 143(12) of the Companies Act, 2013. The Independent Auditors' Reports form part of the Annual Report.

STATUTORY AUDITORS' QUALIFICATIONS AND BOARD'S COMMENTS THEREON

Auditor's Qualification	Board's explanation
Standalone	
The Company has held units of Nakshatra Special Situation Fund amounting to Rs. 7.50 Cr as at March 31, 2026. The valuation of such investment is requited to be carried out at fair value in accordance with Indian Accounting Standard (Ind AS) 109 Financial Instruments. In the absence of sufficient appropriate audit evidence regarding the fair valuation of the aforesaid investment, we were unable to determine whether any adjustments were necessary to the carrying amount of the investment as at March 31, 2026, the resultant impact on fair value changes recognized in the Statement of Profit and Loss and the related disclosures in the financial statements.	The Board has taken note of the observation of the Statutory Auditors and is of the view that the matter is being appropriately addressed by the Company in accordance with the applicable accounting and regulatory requirements.
Consolidated	
The Company has held units of Nakshatra Special Situation Fund amounting to Rs. 7.50 Cr as at March 31, 2026. The valuation of such investment is requited to be carried out at fair value in accordance with Indian Accounting Standard (Ind AS) 109 Financial Instruments. In the absence of sufficient appropriate audit evidence regarding the fair valuation of the aforesaid investment, we were unable to determine whether any adjustments were necessary to the carrying amount of the investment as at March 31, 2026, the resultant impact on fair value changes recognized in the Statement of Profit and Loss and the related disclosures in the financial statements.	The Board has taken note of the observation of the Statutory Auditors and is of the view that the matter is being appropriately addressed by the Company in accordance with the applicable accounting and regulatory requirements.

b) SECRETARIAL AUDIT

Pursuant to Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has obtained the Secretarial Audit Report for the financial year ended on 31st March, 2026 from M/s. Shubhangi Agarwal & Associates, Company Secretaries and the same forms part of the Annual Report. The Secretarial audit report contain any qualifications, reservations or adverse remarks. The Report in form MR-3 attached in this Annual Report.

c) COST AUDIT

Provisions of Section 148 of the Companies Act 2013 regarding maintenance of cost records and audit thereof is not applicable to your Company.

d) INTERNAL CONTROLS SYSTEM AND THEIR ADEQUACY

The Board is responsible for establishing and maintaining adequate internal financial control as per Section 134 of the Act. Your Company's internal control systems and processes commensurate with scale of operations of the Business.

According to Section 134(5)(e) of the Companies Act, 2013, the term Internal Financial Control (IFC) means the policies and procedures adopted by the Company for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, Rule 8(5)(viii) of Companies (Accounts) Rules, 2014 requires the information regarding adequacy of Internal Financial Controls with reference to the financial statements to be disclosed in the Board's report.

The Company has a well-placed, proper, and adequate IFC system which ensures that all assets are safeguarded and protected and that the transactions are authorized, recorded, and reported correctly. The Internal Auditors are an integral part of the internal control system of the Company. Maintain its objective and independence, the Internal Auditors report to the Audit Committee of the Board. The Internal Auditors monitor and evaluate the efficacy and adequacy of internal control systems in the Company

HUMAN RESOURCE MANAGEMENT

Integra is successfully expanding its business aligning with its core object i.e. Roti, Kapda, Makan. We work as teams by aligning objectives with organizational strategy to drive business outcomes successfully and personal motivation. The above success was possible, we strive to on Board the right people, with the right skills and knowledge, at the right time. The talent of individual employees utilized effectively managing it with strategies and initiatives driven to achieve business goals.

PARTICULARS OF EMPLOYEE

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 has been annexed to this report as '**Annexure A'.**

None of the employees of the Company are being paid remuneration exceeding the prescribed limit under the said provisions and rules.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO

The information on technology absorption and foreign exchange earnings and outgo as required pursuant to Section 134(3)(m) of the Companies Act, 2013 read with Rule 8 of the Companies (Accounts) Rules, 2014, is as under:

PARTICULARS	REMARKS
A. CONSERVATION OF ENERGY:	
The Steps taken or impact on conservation of energy;	The Company is taking due care of using electricity in the office and its branches.
The Steps taken by the Company for utilizing alternate sources of energy;	Companies usually take care of optimum utilization of energy.
The Capital investment on energy conservation equipment's	No capital investment on Energy Conservation equipment was made during the financial year.
B. TECHNOLOGY ABSORPTION:	
The Company has nothing to disclose with regard to technology absorption.	
C. FOREIGN EXCHANGE EARNINGS AND OUTGO:	
The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows.	Foreign Exchange earned: Nil Foreign Exchange outgo: Nil

MEETINGS

A. BOARD MEETINGS

The Board meets at least once a quarter to review the quarterly results and other items of the agenda. During the financial year ended on March 31, 2026, five (5) Board Meetings were held and the gap between the two consecutive meetings was within the statutory limit. Details of the Board meetings are given in the Corporate Governance Report annexed herewith for the financial year ended March 31, 2026.

B. DISCLOSURE OF VARIOUS COMMITTEES OF BOARD OF DIRECTORS:

I. AUDIT COMMITTEE

The Company has constituted a well-qualified and Independent Audit Committee as required under Section 177 of the Companies Act, 2013 as also in fulfillment of the requirements of Regulations 18 of the SEBI (LODR) Regulations, 2015. The primary objective of the Audit Committee is to monitor and provide effective supervision of the management's financial reporting process with a view to ensure accurate, timely and proper disclosure and transparency, integrity and quality of financial reporting.

The Audit Committee met four (4) times during the financial year. The details of meetings with attendance thereof and terms of reference of the Audit Committee have been provided in the Corporate Governance Report which forms part of this Report.

II. STAKEHOLDERS' RELATIONSHIP COMMITTEE

The composition of the Stakeholders Relationship Committee is in compliance with the provisions of Section 178(5) of the Companies Act, 2013 and Regulation 20 of the SEBI (LODR) Regulations, 2015.

The Stakeholders' Relationship Committee met one (1) time during the financial year. The details about the composition of the committee of the Board of Directors along with attendance thereof have been provided in the Corporate Governance Report which forms part of this Report.

III. NOMINATION & REMUNERATION COMMITTEE

In terms of section 178 of the Act read with Companies (Meetings of Board and its Powers) Rules, 2014 and regulation 19 of the Listing Regulations, your Company has in place duly constituted Nomination and Remuneration Committee of the Board of Directors. The Nomination and Remuneration Committee met two (2) times during the financial year. The details of the composition of the committee along with other details are available in the Corporate Governance Report which forms part of this Report.

NOMINATION AND REMUNERATION POLICY

The Board has in accordance with the provisions of sub-section (3) of Section 178 of the Companies Act, 2013 and as per the Listing regulations, formulated the policy setting out the criteria for determining qualifications, positive attributes, independence of a Director and policy relating to remuneration for Directors, Key Managerial Personnel and other employees which is also available on the Company's website at www.integraessentia.com.

CORPORATE SOCIAL RESPONSIBILITY

During the financial year under review, the Company crossed the prescribed thresholds under Section 135 of the Companies Act, 2013, and accordingly, the provisions relating to Corporate Social Responsibility ("CSR") became applicable to the Company.

The Company embraced its CSR responsibilities and contributed ₹15.00 lakh towards CSR initiatives during the financial year, against the prescribed minimum CSR expenditure of ₹14.91 lakh. The Company thereby exceeded its statutory CSR spending obligation and contributed towards initiatives aimed at supporting healthcare and community well-being.

The Company remains committed to creating a meaningful social impact and will continue to undertake responsible and sustainable CSR initiatives in accordance with the provisions of the Companies Act, 2013 and the rules made thereunder.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

Your Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to the Investor Education and Protection Fund (IEPF).

DISCLOSURE REGARDING INTERNAL COMPLAINTS COMMITTEE

Your Company is not required to constitute Internal Complaints Committee under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 as there are less than 10 employees in the Company.

STATEMENT ON MATERNITY BENEFIT COMPLIANCE

Pursuant to the requirements introduced under the Companies (Accounts) Second Amendment Rules, 2025, the Company hereby confirms that it is in compliance with the applicable provisions of the Maternity Benefit Act, 1961, as amended from time to time.

RISK MANAGEMENT

The Company is exposed to various business risks. These risks are driven through external factors like the economic environment, competition, regulations etc. The Company has laid down a well-defined risk management mechanism covering the risk mapping and trend analysis, risk exposure, potential impact, and risk mitigation process.

A detailed exercise is being conducted to identify, evaluate, manage, and monitor business and non-business risks. The Audit Committee and Board periodically review the risks and suggest steps to be taken to manage/mitigate the same through a properly defined framework. During the year, a risk analysis and assessment was conducted, and no major risks were noticed, which may threaten the existence of the Company.

INSIDER TRADING CODE

In compliance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 ('the PIT Regulations') on prevention of insider trading, the Company have its Code of Conduct for regulating, monitoring, and reporting of trading by Designated Persons in line with the recent amendments brought by SEBI in the PIT Regulations. The said Code lays down guidelines, which advise Designated Persons on the procedures to be followed and disclosures to be made in dealing with the shares of the Company and cautions them on consequences of non-compliances. The Company has also updated its Code of Practices and procedures of fair disclosures of unpublished price sensitive information by including a policy for determination of legitimate purposes.

SIGNIFICANT & MATERIAL ORDERS PASSED BY REGULATORS/COURTS, IF ANY

There are no significant material orders passed by the Regulators/Courts which would impact the going concern status of your Company and its future operations.

RELATED PARTY TRANSACTIONS

All related party transactions during the year under review were on arm's length basis, in the ordinary course of business and in compliance with the Policy on Related Party Transactions of the Company. During the year, the Company has not entered into any contracts /arrangements / transactions with related parties which could be considered material in accordance with the policy of the Company on materiality of related party transactions.

The provisions of Section 188 of the Companies Act, 2013 and/or Regulation 23 of the SEBI (LODR) Regulations, 2015 were duly complied. The Related Party Transactions are placed before the Audit Committee and the Board for their approval on a quarterly basis.

The particulars of every contract and arrangement entered into by the Company with related parties referred to in sub- section (1) of section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto are disclosed in Form No. AOC-2 which is annexed to this Report.

The policy on Related Party Transactions as approved by the Board is uploaded on the Company's website www.integraessentia.com. The disclosure on Related Party Transactions is made in the Notes to the Financial Statement of the Company.

COMPLIANCE OF SECRETARIAL STANDARDS

The Company has complied with the applicable Secretarial Standards during the year.

DIRECTORS' RESPONSIBILITY STATEMENT

To the best of their knowledge and belief and according to the information and explanations obtained by them, your Directors make the following statement in terms of Section 134(3)(c) of the Companies Act, 2013:

a) In the preparation of the annual accounts, the applicable accounting standards have been followed and that there are no material departures;
b) They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at 31st March, 2025 and of the profit or loss of the Company for that period;
c) They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
d) They have prepared the annual accounts on a going concern basis;
e) They have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
f) They have devised proper systems to ensure compliance with the provision of all applicable laws and that such systems are adequate and operating effectively.

DETAILS OF APPLICATION MADE OR PROCEEDING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE 2016

During the year under review, there were no applications made or proceedings pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.

DETAILS OF DIFFRENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

During the year under review, there has been no one time settlement of Loans taken from Banks and Financial institutions.

BUSINESS RESPONSIBILITY REPORT / BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

The Business Responsibility Report is discontinued by the SEBI from the financial year 2021-22 and with effect from 2022-23 top 1000 Company based on the Market Capitalization shall submit the Business Responsibility and Sustainability Report, but our Company is not under the top 1000 Company therefore requirement of BRSR is Not Applicable to us.

ENVIRONMENTAL SAFETY

The Company is conscious of the importance of environmentally clean and safe operations. The Company's policy requires conduct of operations in such a manner, to ensure safety of all concerned, compliance with environmental regulations and preservation of natural resources.

INDUSTRIAL RELATIONS

The Company enjoyed cordial relations with its employees at all levels. Your directors record their appreciation of the support and co-operation of all employees and count on them for the accelerated growth of the Company.

ACKNOWLEDGEMENT

The Directors place on record their sincere appreciation for the dedication, hard work, and commitment of the employees at all levels and their significant contribution to your Company's growth. Your Company is grateful to the Distributors, Dealers, and Customers for their support and encouragement. Your Directors thank the Banks, Financial Institutions, Government Departments and Shareholders and look forward to having the same support in all our future endeavors.

for and on behalf of the Board of Directors
Integra Essentia Limited

Sd/-	**Sd/-**
Deepak Kumar Gupta	**Manoj Kumar Sharma**
Whole-Time Director & CEO	**Whole Time Director**
(DIN: 00057003)	**(DIN: 09665484)**

Place: New Delhi
Date: September 02, 2026

INTEGRA
ESSENTIA
LIMITED

FORM NO. AOC -1

Statement containing salient features of the financial statement of subsidiaries/associate Companies/ joint ventures (Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014)

(Information in respect of each associate to be presented with amounts in Lacs)

Sl. No.	Particulars	Details
1.	Name of the Associate	Brewtus Beverages Pvt. Ltd.
2.	Reporting period for the subsidiary concerned, if different from the holding Company's reporting period.	April 01, 2025 to March 31, 2026
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Not Applicable
4.	Share capital	78,28,980.00
5.	Reserves and surplus	(454102.77)
6.	Total assets	1,11,46,203.71
7.	Total Liabilities	57,00,078.95
8.	Investments	0
9.	Turnover (Revenue from operation)	33,39,325.00
10.	Direct Expenses	26,600.00
11.	Indirect Expenses	26,590,70.77
12.	Profit before taxation	(8,03,538.90)
13.	Proposed Dividend	0
14.	% of shareholding	29.75%

Notes: The following information shall be furnished at the end of the statement:

1. Names of subsidiaries which are yet to commence operations: Nil
2. Names of subsidiaries which have been liquidated or sold during the year: Nil

for and on behalf of the Board of Directors
Integra Essentia Limited

Sd/-
Deepak Kumar Gupta
Whole-Time Director & CEO
(DIN: 00057003)

Sd/-
Manoj Kumar Sharma
Whole Time Director
(DIN: 09665484)

Place: New Delhi
Date: September 02, 2026

INTEGRA ESSENTIA LIMITED

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for Disclosure of particulars of contracts/arrangements entered into by the Company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis: **NIL**
2. Details of contracts or arrangements or transactions at Arm's length basis:

S. No.	Name (s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transaction	Duration of the contracts/ arrangements/ transaction	Terms of the contracts or arrangements or Transaction including the value, if any	Date of approval by the Board	Amount paid as advances, if any
1.	Deepak Kumar Gupta	WTD & CEO	Remuneration	N.A.	12,00,000	N.A.	N.A.
2.	Manoj Kumar Sharma	Whole-Time Director	Remuneration	N.A.	9,29,000	N.A.	N.A.
3.	Pankaj Kumar Sharma	Company Secretary	Salary	N.A.	7,52,000	N.A.	N.A.
4.	Vishesh Gupta	Promoter	Service Fees	N.A.	2,00,000	N.A.	N.A.
5.	Shweta Singh	WTD & CFO	Remuneration	N.A.	3,98,000	N.A.	N.A.
6.	Vrinda Advanced Materials Limited	Common Promoter	Purchase	N.A.	44,92,06,000	N.A.	N.A.
			Interest Received	N.A.	73,33,000	N.A.	N.A.

for and on behalf of the Board of Directors
Integra Essentia Limited

Sd/-	**Sd/-**
Deepak Kumar Gupta	**Manoj Kumar Sharma**
Whole-Time Director & CEO	**Whole Time Director**
(DIN: 00057003)	**(DIN: 09665484)**

Place: New Delhi
Date: September 02, 2026

INTEGRA ESSENTIA LIMITED

DISCLOSURE OF MANAGERIAL REMUNERATION U/S 197 OF COMPANIES ACT, 2013

Details pertaining to remuneration as required u/s 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and remuneration of Managerial personnel) Rules, 2014

1. The ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year, the percentage increase in remuneration of each Director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:-

Name	Designation	Ratio of Remuneration of each Director and KMP to the median remuneration of Employees	Percentage Increase in Remuneration
Mr. Deepak Kumar Gupta	WTD & CEO	3.88	Nil
Mr. Manoj Kumar Sharma	WTD	2.97	Nil
Ms. Shweta Singh	WTD & CFO	1.25	Nil
Mr. Pankaj Kumar Sharma	Company Secretary	2.34	Nil

2. **The percentage increase in the median remuneration of employees in the financial year**

   There was increase in the remuneration of employees during the year 2025-26 as specified above.

3. **The number of permanent employees on the rolls of the Company**

   The number of permanent employees on the rolls of the Company as on March 31, 2026 is 10 across allthe locations.

4. **Average percentile increases already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration**

   There is no reportable/exception increase in average percentile increase in Managerial Personnel as compare with average percentile increase in salary of employees other than managerial personnel, during the year 2025-26.

5. **Affirmation that the remuneration is as per the Remuneration Policy of the Company:**

   It is hereby affirmed that the remuneration paid during the year is as per the Nomination and Remuneration Policy of the Company.

for and on behalf of the Board of **Directors**
Integra Essentia Limited

Date: September 02, 2026
Place: New Delhi

Manoj Kumar Sharma
Whole Time Director
DIN: 09665484

Deepak Kumar Gupta
Whole Time Director & CEO
DIN: 00057003

COMPLIANCE CERTIFICATE PURSUANT TO REGULATION 17(8) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
Board of Directors
Integra Essentia Limited

We, the undersigned, in our respective capacity as Chief Executive Officer and Chief Financial Officer of **Integra Essentia Limited** (the Company), to the best of our knowledge and belief certify for the financial year ended 31st March, 2026 that:

(a) We have reviewed the IND-AS financial statements and the cash flow statement for the year ended 31st March, 2026 and that to the best of our knowledge and belief.

(i) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

(ii) These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

(b) We further state that to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.

(c) We accept the responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

(d) We have indicated to the auditors and the Audit committee

(i) Significant changes in internal control over financial reporting during the year;

(ii) Significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and

(iii) That no instances of significant fraud have come to our notice.

For **Integra Essentia Limited**

Date: May 28, 2026
Place: New Delhi

Deepak Kumar Gupta
Chief Executive Officer

Virender Sharma
Chief Financial Officer

DECLARATION OF COMPLIANCE WITH COMPANY'S CODE OF CONDUCT

To,

The Member

Integra Essentia Limited

I hereby confirm that all the Board members and senior management personnel of the Company have affirmed compliance with the Company's Code of Conduct during the financial year ended March 31, 2026.

for **Integra Essentia Limited**

Deepak Kumar Gupta
Whole Time Director & CEO
DIN: 00057003

Date: September 02, 2026
Place: New Delhi

INTEGRA ESSENTIA LIMITED

SECRETARIAL COMPLIANCE REPORT
INTEGRA ESSENTIA LIMITED
FOR THE YEAR ENDED MARCH 31, 2026

The Members,
Integra Essentia Limited
607, 6th Floor, Pearls Best Heights - II,
Netaji Subhash Place, New Delhi-110034

We, M/s. Shubhangi Agarwal & Associates have conducted the Secretarial Compliance Audit of the applicable SEBI Regulations and the circulars/ guidelines issued thereunder for the period ended March 31, 2026 of Integra Essentia Limited ("the listed entity").

The audit was conducted in a manner that provided us a reasonable basis for evaluating the statutory compliances and expressing our opinion thereon.

We have examined:

a) all the documents and records made available to us, and explanation provided by the listed entity,
b) the filings/ submissions made by the listed entity to the stock exchanges,
c) website of the listed entity,
d) any other document/ filing, as may be relevant, which has been relied upon to make this certification,

for the period ended March 31, 2026 in respect of compliance with the provisions of:

a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:

a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; *
e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021*
f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; *
g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; *
h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
i) The Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;
j) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

***Not Applicable to the period under review as there is no such transaction.**

We hereby report that, during the review period the compliance status of listed entity is appended as below:

S. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/ Remarks by PCS
1.	**Secretarial Standards:** The Compliances of the Listed Entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries of India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable	Yes	Nil
2.	**Adoption and timely updation of the Policies:** • All applicable policies under SEBI Regulations are adopted with the approval of Board of Directors of the listed entities • All the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	Nil Nil
3.	**Maintenance and disclosures on Website:** • The Listed Entity is maintaining a functional website • Timely dissemination of the documents/information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/section of the website	Yes Yes Yes	Nil Nil Nil
4.	**Disqualification of Director:** None of the Director(s) of the Company are disqualified under Section 164 of the Companies Act, 2013 as confirmed by the Listed Entity	Yes	Nil
5.	**Details related to Subsidiaries of Listed Entities have been examined w.r.t.:** (a) identification of material subsidiary Companies (b) Disclosure requirement of material as well as other subsidiaries	Yes Yes	Nil Nil
6	**Preservation of Documents:** The Listed Entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	Yes	Nil
7	**Performance Evaluation:** The Listed Entity has conducted performance evaluation of the Board, independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations	Yes	Nil
8	**Related Party Transactions:** (a) The Listed Entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The Listed Entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by\ the Audit Committee, in case no prior approval has been obtained.	Yes Yes	Nil Nil
9	**Disclosure of events or information:** The Listed Entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder except as provided under separate paragraph herein	Yes	Nil
10	**Prohibition of Insider Trading:** The Listed Entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	Yes	Nil

11	**Actions taken by SEBI or Stock Exchange(s), if any:** No Action(s) has been taken against the Listed Entity/ its promoters/ Directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein	Yes	Nil
12	**Additional non-compliances, if any:** No additional non-compliance observed for any SEBI regulation/circular/guidance note etc. except as provided under separate paragraph herein.	Yes	Nil

Compliances related to resignation of Statutory Auditors from Listed Entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated October 18, 2019:

S. No.	Particulars	Compliance Status (Yes/ No/NA)	Observations/ Remarks by PCS
1	Compliances with the following conditions while appointing/re-appointing an auditor		
	i) If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii) If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii) If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA	No instance of resignation of statutory auditors during the year under review
2	**Other conditions relating to resignation of Statutory auditor**		
	i) Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a) In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. b) In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the Company, the auditor has informed the Audit committee the details of information / explanation sought and not provided by the management, as applicable. c) The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above communicate its views to management and the auditor. ii) Disclaimer in case of non-receipt of information:	NA	No instance of resignation of statutory auditors during the year under review

	The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI/ NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.		
3	The Listed Entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure - A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	NA	No instance of resignation of statutory auditors during the year under review

Based on the above examination, we hereby report that, during the period under Review:

(a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below: -

S. No.	Compliance requirement (Regulations/ circular/ guidelines including specific clause)	Regulation/Circular No.	Deviations	Action Taken by	Type of action i.e. Advisory/ Fine/ Show cause notice/ warnings etc.	Details of violations	Fine Amount	Observation/ Remarks by PCS	Management Response	Remarks
1.	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 34 of SEBI (LODR) Regulations, 2015	Delay in filing	BSE & NSE	SOP Fine levied by Stock Exchange(s)	Delay of 1 day in submission of Annual Report for the financial year ended March 31, 2025.	Rs. 2,000.	The non-compliance resulted in levy of SOP fine by the Stock Exchange(s), which was thereafter duly complied with by the Company.	The Company has paid the applicable SOP fine and subsequently completed the filing.	Compliance completed
2.	Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015	Regulation 31(1)(b) of SEBI (LODR) Regulations, 2015 read with Regulation 31(1)(c), wherever applicable	Delay in filing	BSE & NSE	SOP Fine levied by Stock Exchange(s)	Delay of 16 days in submission of Shareholding Pattern for the quarter ended June 30, 2025.	₹2,000 per day aggregating to ₹32,000	The non-compliance resulted in levy of SOP fine by the Stock Exchange(s), which was thereafter duly complied with by the Company.	The Company has paid the applicable SOP fine of ₹32,000 and subsequently filed the Shareholding Pattern.	Compliance completed
3.	Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018	Regulation 76 of SEBI (Depositories and Participants) Regulations, 2018 read with applicable SEBI Circulars/ Stock Exchange directions	Delay in filing	BSE & NSE	Reminder/ Advisory Communication	Delay of 6 days in submission of Reconciliation of Share Capital Audit Report for the quarter ended June 30, 2025.	Nil	The report has since been filed and no further regulatory action has been reported.	The Company has subsequently filed the Reconciliation of Share Capital Audit Report.	Compliance completed

b) The listed entity has taken the following actions to comply with the observations made in previous reports:

S. No.	Compliance requirement (Regulations / circular/ guidelines including specific clause)	Regulation /Circular No.	Deviations	Action Taken by	Type of action i.e. Advisory/ Fine/ Show cause notice/ warnings etc.	Details of violations	Fine Amount	Observations/Remarks by PCS	Management Response	Remarks
NIL										

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

for **Shubhangi Agarwal & Associates**
Company Secretaries

Shubhangi Agarwal
Proprietor
M.No.:12624
C.P. No.: 19144
UDIN: F012624H000537632
Peer Review Certificate No. 5970/2024

Date: May 29, 2026
Place: New Delhi

FORM NO. MR-3
SECRETARIAL AUDIT REPORT
FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026
[Pursuant to Section 204(1) of the Companies Act, 2013 and
Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To
The Members,
Integra Essentia Limited
607, 6th Floor, Pearls Best Height -II,
Netaji Subhash Place, New Delhi - 110034

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Integra Essentia Limited** (hereinafter called "the company"). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Auditor's responsibility

My responsibility is to express an opinion on the compliance of the applicable laws and maintenance of records based on audit. I have conducted the audit in accordance with the applicable Auditing Standards issued by The Institute of Company Secretaries of India. The Auditing Standards require that the Auditor shall comply with statutory and regulatory requirements and plan and perform the audit to obtain reasonable assurance about compliance with applicable laws and maintenance of records.

Based on my verification of the Company books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period from April 01, 2025 to March 31, 2026 ("the audit period") complied with the statutory provisions listed hereunder and also that the Company has proper board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed, and other records maintained by the Company for the financial year ended on March 31, 2026, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder.
(ii) The Securities Contracts (Regulation) Act, 1956 (SCRA) and the rules made thereunder.
(iii) The Depositories Act, 1996 and the Regulations and Byelaws framed thereunder.
(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings*.
(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ("the SEBI Act"): -
   (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.
   (b) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011.
   (c) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015.
   (d) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.
   (e) The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021*;
   (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client.

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009*.
(h) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008*.
(i) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998*.

(vi) Other Laws that are specifically applicable to the company are:
(a) Food Safety and Standards Act, 2006

(Not Applicable to the company during the audit period)

I have also examined compliance with the applicable clauses of the following:
(i) Secretarial Standards issued by The Institute of Company Secretaries of India.
(ii) The Listing Agreements entered into by the Company with BSE Limited and National Stock Exchange of India Ltd.

During the audit period the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above except to the extent as mentioned below:

S. No.	Relevant Provision for Compliance Requirement	Observations
1.	Regulation 34 of the SEBI (LODR) Regulations, 2015	A delay of 1 day was noted in submission of the Annual Report for the financial year ended March 31, 2025. An SOP fine of ₹2,000 was levied by the Stock Exchange in this regard. As per the records made available to us, the fine has been paid and the Annual Report was subsequently filed.
2.	Regulation 31(1) of the SEBI (LODR) Regulations, 2015	A delay of 16 days was noted in submission of the Shareholding Pattern for the quarter ended June 30, 2025. An SOP fine of ₹2,000 per day, aggregating to ₹32,000, was levied by the Stock Exchange. As per the records made available to us, the fine has been paid and the Shareholding Pattern was subsequently filed.
3.	Regulation 76 of the SEBI (Depositories and Participants) Regulations, 2018	A delay of 6 days was noted in submission of the Reconciliation of Share Capital Audit Report for the quarter ended June 30, 2025. As per the records made available to us, the said report was subsequently filed.

I further report that the following major events happened during the period under review:

1. Alteration of Capital Clause

a) Alteration of the Memorandum of Association consequent upon the increase in the Authorised Share Capital of the Company

The Board of Directors have given their consent for alteration of Clause V of the Memorandum of Association consequent upon the increase in the Authorised Share Capital of the Company on March 26, 2025 and members accorded their consent for increase in authorised capital on April 25, 2025 from Rs.125 Crore to Rs. 150 Crore via postal ballot through e-voting.

Further, the Clause V of the Memorandum of Association was again altered, consequent upon the increase in the Authorised Share Capital of the Company on January 17, 2026 and members accorded their consent for increase in authorised capital on February 13, 2026 from Rs.150 Crore to Rs. 200 Crore. As on the date of this Report, the filing of e-Form SH-7 with the Registrar of Companies was pending and, consequently, the increased authorised share capital had not yet been reflected in the records of the Ministry of Corporate Affairs.

2. Changes in Board/KMPs and Reconstitution of Committees

The following changes in the composition of the Board of Directors and Key Managerial Personnel and reconstitution of the Committees of the Board were observed during the period under review:

a) Changes in Board of Directors and Key Managerial Personnel

Appointments / Re-appointments

i. Appointment of Mr. Gurpreet Bhatia (DIN: 10119925) was regularized as director of the company with effect from April 25, 2025.
ii. Mr. Atul Sharma (DIN: 08290588) was appointed as Whole-time Director and Chief Financial Officer of the Company, with effect from January 17, 2026.
iii. Mr. Manoj Kumar Sharma (DIN:09665484) retired by rotation and being eligible was re-appointed.

Resignations

i. Mr. Anshumali Bhushan (DIN: 01258923) resigned from the office of Director with effect from August 01, 2025.
ii. Ms. Shweta Singh (DIN: 09270488) resigned from the office of Director with effect from January 17, 2026.
iii. Mr. Pankaj Kumar Sharma resigned from the office of Company Secretary and Compliance Officer with effect from February 07, 2026.

B. Reconstitution of Committees of the Board

The Audit Committee, Nomination and Remuneration Committee and Stakeholders' Relationship Committee were reconstituted by the Board at its meeting held on August 12, 2025 and January 17, 2026, with reference to the applicable requirements under Section 177 and Section 178 of the Companies Act, 2013 and Regulations 18, 19 and 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, respectively.

3. POSH Compliance

As per the information and explanations provided to me by the officers and management of the Company during the course of the Secretarial Audit, the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 were applicable to the Company during the Financial Year under review. However, the requisite documents and records evidencing compliance with the provisions of the said Act were not made available to me for verification. Accordingly, I am unable to comment on the compliance by the Company with the applicable provisions of the said Act during the period under review.

4. Visits by the Enforcement Directorate

The Enforcement Directorate conducted a visit at the residence of the Promoter and the office of the Company on April 16, 2025, in connection with an investigation relating to a transaction involving a third party. The visit concluded on the same day. The Company made a disclosure to BSE Limited under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, on April 19, 2025, in relation to the aforesaid matter.

5. Scheme of Arrangement for Amalgamation of GG Engineering Limited with Integra Essentia Limited

As per the disclosures made by the Company to BSE Limited and the information and records made available to me, the Board of Directors, at its meeting held on July 05, 2024, considered and approved the Scheme of Arrangement for amalgamation of GG Engineering Limited (Transferor Company) with Integra Essentia Limited (Transferee Company/the Company) on a going concern basis. The Audit Committee furnished its report dated July 05, 2024 in respect of the Scheme. Subsequently, the Board, at its meeting held on August 13, 2024, considered and approved certain modifications to the Scheme pursuant to the observations received from BSE Limited, including provisions relating to the proposed reclassification of the promoters of the Transferor Company as public category shareholders of the Transferee Company upon effectiveness of the Scheme. The revised Scheme, incorporating the observations contained in the observation letters issued by BSE Limited dated December 09, 2024 and National Stock Exchange of India Limited dated November 29, 2024, was considered and approved by the authorised Delegated Committee of the Company on December 16, 2024. The Hon'ble National Company Law Tribunal, Delhi Bench (NCLT), vide its order dated April 24, 2025, issued directions in relation to the convening and/or dispensing with the meetings of the equity shareholders and secured and unsecured creditors of the Company. Pursuant to the said directions, the meeting of the equity shareholders was convened on September 27, 2025, at which the Scheme was approved by the equity shareholders with the requisite majority. As at the date of this Report, the Scheme is pending further proceedings before the Hon'ble NCLT.

I further report that;

(i) The Board of Directors of the Company is duly constituted with a proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act and Rules made thereunder. However, certain related statutory filings with the Registrar of Companies remained pending during the period under review.

(ii) Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent either giving seven days in advance or on shorter notice with requisite consent, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

(iii) All decisions at Board Meetings and Committee Meetings are carried out by majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

(iv) Further, the following transactions were executed during the year under review:

a) Members' approval was obtained at the AGM held on September 05, 2025, pursuant to Sections 188, 180(1)(c), 180(1)(a) and 186 of the Companies Act, 2013, for related party transactions up to ₹100 crore, borrowings up to ₹125 crore, disposal of undertakings up to ₹125 crore, and loans, guarantees, securities and investments up to an aggregate limit of ₹100 crore, respectively.
b) Members, through Postal Ballot on April 25, 2025, approved fund raising through issuance of securities, increase in authorized share capital and consequent amendment to the Memorandum of Association, and appointment of Mr. Gurpreet Singh Bhatia (DIN: 10119925) as Director and Independent Director.
c) The Company created a charge of ₹7.55 crore in favour of HDFC Bank Limited on May 23, 2025 and modified a charge in favour of State Bank of India on September 30, 2025, resulting in a revised limit of ₹30 crore.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

Also, the Company has duly filed applicable forms and returns with the Registrar of Companies/ Ministry of Corporate Affairs within the prescribed time or with additional fee in cases of delayed filings. Few forms / returns (if any) which were due for filing during the financial year, the management has assured compliance with the same.

I further report that during the audit period, except the allotment of shares, as mentioned above in this report, ***there were no instance of:***

(i) Preference/debentures/sweat equity, etc.
(ii) Redemption / buy-back of securities
(iii) Foreign technical collaborations

This Report is to be read with our letter of even date which is annexed as "**Annexure 1**" and forms an integral part of this report.

For Shubhangi Agarwal & Associates
Company Secretaries

Shubhangi Agarwal
Proprietor
M. No.: F12624; C.P. No.: 19144
UDIN: f012624H001353251
Peer Review Certificate No. 5970/2024

Place: New Delhi
Date: 02.09.2026

INTEGRA ESSENTIA LIMITED

Annexure 1

To
The Members,
Integra Essentia Limited
607, 6th Floor, Pearls Best Height -II,
Netaji Subhash Place, New Delhi - 110034

My report of even date is to be read along with this letter:

1. Maintenance of secretarial records is the responsibility of the management of the company. My responsibility is to express an opinion on these secretarial records based on my audit.

2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records as per the Auditing Standards (CSAS-1 to CSAS-4), Guidance Notes on ICSI Auditing Standards and Guidance Note on Secretarial Audit issued by The Institute of Company Secretaries of India. The verification was done to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices I followed provide a reasonable basis for my opinion.

3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the company as well as correctness of the values and figures reported in various disclosures and returns as required to be filed by the company under the specified laws.

4. Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. It is the responsibility of the management of the company to devise proper systems to ensure compliance with the provisions of Corporate and other applicable laws, rules, regulations, standards and to ensure that the systems are adequate and operate effectively. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the company.

For Shubhangi Agarwal & Associates
Company Secretaries

Shubhangi Agarwal
Proprietor
M. No.: F12624; C.P. No.: 19144
UDIN: f012624H001353251
Peer Review Certificate No. 5970/2024

Place: New Delhi
Date: 02.09.2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members,
Integra Essentia Limited,
607, 6th Floor, Pearls Best Height -II,
Netaji Subhash Place, New Delhi - 110034

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **M/s. Integra Essentia Limited** CIN: L74110DL2007PLC396238 having registered office at 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, Maurya Enclave, New Delhi, Delhi-110034 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Financial year ended March 31, 2026.

In our opinion and to the best of our information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in as considered necessary and explanations furnished to us by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on March 31, 2026 have been debarred or disqualified from being appointed or continuing as Directors of a Company by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any court or any other Statutory Authority:

S. No.	Name of Director	DIN	Date of Appointment
1.	Mr. Deepak Kumar Gupta	00057003	27/07/2023
2.	Mr. Manoj Kumar Sharma	09665484	19/07/2024
3.	Mr. Gurpreet Singh Bhatia	10119925	23/12/2024
4.	Ms. Gunjan Jha	09270389	30/09/2021
5.	Ms. Sony Kumari	09270483	30/09/2021
6.	Mr. Atul Sharma	08290588	17/01/2026

Ensuring the eligibility for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

for **Shubhangi Agarwal & Associates**
Company Secretaries

Shubhangi Agarwal
Proprietor
M.No : A12624 ; CP : 19144
UDIN: F012624H001353183
Peer Review Certificate No. 5970/2024

Date: September 02, 2026
Place: New Delhi

CORPORATE GOVERNANCE REPORT

The Company believes in adhering to the best corporate governance practices. In compliance with Regulation 34 read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations'), the Company presents its Corporate Governance Report.

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

Corporate Governance at **Integra Essentia Limited** has been a continuous journey and the business goals of the Company are aimed at the overall well-being and welfare of all the constituents of the system. The Company has laid a strong foundation for making Corporate Governance a way of life by constituting a Board with a balanced mix of experts of eminence and integrity, forming a core group of top-level executives, inducting competent professionals across the organization and putting in place appropriate systems, process and technology. The essence of Corporate Governance lies in the maintenance of integrity, transparency and accountability in the management's higher ranks.

At the heart of the Company's Corporate Governance policy is the ideology of transparency and openness in the effective working of the management and Board. It is believed that the imperative for good Corporate Governance lies not merely in drafting a code of Corporate Governance but in practicing it. Strong leadership and effective corporate governance practices have been significant contributors to the Company's growth story.

BOARD OF DIRECTORS

COMPOSITION OF THE BOARD

In consonance with the requirements of Regulation 17 of the Listing Regulations, the Board of Directors of the Company is constituted of an appropriate mix of executive and non-executive Directors on one hand, and an adequate number of independent Directors from amongst the non-executive Directors, on the other hand, to maintain the Board's independence, and to ensure exercising effective governance and control over its executive functioning.

The Board of Directors ("the Board") of the Company has an optimum combination of Executive, Non-Executive and Independent Directors. Presently the Board comprises of six Directors of which three are executive and three are independent Directors including two Women independent Directors on the Board.

The composition of Directors as on March 31, 2026, is set out in the table below:

S. No.	DIN	Name	Designation
1.	00057003	Mr. Deepak Kumar Gupta	Whole-Time Director & CEO
2.	09665484	Mr. Manoj Kumar Sharma	Whole-Time Director
3.	08290588	Mr. Atul Sharma	Whole-Time Director & CFO
4.	10119925	Mr. Gurpreet Singh Bhatia	Non-Executive - Independent Director
5.	09270389	Ms. Gunjan Jha	Non-Executive - Independent Director
6.	09270483	Ms. Sony Kumari	Non-Executive - Independent Director

1) *Mr. Atul Sharma (DIN:* 08290588*) was appointed as Whole-Time Director and CFO w.e.f. January 17, 2026.*
2) *Mr. Gurpreet Singh Bhatia (DIN:* 10119925*) who was appointed as independent Director by Board of Directors on December 23, 2024 and members accorded their approval in Postal Ballot concluded on April 26, 2025.*

Further, during the financial year ended March 31, 2026, following persons ceased to hold office:

3) *Ms. Shweta Singh (DIN: 09270488) resigned from Directorship w.e.f. January 17, 2026*
4) *Mr. Anshumali Bhushan (DIN: 01258923) resigned from Directorship w.e.f August 1, 2025.*

The composition of the Board of the Company is in conformity with Regulation 17 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and Section 149 of the Companies Act, 2013 ("the Act").

The composition of the Board is an optimal mix of professionalism, knowledge and experience and enables the Board to discharge its responsibilities effectively and provide leadership to the business.

MATRIX SETTING OUT THE SKILLS/EXPERTISE/COMPETENCE OF THE BOARD OF DIRECTORS

The Board of Directors has identified the following skills/expertise/competencies fundamental for the effective functioning of the Company which is currently available with the Board:

Business	Understanding of business dynamics across various geographical markets, industry verticals and regulatory jurisdictions.
Strategy and Planning	Ability to strategize and plan for achievement of goals of the Company and Implementation of the same.
Leadership & Management	Leadership experience, understanding of organization, its systems and processes and ability to lead and direct functions of the Company Management of men, machine and Money including the risk involved.
Governance & Compliance	Insight of governance practices, serving the best interests of all stakeholders, accountability, building long term effective stakeholder engagements and driving corporate ethics and values.
Financial acumen	Understanding of financial data and ability to analysis and interpret figures, knowledge of finance as a function of organization, ability to take decisions regarding procurement and usage of funds in most effective manner.

As stipulated under Schedule V of the SEBI Listing Regulations, core skills/expertise/competencies, as required in the context of the business and sector for it to function effectively and those actually available with the Board have been identified by the Board of Directors.

Name of the Director and Designation	Core skills/expertise/competencies of the Directors				
	Business	Strategy & Planning	Leadership & Management	Governance& Compliance	Financial acument
Deepak Kumar Gupta– *(Whole-Time Director and Chief Executive Officer)*	√	√	√	√	√
Manoj Kumar Sharma *(Whole-Time Director)*	√	√	√	√	√
Atul Sharma *(Whole-Time Director and Chief Financial Officer)*	√	√	√	√	√
Gunjan Jha *(Non-Executive Independent Director)*	√	√	√	√	√
Sony Kumari *(Non-Executive Independent Director)*	√	√	√	√	√
Gurpreet Singh Bhatia *(Non-Executive Independent Director)*	√	√	√	√	√

BOARD MEETINGS

As a good governance practice and as per the guidance note issued by the Institute of Company Secretaries of India, the Board Meetings held considering the requirements under applicable laws w.r.t minimum number of meetings and maximum permissible time gap between two consecutive meetings. Additional meetings are also convened as and when required.

The Company also offers a video conferencing facility to the Directors to enable them to participate as may be permitted under law. The agenda for the meetings is circulated in advance for informed decision making by the Directors. The Company Secretary attends all the meetings of the Board and Committees and prepares draft minutes of such meetings.

The Company follows the prescribed Board procedures and furnishes detailed notes in advance on the businesses to be dealt with at the Board Meetings in terms of Regulation 17 of the Listing Regulations. The Board has been meeting regularly ensuring that the gap between two consecutive meetings does not exceed one hundred and twenty days. The Company was generally in compliance with the requirements of Regulation 17 of the Listing Regulations, as applicable at the relevant time.

During the year, the Board of the Company met five times on May 27, 2025, August 12, 2025, October 29, 2025, January 10, 2026 and January 17, 2026 respectively. The maximum gap between the two Board meetings was less than 120 days.

The agenda papers and detailed notes are circulated to the Board well in advance for every meeting, where it is not practicable to attach any document to the agenda, the same is placed before the Board at the meeting and in special circumstances, additional items on the agenda are taken up at the meeting with the necessary approval of Chairperson and Directors in terms of Companies Act, 2013 read with Secretarial Standards.

Details of Directors' attendance at Board and Last Annual General Meeting, Directorships with other Companies including name of listed Companies and their designation in those entities and Chairmanship/Membership of Committees of each Director:

The number of Directorship(s)/Committee Membership(s)/Chairmanship(s) of all Directors are within respective limits prescribed under the SEBI Listing Regulations and the Act. As on March 31, 2026, the details are as follows:

Name of Directors	Designation Category	Attendance Particulars		No. of other Directorships and Committee memberships/ chairmanships**			Category of Directorship in other Listed Companies
		Board Meeting	Last AGM	Other Director-Ships	Committee Memberships	Committee Chairmanships	
Deepak Kumar Gupta	Whole Time Director, CEO	5	Yes	3	2	1	GG Engineering Limited (Non-Executive Director)
Manoj Kumar Sharma	Whole Time Director	5	Yes	0	0	0	NA
Atul Sharma	Whole Time Director, CFO	NA	NA	1	2	0	GG Engineering Limited (Managing Director)
Sony Kumari	Independent Director	3	Yes	5	5	1	Independent Director ((1) Teamo Productions HQ Ltd., (2) Advik Capital Ltd. and (3) Carnation Industries Ltd.)
Gunjan Jha	Independent Director	5	Yes	1	2	2	NA
Gurpreet Singh Bhatia	Independent Director	5	Yes	1	2	2	Independent Director (Surani Steel Tubes Limited)

**Excludes Directorship in private limited Companies, foreign Companies and Companies under Section 8 of the Companies Act, 2013 and only two Committees, namely, Audit Committee and Stakeholders' Relationship Committee have been considered as per Regulation 26(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

INDEPENDENT DIRECTORS

The Independent Directors have confirmed that they meet the criteria of Independence as stipulated under Section 149(6) of the Companies Act, 2013 read with the Regulation 16 (1) (c) of the Listing Regulations and they are not aware of any circumstances or situation, which exist or may be reasonably anticipated, that could impair or impact their ability to discharge their duties with an objective independent judgment as an Independent Director of the Company.

In the opinion of the Board, the Independent Directors of the Company fulfill the criteria of Independence as per the extant provisions of Companies Act, 2013 and Listing Regulations.

INDEPENDENT DIRECTORS' MEETING

A separate meeting of the Independent Directors was held on January 14, 2026, without the presence of Executive Directors or Non-Independent Directors and members of the management. The Independent Directors in their meeting, inter-alia:

i. reviewed the performance of non-independent Directors and the Board as a whole.

ii. Assessed the quality, quantity and timeliness of flow of information between the Company management and the Board that is necessary for the Board to effectively and reasonably perform their duties.

iii. Assessed the performance of the chairperson, considering the views of executive and non-executive Directors.

Familiarization Programmed for Independent Directors

Your Company follows a structured orientation and familiarization programme for Independent Directors which includes familiarizing through reports/codes/internal policies/presentations to enable them to understand their roles and responsibilities, nature of the industry in which the Company operates, business models of the Company, its strategic and operating plans. Further, during the year, presentations were also made from time to time at the Board and its committee meetings, on regular intervals, covering the business and financial performance of the Company, business outlook, budget, expansion plans, succession plans etc.

COMMITTEES OF THE BOARD OF DIRECTORS

The Board has constituted Committees for carrying out designated functions assigned under the Companies Act, 2013 and Listing Regulations and delegated powers suited to their respective roles.

The Committees constituted by the Board of Directors of the Company are as under:

1. Audit Committee
2. Nomination & Remuneration Committee
3. Stakeholders' Relationship Committee

The details of the role and composition of Committees of the Board including number of meetings held during the year and attendance thereat are provided below.

AUDIT COMMITTEE

The Audit Committee during the year 2025-2026 comprised of three members, all are independent Directors, and the chairman of the meeting is Independent Director. The Chairman of the Committee is experienced in financial matters. All other members of the Committee are also financially literate.

During the year under review, the Audit Committee met four (4) times on May 27, 2025, August 12, 2025, October 29, 2025, January 10, 2026 with the necessary quorum being present at all the meetings. The Audit committee was re-constituted on January 17, 2026 and following are the members as on March 31, 2026:

Name of Member	Designation	No. of meetings held	No. of Meetings Attended
Ms. Gunjan Jha	Chairman	4	4
Ms. Sony Kumari	Member	4	4
Mr. Atul Sharma	Member	NA	NA

Brief Terms of reference:

The Audit Committee of the Board reviews, acts on and reports to our Board with respect to various auditingand accounting matters. The primary responsibilities of the Committee, inter alia, are:

- Auditing and accounting matters, including recommending the appointment of our independent auditorsto the shareholders.
- Compliance with legal and statutory requirements.
- Integrity of the Company's financial statements, discussions with the independent auditors regarding thescope of the annual audits, and fees to be paid to the independent auditors.
- Performance of the Company's internal audit function, independent auditors and accounting practices.
- Review of related party transactions and functioning of whistle blower mechanism; and
- Evaluation of internal financial controls and risk management systems and policies.

The Chairman of the Audit Committee was present at the Annual General Meeting held on September 5, 2025. All members of the Audit Committee are Independent Directors and financially literate. Statutory Auditors are invited and attend meetings of the Audit Committee and periodic presentations are also made to the Audit Committee on various issues.

Any other matter as may be prescribed, from time to time, to be referred to the Audit Committee in terms ofthe Companies Act, 2013/ Listing Regulations or any other applicable statute for the time being in force and the rules, regulations thereto.

NOMINATION & REMUNERATION COMMITTEE

The Nomination & Remuneration Committee has been constituted for recruitment and recommendation of individuals for appointment as Directors, Key Managerial Personnel and Senior Management officials of the Company. The Committee also formulates and monitors the implementation of remuneration policy of the Company. The Nomination & Remuneration Committee comprises of three members all are independent Directors including the Chairman.

During the year under review, the Nomination & Remuneration Committee met 2 (Two) times on August 12, 2025 and January 17, 2026 with the necessary quorum being present at all the meetings:

The Nomination & Remuneration committee was re-constituted on January 17, 2026 and following are the members as on March 31, 2026:

Name of Member	Designation	No. of meetings held	No. of Meetings Attended
Ms. Gunjan Jha	Chairman	2	2
Ms. Sony Kumari	Member	2	2
Mr. Gurpreet Singh Bhatia	Member	2	2

The Nomination & Remuneration Committee of the Company, *inter alia*, performs the following functions:

a) Formulation of the criteria for determining qualifications, positive attributes and independence of a director and recommending to the Board a policy relating to the remuneration of the Directors, key managerial personnel and other employees. Formulation of criteria for evaluation of performance of independent Directors and the Board.

b) Devising a policy on diversity of the Board.

c) Identifying persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down and recommending to the Board their Appointment and removal.

d) Extension or continuance of the terms of appointment of the independent Directors, on the basis of the report of performance evaluation of independent Directors.

e) Identifying persons who are qualified to become Directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board of Directors their appointment and removal and carry out evaluation of every Director's performance (including that of independent Directors).

f) Performing such other activities as may be delegated by the Board or specified/ provided under the Companies Act 2013 or by the SEBI (Listing) Regulations or by any other applicable law or regulatory authority.

Performance Evaluation Criteria

The Nomination & Remuneration Committee carried out the Annual Performance evaluation of Directors individually, including the Chairman and the Board evaluated the overall effectiveness of the Board of Directors including its committees based on the ratings given by the Nomination & Remuneration Committeeof the Company. The evaluation is largely based on parameters like attendance, participation in discussion of Board and Committee meetings, effectiveness of Chairman in carrying out roles of respective committees, value addition by suggestions or innovation and leadership etc.

The performance evaluation of the Independent Directors was carried out by the entire Board on the criteria and framework adopted by Board (the Director concerned about being evaluated did not participate). The Board has expressed its satisfaction on its own performance and performance of the Directors, including Independent Directors.

Policy for Selection and Appointment of Directors and their Remuneration

The Nomination and Remuneration Committee has adopted a policy which, inter alia, deals with the manner of selection of Board of Directors and payment of their remuneration. Further the Committee considers, inter alia, the following attributes/criteria, whilst recommending to the Board the candidature for appointment as Independent Director:

- Qualification, expertise and experience in their respective fields such as Information Technology Business, Scientific Research & Development, International Markets, Leadership, Financial Analysis, Risk Management and Strategic Planning, etc.
- Personal characteristics which align with the Company's values, such as integrity, accountability, financial literacy, high performance standards, etc.
- Diversity of thought, experience, knowledge, perspective and gender in the Board.

In case of an appointment of Independent Director, the Committee satisfies itself about the independence of the Directors vis-à-vis the Company to enable the Board to discharge its functions and duties effectively. The Committee ensures that the candidates identified for appointment as Directors are not disqualified for appointment under Section 164 and other applicable provisions of the Companies Act, 2013. In case of re-appointment of Independent Directors, the Board takes into consideration the performance evaluation of the Independent Directors and their engagement level.

Criteria for making payments to Non-Executive Directors including all pecuniary relationship or transactions of Non-Executive Directors

The Non-Executive and Independent Directors are not paid any remuneration other than sitting fees for attending the meetings of the Board or its Committees as approved by the Board from time to time.

Pecuniary relationship (if any) other than remuneration with any of the Non-Executive Director is disclosed as part of notes to Financial Statements under note of Related Party Transactions.

STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Stakeholders' Relationship Committee is constituted to manage servicing to the shareholders of the Company and to look into aspects related thereto, including redressal of complaints, transfer/ transmission of securities, issue of duplicate shares etc. The Committee comprises of three Members all being IndependentDirectors including the Chairman.

During the year under review, one (1) meeting of Stakeholders' Relationship Committee was held on March 23, 2026.

The Stakeholder Relationship Committee was re-constituted on January 17, 2026 and following are the members as on March 31, 2026:

Name of Member	Designation	No. of meetings held	No. of Meetings Attended
Ms. Gunjan Jha	Chairman	1	1
Ms. Sony Kumari	Member	1	1
Mr. Atul Sharma	Member	NA	NA

The terms of reference of the Stakeholders' Relationship Committee include the following:

a) Monitoring the grievance and redressal of all security holders' grievances such as complaints related to non-receipt of allotment/refund, review of cases for refusal of transfer/transmission of shares, including non-receipt of share certificates, non-receipt of balance sheet, non-receipt of declared dividends, non-receipt of annual reports, etc. and assisting with quarterly reporting of such complaints.

b) Maintaining continuous harmony with the Registrar and Share Transfer Agent for ensuring allotment, giving effect to all transfer/ transmission of securities, dematerialization of shares and re-materialization of shares, splitting and issuing of duplicate/consolidated share certificates, complying with all the requirements related to shares, debentures and other securities in a timely manner.

c) Reviewing statutory compliances pertaining to share / security capital, processes, shareholders and depositories.

d) Carrying out any other function as is referred by the Board from time to time or enforced by any statutory notification / amendment or modification as may be applicable.

Name and designation of Compliance Officer

Mr. Sandeep Somani is the Company Secretary and Compliance Officer of the Company.

Number of pending complaints

As of March 31, 2026, no complaint is pending.

GENERAL BODY MEETING

The date, time and venue of the last three Annual General Meeting held during the year are given below:

Financialyear	Date	Meeting	Time	Venue	Special Resolutions Passed
2024-2025	September 05,2025	18th Annual General Metting	11:30 A.M	Video Conferencing	1. Members approval for Related Party Transactions Under Section 188 of the Companies Act 2013. 2. Members approval for Borrowing under section 180 (1) (C) of the Companies Act, 2013 3. Members approval for securing the borrowings of the Company under section 180(1)(a) of the Companies, Act, 2013 4. Increase in threshold of loans/ guarantees, providing of securities and making of investments in securities under section 186 of the Companies Act, 2013
2023-24	September 27, 2024	17th Annual General Meeting	11:30 A.M	Video Conferencing	1. Appointment of Mr. Manoj Kumar Sharma (DIN: 09665484) as Whole Time Director of the Company. 2. Appointment of Ms. Shweta Singh (DIN: 09270488) as Whole Time Director of the Company. 3. Members approval for related party transactions under section 188 of the Companies Act 2013

2022-23	September 04, 2023	16th Annual General Meeting	11:30 A.M	Video Conferencing	1. Appointment of Mr. Deepak Kumar Gupta (DIN:00057003) as whole-time Director and chief executive officer of the Company. 2. Appointment of Puneet Ralhan (DIN:03588116) as Director of the Company. 3. Appointment of Anshumali Bhushan (DIN:01258923) as independent Director of the Company. 4. Members approval for Related Party Transactions under section 188 of the Companies Act, 2013.

All above resolutions was passed and the details of such was intimated to the stock exchanges along with the scrutinizers report as per as per the requirements of Regulation 44 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

POSTAL BALLOT

During the period under review, no postal ballot was conducted.

All above resolutions were passed and the details of such was intimated to the stock exchanges along with the Scrutinizers Report as per the requirements of Regulation 44 and other applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

SUBSIDIARY & ASSOCIATE COMPANIES

The Company has one associate Company i.e., "M/s Brewtus Beverages Pvt. Ltd".

The Audit Committee of the Company reviews the financial statements of the Associate Company at periodic intervals. The Minutes of the Board Meetings of the Associate Company are placed at the Board Meeting of the Company on quarterly basis.

All significant transactions and arrangements, if any, entered into by the Associate Company are periodically reported to the Board of Directors.

MEANS OF COMMUNICATION

a) **Website:** Information like Quarterly/Half yearly/Annual Financial Results, Full Annual Report, Shareholding Pattern, and press releases / corporate announcements on significant developments in the Company are made available through website of the Company.

b) **Annual Report:** Annual Report containing inter-alia, Audited Accounts, Financial Statements, Board's Report, Management Discussion and Analysis (MD&A) Report, Corporate Governance Report, Auditors' Report, including Information for the Shareholders and other important information is circulated to the members and others entitled thereto

c) **Quarterly/ Annual Results:** The Company regularly intimates un-audited as well as audited financial results to the Stock Exchanges, immediately after approval of Board. These financial results are normally published in the leading English and vernacular newspapers having nationwide circulation. The results are also displayed on the website of the Company.

The Financial Results of the Company are generally published in Financial Express and Jansatta.

Details of Company's business, financial information, investor presentations, shareholding pattern, compliance with corporate governance, policies, contact information of the designated officials of the Company who are responsible for assisting and handling investor grievances including all other mandatory disclosures are promptly and prominently displayed on the website of the Company.

PROHIBITION OF INSIDER TRADING

The Company has already adopted the Code of Conduct for Regulation, Monitor and Reporting of Insider Trading in terms of amended SEBI (Prohibition of Insider Trading) Regulations, 2015 as notified by the Securities and Exchange Board of India. The code for fair disclosure has also been adopted by the Company effective its date of listing and is available on website of the Company.

INTEGRA ESSENTIA LIMITED

GENERAL SHAREHOLDER INFORMATION

A. ANNUAL GENERAL MEETING

Day & Date	:	Monday, September 28, 2026
Venue	:	Through video conferencing / other Audio-Visual Means (VC/OAVM)
Time	:	04:30 P.M.
Cut-off date (e-voting)	:	Monday, September 21, 2026

B. FINANCIAL YEAR

The Financial Year of the Company starts from 1st day of April and ends on 31st day of March of next year.

Quarterly Results:

First Quarter Results	August 12, 2025
Second Quarter Results	October 29, 2025
Third Quarter Results	January 10, 2026
Annual Results for the year March 31, 2026	May 28, 2026

C. DIVIDEND PAYMENT DATE

The Directors of the Company have not recommended any dividend for the Financial Year 2025-26.

D. NAME AND ADDRESS OF STOCK EXCHANGE AND DATE OF LISTING

Sr.No	Name and address of the Stock Exchange	Stock Code
1.	National Stock Exchange of India Limited (Exchange Plaza, C-1, Block G, Bandra Kurla Complex Bandra (East), Mumbai- 400051)	ESSENTIA
2.	BSE Limited (Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai Samachar Marg, Mumbai, Maharashtra – 400001)	535958

Listing fees for the Financial Year 2025-26 has been paid by the Company to BSE Limited and National Stock Exchange of India Limited.

E. SHARE TRANSFER AGENT

All the work related to the shares held in the physical form as well as shares held in the electronic (demat) form is being done at one single point and for this purpose SEBI registered Registrar and Share Transfer Agent has been appointed, whose details are given below.

Skyline Financial Services Pvt. Ltd
Registered Off: D-153A, 1st Floor, Okhla Industrial Area, Phase -I, New Delhi, Delhi - 110020
Tel.: 011 - 40450193 / 97 Fax: +91 0253 - 2351126
E-mail: info@skylinerta.com Website: www.skylinerta.com

SHARE TRANSFER SYSTEM

Effective 1st April, 2019, transfer of Shares in physical form is not permissible under Listing Regulations. Shareholders are thus advised to convert their shares in Dematerialized /Electronic form. No transfer or allotment of shares will be approved in physical form.

Transfer of Equity Shares in dematerialized form is done through depositories with no involvement of the Company.

F. DISTRIBUTION OF SHAREHOLDING AS ON MARCH 31, 2026

A. DISTRIBUTION OF SHAREHOLDING

The shareholding distribution of equity shares as on March 31, 2026, is given hereunder:

S. No	No. of Shares	Number of Shareholders	% to Total Numbers	Share Holding	% to Total Shareholding
1	Up To 500	310838	91.64	22,06,76,884	20.67
2	501 To 1000	13968	4.12	10,61,58,361	9.94
3	1001 To 2000	7529	2.22	10,97,21,629	10.28
4	2001 To 3000	2583	0.76	6,48,74,542	6.08
5	3001 To 4000	1197	0.35	4,23,50,792	3.97
6	4001 To 5000	869	0.26	4,06,53,605	3.81
7	5001 To 10000	1361	0.40	9,87,86,938	9.25
8	10000 and above	841	0.25	38,44,67,793	36.01
Total		339186	100.00	106,76,90,544	100.00

B. CATEGORY WISE SHAREHOLDING AS ON MARCH 31, 2026

Description	Total No. of equity Shares held as on March 31, 2026	% Shareholding
Promoters	17,05,78,271	15.98
Resident Individuals	84,32,12,300	78.98
Non-Resident Indians (NRIs)	2,04,63,139	1.92
Foreign Companies	87,024	0.01
Bodies Corporate	80,94,758	0.76
Any Other	2,45,57,691	2.30
Foreign Portfolio Investors	5,70,445	0.05
Mutual Funds	7,749	0.00
Banks	12,378	0.00
NBFCs registered with RBI	1,03,000	0.01
Other Financial Institutions	384	0.00
Any Other (Institutions (Domestic))	3,405	0.00
Total	**1,06,76,90,544**	**100.00**

G. DEMATERIALIZATION OF SHARES

As on March 31, 2026, the entire shareholding of the promoters was held in dematerialized form, further, 99.91 % of the total equity shares from the Category other than promoters were held in dematerialized form.

RECONCILATION OF SHARE CAPITAL AS ON MARCH 31, 2026

SEGMENTS	HOLDINGS	% OF HOLDINGS
CDSL	60,29,79,173	56.48%
NSDL	46,37,33,464	43.43%
PHYSICAL	9,77,907	0.09%
TOTAL HOLDINGS	1,06,76,90,544	100.00%

H. OUTSTANDING CONVERTIBLE INSTRUMENTS

The Company doesn't have any Outstanding Convertible Instruments having any impact on the equity.

I. COMMODITY PRICE RISK OR FOREIGN EXCHANGE RISK AND HEDGING ACTIVITIES

The Company has not undertaken any forex or hedging transactions during the year under review.

J. REGISTERED ADDRESS

Address for Correspondence
Unit No. 607, 6th Floor, Pearls Best Height -II,
Netaji Subhash Place, Maurya Enclave, New Delhi-110034
E-mail: csigl2021@gmail.com

K. OTHER DISCLOSURES

Related Party Transactions

The Company has formulated a policy on Material Related Party Transactions and dealing with Related Party Transactions and the same is available on the website of the Company. All Related Party Transactions are placed before the Audit Committee for prior approval. The details of related party transactions entered into by the Company are also reviewed by the Audit Committee. Details of Related Party Transactions are provided in the notes to the Financial Statements.

Statutory Penalties

There are no penalties imposed on the Company by the Stock Exchanges or SEBI or any other statutory authority on any matter related to capital markets, except as disclosed in the Secretarial Compliance Report/ Secretarial Audit Report.

Vigil Mechanism /Whistle Blower Policy

The Company has formulated a vigil mechanism Policy for the Directors and Employees of the Company through which genuine concerns regarding various issues relating to inappropriate functioning of the organization can be communicated and uploaded the same on the website of the Company. During the year under review, there has been no incidence reported which requires action by the Board or Committee.

Accordingly, Directors, employees or any other person having dealings with the Company may report such instances to the Chairman of Audit Committee. Confidentiality to be maintained of such reporting and it will be ensured that the Vigil Mechanism are not subjected to any discrimination.

Compliance with Mandatory and Non-Mandatory Requirements under Chapter IV of Listing Regulations

The Company has complied with all the mandatory requirements of Listing Regulations. The Company also strives to adopt non mandatory requirements to the extent possible; details of non-mandatory requirements adopted by Company are as under:

1. **Majority of Non-Executive Director**

   The Board of Directors has ensured that at least 3 out of 6 Directors of the entire Board consists of non-Executive Directors, your Company has further ensured that majority of the non-Executive Directors on the Board are independent Directors.

2. **Modified Opinion(s) in Audit Report**

   There are modified opinions in the Auditor's Report for the financial year 2025–26 issued by the Auditors of the Company, as referred to in the Directors' Report forming part of this Annual Report.

3. **Reporting of Internal Auditor**

   The Internal Auditor reports to the Audit Committee.

4. **Certificate on Non-Disqualification of Directors**

   A certificate from Practicing Company Secretary certifying that none of the Directors on the Board of the Company have been debarred or disqualified from being appointed or continuing as a Director by the Securities and Exchange Board of India/Ministry of Corporate Affairs or any such statutory authority forms part of this report.

Total fees for all services paid by the Company to the statutory auditor and all entities in the network firm/network entity of which the statutory auditor is a part

The total fees paid to the M/s A. K. Bhargav & Co., Chartered Accountants, (Firm Registration No: 036340N), Statutory Auditor by the Company for the Financial Year 2025-2026 is Rs. 4,50,000.

Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013

During the financial year ended March 31, 2026, the Company has not received any complaint in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013.

Where the Board has not accepted any recommendation of any committee of the Board, which is mandatorily required, in the financial year, the same to be disclosed along with reasons thereof

During the year under review, there has been no instance where the Board of Directors had not accepted any recommendation of any of its committees.

L. RECONCILIATION OF SHARE CAPITAL AUDIT

The Reconciliation of Share Capital Audit is conducted by the Company Secretary in practice to reconcile the total admitted capital with National Securities Depository Limited and Central depository Services (India) Limited ("Depositories"), the total issued and listed capital. The audit confirms that the total issued /paid up capital is in agreement with the aggregate of the total number of shares in physical form and total number of shares in dematerialized form (held with depositories) and that the request for dematerialization of shares is processed by the R&T Agent within the stipulated period of 21 (Twenty-One) days and uploaded with the concerned depositories.

M. INFORMATION ON DEVIATION FROM ACCOUNTING STANDARDS, IF ANY

The Company has adopted Indian Accounting Standards (Ind AS) in preparation of annual accounts for the Financial Year 2025-26.

N. DISCLOSURE OF COMPLIANCE WITH THE CORPORATE GOVERNANCE REQUIREMENTS

The Company has complied with the applicable provisions of Listing Regulations including Regulation 17 to 27 and Regulation 46.

The Company submits a quarterly compliance report on corporate governance to the Stock Exchange within 21 (Twenty-One) days from the close of every quarter. Such quarterly compliance report on Corporate Governance is also posted on the website of the Company.

A Certificate from M/s Shubhangi Agarwal & Associates, Practicing Company Secretaries confirming compliance with the conditions of the Corporate Governance as stipulated under the Listing Regulations, is forming part of this Report.

O. CEO / CFO CERTIFICATION

To comply with the Regulation 17(8) of SEBI (LODR) Regulations, the Whole time Director and the Chief Financial Officer have certified that the financial statements present a true and fair view of the Company's affairs and are incompliance with existing accounting standards. The said Certificate is alsoforming part of this Report.

P. CODE OF CONDUCT

The Board and all senior management personnel of the Company are required to abide by the Code of Conduct as laid down by the Board to ensure minimum standards of Business and ethical Conduct.

This Code outlines fundamental ethical considerations as well as specific considerations that need to be maintained for professional conduct. This Code has been displayed on the website of the Company.

INTEGRA ESSENTIA LIMITED

A declaration by the Managing Director confirming that all the Directors and senior management personnel of the Company have affirmed compliance with the Company's Code of Conduct for the financial year ended March 31, 2026, is annexed at the end of this report.

for and on behalf of the Board of Directors
Integra Essentia Limited

Date: September 02, 2026
Place: New Delhi

Manoj Kumar Sharma
Whole Time Director
DIN: 09665484

Deepak Kumar Gupta
Whole Time Director & CEO
DIN: 00057003

INTEGRA ESSENTIA LIMITED

CORPORATE GOVERNANCE COMPLIANCE CERTIFICATE

To,
The Members,
Integra Essentia Limited,
607, 6th Floor, Pearls Best Height -II,
Netaji Subhash Place, New Delhi - 110034

We have examined the compliance of the conditions of Corporate Governance by **Integra Essentia Limited** ("the Company"), for the financial year ended March 31, 2026 as stipulated under Regulations 17 to 27 and clauses (b) to (i) of Regulation 46 (2) and Para C, D and E of Schedule V to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 "SEBI (LODR) Regulations, 2015".

In our opinion and to the best of our information and according to the explanations given to us, we certify that the Company has complied with the conditions of Corporate Governance as stipulated under Regulations 17 to 27 and clauses (b) to (i) of Regulation 46(2) and Para C, D and E of Schedule V to the SEBI (LODR) Regulations, 2015.

We further state that such compliance is neither an assurance as to the future viability of the Company nor the efficiency or effectiveness with which the management has conducted the affairs of the Company. The compliance of conditions of Corporate Governance is the responsibility of the management of the Company. Our examination was limited to procedures and implementation thereof, adopted by the Company for ensuring compliance of the conditions of Corporate Governance. It is neither an audit nor an expression of opinion on the financial statements of the Company.

for **Shubhangi Agarwal & Associates**
Company Secretaries

Shubhangi Agarwal
Proprietor
M.No : A12624 ; CP : 19144
UDIN: F012624H001353315
Peer Review Certificate No. 5970/2024

Date: September 02, 2026
Place: New Delhi

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Your Board of Directors is pleased to present the Management Discussion and Analysis Report for the financial year ended March 31, 2026. This report provides an overview of the economic environment, industry trends, business outlook, key opportunities and risks relevant to the Company.

The Company has a diversified business profile comprising **FMCG (including Winery), Textile, Infrastructure and other allied sectors, including Energy-related activities**. The Company's business philosophy is broadly aligned with the Indian concept of **"Roti, Kapda aur Makan" – Food, Clothing and Shelter**, representing essential areas of human consumption and economic development.

1. ECONOMIC AND BUSINESS ENVIRONMENT

The Indian economy continued to demonstrate resilience during FY 2025–26, supported by domestic consumption, infrastructure development, urbanisation, improving rural demand and increasing digitalisation. The global business environment, however, remained influenced by geopolitical developments, commodity-price volatility, evolving trade policies and financial-market uncertainties.

India's favourable demographics, expanding consumer base, infrastructure development, increasing formalisation and technological advancement continue to provide a supportive foundation for long-term economic growth.

Against this backdrop, the Company continues to monitor developments across its business sectors and evaluate opportunities with a focus on **sustainable growth, commercial viability and prudent resource utilisation**.

2. INDUSTRY OVERVIEW

FMCG AND FOOD INDUSTRY

The Indian FMCG and food industry continues to benefit from a large consumer base, rising disposable incomes, urbanisation and evolving consumption preferences. Increasing demand for convenient, quality, packaged and value-added products is creating opportunities across the sector.

Rural and semi-urban markets remain important growth drivers, while modern retail, e-commerce, quick commerce and direct-to-consumer channels continue to transform distribution and consumer engagement.

The industry remains competitive and sensitive to input costs, pricing pressures and changing consumer preferences. The long-term outlook remains positive, supported by India's demographic profile, consumption potential and increasing formalisation of the retail ecosystem.

OTHER BUSINESS SECTORS

The Company's other business interests broadly comprise Textile, Infrastructure, Energy and allied activities. The Textile sector remains an important contributor to India's manufacturing, employment and exports.

Technological advancement, sustainability, product innovation and changing consumer preferences continue to shape the industry.

The infrastructure sector continues to benefit from sustained government expenditure on roads, railways, logistics, urban development, housing and connectivity. Initiatives such as PM Gati Shakti and the National Infrastructure Pipeline are supporting integrated development and creating opportunities across the infrastructure value chain.

The Energy sector is undergoing a gradual transition towards renewable and energy-efficient solutions. Rising energy requirements, increasing focus on sustainability and growth in renewable energy are expected to create opportunities in areas such as solar energy, energy efficiency and related infrastructure.

The Company maintains a measured and selective approach towards these sectors and continues to evaluate opportunities based on market conditions, commercial viability and strategic fit.

3. COMPANY OVERVIEW AND STRATEGIC POSITIONING

The Company's business philosophy of **"Roti, Kapda aur Makan"** provides a broad framework for its diversified business interests.

The Company's activities may broadly be viewed under the following categories:

Roti – Food & FMCG
Activities relating to food, FMCG and allied products, including the Winery business.

Kapda – Textile
Activities relating to textiles, apparel and associated products.

Makan & Allied Sectors
Activities relating to infrastructure, energy and other allied business opportunities.

The diversified nature of the Company's business portfolio provides flexibility to assess opportunities across different sectors. The Company follows a **disciplined and opportunity-driven approach**, with due consideration to market potential, commercial viability, resource requirements and associated risks.

4. BUSINESS SEGMENT REVIEW

FMCG BUSINESS

The FMCG segment operates in a large and evolving consumer market characterised by recurring demand and changing consumption patterns. Growing preference for branded, packaged, convenient and value-added products continue to create opportunities.

The Company continues to assess opportunities in the FMCG and food space while remaining attentive to consumer preferences, competitive dynamics, distribution trends and market conditions.

The Winery business forms part of the Company's consumer-oriented portfolio and operates in a sector influenced by consumer preferences, brand positioning, regulatory requirements and market dynamics.

OTHER BUSINESS SECTORS

The Company's other business interests include **Textile, Infrastructure, Energy and allied activities**.

These sectors are influenced by broader economic conditions, government spending, consumer and industrial demand, technological developments and regulatory requirements.

Given the diverse nature of these activities, the Company follows a **selective approach** towards identifying and pursuing opportunities, with emphasis on commercial viability, prudent deployment of resources and long-term value creation.

5. OPPORTUNITIES AND GROWTH DRIVERS

India's long-term economic and demographic trends provide opportunities across the Company's business areas. Key growth drivers include:

- **Rising domestic consumption** supported by increasing incomes and a large consumer base;
- **Growth in rural and semi-urban markets** and expanding distribution networks;
- **Continued infrastructure development** supported by public and private investment;
- **Digitalisation and e-commerce**, enabling wider market access and improved business efficiency;
- **Increasing demand for quality, convenience and value-added products**;
- **Growing focus on renewable energy and sustainability**; and
- **Economic formalisation and supportive policy measures** across various sectors.

The Company intends to evaluate these opportunities prudently and align its business strategy with prevailing market conditions.

6. RISKS AND MITIGATION

The Company's diversified operations are exposed to various internal and external risks, including market volatility, changes in consumer demand, commodity-price fluctuations, regulatory developments, competition, supply-chain disruptions, foreign exchange movements and broader economic conditions.

The Company seeks to manage these risks through continuous monitoring of business developments, prudent financial management, appropriate sourcing and inventory practices, regulatory compliance and periodic review of its business strategy.

Risk Category	Key Risk	Mitigation Approach
Market Risk	Changes in demand, competition and market conditions	Continuous monitoring of market trends and customer requirements
Commodity Risk	Volatility in raw-material and input prices	Prudent sourcing and inventory management
Regulatory Risk	Changes in laws, regulations and sector-specific requirements	Regular compliance monitoring and periodic review
Supply Chain Risk	Disruption in sourcing and logistics	Supplier diversification and contingency planning, wherever appropriate
Financial Risk	Liquidity, credit and foreign exchange risks	Prudent financial planning and regular monitoring
Operational Risk	Process, technology and execution-related risks	Internal controls, periodic reviews and process improvements

The Company's risk management approach is reviewed periodically to identify significant and emerging risks and to ensure appropriate mitigation measures.

7. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company maintains an internal control framework commensurate with the nature, size and complexity of its operations. The framework is designed to safeguard assets, support operational efficiency, ensure reliability of financial information and facilitate compliance with applicable laws and regulations.

The adequacy and effectiveness of internal controls are reviewed periodically, and appropriate corrective measures are undertaken wherever considered necessary. The Company remains committed to continuously strengthening its control environment in line with evolving business requirements.

8. HUMAN RESOURCE DEVELOPMENT

Human resources remain an important enabler of the Company's operations and future growth. The Company seeks to foster a professional, performance-oriented and inclusive work environment.

The Company continues to focus on employee capability, operational effectiveness, professional development and alignment of human-resource requirements with its evolving business needs.

9. OUTLOOK FOR FY 2026–27

The outlook for FY 2026–27 remains **cautiously positive**, supported by India's economic resilience, domestic consumption, infrastructure development, digitalisation and increasing focus on sustainable energy.

The Company will continue to monitor developments across its operating sectors and evaluate opportunities that are aligned with its business strategy, available resources and risk appetite.

The Company's approach will remain **selective, disciplined and focused on long-term sustainability**, with emphasis on:

- Strengthening existing business activities;
- Identifying commercially viable opportunities;
- Improving operational efficiency;
- Maintaining prudent financial management;
- Managing business and regulatory risks; and
- Creating sustainable value for stakeholders.

10. ROAD AHEAD

India's favourable demographic profile, expanding domestic market, increasing urbanisation, infrastructure development and technological advancement provide a positive foundation for long-term business opportunities.

The Company will continue to evaluate opportunities across **FMCG, Textile, Infrastructure, Energy and allied sectors**, while maintaining a prudent approach towards resource allocation and risk management.

The focus will remain on **sustainable growth, operational discipline, prudent capital allocation, regulatory compliance and long-term value creation**.

11. CONCLUSION

FY 2025–26 was marked by a dynamic business environment characterised by evolving consumer preferences, continued infrastructure development, increasing digitalisation and growing emphasis on sustainability.

The Company's diversified business profile provides a platform to participate in multiple segments of the Indian economy. Its philosophy of **"Roti, Kapda aur Makan"** continues to provide a broad strategic framework for its business interests.

Going forward, the Company remains focused on strengthening its business fundamentals, evaluating viable opportunities and maintaining appropriate risk, governance and compliance frameworks.

The Company remains committed to pursuing **responsible and sustainable growth while creating long-term value for all its stakeholders**.

INDEPENDENT AUDITOR'S REPORT

To the Members of **INTEGRA ESSENTIA LIMITED**

Report on the Audit of the Standalone Financial Statements

Qualified Opinion

We have audited the Standalone financial statements of **INTEGRA ESSENTIA LIMITED** ("the Company"), which comprise the balance sheet as at 31^{st} March, 2026, the statement of Profit and Loss (Including Other Comprehensive Income), statement of changes in equity, and the statement of cash flows for the period then ended, and notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information

In our opinion and to the best of our information and according to the explanations given to us, except for possible effects of the matter described in the Basis for Qualified Opinion Paragraph, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, its profit and total comprehensive Profit, changes in equity and its cash flows for the period ended on that date.

Basis for Qualified Opinion

The Company has held units of Nakshatra Special Situation Fund amounting to Rs. 7.50 Cr as at March 31, 2026. The valuation of such investment is required to be carried out at fair value in accordance with Indian Accounting Standard (Ind AS) 109 – Financial Instruments.

In the absence of sufficient appropriate audit evidence regarding the fair valuation of the aforesaid investment, we were unable to determine whether any adjustments were necessary to the carrying amount of the investment as at March 31, 2026, the resultant impact on fair value changes recognized in the Statement of Profit and Loss and the related disclosures in the financial statements.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Statements* 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 together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. Except for the documents/information related to matters mentioned in other matters para, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters. In addition to the matters described in the 'Basis for Qualified Opinion' paragraph herein above, we have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matters	Auditor's Response
1.	We draw attention to the financial statements of the Company, wherein it has been stated that the Board of Directors/Shareholders has approved the proposed Scheme of Merger of **GG Engineering Ltd.** ("Transferor Company") with **Integra Essentia Ltd.** ("Transferee	Our audit procedures included, among others: ➢ We obtained and read the Scheme of Merger approved by the Board of Directors/Shareholders and evaluated the key terms and conditions of the proposed Scheme.

	Company"), subject to the requisite approvals from the Hon'ble National Company Law Tribunal ("NCLT"), as applicable. The proposed merger is expected to enhance operational efficiencies, create business synergies, optimize resource utilization, and strengthen the overall financial and operational position of the merged entity. Upon the Scheme becoming effective, all assets and liabilities of the Transferor Company shall stand transferred to and vested in the Transferee Company on a going concern basis, in accordance with the applicable provisions of the **Companies Act, 2013** and relevant accounting standards. Pending the Scheme becoming effective, both companies shall continue to operate as separate legal entities.	➢ We discussed with management the status of the Scheme and the requisite approvals from the Hon'ble National Company Law Tribunal (NCLT) and other regulatory authorities, as applicable. ➢ We evaluated the adequacy and appropriateness of the disclosures made in notes to the financial statements in respect of the proposed Scheme of Merger. ➢ We also considered the implications of the proposed merger on the financial statements, including whether any adjustments or additional disclosures were required in accordance with the applicable accounting standards.
2.	We draw attention to the financial statements of the Company, wherein it has been stated that the Company has investments in associate entity amounting to Rs. 75 lakh as at March 31, 2026. During the year, the management has recognized impairment loss against such investments based on the book value reflected in the management-certified financial information of the respective associate entity.	Our audit procedures included, among others: ➢ We obtained an understanding of the nature and terms of the Company's investment in the associate entity and assessed the accounting treatment adopted by the management. ➢ We obtained and examined the financial information of the associate entity used by management for assessing the carrying value of the investment. ➢ We evaluated the basis adopted by management for recognition of impairment loss in respect of the investment. ➢ We assessed the reasonableness of the carrying value of the investment with reference to the financial information and other relevant information available to management. ➢ We evaluated the adequacy and appropriateness of the related disclosures made in Note No. j to the financial statements. ➢ We also considered the appropriateness of the accounting treatment and impairment assessment with reference to the applicable accounting standards.
3.	During the year, the Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits, acquisition of investments and other transactions which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure	Our audit procedures included, among others: ➢ We obtained an understanding of the Company's process for identification, approval, accounting and disclosure of related party transactions. ➢ We obtained details of related party transactions entered into during the year, including inter-corporate deposits, acquisition of investments

	Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any. As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions. As represented to us, the Company is in the process of obtaining the requisite approvals for the aforesaid transactions, which had not been obtained up to the date of approval of these financial results. Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.	and other transactions, and verified the transactions with the underlying agreements, supporting documents and other relevant records. ➢ We evaluated the identification of related parties and related party transactions by the management with reference to the requirements of the applicable provisions of the Companies Act, 2013 and the SEBI LODR Regulations. ➢ We examined the approvals obtained from the Board of Directors, Audit Committee and Shareholders, wherever applicable, and assessed the status of approvals for transactions for which the requisite approvals were pending. ➢ We communicated with management and those charged with governance regarding the status of the pending approvals and the potential implications of non-compliance with the applicable statutory and regulatory requirements. ➢ We evaluated whether the related party transactions were appropriately accounted for and adequately disclosed in the financial statements in accordance with the applicable accounting standards and regulatory requirements. ➢ We also considered the implications of the pending approvals and related regulatory matters while evaluating the adequacy of the disclosures made in the financial statements.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, the Board of Directors is 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 company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are 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 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 these Standalone Financial Statements.

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 Standalone Financial Statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 Company's ability 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 Standalone Financial Statements 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in the Annexure-A a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. As required by Section 143(3) of the Act, we report, to the extent applicable, that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Standalone Financial Statements have been kept so far as it appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income , statement of changes in equity and the statement of Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Standalone Financial Statements.
   d) In our opinion, except as otherwise disclosed in accounting policies and notes to the Standalone Financial Statements, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
   e) On the basis of the written representations received from the directors of the Company as on 31st March, 2026 taken on record by the Board of Directors of the Company, none of the directors of the company is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.
   f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
   g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company has disclosed the impact of pending litigations on its financial position in its Standalone Financial Statements – Refer Note 43 to the Standalone Financial Statements;
      ii. The Company did not have any material foreseeable losses on long-term contracts including derivative contracts.
      iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

         (a) The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(b) The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"),with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(c) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under and (b) above, contain any material misstatement.

h) No dividend declared by the company declared or paid by the Company during the year.

i) Based on our examination which included test checks, the Company, has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility for all relevant transactions recorded in the software.

j) With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act: In our opinion and according to the information and explanations given to us, the remuneration paid by the Company to its directors during the current year is in accordance with the provisions of section 197 read with Schedule V to the Act.

For A K BHARGAV & CO
Chartered Accountants
FRN: 034063N

(CA ARUN KUMAR BHARGAV)
PROPRIETOR
M. No.:548396
UDIN: 26548396NZLQDV1773

Place: New Delhi
Date: 28.05.2026

Annexure A

ANNEXURE TO THE AUDITOR'S REPORT

The Annexure referred to in our report to the members of INTEGRA ESSENTIA LIMITED ("the Company") for the year ended March 31, 2026.

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

With reference to the Annexure A referred to in the Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2026, we report the following:

i) a) (A) In the absence of requisite documents, we are unable to comment if the Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment.

(B) The Company does not have intangible assets as on balance sheet date.

b) According to the information and explanations given to us, the Company has a regular programme of physical verification of its property, plant and equipment by which all property, plant and equipment are verified in a phased manner. In accordance with this programme, certain property, plant and equipment were verified during the year and no such material discrepancies were noticed. However we have not been provided any physical verification report for our verification and hence we are unable to comment if periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.

c) The title deeds of all the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the company.

d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not revalued its property, plant and equipment (including right of use asset) or intangible assets or both during the year. Consequently, the question of our commenting on whether the revaluation is based on the valuation by a Register Valuer, or specifying the amount of change, if the change is 10% or more in the aggregate of the net carrying value of each class of Property, Plant and Equipment (including Right of Use Assets) or intangible Assets does not arise.

e) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no proceedings initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended in 2016) (formerly the Benami Transactions (Prohibition) Act, 1988 (45 of 1988)) and rules made thereunder& therefore question of our commenting on whether the Company has appropriately disclosed the details in its standalone financial statement does not arise.

ii) a) The inventory has been physically verified by the management during the year. In our opinion, the frequency of such verification is reasonable and procedures and coverage as followed by management were appropriate. No discrepancies were noticed on verification between the physical stocks and the book records that were 10% or more in the aggregate for each class of inventory.

b) According to the information and explanations given to us and based on our audit procedures, the Company has been sanctioned working capital limits in excess of five crore rupees in aggregate from banks during the year, on the basis of security of current assets (refer Note No. 62(v) to the financial statements). The quarterly returns or statements filed by the Company with such banks are in agreement with the books of account.

iii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company, during the year, has not provided any guarantee or security to companies, firms, limited liability partnerships or any other parties during the year. The Company, during the year, has made investment and granted loans and advances in the nature of loans during the year to companies and other parties.

a) During the year, the Company has provided loans and guarantees, the details of which are disclosed in the financial statements (refer Note No.4,5 and 11).

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion,

The investments made and the terms and conditions of same are prima facie, not prejudicial to the Company's interest. Terms and Conditions in respect of the grant of loans and advances in the nature of loans, during the year, to companies or any other parties are prima facie, not prejudicial to the Company's interest. During the year the Company has not provided guarantees, provided security to companies, firms, Limited Liability Partnerships or any other parties.

c) According to the information and explanations given to us and based on the audit procedures conducted by us, in our opinion, the Company has granted loans during the year to companies or any other entities where the schedule of repayment of principal and payment of interest has not been stipulated. Hence in the absence of same, we are unable to make a specific comment on the regularity of repayment of principal and payment of interest in respect of such loan.

d) The Company has granted loans and in all cases schedule of repayment of principal and payment of interest has not been stipulated. Hence in the absence of same, we are unable to make a specific comment on the regularity of repayment of principal and payment of interest in respect of such loans and hence unable to comment upon any over amount for more than ninety days.

e) There is no case of any loan or advance in the nature of loan granted which has fallen due during the year and which has been renewed or extended or fresh loans granted to settle the overdues of existing loans given to the same parties.

f) According to the information and explanations given to us and on the basis of our examination of the records of the Company, all the loans granted by the company are for repayable on demand. Although the repayment schedule is not specifically defined in terms of instalment amounts or dates, the tenure and maturity of the loan are fixed. Accordingly, these loans are not in the nature of loans repayable on demand or loans granted without specifying any terms or period of repayment. Therefore, reporting under this clause is not applicable.

iv) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has complied with the provisions of section 185 and 186 of the Companies Act 2013 in respect of loans given and investments made by the company during the year. The Company has not provided any guarantee or security during the year.

v) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act, 2013 and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi) According to the information and explanations given to us, the Central Government has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013, for the business activities carried out by the Company. Accordingly, clause (vi) of the Order is not applicable.

vii) a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company is generally regular, except delay on some instances in case of TDS, in depositing with appropriate authorities undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable except the following:

1. Income Tax Payable as on 31st March, 2026 for the Assessment Year 2025–26 is Rs. 37.88 Lakhs.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no statutory dues relating to goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and other statutory dues applicable to it which have not been deposited on account of any dispute except few cases, details of same has mentioned in note 43 of financial statements.

viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

ix) a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of dues to financial institutions and banks during the year.

b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared a wilful defaulter by any bank or financial institution or government or government authority.

c) In our opinion and according to the information and explanations given to us by the management, the Company has utilized the monies raised by term Loans for the purposes for which they were obtained.

d) According to the information and explanations given to us and on an overall examination of the balance sheet of the Company, we report that no funds raised on short-term basis have been used for long-term purposes by the Company.

e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, as defined under the Companies Act, 2013.

f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries (as defined under the Companies Act).

x) a) According to the information and explanations given to us, the Company has not raised any funds during the year by way of preferential allotment or private placement of shares or convertible debentures. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable.

b) According to the information and explanations given to us and based on the audit procedures performed, the company has not made any preferential allotment or private placement of shares or convertible debentures during the year. Accordingly, the provisions of clause (x)(b) of the Order are not applicable.

xi) a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in the Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during year nor have we been informed of any such case by the management.

b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

INTEGRA ESSENTIA LIMITED

xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable to the Company.

xiii) As per information and explanation given to us all the transactions with the related parties are in compliance with section 177 and 188 of the Companies Act 2013 where applicable and the details have been disclosed in the financial statement, as required by the applicable Ind AS accounting standards.

xiv) a) Based on information and explanations provided to us and our audit procedures, in our opinion, the Company has an internal audit system commensurate with the size and nature of its business.

b) We have considered the internal audit reports of the Company issued till date for the period under audit.

xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

xvi) a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi)(a) of the Order is not applicable to the Company.

b) The Company has not conducted any Non-Banking Financial or Housing Finance activities without obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, Clause 3(xvi)(c) of the order is not applicable to the Company.

d) According to the information and explanations provided to us during the course of audit, the Group does not have any CICs which are a part of the Group. We have not, however, separately evaluated whether the information provided by the Management is accurate and complete. Accordingly, the requirements of clause 3(xvi)(d) are not applicable to the Company.

xvii) The company has not incurred cash losses during the financial year and in the immediately preceding financial year.

xviii) There is no resignation of the statutory auditors of the company during the year.

xix) According to the information and explanations given to us and on the basis of the financial ratios disclosed in note 48 to standalone financial statements, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the standalone financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that the Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

xx) According to the information and explanations given to us and based on our examination of the records, there was no amount remaining unspent under sub-section (5) of section 135 of the Companies Act, 2013 pursuant to any ongoing project. Accordingly, reporting under clause (xx)(b) of the Order is not applicable.

xxi) The reporting under clause 3(xxi) of this order is not applicable in respect of audit of standalone financial statements. Accordingly, no comment in respect of the said clause has been included in this report.

For A K BHARGAV & CO
Chartered Accountants
Firm Regn. No. 034063N

CA ARUN KUMAR BHARGAV
Proprietor
Membership No.: 548396
UDIN: 26548396NZLQDV1773

Place: New Delhi
Date : 28.05.2026

INTEGRA ESSENTIA LIMITED

Annexure "B" to the Independent Auditors Report on the Standalone Financial Statements of **INTEGRA ESSENTIA LIMITED**

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING UNDER CLAUSE (i) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls over financial reporting of INTEGRA ESSENTIA LIMITED ("the Company") as of March 31, 2026 in conjunction with our audit of the Standalone Financial Statements of the Company for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India". These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on my/our audit conducted in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls over Financial Reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

MEANING OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Standalone Financial Statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS OVER FINANCIAL REPORTING

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For A K BHARGAV & CO
Chartered Accountants
Firm Regn. No. 034063N

CA ARUN KUMAR BHARGAV
Proprietor
Membership No.: 548396
UDIN: 26548396NZLQDV1773

Place: New Delhi
Date : 28.05.2026

INTEGRA ESSENTIA LIMITED

INDEPENDENT AUDITOR'S REPORT

To the Members of **INTEGRA ESSENTIA LIMITED**

Report on the Audit of the Consolidated Financial Statements

Qualified Opinion

We have audited the accompanying Consolidated financial statements of **INTEGRA ESSENTIA LIMITED** (hereinafter referred to as "Holding Company"), its associates (the Parent and its associates together referred to as 'the Group'), which comprise the consolidated balance sheet as at 31st March, 2026, the consolidated statement of Profit and Loss(Including Other Comprehensive Income), consolidated statement of changes in equity, and the consolidated statement of cash flows for the period then ended, and notes to the Consolidated Financial Statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, except for possible effects of the matter described in the Basis for Qualified Opinion Paragraph, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March 2026, its profit and total comprehensive Profit, changes in equity and its cash flows for the period ended on that date.

Basis for Qualified Opinion

The Company has held units of Nakshatra Special Situation Fund amounting to Rs. 7.50 Cr as at March 31, 2026. The valuation of such investment is required to be carried out at fair value in accordance with Indian Accounting Standard (Ind AS) 109 – Financial Instruments.

In the absence of sufficient appropriate audit evidence regarding the fair valuation of the aforesaid investment, we were unable to determine whether any adjustments were necessary to the carrying amount of the investment as at March 31, 2026, the resultant impact on fair value changes recognized in the Statement of Profit and Loss and the related disclosures in the financial statements.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the *Code of Ethics* issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. Except for the documents/information related to matters mentioned in other matters para, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and auditors' report thereon

The Holding Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the Consolidated Financial Statements and our auditor's report thereon.

Our opinion on the Consolidated Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Consolidated Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Consolidated financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon and we do not provide a separate opinion on these matters. In addition to the matters described in the 'Basis for Qualified Opinion' paragraph herein above, we have determined the matters described below to be the key audit matters to be communicated in our report.

S. No.	Key Audit Matters	Auditor's Response
1.	We draw attention to the financial statements of the Company, wherein it has been stated that the Board of Directors/Shareholders has approved the proposed Scheme of Merger of **GG Engineering Ltd.** ("Transferor Company") with **Integra Essentia Ltd.** ("Transferee Company"), subject to the requisite approvals from the Hon'ble National Company Law Tribunal ("NCLT"), as applicable. The proposed merger is expected to enhance operational efficiencies, create business synergies, optimize resource utilization, and strengthen the overall financial and operational position of the merged entity. Upon the Scheme becoming effective, all assets and liabilities of the Transferor Company shall stand transferred to and vested in the Transferee Company on a going concern basis, in accordance with the applicable provisions of the **Companies Act, 2013** and relevant accounting standards. Pending the Scheme becoming effective, both companies shall continue to operate as separate legal entities.	Our audit procedures included, among others: ➢ We obtained and read the Scheme of Merger approved by the Board of Directors/Shareholders and evaluated the key terms and conditions of the proposed Scheme. ➢ We discussed with management the status of the Scheme and the requisite approvals from the Hon'ble National Company Law Tribunal (NCLT) and other regulatory authorities, as applicable. ➢ We evaluated the adequacy and appropriateness of the disclosures made in notes to the financial statements in respect of the proposed Scheme of Merger. ➢ We also considered the implications of the proposed merger on the financial statements, including whether any adjustments or additional disclosures were required in accordance with the applicable accounting standards.
2.	We draw attention to the financial statements of the Company, wherein it has been stated that the Company has investments in associate entity amounting to Rs. 75 lakh as at March 31, 2026. During the year, the management has recognized impairment loss against such investments based on the book value reflected in the management-certified financial information of the respective associate entity.	Our audit procedures included, among others: ➢ We obtained an understanding of the nature and terms of the Company's investment in the associate entity and assessed the accounting treatment adopted by the management. ➢ We obtained and examined the financial information of the associate entity used by management for assessing the carrying value of the investment. ➢ We evaluated the basis adopted by management for recognition of impairment loss in respect of the investment. ➢ We assessed the reasonableness of the carrying value of the investment with reference to the financial information

		and other relevant information available to management. ➢ We evaluated the adequacy and appropriateness of the related disclosures made in Note No. j to the financial statements. ➢ We also considered the appropriateness of the accounting treatment and impairment assessment with reference to the applicable accounting standards.
3.	. During the year, the Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits, acquisition of investments and other transactions which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any. As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions. As represented to us, the Company is in the process of obtaining the requisite approvals for the aforesaid transactions, which had not been obtained up to the date of approval of these financial results. Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial results.	Our audit procedures included, among others: ➢ We obtained an understanding of the Company's process for identification, approval, accounting and disclosure of related party transactions. ➢ We obtained details of related party transactions entered into during the year, including inter-corporate deposits, acquisition of investments and other transactions, and verified the transactions with the underlying agreements, supporting documents and other relevant records. ➢ We evaluated the identification of related parties and related party transactions by the management with reference to the requirements of the applicable provisions of the Companies Act, 2013 and the SEBI LODR Regulations. ➢ We examined the approvals obtained from the Board of Directors, Audit Committee and Shareholders, wherever applicable, and assessed the status of approvals for transactions for which the requisite approvals were pending. ➢ We communicated with management and those charged with governance regarding the status of the pending approvals and the potential implications of non-compliance with the applicable statutory and regulatory requirements. ➢ We evaluated whether the related party transactions were appropriately accounted for and adequately disclosed in the financial statements in accordance with the applicable accounting standards and regulatory requirements. ➢ We also considered the implications of the pending approvals and related regulatory matters while evaluating the adequacy of the disclosures made in the financial statements.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The Holding Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Consolidated financial statements that give a true and fair view of the financial position, financial performance, changes in equity and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Financial Statements, the Board of Directors is 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 respective Board of Directors of the companies included in the group and its associates are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are 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 these Consolidated Financial Statements.

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 Statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 Group's ability 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 Consolidated Financial Statements 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 Group to cease to continue as a going concern.

INTEGRA ESSENTIA LIMITED

- Evaluate the overall presentation, structure and content of the Consolidated Financial Statements, including the disclosures, and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the audit of the financial Statements of such entity included in the Consolidated Financial Statements of which we are the independent auditors, for the other entities included in the Consolidated Financial Statements, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated financial statements 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 Ind AS financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

OTHER MATTERS

i. 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. (1.42) Lakhs for the year ended 31st March 2026 and total comprehensive income of Rs. NIL for the year ended 31st March 2026, 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 associates, is based solely on such unaudited financial information.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit and on the consideration of reports of other auditors on separate financial statements and other financial information of associate, as noted in the 'other matter' paragraph, we report to the extent applicable, that:
2. As required by Section 143(3) of the Act, we report, to the extent applicable, that:

k) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our consolidated financial statements.

l) In our opinion, proper books of account as required by law relating to preparation of the aforesaid Consolidated Financial Statements have been kept so far as it appears from our examination of those books and reports of the auditor.

m) The Consolidated Balance Sheet, the Consolidated Statement of Profit and Loss including other comprehensive income , statement of changes in equity and the consolidated statement of Cash Flow Statement dealt with by this Report are in agreement with the relevant books of account maintained for the purpose of preparation of the Consolidated Financial Statements.

n) In our opinion, the aforesaid Consolidated Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014

o) On the basis of the written representations received from the directors of the Company as on 31st March, 2026 taken on record by the Board of Directors of the Holding Company, none of the directors of the Group companies is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act.

p) With respect to the adequacy of the internal financial controls with reference to Consolidated financial statements of the Group Companies and the operating effectiveness of such controls, refer to our separate Report in "Annexure A".

q) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditor's) Rules, 2014, , in our opinion and to the best of our information and according to the explanations given to us and based upon

r)

the reports of other auditors on separate financial statements as also the other financial information of the associate, as noted in the 'Other matter' paragraph:

iv. The Consolidated Financial Statement has disclosed the impact of pending litigations as at 31st March 2026 on its financial position in its consolidated financial statements - refer note no. 43 to the consolidated financial statements.

v. The Group did not have any material foreseeable losses on long-term contracts including derivative contracts.

vi. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Group Companies.

vii.

(d) The respective Management of group companies has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group Companies ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(e) The respective Management of group companies has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Group Companies from any person or entity, including foreign entity ("Funding Parties"),with the understanding, whether recorded in writing or otherwise, that the Group Companies shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

(f) Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under and (b) above, contain any material misstatement.

s) No dividend declared by the company declared or paid by the Company during the year.

t) Based on our examination which included test checks, the Company, has used accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility for all relevant transactions recorded in the software.

3. With respect to the matter to be included in the Auditors' Report under section 197(16) of the Act:

   In our opinion and according to the information and explanations given to us and based on the consideration of reports of other statutory auditors of subsidiary company and associate company, the remuneration paid by the Group Companies to its directors during the current year is in accordance with the provisions of section 197 read with Schedule V to the Act.

4. With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 ('the Order') issued by the Central Government in terms of Section 143(11) of the Act, according to the information and explanations given to us and based on the CARO reports of the Company and its associates (to the extent applicable), there are no qualifications or adverse remarks in those CARO reports.

   We have not issued CARO reports on the financial statements of the associates included in the consolidated financial statements, as those have not been audited by us or by other auditors and are unaudited.

For A K BHARGAV & CO
Chartered Accountants
FRN: 034063N

(CA ARUN KUMAR BHARGAV)
PROPRIETOR
M. No.:548396
UDIN: 26548396EVIQGB4934

Place: New Delhi
Date: 28.05.2026

Annexure "A" to the Independent Auditors Report on the Consolidated Financial Statements of **INTEGRA ESSENTIA LIMITED**

(Referred to in paragraph 2 (f) under 'Report on Other Legal and Regulatory Requirements' of our report of even date)

REPORT ON THE INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED FINANCILA STATEMENTS UNDER CLAUSE (i) OF SUB-SECTION 3 OF SECTION 143 OF THE COMPANIES ACT, 2013 ("THE ACT")

We have audited the internal financial controls with reference to consolidated financial statements of INTEGRA ESSENTIA LIMITED ("hereinafter referred to as Holding Company") as of March 31, 2026 in conjunction with our audit of the Consolidated Financial Statements of the Holding Company and such companies incorporated in India under the companies Act, 2013 which are its associates company, as at and for the year ended on that date.

MANAGEMENT'S RESPONSIBILITY FOR INTERNAL FINANCIAL CONTROLS

The respective Company's management is responsible for establishing and maintaining internal financial controls based on the criteria established by the respective Company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

AUDITORS' RESPONSIBILITY

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements based on my/our audit conducted in accordance with the Guidance Note and the Standards on Auditing, to the extent applicable to an audit of internal financial controls, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls with reference to consolidated financial statements.

MEANING OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED FINANCIAL STATEMENTS

A company's internal financial controls with reference to consolidated financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Consolidated Financial Statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to consolidated financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Consolidated Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the Consolidated Financial Statements.

INHERENT LIMITATIONS OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO CONSOLIDATED FINANCIAL STATEMENTS

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial controls with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

OPINION

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls with reference to consolidated financial statements and such internal financial controls with reference to consolidated financial statements were operating effectively as at March 31, 2026, based on the internal financial controls with reference to consolidated financial statements criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For A K BHARGAV & CO
Chartered Accountants
Firm Regn. No. 034063N

CA ARUN KUMAR BHARGAV
Proprietor
Membership No.: 548396
UDIN: 26548396EVIQGB4934

Place: New Delhi
Date : 28.05.2026

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II,Netaji Subhash Place Delhi- 110034
Standalone Balance Sheet as at 31st March 2026
(All figures are in lakhs except otherwise stated)

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-Current Assets			
a) Property, Plant and Equipment	3	50.88	3,458.76
b)Investment Property	3	1,727.81	1,816.27
c) Financial Assets			
(i) Investments	4	1,131.71	2,904.25
(ii) Loans	5	3.39	3,495.39
(iii) Other	6	6.47	6.34
d) Other non current assets	8	10.65	10.69
		2,930.91	**11,691.71**
Current Assets			
a) Inventories	9	981.67	-
b) Financial Assets			
(i) Trade Receivables	10	13,608.30	6,742.28
(ii) Cash and Cash Equivalents	11	4.41	11.21
(iii) Loans	12	1,421.33	484.98
(iv) Asset Classified as held for sale	13	3,257.71	-
(v) Other	14	0.25	0.25
c) Other Current Assets	15	2,809.87	3,175.47
		22,083.54	**10,414.20**
Total Assets		**25,014.45**	**22,105.90**
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	16	10,676.91	10,676.91
b) Other Equity	17	6,326.25	6,297.06
		17,003.16	**16,973.97**
LIABILITIES			
Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	18	572.21	433.58
b) Provisions	19	1.18	2.39
c) Deferred tax liabilities (net)	20	50.94	81.32
d) Other non Current Liabilities	21	11.31	13.57
		635.63	**530.85**
Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	22	3,788.62	2,207.58
(ii) Trade Payables			
total outstanding dues of Micro & Small Enterprises	23	157.59	41.92
total outstanding dues of creditors other than Micro & Small Enterprises	23	2,724.94	1,510.97
(iii)Other financial liabilities	24	282.05	502.21
b) Other Current Liabilities	25	372.86	183.91
c) Provisions	19	0.00	0.01
d) Current Tax Liabilities (Net)	26	49.60	154.49
		7,375.66	**4,601.08**
Total Equity and Liabilities		**25,014.45**	**22,105.90**

Notes forming integral part of the Ind AS Financial Statements- 1 to 62

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396NZLQDV1773
Place: Delhi
Date: 28-05-2026

For and on behalf of the Board Of Directors

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

Atul Sharma
Whole-time Director Cum CFO
DIN:08290588

Sandeep Somani
Company Secretary

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II,Netaji Subhash Place Delhi- 110034
Standalone Balance Sheet as at 31st March 2026
(All figures are in lakhs except otherwise stated)

Particulars	Note no	For the year 2025-26	For the year 2024-25
Revenue from Operations	27	47,361.63	44,172.80
Other Income	28	670.58	672.40
Total Income		**48,032.22**	**44,845.19**
EXPENSES			
Purchases of Stock-in-Trade	29	47,125.23	43,013.92
Change in inventory of finished goods, work in progress and stock in trade	30	(981.67)	-
Employee Benefits Expense	31	63.50	80.71
Finance Costs	32	324.68	156.83
Depreciation and Amortisation Expense	33	239.90	385.35
Other Expenses	34	1,203.34	555.44
Total Expenses		**47,974.98**	**44,192.26**
Profit/ (Loss) Before Tax		**57.24**	**652.93**
Tax Expense:			
Current Tax		49.15	154.50
Deferred Tax		(30.37)	55.32
Tax related to previous year		4.93	28.56
Profit after tax		**33.54**	**414.55**
Other Comprehensive Income			
Items that will be not reclassified to profit and loss account (net of tax)		1.79	3.22
Items that will be reclassified to profit and loss account (net of tax)		(0.45)	(0.81)
Total Comprehensive Income		**34.88**	**416.96**
Earnings per Equity Share of ₹ 1 each			
Basic	36	**0.00**	**0.04**
Diluted	36	**0.00**	**0.04**

Notes forming integral part of the Ind AS Financial Statements- 1 to 62

For and on behalf of the Board Of Directors

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396NZLQDV1773
Place: Delhi
Date: 28-05-2026

Atul Sharma
Whole-time Director Cum CFO
DIN:08290588

Sandeep Somani
Company Secretary

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II,Netaji Subhash Place Delhi- 110034
Standalone Cash Flow Statement for the Year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

Particulars	For the year 2025-26	For the year 2024-25
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	57.24	652.93
Adjustment for :		
Depreciation & Amortisation Expense	239.90	385.35
Items that will be not reclassified to profit and loss account (net of tax)	1.79	3.22
Items that will be reclassified to profit and loss account (net of tax)	(0.45)	(0.81)
Prior Period Items	15.81	-
Interest Income	(253.79)	(422.16)
Interest Expense	314.50	156.83
Rental Income	(194.40)	(159.60)
Operating Profit before working Capital Changes :	**180.60**	**615.76**
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	365.64	(1,420.72)
(Increase)/decrease in Other Non Current Assets	(0.13)	(0.12)
(Increase)/decrease in Trade Receivables	(6,866.01)	(2,838.56)
Increase/(decrease) in Other current Liabilities	(170.04)	(2,111.36)
(Increase)/decrease in Inventories	(981.67)	-
Increase/(decrease) in Trade payables	1,329.65	(3,115.46)
Cash generated from Operations :	**(6,141.97)**	**(8,870.46)**
Direct Taxes Paid	(23.70)	(238.38)
Net Cash flow from/(used in) Operating Activities	**(6,165.67)**	**(9,108.84)**
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(1.19)	(1,881.16)
Movement in Investments	1,772.54	658.78
Rental Income	194.40	159.60
Movement in Loans	2,555.66	2,951.70
Interest Received	253.79	422.16
Net Cash flow from/(used in) Investing Activities	**4,775.20**	**2,311.08**
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium	-	4,866.72
Proceeds from/ (repayment of) Borrowings	1,719.67	1,903.49
Right issue expenses	(21.50)	-
Interest Paid	(314.50)	(156.83)
Net Cash flow from/(used) in Financing Activities	**1,383.68**	**6,613.38**
Net Increase/Decrease in Cash & Cash Equivalents	(6.80)	(184.38)
Cash & Cash equivalents at the beginning of the year	11.21	195.59
Cash & Cash equivalents at the end of the year	**4.41**	**11.21**
Components of Cash and Cash Equivalents	**4.41**	**11.21**

Notes forming integral part of the Ind AS Financial Statements- 1 to 62

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396NZLQDV1773
Place: Delhi
Date: 28-05-2026

For and on behalf of the Board Of Directors

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

Atul Sharma
Whole-time Director Cum CFO
DIN:08290588

Sandeep Somani
Company Secretary

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II,Netaji Subhash Place Delhi- 110034
Standalone Statement of Changes in Equity as at 31 March 2026
(All figures are in lakhs except otherwise stated)

(A) Equity Share Capital

Particulars	As at 31 March 2026	As at 31 March 2025
Opening balance	10,676.91	9,140.66
Change in equity during the year	-	1,536.25
Closing balance	**10,676.91**	**10,676.91**

(B) Other Equity
As at 31 March 2026

Particulars	Reserves and Surplus				Total
	Securities Premium	General reserve	Capital reserve	Retained Earnings	
Balance at the beginning of the current reporting period	**5,002.79**	**153.66**	**2,695.00**	**(1,554.39)**	**6,297.06**
Profit /(Loss)/Adjsutment made during the year	(21.50)	1.34	-	49.35	29.19
Discounting for Financial Asset	-	-	-	-	-
Balance at the end of the current reporting period	**4,981.29**	**155.00**	**2,695.00**	**(1,505.04)**	**6,326.25**

As at 31 March 2025

Particulars	Reserves and Surplus				Total
	Securities Premium	General reserve	Capital reserve	Retained Earnings	
Balance at the beginning of the current reporting period	**1,672.32**	**151.25**	**2,695.00**	**(1,968.94)**	**2,549.63**
Profit /(Loss)/Adjsutment made during the year	3,330.48	2.41	-	414.55	3,747.43
Discounting for Financial Asset	-	-	-	-	-
Balance at the end of the current reporting period	**5,002.79**	**153.66**	**2,695.00**	**(1,554.39)**	**6,297.06**

Notes forming integral part of the Ind AS Financial Statements- 1 to 62

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396NZLQDV1773
Place: Delhi
Date: 28-05-2026

For and on behalf of the Board Of Directors

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

Atul Sharma
Whole-time Director Cum CFO
DIN:08290588

Sandeep Somani
Company Secretary

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II,Netaji Subhash Place Delhi- 110034

Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

Note 1: Company Overview
Integra Essentia Limited ("the Company") is a public limited company, incorporated and domiciled in India which mainly deals in trading of essential items like Cashew, Rice etc . The registered office of the Company is located at 607, 6th Floor, Pearls Best Height -II,Netaji Subhash Place,North West Delhi, Delhi, India, 110034. The Company is listed on the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE).
The standalone financial statements for the year ended 31 March 2026 were approved by the Board of Directors and authorised for issue on 28 May 2026.

Note 2: Significant Accounting Policies
(a) Basis of Preparation of Financial Statements
(i) Statement of Compliance with Indian Accounting Standards (Ind AS)
These financial statements comply, in all material respects, with Ind AS notified under section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act.

(ii) Historical Cost Convention
The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities:
a) Certain financial assets and liabilities that are measured at fair value
b) Derivative financial instruments

(iii) Functional and Presentation Currency
These financial statements are presented in Indian Rupees, which is also the functional currency of the Company.

(iv) Current and Non-current Classification
All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle (Twelve months) and other criteria set out in Schedule III to the Act.
(b) Property, Plant and Equipment (PPE) and Depreciation
All items of PPE are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost includes its purchase price including non- refundable taxes and duties, directly attributable costs of bringing the asset to its present location and condition and initial estimate of costs of dismantling and removing the item and restoring the site on which it is located. Subsequent costs are included in the carrying amount of PPE or recognised as a separate PPE, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably. The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.Machinery spares and servicing equipment are recognised as PPE when they meet the definition of PPE. Otherwise, such items are classified as inventory.

Capital work- in- progress includes cost of PPE under installation / under development as at the Balance Sheet date.

The Company depreciates its PPE over the useful life in the manner prescribed under Part C of Schedule II to the Act. Depreciation commences when the assets are ready for their intended use and is computed on pro-rata basis from the date of installation/ acquisition till the date of sale/ disposal. Management believes that useful life of assets are same as those prescribed in Schedule II to the Act, except for machinery spares wherein based on technical evaluation, useful life has been estimated to be different from that prescribed in Schedule II of the Act.

Assets	**Useful Life**
Plant & Machinery	5 years & 15 years
Furniture and Fixtures	10 years
Office Equipments	3 years
Vehicle	8 years
Land & Building	60 years
Computer	3 years

Lease hold PPE are amortised over the period of lease or useful life, whichever is lower. Leasehold land (under Finance Lease) is amortised over the period of lease.
Gains and losses on disposals are determined by comparing net disposal proceeds with carrying amount.
These are included in the Statement of Profit and Loss.

(c) Intangible Assets and Amortisation
Intangible assets that are acquired by the Company, which have finite useful lives are measured at cost less amortisation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost includes its purchase price including non-refundable taxes and duties, directly attributable costs of bringing the asset to its present location and condition.
Intangible assets are amortised on straight line basis over the estimated useful life.
Gains and losses on disposals are determined by comparing net disposal proceeds with carrying amount.
These are included in the Statement of Profit and Loss.

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
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Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

(d) Leases
At inception of a contract, company shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Where the Company is Lessee
At the Inception, lessee shall recognise and measure Right-of-use asset and lease liability at cost. Right to use assets shall comprise initial measurement of lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee; and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.
Lease liability is the present value of the lease payments that are not paid. These lease payments shall be discounted using the interest rate implicit in the lease (if readily determined) otherwise should be discounted at lessee's incremental borrowing rate.
If the lease contract transfers ownership of the underlying asset, at the end of the lease term or if, the cost of the right-of-use asset reflects that the lessee will exercise a purchase option, then depreciate the right-of-use asset over the useful life of the underlying asset. Otherwise, depreciate the right-of-use asset till the end of the useful life of the right-of-use asset or the end of the lease term, whichever is earlier.

The lease term as the non-cancellable period of a lease, together with both: (a) periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and (b) periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option.
Subsequently, lessee shall measure the right-of-use asset applying a cost model.

Where the Company is Lessor
Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.
Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight line basis over the term of the relevant lease

(e) Borrowing Cost
Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing.
General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use. Other borrowing costs are expensed in the period in which they are incurred.

(f) Financial instruments
(i) *Financial Assets*
Initial Recognition and Measurement
All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent Measurement
Cash Flow Characteristics Test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.
A financial asset that meets the following 2 conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit or loss under the fair value option.
Business Model Test: the financial asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling the financial assets.
Cash Flow Characteristics Test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.
Even if an instrument meets the two requirements to be measured at amortised cost or fair value through other comprehensive income, a financial asset is measured at fair value through profit or loss if doing so eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as an 'accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains or losses on them on different basis.
All other debt instruments are measured at fair value through profit or loss.
Derecognition of Financial Assets
The Company de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset, to another entity.
Impairment of Financial Assets
Loss allowance for expected credit losses is recognised for financial assets measured at amortised cost and FVTOCI.

For financial assets other than trade receivables, whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition.
The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables, considering historical trend, industry practices and the business environment in which the Company operates or any other appropriate basis.
The impairment losses and reversals are recognised in Statement of Profit and Loss.

(ii) *Equity and Financial Liabilities*
b. Financial Liabilities

(g) Fair Value Measurement
Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.
The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:
- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:
- Level 1 — Quoted prices in active markets for identical assets or liabilities
- Level 2 — Inputs other than quoted prices included in Level 1 that are observable for the asset or liability,

either directly (i.e. as prices) or indirectly (i.e. derived from prices)
- Level 3 — Inputs for the asset or liability that are not based on observable market data.

(h) Inventories
Inventories are stated at the lower of cost and net realisable value. Costs comprise direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. The cost formula used for determination of cost is 'Weighted Average Cost'.
Machinery spares, stand-by equipment and servicing equipment are recognised as inventory when the useful life is less than one year and the same are charged to the Statement of Profit and Loss as and when issued for consumption.

(i) Income Tax
The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.
The Company's liability for current tax is calculated using the Indian tax rates and laws that have been enacted by the reporting date. The Company periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretations and provisions where appropriate.
Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred income tax assets is realised or the deferred income tax liability is settled.
Deferred tax assets are recognised for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable amounts will be available to utilise those temporary differences and losses.
Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and current tax liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.
Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.
Minimum Alternate Tax (MAT) credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.
(j) Provisions and Contingencies Provisions
A provision is recognised when the Company has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.
If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a finance cost.

<u>Contingent Liabilities and Contingent Assets</u>

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases, where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements unless the probability of outflow of resources is remote.

Contingent assets are not recognised in the financial statements. If the inflow of economic benefits is probable, then it is disclosed in the financial statements.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each Balance Sheet date.

(k) Employee Benefits

(i) Short-term Obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

(ii) Post-employment Obligations

The Company operates the following post-employment schemes:

(a) Defined benefit plan (Gratuity), and

(b) Defined contribution plans such as, provident fund.

Defined Benefit Plan

The liability or asset recognised in the Balance Sheet in respect of defined benefit gratuity plan is the present value of the defined benefit obligation at the end of the reporting period. The defined benefit obligation is calculated annually on the basis of actuarial valuation using the Projected Unit Credit method.

The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.

The interest cost is calculated by applying the discount rate to the balance of the defined benefit obligation. This cost is included in employee benefits expense in the Statement of Profit and Loss.

Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income.

Defined Contribution Plans

Defined Contribution Plans such as provident fund are charged to the Statement of Profit and Loss as an expense, when an employee renders the related services.

(iii) Other Long-term Employee Benefits

The liabilities for compensated absences that are not expected to be settled wholly within 12 months are measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the Projected Unit Credit method. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in the Statement of Profit and Loss.

The obligations are presented as current liabilities in the Balance Sheet if the entity does not have any unconditional right to defer settlement for at least 12 months after the end of the reporting period, regardless of when the actual settlement is expected to occur.

(l) Cash and Cash Equivalents

For the purpose of presentation in the Statement of Cash Flows as well as the Balance Sheet, cash and cash equivalents include cash on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(m) Earnings per Share (EPS)

Basic earnings per share are computed by dividing the profit / (loss) after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for the events for bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).

Diluted earnings per share is computed by dividing the profit / (loss) after tax as adjusted for dividend, interest and other charges to expense or income (net off any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares.

(n) Dividend Distribution to Equity Shareholders

Dividend distributed to Equity shareholders is recognised as distribution to owners of capital in the Statement of Changes in Equity, in the period in which it is paid. Dividend proposed by the Board of Directors, subject to the approval of shareholders, is disclosed in the notes to financial statements.

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
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Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

(o) Foreign Currency Transactions

Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss. Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(p) Revenue Recognition

-'Revenue from contracts with customers'. Revenue from contracts with customers is recognized on transfer of control of promised goods or services to the customer at amount that reflects the consideration to which the company is expected to be entitled to in exchange for those goods or services. Revenue towards satisfaction of performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. This variable consideration is estimated based on expected value of outflow. Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.
Revenue from sale of products is recognized when the control on the goods have been transferred to the customer. The performance obligation in case of sale of products is satisfied at a point in time when material is shipped / delivered to the customer as may be specified in the contract.

Interest Income

Interest income is accrued on a time proportion basis, by reference to the principal outstanding and the applicable effective interest rate.

Dividend Income

Dividend income from investments is recognised when the shareholder's rights to receive payment have been established.

Income from Services

Income from services is recognised (net of taxes as applicable) as they are rendered, based on agreement/ arrangement with the concerned customers.

(q) Significant Accounting Estimates, Judgements and Assumptions:

The preparation of the Company's financial statements in conformity with Ind AS requires Management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances existing when the financial statements were prepared. The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognised in the year in which the estimates are revised and in any future year affected.

In the process of applying the Company's accounting policies, Management has made the following judgements which have significant effect on the amounts recognised in the financial statements:

i. Useful Lives of Property, Plant and Equipment: Determination of the estimated useful life of tangible assets and the assessment as to which components of the cost may be capitalised. Useful life of tangible assets is based on the life specified in Schedule II of the Act and also as per Management estimate for certain category of assets. Assumption also needs to be made, when the Company assesses, whether as asset may be capitalised and which components of the cost of the assets may be capitalised.

ii. Fair Value Measurement of Financial Instruments: When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs for these valuations are taken from observable sources where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of various inputs including liquidity risk, credit risk, volatility etc. Changes in assumptions/ judgements about these factors could affect the reported fair value of financial instruments.

iii. Measurement of Defined Benefit Plan: The cost of the defined benefit gratuity plan and other post- employment benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

iv. **Impairment of Financial Assets:** Trade receivables are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when Management deems them not collectable. Impairment is made on the expected credit loss model, which is the present value of the cash shortfall over the expected life of the financial assets. The impairment provisions for financial assets are based on assumption about the risk of default and expected loss rates. Judgement in making these assumptions and selecting the inputs to the impairment calculation are based on past history, existing market condition as well as forward looking estimates at the end of each reporting period.

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Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

v. Impairment of Non-financial Assets: The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered as impaired and is written down to its recoverable amount.
In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.

vi. Contingencies: Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/ claim/ litigation against the Company as it is not possible to predict the outcome of pending matters with accuracy.

M) Taxation
Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in the statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

Current Income Tax
Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date.
Current tax assets and liabilities are offset only if, the Company; has a legally enforceable right to set off the recognized amounts; and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Defered Income Tax
Deferred tax is recognized for the future tax consequences of deductible temporary differences between the carrying values of assets and liabilities and their respective tax bases at the reporting date, using the tax rates and laws that are enacted or substantively enacted as on reporting date.

Minimum Alternate Tax ('MAT') under the provisions of the Income Tax Act, 1961 is recognised as deferred tax in the Statement of Profit and Loss. The credit available under the Income Tax Act, 1961 in respect of MAT paid is recognised as an asset only when and to the extent it is probable that future taxable profit will be available against which these tax credit can be utilised. Such an asset is reviewed at each Balance Sheet date.

Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses and credits can be utilized.
Deferred tax assets and liabilities are offset only if:
Entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
Deferred tax assets and the deferred tax liabilities relate to the income taxes levied by the same taxation authority

N) Earnings per Share (EPS)
Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

O) Cash and Cash Equivalents
Cash and Cash equivalents comprises cash and calls on deposit with banks and corporations. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to be cash equivalent.

P) Cash Flow Statement
Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

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R) Provisions and Contingencies
Provisions are recognized when the Company has a present obligation as a result of a past event, for which it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Provision is not discounted to its present value and is determined based on the last estimate required to settle the obligation at the year end.

Contingent liabilities are not provided for and are disclosed by way of notes to accounts, where there is an obligation that may, but probably will not, require outflow of resources.
Where there is a possible obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent assets are neither recognized nor disclosed in the financial statements.

2A) Recent Indian Accounting Standards (Ind AS)
Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has notifies and amendmends to the existing standards. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any significant impact in its financial statements.
2B) Corporate social responsibility expenditure
Pursuant to the requirements of section 135 of the Act and rules thereon and guidance notion "Accounting for expenditure on Corporate Social Responsibility activities" issued by ICAI, with effect from 1 April 2015, CSR expenditure is recognised as an expense in the Statement of Profit and Loss in the period in which it is incurred.

INTEGRA ESSENTIA LIMITED

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Note 3 : Property, plant and equipment

Particulars	Computer	Furniture & Fixtures	Air Conditioner	Printer	Mobile Phone	Tally Prime Silver	Land & building	Plant & Machinery	Vehicle	Total
Gross Block										
As at 31 March 2024	1.41	1.89	2.20	0.86	3.65	0.15	3,000.00	1,000.00	143.20	**4,153.35**
Additions during the year	1.40	-	-	0.16	0.39	-	-	-	-	**1.95**
Deletions during the year	-	-	-	-	-	-	-	-	-	**-**
As at 31 March 2025	**2.81**	**1.89**	**2.20**	**1.02**	**4.03**	**0.15**	**3,000.00**	**1,000.00**	**143.20**	**4,155.29**
Additions during the year				0.04	1.15					**1.19**
Deletions during the year	-	-	-	-	-	-	3,000.00	1,000.00	-	**4,000.00**
As at 31 March 2026	**2.81**	**1.89**	**2.20**	**1.06**	**5.19**	**0.15**	**-**	**-**	**143.20**	**156.49**
Depreciation										
As at 31 March 2024	1.02	0.73	1.46	0.51	1.42	0.12	146.51	181.53	40.88	**374.19**
Additions during the year	0.66	0.30	0.33	0.30	1.63	0.02	138.97	148.17	31.96	**322.34**
Deletions during the year	-	-	-	-	-	-	-	-	-	**-**
As at 31 March 2025	1.68	1.03	1.79	0.81	3.06	0.14	285.48	329.70	72.84	**696.53**
Additions during the year	0.70	0.22	0.18	0.14	1.00	-	66.28	60.83	22.02	**151.37**
Deletions during the year	-	-	-	-	-	-	351.76	390.53	-	**742.29**
As at 31 March 2026	2.38	1.25	1.98	0.95	4.06	0.14	-	-	94.85	**105.60**
Net Block										
As at 31 March 2026	**0.43**	**0.64**	**0.22**	**0.11**	**1.13**	**0.01**	**-**	**-**	**48.34**	**50.88**
As at 31 March 2025	**1.13**	**0.86**	**0.40**	**0.21**	**0.98**	**0.01**	**2,714.52**	**670.30**	**70.36**	**3,458.76**

Investment property

Particulars	Buildings
Cost or valuation	
At 31 March 2024	-
Additions	1,879.21
Deletions	-
At 31 March 2025	**1,879.21**
Additions	-
Deletions	-
At 31 March 2026	**1,879.21**
Depreciation	
At 31 March 2024	-
Charge for the year	62.94
Depreciation held on disposals / assets held for sale	-
At 31 March 2025	**62.94**
Charge for the year	**88.46**
Depreciation held on disposals / assets held for sale	**-**
At 31 March 2026	**151.40**
Net book value	
As at 31 March 2026	**1,727.81**
As at 31 March 2025	**1,816.27**

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4 Investments

Particulars	As at 31 March 2026	As at 31 March 2025
Investments in equity instruments		
-Associates	17.16	75.00
Investments in partnership firm	-	-
Other investments	1,114.54	2,829.25
Total	**1,131.71**	**2,904.25**

a) The Company holds a 29.75% equity stake in Brewtus Beverages Private Limited, an associate, and accounts for its share of profit or loss using the equity method in accordance with the applicable Indian Accounting Standards. The Company's share of profit from the associate has accordingly been recognised in the Consolidated Financial Statements.
Based on an assessment of the carrying value of the investment, the financial performance of the associate and its future business prospects, the Management has recognised an impairment loss of ₹57.84 Lakhs during FY 2025-26 in accordance with Ind AS 36 – Impairment of Assets. The impairment loss has been charged to the Statement of Profit and Loss, and the investment is carried at its estimated recoverable amount as at 31 March 2026. Management believes that the carrying value of the investment, after considering the impairment recognised, appropriately reflects its recoverable value as at the reporting date. Refer Note 55

b) The Company has invested in 75 units of Nakshatra Special Situation Fund of face value ₹ 10,00,000/- amounting to ₹ 750.00 Lakhs (Previous year ₹ 750.00 Lakhs).

c) The company had invested in 2,73,000 CCPS of Brij Gopal Construction Company Private Limited of face value ₹ 10/- amounting to ₹ Nil (Previous year ₹ 1979.25 Lakhs.)

d) ₹ 100 Lakhs (Previous year ₹ 100 Lakhs) were invested in MSR Apparels Ltd for Joint Development and Construction of Project at Land Situated at village Ujwa admeasuring about 2.4 acres.

5 Loans

Particulars	As at 31 March 2026	As at 31 March 2025
Loans Receivables considered good – Unsecured		
Other loans	3.39	3,495.39
Total	**3.39**	**3,495.39**

- The company has provided loans amounting to ₹ 3.39 Lakhs (Previous year ₹ 3201.35 Lakhs) carrying interest rate of 7% pa repayable on demand for business purpose. The above amount includes interest receivable.
- The company has provided loans amounting to ₹ Nil (Previous year ₹ 294.04 Lakhs) carrying interest rate of 10% pa repayable on demand for business purpose. The above amount includes interest receivable.

6 Other non current financial assets

Particulars	As at 31 March 2026	As at 31 March 2025
Security Deposits	1.10	0.97
Fixed deposit - Non Current	5.35	5.35
Balances with banks - Non Current	0.02	0.02
Total	**6.47**	**6.34**

Security deposit of office premises which Company has taken on lease.
The Company has placed Fixed Deposit Receipts (FDRs) with the bank, which are under lien in favour of the Customs Department as security towards its customs-related obligations. The said FDRs are not freely available for use by the Company during the period of lien. The balance of FDRs under lien with the Customs Department as at 31 March 2026 amounts to ₹5.35 lakhs (Previous year ₹5.35 lakhs).

7 Deffered tax assets

Particulars	As at 31 March 2026	As at 31 March 2025
Deffered tax	-	-
Total	**-**	**-**

Reconciliation of deferred tax assets/(liabilties)

Deffered tax assets	As at 31 March 2026	As at 31 March 2025
Opening balance	(80.51)	(25.19)
Tax credit during the year recognised in Statement of profit and loss	(30.37)	55.32
Closing balance	**(50.13)**	**(80.51)**

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8 Other non current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Prepaid assets	-	0.04
Security Deposits	10.65	10.65
Total	**10.65**	**10.69**

The Company has paid security deposits in connection with its Investment Properties. These deposits are refundable in accordance with the terms and conditions of the respective agreements and are expected to be recovered in the ordinary course of business.

9 Inventories

Particulars	As at 31 March 2026	As at 31 March 2025
Stock in trade	981.67	-
Total	**981.67**	**-**

Inventories comprise goods held for sale in the ordinary course of business and are valued at the lower of cost and net realisable value.

10 Trade Receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables – Considered Good Secured	-	-
Trade receivables – Considered Good Unsecured	13,763.68	6,742.28
Trade receivables which have significant increase in credit risk		
Trade Receivables – Credit impaired	(155.38)	-
Total	**13,608.30**	**6,742.28**

Ageing schedule for the year ended 31 March 2026

Particulars	Outstanding for following periods from due date of payment					
	<6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	> 3 Year	Total
i) Undisputed Trade Receivables-Considered Good	12,744.85	680.30	183.15	-	155.38	13,763.68
ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
iii) Undisputed Trade Receivables- credit impaired	-	-	-	-	(155.38)	(155.38)
iv) Disputed Trade Receivables Considered Good	-	-	-	-	-	-
v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
vi) Disputed Trade Receivables credit impaired	-	-	-	-	-	-
Total	**12,744.85**	**680.30**	**183.15**	**-**	**-**	**13,608.30**

Ageing schedule for the year ended 31 March 2025

Particulars	Outstanding for following periods from due date of payment					
	<6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	> 3 Year	Total
i) Undisputed Trade Receivables-Considered Good	5,686.05	689.01	164.35	182.38	20.50	6,742.28
ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
iii) Undisputed Trade Receivables- credit impaired	-	-	-	-	-	-
iv) Disputed Trade Receivables Considered Good	-	-	-	-	-	-
v) Disputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
vi) Disputed Trade Receivables credit impaired	-	-	-	-	-	-
Total	**5,686.05**	**689.01**	**164.35**	**182.38**	**20.50**	**6,742.28**

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11 Cash & Cash Equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Cash on hand	1.45	1.90
Balances with banks	2.96	9.31
Total	**4.41**	**11.21**

12 Loans

Particulars	As at 31 March 2026	As at 31 March 2025
Loans Receivables considered good – Unsecured	-	-
Other loans - Current	1,421.33	484.98
Total	**1,421.33**	**484.98**

- The company has provided loans amounting to ₹ 200.00 Lakhs (Previous year ₹ 200 Lakhs) carrying interest rate of 9% pa repayable on demand for business purpose. The above amount includes interest receivable.
- The company has provided loans amounting to ₹1200.00 Lakhs (Previous year ₹ Nil Lakhs) carrying interest rate of 8% pa repayable on demand for business purpose. The above amount includes interest receivable.
- The company has provided loans amounting to Nil (Previous year ₹ 250 Lakhs) carrying interest rate of 10% pa repayable on demand for business purpose. The above amount includes interest receivable.

13 Assets held for Sale

Particulars	Land & building	Plant & Machinery
As at 31 March 2025	-	-
Additions during the year	2,648.24	609.47
Deletions during the year	-	-
As at 31 March 2026	**2,648.24**	**609.47**

The Company has classified land and plant & machinery located at Unit – 1, 2 & 3 Village Bhorwadi Yadgaon - Taluka Junnar, Dist. Pune as assets held for sale, as the carrying amounts of these assets will be recovered principally through a sale transaction rather than through continuing use. The sale is considered highly probable and the assets are available for immediate sale in their present condition. The assets have been measured at the lower of their carrying amounts and fair value less costs to sell. Accordingly, depreciation on the plant & machinery has been discontinued from the date of classification as held for sale.

14 Other current financial assets

Particulars	As at 31 March 2026	As at 31 March 2025
Security deposit	0.25	0.25
Total	**0.25**	**0.25**

Security deposit of Godown premises which Company has taken on lease.

15 Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Balance with Government Authorities	330.09	272.94
Advances to Supplier		
Other than related party	2,477.35	2,894.41
Advance to staff	1.48	2.00
Prepaid asset	0.95	6.12
Total	**2,809.87**	**3,175.47**

16 Equity Share Capital

Particulars	As at 31 March 2026	As at 31 March 2025
Authorized share capital		
1,50,00,00,000 (Previous year 1,25,00,00,000) Equity shares of ₹1 each	15,000.00	12,500.00
Issued, Subscribed and Paid up		
1,06,76,90,544 (Previous year 1,06,76,90,544)	10,676.91	10,676.91
	10,676.91	**10,676.91**

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Reconciliation of number of equity share outstanding as at the beginning and at the end of year

Particulars	As at 31 March 2026		As at 31 March 2025	
	No of shares	Amount	No of shares	Amount
Shares outstanding at the beginning of the year	1,067,690,544	10,676.91	914,066,006	9,140.66
Add: Shares issued during the year	-	-	153,624,538	1,536.25
Shares outstanding at the end of the year	**1,067,690,544**	**10,676.91**	**1,067,690,544**	**10,676.91**

During the financial year ended March 31, 2025, the Company undertook a Rights Issue, pursuant to which 15,36,24,538 fully paid-up equity shares of face value ₹1/- each were allotted at a total price of ₹3.25 per share (including a premium of ₹2.25 per share) to eligible shareholders on a rights basis. The proceeds raised from the issue have been utilised in accordance with the objectives stated in the Rights Issue offer document.

Terms / rights to Equity Shares
The Company has only one class of shares referred as equity shares having a par value of 1/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts , in proportion to their shareholding.

The details of shareholders holding more than 5% shares as at 31 March 2026 and 31 March 2025 are set out below:

Class of Shares / Name of the Shareholder	As at 31 March 2026		As at 31 March 2025	
Equity shares	**No. of shares**	**% held**	**No. of shares**	**% held**
Vishesh Gupta	170,578,271	15.98%	170,578,271	15.98%

Details of shares held by promoters :

Name of promoter	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% of total shares	No. of shares	% of total shares
Vishesh Gupta	170,578,271	15.98%	170,578,271	15.98%
Total	**170,578,271**	**15.98%**	**170,578,271**	**15.98%**

Rights, Preferences and Restrictions
The Authorised Share Capital of the Company consists of Equity Shares having nominal value of ₹ 1/- each. The rights and privileges to equity shareholders are general in nature and allowed under Companies Act, 2013.

The equity shareholders shall have:
(1) a right to vote in shareholders' meeting. On a show of hands, every member present in person shall have one vote and on a poll, the voting rights shall be in proportion to his share of the paid up capital of the Company;

(2) a right to receive dividend in proportion to the amount of capital paid up on the shares held.
The shareholders are not entitled to exercise any voting right either in person or through proxy at any meeting of the Company if calls or other sums payable have not been paid on due date.

In the event of winding up of the Company, the distribution of available assets/losses to the equity shareholders shall be in proportion to the paid up capital.

During the financial year ended March 31, 2025, the Company undertook a Rights Issue, pursuant to which 15,36,24,538 fully paid-up equity shares of face value ₹1/- each were allotted at a total price of ₹3.25 per share (including a premium of ₹2.25 per share) to eligible shareholders on a rights basis. The proceeds raised from the issue have been utilised in accordance with the objectives stated in the Rights Issue offer document.

The utilisation of funds from the Rights Issue, as on March 31, 2025, is outlined below:

Objects of right issue	Amounts	Objects fulfilled	Balance
Meeting working capital requirements	3,660.00	3,660.00	-
General corporate purposes	1,217.80	1,217.80	-
Issue related expenses	115.00	115.00	-
Total	**4,992.80**	**4,992.80**	**-**

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17 Other Equity

Particulars	As at 31 March 2026	As at 31 March 2025
General Reserve		
Opening Balance	153.66	151.25
Additions during the year	1.34	2.41
Closing Balance	**155.00**	**153.66**
Profit & Loss Account		
Opening balance	(1,554.39)	(1,968.94)
Profit /(Loss) for thevyear	33.54	414.55
Prior Period Adjustment	15.81	-
Discounting for Financial Asset	-	-
Closing Balance	**(1,505.04)**	**(1,554.39)**
Security Premium		
Opening balance	**5,002.79**	**1,672.32**
Adjustments made during the year	(21.50)	3,330.48
Closing Balance	**4,981.29**	**5,002.79**
Capital Reserve		
Opening balance	**2,695.00**	**2,695.00**
Adjustments made during the year	-	-
Closing Balance	**2,695.00**	**2,695.00**
Total Other Equity	**6,326.25**	**6,297.06**

Nature and Purpose of Reserve
a) General Reserve- General Reserve has been created on account of the Scheme of Amalgamation.
b) Profit and loss account- Profit and loss account are the losses which company incurred till date.
c) Security Premium- Security Premium is the amount received over and above the Face Value of the Shares Issued reduced by Right Issue Expenses
d) Capital reserve- Capital reserve has been created on account of debentures.

18 Borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
Secured		
Term Loans		
From banks	569.71	68.16
Other loans		
Preference share capital		
1,00,000 (Previous year 1,00,000) 5% Redeemable cumulative Non convertible preference shares of ₹1 each	1.00	1.00
1,50,000 (Previous year 1,50,000) 9% Redeemable cumulative Non convertible preference shares of ₹1 each	1.50	1.50
Other	-	362.91
Total	**572.21**	**433.58**

a) Term loan of ₹ 100 Lakhs was taken from ICICI bank agaisnt the hypotehcation of Vehicle. The loan is repayable in 84 monthly instalments commencing from June 2023 and carries interest rate of 9% p.a. Balance tenure as on the Balance Sheet date is 50 months.

b) Term Loan of ₹755.00 Lakhs has been availed from HDFC Bank Limited against hypothecation/mortgage of property belonging to Promoter Mr Vishesh Gupta. The loan carries an interest rate of 9.00% per annum and is repayable in 60 equated monthly instalments (EMIs), commencing from July 2025. As at the Balance Sheet date, the outstanding balance tenure of the loan is 51 months.

c) Details of Preference share capital

Particulars	As at 31 March 2026	As at 31 March 2025
5,00,000 (Previous year 5,00,000) Redeemable Cumulative	5.00	5.00
Issued, subscribed and Paid-up:		
1,00,000 (Previous year 1,00,000) 5% Redeemable cumulative Non convertible preference shares of ₹1 each	1.00	1.00
1,50,000 (Previous year 1,50,000) 9% Redeemable cumulative Non convertible preference shares of ₹1 each	1.50	1.50
	2.50	**2.50**

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Reconciliation of number of preferance share outstanding as at the beginning and at the end of year

Particulars	As at 31 March 2026		As at 31 March 2025	
	No of shares	Amount	No of shares	Amount
Preferance share carrying rate of 5%				
Shares outstanding at the beginning of the year	100,000	1.00	100,000	1.00
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	**100,000**	**1.00**	**100,000**	**1.00**
Preferance share carrying rate of 9%				
Shares outstanding at the beginning of the year	150,000	1.50	150,000	1.50
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	**150,000**	**1.50**	**150,000**	**1.50**

Shareholders holding more than 5% Preference shares of the Company:

Name of promoter	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% of total shares	No. of shares	% of total shares
Vishesh Gupta	250,000	100%	250,000	100%
Total	**250,000**	**100%**	**250,000**	**100%**

Terms / rights attached to Preference Shares

a) 5% Redeemable Cumulative Non- Convertible Preference Shares of ₹1/- each, Redeemable at anytime before the expiry of 20 years from the date of allotment (i.e. 16 August 2012) of the said preference shares at the option of the Company. The holders of the said Preference Shares shall not have any right to vote in any manner before the Company at any meeting except on resolutions placed before the Company at any meeting which directly affects their rights.

b) 9% Redeemable Cumulative Non- Convertible Preference Shares of ₹1/- each, Redeemable at anytime between 16 February 2017 to 15 August 2022 at the option of the Company. The holders of the said Preference Shares shall not have any right to vote in any manner before the Company at any meeting except on resolutions placed before the Company at any meeting which directly affects their rights.

19 Provisions

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non-current	Current	Non-current	Current
Provision for employee benefits				
- Gratuity	1.18	0.00	2.39	0.01
Total	**1.18**	**0.00**	**2.39**	**0.01**

20 Deferred tax liabilites

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred tax liabilites	50.94	81.32
Total	**50.94**	**81.32**

Particulars	As at 31 March 2026	As at 31 March 2025
Tax effect of items constituting deferred tax asset		
Amortisation of SD	-	0.03
On Depreciation on account of PPE as per IT Act	1,112.13	1,247.14
On Expected Credit Loss	39.11	-
Unrealised Gain on fair valuation of Investment	65.99	-
On Provision for Gratuity	0.30	0.86
Total (a)	**1,217.53**	**1,248.02**
Tax effect of items constituting deferred tax liability		
On Depreciation on account of PPE as per Companies Act	(1,267.66)	(1,327.73)
Other Comprehensive Income	(0.81)	(1.62)
Total (b)	**(1,268.47)**	**(1,329.35)**
Total Assets/ (Liability) (a)+(b)	**(50.94)**	**(81.32)**

21 Other Non Current Liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Other Current Liabilities	11.31	13.57
Total	**11.31**	**13.57**

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22 Short term borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
Secured		
Term Loan		
From banks		
- ICICI Bank	14.23	11.98
- HDFC BANK Ltd	149.63	-
Working Capital Limits		
- SBI Bank	3,432.00	2,195.60
Unsecured		
Other - Short term borrowings	192.76	
Total	**3,788.62**	**2,207.58**

a) Term loan of ₹ 100 Lakhs was taken from ICICI bank agaisnt the hypotehcation of Vehicle. The loan is repayable in 84 monthly instalments commencing from June 2023 and carries interest rate of 9% p.a. Balance tenure as on the Balance Sheet date is 50 months.

b) Term Loan of ₹755.00 Lakhs has been availed from HDFC Bank Limited against hypothecation/mortgage of property belonging to Promoter Mr Vishesh Gupta. The loan carries an interest rate of 9.00% per annum and is repayable in 60 equated monthly instalments (EMIs), commencing from July 2025. As at the Balance Sheet date, the outstanding balance tenure of the loan is 51 months.

c) The Company is availing Fund based limits in the form of Cash Credit limit of ₹ 3000 Lakhs from State Bank of India secured by way of hypothecation of stock, receivables & other current assets. DP is allowed against stock at Margin @25% and Book debts not exceeding 90 days at Margin @ 40% and the current rate of interest is MCLR (6.35%) + Spread 2.65% i.e. 9.00%
Credit exposure limit of Rs 0.10 crs for booking of derivative contracts including forward contracts for anticipated / contracted exposure for hedging risks arising on account of foreign exchange as a sub limit of Cash Credit limit. Further ILC/FLC limit of Rs 5 crs as a sub limit of Cash Credit limit.

Cash Credit limits are secured by Equitable Mortgate of Office premises situated at Aggarwal Millenium Tower, Delhi. Further the limits are secured by Personal Guarantee of Mr Vishesh Gupta

The company has obtained unsecured loans from unrelated party amounting to 192.76 lakhs carrying interest rate of 9% pa repayable on demand for business purpose. The above amount includes interest accrued.

23 Trade payables

Particulars	As at 31 March 2026	As at 31 March 2025
Trade payables		
- total outstanding dues of micro enterprises and small enterprises	157.59	41.92
-total outstanding dues of creditors other than micro enterprises and small enterprises	2,724.94	1,510.97
Total	**2,882.53**	**1,552.88**

i) All Trade payables are non-interest bearing other than amount payable to MSME.

ii) 'Based on the information available with the Management and on the basis of intimations received from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act"), the Company has outstanding amounts payable to Micro and Small Enterprises, as disclosed in Note No. 47

iii) 'The Company has not provided for interest on delayed payments to Micro and Small Enterprises under the MSMED Act, as no such interest has been claimed by the respective suppliers. Further, based on the information and confirmations available with the Management, no interest liability has accrued or remains payable in respect of outstanding dues to MSME suppliers as at March 31, 2026.

Ageing schedule for the year ended 31 March 2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 to 2 year	2 to 3 year	More than 3 years	Total
(i) MSME	157.59	-	-	-	157.59
(ii) Others	2,461.99	232.94	-	30.02	2,724.94
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

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Ageing schedule for the year ended 31 March 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 to 2 year	2 to 3 year	More than 3 years	Total
(i) MSME	11.90	-	30.02	-	41.92
(ii) Others	1,510.97	179.00	-	-	1,689.97
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

The Company exposure to liquidity risk related to the above financial liabilities is disclosed in Note 46

24 Other financial liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Statutory dues	73.22	294.45
Dividend on preferance share payable	2.81	2.62
Expenses payable	5.46	6.27
Audit fees payable	0.34	0.90
Other payables	179.00	179.00
Security deposits- Liability	21.23	18.97
Total	**282.05**	**502.21**

Security deposit of ₹34.80 lakh received from tenant for lease term (Aug 2024–Mar 2032) has been fair valued using 9% discount rate, with the difference amortised as interest income over the lease term.

25 Other Current Liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Advances from customer	38.10	181.65
Advance Received Against Property	332.50	-
Other Current Liabilities	2.26	2.26
Total	**372.86**	**183.91**

Advance of ₹332.50 lakhs has been received against the proposed sale/transfer of property and will be adjusted against the sale consideration upon completion of the transaction.

26 Current Tax Liabilities (Net)

Particulars	As at 31 March 2026	As at 31 March 2025
Provisions for Income Tax	49.60	154.50
Total	**49.60**	**154.50**

Refer Note 35 for calculation.

27 Revenue from Operations

Particulars	2025-26	2024-25
Sale of products	47,361.63	44,172.80
Total	**47,361.63**	**44,172.80**

28 Other Income

Particulars	2025-26	2024-25
Interest income		
From loans	253.79	422.16
Facilitation Charges	199.52	18.93
Rent	194.40	159.60
Rebates And Discounts Received	5.54	104.00
Unrealised Profit	-	(98.27)
Other non operating income	3.64	15.98
Profit on sale of Investment	13.69	50.00
Total	**670.58**	**672.40**

29 Purchases of stock in trade

Particulars	2025-26	2024-25
Purchase	47,071.18	42,927.96
Direct Expense	54.05	85.96
Total	**47,125.23**	**43,013.92**

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30 Change in inventory of finished goods, work in progress and stock in trade

Particulars	2025-26	2024-25
Opening stock	-	-
Closing Stock	981.67	-
Total	**(981.67)**	**-**

31 Employee benefit expenses

Particulars	2025-26	2024-25
Salaries and Wages	50.20	59.26
Directors Remuneration	12.00	18.60
Gratuity	0.57	2.19
Staff Welfare Expenses	0.73	0.67
Total	**63.50**	**80.71**

32 Finance cost

Particulars	2025-26	2024-25
Interest on Others	18.43	62.17
Interest on loan	295.89	90.30
Dividend	0.19	0.19
Other financing charges	10.18	4.18
Total	**324.68**	**156.83**

33 Depreciation and Amortization

Particulars	2025-26	2024-25
Depreciation	239.83	385.28
Amortization	0.07	0.07
Total	**239.90**	**385.35**

34 Other Expenses

Particulars	2025-26	2024-25
Bank Charges	0.40	0.53
Promotion and Advertisement	1.63	4.73
Freight	194.84	324.76
Courier Expenses	17.19	-
Power & Fuel (Electricity)	0.92	1.31
Rent Expenses	24.32	6.11
Telephone Expenses	0.52	0.64
Travelling & Conveyance	8.19	1.43
Loading and Unloading	30.60	26.52
Printing And Stationery	16.47	0.96
Office Expenses	0.94	0.61
Charity and Donation	-	0.46
CSR Expenses	15.00	20.00
Rebates and Discounts Allowed	57.81	4.17
Legal & Professional Charges	110.37	110.01
Legal Expenses	20.74	-
Website	0.31	0.26
Auditor's Remuneration	4.50	4.00
Repair & Maintenance	0.85	1.50
Miscellaneous Expenses	5.19	24.15
Interest on TDS/TCS	6.41	0.50
Late Fees & Panelty	0.32	-
Commission Expenses	-	9.00
Facilitation Expenses	170.00	-
Supervision & Handling Charges	0.01	7.32
Bardana Charges	0.31	-
Insurance Expenses	7.32	2.29
Foreign Exchange Fluctuation Loss	14.84	2.10
Credit Rating Exp.	0.29	-
ECL	155.38	-
Unrealised Loss on Investment	262.18	-
Director Sitting Fees	3.50	2.10
Impairment Loss	57.84	-
Ineligible GST	14.14	-
Total	**1,203.34**	**555.44**

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Payment to auditor

Particulars	2025-26	2024-25
for Statutory & Tax Audit	4.50	4.00
For other services	0.13	0.75

35 Tax Expenses

Particulars	2025-26	2024-25
Income Tax		
Current Tax on profits for the year	49.15	154.50
Tax related to previous year	4.93	28.56
Total Current Tax Expenses	**54.07**	**183.06**
Deferred Tax		
(Decrease) / increase in deferred tax liabilities	(30.37)	55.32
Total Deferred Tax expenses/(benefits)	(30.37)	55.32
Total	**23.70**	**238.38**

Reconciliation of Tax expense and the accounting profit multiplied by India's Tax Rate for the year ended March 31, 2026

Particulars	2025-26	2024-25
Profit/(Loss) before Income Tax Expenses	57.24	652.93
Enacted Tax Rate in India	25.17	25.17
Computed Expected Income Tax Expenses	14.41	164.33
Effect of Expenses Disallowed	(104.91)	(178.92)
Effect of provision for doubtful debts	39.11	-
Tax Impact on Income from House Property	34.25	24.73
Tax Impact on Income from Capital Gain	1.83	12.58
Tax Impact on Income from Other Sources	64.47	106.25
Others	-	25.53
Total income tax expense recognised for the year	**49.15**	**154.50**

36 Earning per share

Particulars	2025-26	2024-25
Basic EPS		
Profit for the year	33.54	414.55
Weighted number of shares outstanding	1,067,690,544	1,020,550,960
Basic and Diluted EPS (Rs.)	0.00	0.04
Diluted EPS		
Profit for the year	33.54	414.55
Weighted number of shares outstanding	1,067,690,544	1,020,550,960
Basic and Diluted EPS (Rs.)	0.00	0.04

37 Details of CSR expenditure as per Section 135 of Companies Act, 2013

Particulars	2025-26	2024-25
Gross amount required to be spent by the company during the year	14.91	-
Amount spent during the year on		
(i) Construction/acquisition of any asset	-	-
(ii) Donation in cash or in kind	15.00	-
(iii) On purposes other than above	-	-
The amount of shortfall at the end of the year out of the amount required to be spent by the Company	-	-
The total of previous years' shortfall amounts	-	-
Reason for above shortfall	NA	NA
Nature of CSR activities undertaken by the company	Healthcare	-

Pursuant to Section 135 of the Companies Act, 2013, the CSR provisions are applicable to every company having a net worth of ₹500 crore or more, a turnover of ₹1,000 crore or more, or a net profit of ₹5 crore or more during any financial year.

As the Company has exceeded the prescribed threshold, the provisions of Section 135 of the Companies Act, 2013 are applicable to it. The Company has spent ₹15.00 lakhs towards CSR activities within the prescribed time period, which is in excess of the amount required to be spent under the applicable provisions of Section 135 of the Companies Act, 2013.

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38 Financial risk management

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors has established the Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee reports to the Board of Directors on its activities. The Company's risk management policies are established to identify and analyses the risks faced by the Company, to set appropriate risks limits and controls and to monitor risk and adherence to limits. Risk management policies and systems are reviewed periodically to reflect changes in market conditions and the Company's activities. The Company, through its training, standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations. The audit committee oversees how management monitors compliance with the company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The audit committee is assisted in its oversight role by internal audit.

Credit Risk

Credit risk is the risk of financial loss to the company if a customer or counter party to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivable from customers. Credit risk is managed through credit approvals establishing credit limits and continuously monitoring the creditworthiness of customers to which the company grants credit terms in the normal course of business. The company establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade receivables and other financial assets.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring as far as possible, that it will all ways have sufficient liquidity to meets it liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to Company's reputation.

Market Risk

Market risk is the risk that changes in market prices- such as foreign exchange rates, interest rates and equity prices- will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payable and long term debt. We are exposed to market risk primarily related to foreign exchange rate risk. Thus, our exposure to market risk is a function of revenue generating and operating activities in foreign currency. The objective of market risk management is to avoid excessive in our foreign currency revenues and costs. The Company uses derivative to manage market risk.

39 Employee Benefits

Post-employment benefits plans

(a) Defined Contribution Plans –

In respect of the defined contribution plans, an amount of Nil (Previous Year Nil) has been provided in the Profit & Loss account for the year towards employer share of PF contribution.

(b) Defined Benefit Plans –

The Liability in respect of gratuity is determined for current year as per management estimate is ₹ 1,17,820 (previous year ₹ 2,39,649 as per acturial report) carried out as at Balance Sheet date. Amount recognized in profit and loss account is ₹57,093 (previous year ₹ 2,18,839).

40 Related party transactions

Related party	Nature of relationship
Pankaj Sardana	Chief Financial Officer - Resigned w.e.f. 18.07.2024
Pankaj Kumar Sharma	Company Secretary - Resigned w.e.f. 07.02.2026
Gurpreet Singh Bhatia	Director - Appointed w.e.f 23.12.2024
Arijit Kumar Ojha	Director - Appointed w.e.f. 20.05.2024, Resigned w.e.f. 31.08.2024
Deepak Kumar Gupta	Whole Time Director & CEO
Puneet Ralhan	Director - Resigned w.e.f. 19.07.2024
Anshumali Bushan	Director - Resigned w.e.f. 01.08.2025
Manoj Kumar Sharma	Whole Time Director - Appointed w.e.f. 19.07.2024
Sweta Singh	Whole Time Director & CFO - Appointed w.e.f. 31.08.2024, Resigned w.e.f. 13.02.2026
Atul Sharma	Whole-Time Director Appointed w.e.f. 17.01.2026
Atul Sharma	Chief Financial Officer - Appointed w.e.f. 17.02.2026
Sandeep Somani	Company Secretary - Appointed w.e.f. 02.05.2026
Vishesh Gupta	Promoter
Vrindaa Advanced Materials Limited	Common Promoter (Vishesh Gupta)
Brewtus Beverages Pvt Ltd	Associate (29.75 %)

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The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

The Related party transactions are subject to shareholder approvals in accordance with applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations and also subject to compliance with the applicable provisions of Section 188 of Companies Act, 2013. Refer Note No 56

Details of Transactions with related parties are as follows :

Particulars	2025-26	2024-25
Remuneration		
Vishesh Gupta	2.00	12.20
Manoj Kumar Sharma	9.29	8.64
Pankaj Kumar Sharma	7.52	7.45
Pankaj Sardana	-	0.27
Arijit Kumar Ojha	-	3.60
Shweta Singh	3.98	4.20
Deepak Kumar Gupta	12.00	12.00
Vrindaa Advanced Materials Limited		
Purchases	4,492.06	2,424.47
Interest Received	73.33	44.82
Vrindaa Advanced Materials Limited		
Loan Given		
Opening Balance	-	1,533.99
Loan Given	4,400.55	10,765.15
Interest Income net of TDS	66.00	44.82
Loan Repaid	3,265.90	(12,343.96)
Closing Balance	1,200.65	-
Outstanding Balances		
Vishesh Gupta	-	0.91
Manoj Kumar Sharma	0.73	0.72
Pankaj Kumar Sharma	-	0.63
Sweta Singh	-	0.55
Deepak Kumar Gupta	0.90	0.90
Vrindaa Advanced Materials Limited (Against Purchases)	-	2,069.36

41 Statement of Management

(a) The current assets, loans and advances are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent if any stated otherwise in the Accounts. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary. There are no contingent liabilities except those stated in the notes.

(b) Balance Sheet, Statement of Profit & Loss and Cash Flow statement read together with the schedules to the accounts and notes thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Company as at the end of the year and results of the Company for the year under review.

42 Segment Reporting

As on 31 March 2025, the Company is engaged in Trading of essential Items like Cashew Rice etc & Infra. which are considered as the reportable business segment. Hence segment reporting is applicable to the company.

43 Contingent Liabilities & Commitments

Particulars	As at 31 March 2026	As at 31 March 2025
Income Tax AY 2022-23*	24.39	-
Income Tax AY 2024-25*	1.41	-
Income Tax AY 2025-26*	96.76	-
Customs duty**	73.56	73.56

* This comprises certain old tax demands, which are subject to verification and examination with reference to the relevant records and are expected to be resolved in due course. Certain demands have also been raised pursuant to assessment orders passed against which appeals have been filed and are pending as at March 31, 2026.
Out of the aforesaid matters, the Company has recognised a liability of ₹37.88 lakh in respect of Assessment Year 2025-26 towards self-assessment tax, including applicable interest computed up to March 31, 2026.

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** The office of the Commisioner of Customs (Audit), Custom House, Chennai has raised the claim on company for 73.56 lakh on account of non fulfillment of export obligation for goods imported against the advance authrisation scheme.On receipts of the aforesaid order the company has preferred Appeal before the commissioner of Customs (Appeal) and same is pending as on the balance sheet date.

- The company has received order under section 143(2) of the Income Tax Act with Respect to AY 2012-13 wherein demand has been determined by the department. Aggreived by the aforesaid order an appeal before the Commissioner of Income Tax (Appeals) was filed by the company which is pending as on the reporting date.

44 Previous year figures have been regrouped / reclassifed wherever necessary to conform to current year's classification.

45 **Dividends**
- Dividend for Preference Shareholders for the year 2025-26 is ₹ 18,500/-
- Cummulative dividend for Preference Shareholders payable is ₹ 2,80,771/-

46 **FINANCIAL INSTRUMENTS**

A. The carrying value and fair value of financial instruments:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets				
At Amortised Cost				
Trade Receivables	13,608.30	13,608.30	6,742.28	6,742.28
Cash & Cash equivalents	4.41	4.41	11.21	11.21
Loans and Advances	1,424.72	1,424.72	3,980.38	3,980.38
Investment	1,131.71	1,131.71	2,904.25	2,904.25
Asset Classified as held for sale	3,257.71	3,257.71	-	-
Other Financial Asset	6.72	6.72	6.59	6.59
Total Financial Assets	**19,433.56**	**19,433.56**	**13,644.71**	**13,644.71**
Financial Liabilities				
At Amortised Cost				
Borrowings	4,360.83	4,360.83	2,641.15	2,641.15
Trade Payables	2,882.53	2,882.53	1,552.88	1,552.88
Other Financial Liabilities	282.05	282.05	502.21	502.21
Total Financial Liabilities	**7,525.41**	**7,525.41**	**4,696.25**	**4,696.25**

B. Fair value measurements recognised in the statement of financial position:

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Particulars	As at 31 March 2026			As at 31 March 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
At Amortised Cost						
Trade Receivables	-	-	13,608.30	-	-	6,742.28
Cash & Cash equivalents	-	-	4.41	-	-	11.21
Loans and Advances	-	-	1,424.72	-	-	3,980.38
Investment	-	-	1,131.71	-	-	2,904.25
Asset Classified as held for sale	-	-	3,257.71			-
Other Financial Asset	-	-	6.72	-	-	6.59
Subtotal	**-**	**-**	**19,433.56**	**-**	**-**	**13,644.71**
Financial Liabilities						
At Amortised Cost						
Borrowings	-	-	4,360.83	-	-	2,641.15
Trade Payables	-	-	2,882.53	-	-	1,552.88
Other Financial Liabilities	-	-	282.05	-	-	502.21
Subtotal	-	-	**7,525.41**	**-**	**-**	**4,696.25**

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The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:
Cash and cash equivalents, Trade receivables, Other current Financial assets, Trade payable and other current Financial liabilities approximate their carrying amounts largely due to the short-term maturities or nature of these instruments.

C. Fair values hierarchy
All assets and liabilities for which fair value is measured or disclosed in the Standalone Financial Statements are categorised within the fair value hierarchy, described as follows:

Level 1: Quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Financial assets and liabilities measured at fair value - recurring fair value measurements

As at 31 March 2026	Level 1	Level 2	Level 3	Total
Assets at fair value				
Investments measured at fair value through other comprehensive Income	-	-	-	-
Investments measured at fair value through profit and loss	-	-	-	-
Total	**-**	**-**	**-**	**-**

As at 31 March 2025	Level 1	Level 2	Level 3	Total
Assets at fair value				
Investments measured at fair value through other comprehensive Income	-	-	-	-
Investments measured at fair value through profit and loss	-	-	-	-
Total	**-**	**-**	**-**	**-**

There have been no transfers between levels during the period.

Valuation process and technique used to determine fair value
(i) The management assessed that fair value of cash and cash equivalents, trade receivables, trade payables, bank overdrafts and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

(ii) The fair values of the equity investment which are quoted, are derived from quoted market prices in active markets. The Investments measured at fair value and falling under fair value hierarchy Level 3 are valued on the basis of valuation reports provided by external valuers with the exception of certain investments, where cost has been considered as an appropriate estimate of fair value because of a wide range of possible fair value measurements and cost represents the best estimate of fair values within that range.

(iii) The fair value of non-current borrowings carrying floating-rate of interest is not impacted due to interest rate changes, and will not be significantly different from their carrying amounts as there is no significant change in the under-lying credit risk of the Company (since the date of inception of the loans).

D. Credit risk
The maximum exposure to credit risks is represented by the total carrying amount of these financial assets in the balance sheet

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables	13,608.30	6,742.28
Cash and cash equivalents	4.41	11.21
Loans	1,424.72	3,980.38
Investments	1,131.71	2,904.25
Asset Classified as held for sale	3,257.71	0.00
Other financial assets	6.72	6.59

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.
Credit risk on cash and cash equivalents and bank deposits is generally limited as the Company transacts with Banks having a high credit ratings assigned by domestic credit rating agencies.

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47 Micro, Small & Medium Enterprises :-
Disclosure Requirement under MSMED Act,2006, the company has certain dues to supplier under MSMED Act,2006. 'The disclosure pursuant to the said MSMED Act are as follows;

Particulars	As at 31 March 2026	As at 31 March 2025
Principal amount remaining unpaid to any supplier as at the end of the accounting year.	157.59	41.92
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year*		-
The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day		-
The amount of interest due and payable for the year.		-
The amount of interest accrued and remaining unpaid at the end of the accounting year		-
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid.		-

The Company has not provided for interest on delayed payments to Micro and Small Enterprises under the MSMED Act, as no such interest has been claimed by the respective suppliers. Further, based on the information and confirmations available with the Management, no interest liability has accrued or remains payable in respect of outstanding dues to MSME suppliers as at March 31, 2026.

48 Ratios

Ratio	Numerator	Denominator	Current period	Previous period	% variance	Reason for variance
Current Ratio	Current Assets	Current Liabilities	2.99	2.26	32%	The increase in the current ratio is primarily attributable to a rise in current assets relative to current liabilities, reflecting improved liquidity and working capital position during the year.
Debt-Equity Ratio	Total Debt	Total shareholder`s Equity	0.26	0.16	65%	The increase in the debt-equity ratio is mainly due to higher borrowings during the year. This indicates increased utilization of debt financing, although the ratio continues to remain at a moderate level.
Debt Service Coverage Ratio	EBITDA	Interest+ Borrowing	0.13	0.43	-69%	The decline in DSCR is primarily due to lower operating earnings (EBITDA) coupled with higher debt servicing obligations, resulting in reduced debt repayment capacity during the year.
Return On Equity	Net Income	Average Shareholder`s Equity	0.00	0.03	-93%	The decrease in ROE is attributable to lower profitability during the year, resulting in reduced returns generated on shareholders' funds.
Inventory Turnover Ratio	Cost of Goods Sold	Average Inventories	NA	NA	NA	NA
Trade Receivable Turnover Ratio	Net Credit Sale	Average account Receivable	4.65	8.30	-44%	The decline in the ratio is mainly due to an increase in average trade receivables and/or lower revenue levels, indicating a comparatively slower realization of receivables during the year.
Trade Payable Turnover Ratio	Net Credit Purchase	Average account Payabe	21.25	13.83	54%	The increase in the ratio is attributable to faster settlement of trade payables and/or lower average outstanding balances, reflecting improved payment cycles during the year.
Net Capital	Total Sale	Shareholder`s	2.79	2.60	7%	NA
Net Profit Ratio	Net Profit	Revenue	0.00	0.01	-92%	The significant decline in the net profit ratio is mainly due to lower profitability during the year, arising from increased operating costs and/or reduced revenue generation.
Return On Capital Employed	Earning Before Interest & Tax	Capital Employed	0.02	0.05	-53%	The decrease in ROCE is primarily attributable to lower earnings before interest and tax (EBIT) in relation to the capital employed, indicating reduced efficiency in generating returns from deployed capital.
Return on Investment	Income from Investment	Cost of Investment	0.17%	0.39%	-56%	The decrease in ROI is due to lower income generated from investments during the year as compared to the previous year.

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
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Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

49 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

Particulars	Year Ended	
	31-Mar-26	31-Mar-25
Dealing in Essential Items	45,274.91	40,492.49
Trading Division - Infrastructure	2,086.72	3,680.30
Total	**47,361.63**	**44,172.80**
2. Segment Results before tax and interest		
Particulars		
Dealing in Essential Items	1,204.97	1,047.08
Trading Division - Infrastructure	13.11	111.80
Sub Total	**1,218.08**	**1,158.87**
Less: Finance Cost	324.68	156.83
Add: Other Income	670.58	672.40
Less: Expenses	1,506.74	1,021.51
Profit before tax	**57.24**	**652.93**
Less: Tax expenses	23.70	238.38
Net profit for the year	**33.54**	**414.55**

Segment revenue, 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 Year ended March 2026, the company does not have major customers as per IND-AS 108.
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.

50 Employee benefits
Post-employment benefits plans

(a) Defined contribution plans

Particulars	As at 31 March 2026	As at 31 March 2025
Employer's contribution to provident fund	-	-

a) Reconciliation of present value of defined

Particulars	As at 31 March 2026	As at 31 March 2025
At the beginning of year	2.39	3.42
Current services cost	0.41	1.94
Interest cost	0.17	0.25
Remeasurements of Actuarial (gain)/ loss	(1.79)	(3.22)
At the end of year	**1.18**	**2.39**

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Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

b) Reconciliation of fair value of plan assets

Particulars	As at 31 March 2026	As at 31 March 2025
At the beginning of year	-	-
Investment income	-	-
At the end of year	**-**	**-**

c) Expenses recognised in the statement of

Particulars	As at 31 March 2026	As at 31 March 2025
Service cost	0.41	1.94
Interest cost	0.17	0.25
Total	**0.58**	**2.19**

d) Amount recognised in other

Particulars	As at 31 March 2026	As at 31 March 2025
Actuarial (gain)/ losses	(1.79)	(3.22)

e) Assumptions used to determine the

Particulars	As at 31 March 2026	As at 31 March 2025
Discount rate	7.65%	6.90%
Expected rate of increase in compensation	5.00%	5.00%
Retirement age (in years)	60	60
Attrition rate based on age (per annum)		
upto 30 years	3%	3%
31-44 years	2%	2%
Above 44 years	1%	1%

f) Maturity profile of defined benefit obligation

The weighted average duration of the defined benefit obligation is 12 years (Previous year 13 Years). The expected maturity analysis of undiscounted gratuity is as follows:

Expected cash flows over the next (valued on undiscounted basis)	As at 31 March 2026	As at 31 March 2025
1 year	0.00	0.01
2 to 5 years	0.17	0.27
6 to 10 years	0.25	0.86
More than 10 years	5.19	8.32

g) Sensitivity analysis

The sensitivity of defined benefit obligation to changes in the weighted principal assumptions is:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Decrease	Increase	Decrease	Increase
Discount rate (1% movement)	1.41	1.00	2.61	2.20
Salary growth rate (1% movement)	1.00	1.41	2.20	2.62
Attrition Rate (- / + 50% of attrition rates)	1.13	1.22	2.37	2.42
Mortality Rate (- / + 10% of mortality rates)	1.18	1.18	2.39	2.40

The sensitivity analyses are based on change in above assumption while holding all other assumptions constant. The changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions, the same method (present value of the defined benefit obligation calculated with projected unit credit method at the end of the reporting year) has been applied, as has been applied when calculating the provision for defined benefit plan recognised in the Balance Sheet.

51 Capital management

For the purpose of the Company's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Company. The primary objective of the Company's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximise shareholder value.

The Company manages its capital structure and makes adjustments to it in light of changes in economic conditions and the requirements of the financial covenants. The Company monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Company's policy is to keep the gearing ratio optimum. The Company includes within net debt, interest bearing term loans, lease liabilities and working capital borrowings.

Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

(a) Debt equity ratio

Particulars	As at 31 March 2026	As at 31 March 2025
Total debt	4,360.83	2,641.15
Add: Lease Liabilities Current & Non Current	-	-
Less: Cash & Cash Equivalent	10.88	17.55
Net debt	**4,349.94**	**2,623.61**
Total equity	17,003.16	16,973.97
Net debt to equity ratio	0.26	0.15

52 Assets pledged as security

Particulars	As at 31 March 2026	As at 31 March 2025
Current		
Inventories	981.67	-
Trade Receivables	13,608.30	6,742.28
Total current assets pledged as security	**21,332.25**	**6,742.28**
Non-current		
Investment Property	1,879.21	1,879.21
Total non-currents assets pledged as security	**1,879.21**	**1,879.21**
Total assets pledged as security	**23,211.46**	**8,621.49**

53 Revenue related disclosures

The company has adopted Ind AS 115 "revenue from contracts with customers" from April 01, 2018 (modified retrospective approach) which resulted in changes in accounting policies but no consequential adjustment to the amounts recognised in the financial statements.

a. Disaggregated revenue information

Particulars	As at 31 March 2026	As at 31 March 2025
Revenue from contracts with customers		
(i) Type of Revenue		
(a) Sale of products	47,361.63	44,172.80
(b) Sale of services	-	-
(c) Other operating income	-	-
Total revenue covered under Ind AS 115	**47,361.63**	**44,172.80**
(ii) Type of customer base		
(a) Revenue from customers based in India	47,361.63	44,172.80
(b) Revenue from customers based outside India	-	-
Total revenue covered under Ind AS 115	**47,361.63**	**44,172.80**

(iii) Timing of revenue recognition		
(a) Goods and services transferred over time	-	-
(b) Goods and services transferred at a point in time	47,361.63	44,172.80
Total revenue covered under Ind AS 115	**47,361.63**	**44,172.80**

b. Contract balances

The following table provides information about receivables and contract liabilities from contract with customers:

Particulars	As at 31 March 2026	As at 31 March 2025
Contract liabilities		
Advance received from customers	38.10	181.65
Total contract liabilities	**38.10**	**181.65**
Receivables		
Trade receivables	13,608.30	6,742.28
Total receivables	**13,608.30**	**6,742.28**

Receivable is the right to consideration in exchange for goods or services transferred to the customer. Contract liability is the entity's obligation to transfer goods or services to a customer for which the entity has received consideration from the customer in advance.

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Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

c. Movement of contract liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Amount included in contract liability at the beginning of the year	181.65	2,429.58
Amount received against contract liability during the year	38.10	181.65
Performance obligations satisfied during the year	-181.65	-2,429.58
Amount included in contract liability at the end of the year	**38.10**	**181.65**

54 The Board of Directors/Shareholders has approved the proposed Scheme of Merger of GG Engineering Ltd. ("Transferor Company") with Integra Essentia Ltd. ("Transferee Company"), subject to the requisite approvals from Hon'ble National Company Law Tribunal ("NCLT"), as applicable. The proposed merger is expected to enhance operational efficiencies, create business synergies, optimize resource utilization, and strengthen the overall financial and operational position of the merged entity. Upon the Scheme becoming effective, all assets and liabilities of the Transferor Company shall stand transferred to and vested in the Transferee Company on a going concern basis in accordance with the applicable provisions of the Companies Act, 2013 and relevant accounting standards. Pending the Scheme becoming effective, both companies shall continue to operate as separate legal entities.

55 During the year ended March 31, 2026, based on an assessment of the carrying value of the investment, the financial performance of the associate and its future business prospects, the Management has recognised an impairment loss of ₹57.84 Lakhs during FY 2025-26 in accordance with Ind AS 36 – Impairment of Assets. The impairment loss has been charged to the Statement of Profit and Loss, and the investment is carried at its estimated recoverable amount as at 31 March 2026. Management believes that the carrying value of the investment, after considering the impairment recognised, appropriately reflects its recoverable value as at the reporting date.

56 Related Party Transactions

During the year, the Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits, acquisition of investments and other transactions which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions.

As represented to us, the Company is in the process of obtaining the requisite approvals for the aforesaid transactions, which had not been obtained up to the date of approval of these financial statements.

Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial statements.

57 Matter Relating to ED Proceedings

During the year, the Directorate of Enforcement ("ED") summoned a Promoter / Director of the Company under the provisions of the Prevention of Money Laundering Act, 2002 ("PMLA") in connection with certain ongoing investigations relating to foreign investments and other related matters.

The Company has not been alleged to have committed any predicate offence under the PMLA, and no assets, bank accounts or business undertakings of the Company have been attached pursuant to the aforesaid proceedings. The matter is currently under investigation and adjudication by the competent authorities.

Based on the information presently available and the assessment of the Management, the Company does not anticipate any immediate material impact on its operations or financial position. However, the ultimate outcome of the proceedings and any consequential impact, if any, cannot be determined at this stage. Accordingly, no adjustment has been considered necessary in these financial statements. The Company will continue to monitor the matter and evaluate its implications as and when further developments arise.

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Notes to the financial statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

58 Details of Land & Building

Relevant Line Item in the Balance sheet	Description of item of Property	Address	Gross Carrying value (In Rs. Lakhs	Title deeds held in the name of company	Whether title deed holder is a promoter, director of relative of Promoter*/Director of employee of promoter/director	Property held since which date	Reason for not being held in the name of the company
Investment Property	Building	B1, B2, B3, Aggarwal Millenium Tower, Netaji Subhash Place, New Delhi	1,879.21	The Company	No	24/07/2024	NA
Non-Current asset held for sale	Land & Buildi	Unit – 1, 2 & 3 Village Bhorwadi Yadgaon - Taluka Junnar, Dist. Pune	4,000.00	The Company	No	24/03/2023	NA

59 Details of significant investments in subsidiaries and associates

Investment in	Country of Incorporation	As at March 31, 2026	As at March 31, 2025
Associate			
Brewtus Beverages Private Limited	India	75.00	75.00
Less: Impairment of Investment		-57.84	-

ii. Disclosure as per Schedule V of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 186(4) of the Companies Act, 2013.

a. Loans/advances in the nature of loan outstanding as on March 31, 2026:

Particulars	Debts outstanding as at March 31, 2026	Debts outstanding as at March 31, 2025
i. Subsidiary / Associate	-	-
ii.Others		
Advik Capital Limited (Interest Rate 7%)* (Purpose: For Business purpose)	3.39	3,201.35
KAMAL ISPAT PVT. LTD (Interest Rate 9 %)* (Purpose: For Business purpose)	220.68	204.48
VRINDAA ADVANCED MATERIALS LIMITED (Interest Rate 8 %)* (Purpose: For Business purpose)	1,200.65	-

* figures are reported inclusive of interest accrued.

b. Details of investments made and guarantees & securities provided are as-:

- For details of investment, refer note 4

a) Term loan of ₹ 100 Lakhs was taken from ICICI bank agaisnt the hypotehcation of Vehicle. The loan is repayable in 84 monthly instalments commencing from June 2023 and carries interest rate of 9% p.a. Balance tenure as on the Balance Sheet date is 50 months.

b) Term Loan of ₹755.00 Lakhs has been availed from HDFC Bank Limited against hypothecation/mortgage of property belonging to Promoter Mr Vishesh Gupta. The loan carries an interest rate of 9.00% per annum and is repayable in 60 equated monthly instalments (EMIs), commencing from July 2025. As at the Balance Sheet date, the outstanding balance tenure of the loan is 51 months.

c) The Company is availing Fund based limits in the form of Cash Credit limit of ₹ 3000 Lakhs from State Bank of India secured by way

(All figures are in lakhs except otherwise stated)

of hypothecation of stock, receivables & other current assets. DP is allowed against stock at Margin @25% and Book debts not exceeding 90 days at Margin @ 40% and the current rate of interest is MCLR (6.35%) + Spread 2.65% i.e. 9.00%
Credit exposure limit of Rs 0.10 crs for booking of derivative contracts including forward contracts for anticipated / contracted exposure for hedging risks arising on account of foreign exchange as a sub limit of Cash Credit limit. Further ILC/FLC limit of Rs 5 crs as a sub limit of Cash Credit limit.

Cash Credit limits are secured by Equitable Mortgate of Office premises situated at Aggarwal Millenium Tower, Delhi. Further the limits are secured by Personal Guarantee of Mr Vishesh Gupta.

60 Re- Grouping

Certain reclassification have been done to the comparitive period Financial statements to enhance comparability with the current financial year financial statements & enhance compliance with guidance note on the Division-II- Ind AS Shedule III to the companies Act.

As a result, cretain line items have been reclassified in the Balance sheet and Profit and Loss account for the year ending 31st March,2025 the details of which are as under.

	Before Reclassification	After Reclassification
Non Current Assets -Other Financial Assets - (Refer note-1)	0.97	6.34
Current Assets - Other Financial Assets (Refer note-1)	5.60	0.25
Current Assets - Cash and Cash Equivalents (Refer note-1)	11.23	11.21
Trade Payables (Refer note-2)	1,731.88	1,552.88
Other Financial Liabilities - other payables (Refer note-2)	323.21	502.21

Note-1
Cash and Cash Equivalents & Fixed Deposit under lien reclassifed from current assets to non current assets.
Note-2
Other payables reclassified from Trade Payables to Other Financial liabilities - other payables.

61 New Labour Code

On 21 November 2025, the Government of India notified four new Labour Codes—the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020—consolidating 29 existing labour laws. The Ministry of Labour & Employment subsequently published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from the changes in the regulations.
Based on its assessment using the best information available and guidance provided by the Institute of Chartered Accountants of India, the Company has concluded that the implementation of the new Labour Codes does not have any material impact on its financial statements for the year ended 31 March 2026. The Company will continue to monitor the finalisation of the Central/State Rules and further clarifications issued by the Government and will account for any impact, if material, as and when such Rules or clarifications are notified.

62 Other Statutory Informations

a) Company holds immovable property in its name and the same has been disclosed in the financial statements.
b) Company have investment property to revalue the property as is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017. As the property was acquired during the current financial year, no revaluation has been carried out as of the reporting date. Accordingly, the investment property is carried at cost in the financial
c) Company doesn't have Property Plant and Equipment to revalue the same (including Right-of Use Assets),based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017
d) The Company does not have any "Benami Property", where any proceeding has been initiated pending against the Company for holding any "Benami Property".
e) Company doesn't have intangible asset to revalue the same , based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017
f) Company doesn't have any Capital-Work-in Progress.
g) Company does not have any intangible assets under developments.
h) The Company has advanced any loan or advances in the nature of loan to specified persons viz. Promoters, Directors, KMP, and Related Parties which are repayable on demand or where the agreement document not specifies any terms or period of repayment.

S. No.	Name	Opening Balance	Given during the Year	Repaid During the Year	Closing Balance
1	Vrindaa Advanced Material Limted	-	4,338.05	(3,137.40)	1,200.65

i) The Company has not been declared as a wilful defaulter by any lender who has the power to declare a Company as a wilful defaulter at any time during the financial year or after the end of the reporting period but before the date when the financial statements are approved.
j) The Company has utilized funds raised from the issue of securities or borrowings from banks & financial institutions for the specific

purposes, for which they were issued/taken.

k) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies) including foreign entities (intermediaries) with the understanding that the intermediatory shall: -
i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (ultimate beneficiaries) or

ii) Provide any guarantees, securities or the like or on behalf of the ultimate beneficiaries.

l) The Company has not received any funds from any person(s) or entity(ies), including foreign entity(ies) (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall
i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
ii) Provide any guarantees, securities or the like or on behalf of the ultimate beneficiaries

m) There are no transactions and/or balances outstanding with companies struck off under section 248 of the Companies Act'2013.

n) The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.

o) The Company has not traded or invested in cryptocurrency or virtual currency during the financial year.

p) The Company does not have any charges or satisfaction of charges which is yet to be registered with the registrar of companies (ROC) beyond the satisfactory period.

q) The Company has not any charges or satisfaction yet to be registered with ROC beyond the statutory period

r) Section 135 of Companies Act, 2013 relating to CSR Policy is applicable on the Company

s) Compliance with number of layers of companies is applicable and same has been taken into effect in consolidated financial statements.

t) Compliance with approved Scheme(s) of Arrangements, if any: NA

u) The additional information pursuant to Schedule III to the Companies Act, 2013 are either nil or not applicable.

v) The company has borrowings from banks and accordingly company has submitted monthly stock statements with respective Financial Institutions. Details of security of current assets filed by the Company with banks & their difference is as per table annexued below:

Figure in Crores

Month	Name of the Bank	Particulars of Security Provided	Value as per Bank DP	Value as per Books	Difference	Remarks
April	State Bank of India	Inventories, trade receivables upto 90 days, advance to suppliers upto 90 days, net of trade payables and advances from customers	22.30	22.31	(0.01)	No material discrepancies, considering volume & size of DP. The reason for the discrepancy is mainly due to re-grouping of debtors or creditors.
May			22.90	22.90	0.00	
June			22.31	22.14	0.17	
July			23.68	22.48	1.20	
August			29.19	28.12	1.07	
September			36.45	36.42	0.03	
October			30.14	30.09	0.05	
November			30.18	30.05	0.12	
December			52.68	52.63	0.05	
January			49.15	51.86	(2.71)	
February			51.38	52.86	(1.48)	
March			47.89	48.07	(0.18)	

Note: The company has availed drawing power against working capital limits sanctioned from State Bank of India. Further no material discrepancies have been reported while submitting monthly drawing power statements to the bank. The company has not availed any excess DP during the year as the sanctioned limit is lower than company's DP eligibility as per stock statement submitted to bank and as per books of accounts for every month or quarter so the above discrepancies is not material or is irrelevant.

Notes forming integral part of the Ind AS Financial Statements- 1 to 62

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

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396NZLQDV1773
Date: 28-05-2026
Place: Delhi

For and on behalf of the Board Of Directors

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

Atul Sharma
Whole-time Director Cum CFO
DIN:08290588

Sandeep Somani
Company Secretary

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034
Consolidated Balance Sheet as at 31st March 2026
(All figures are in lakhs except otherwise stated)

Particulars	Note No	As at 31 March 2026	As at 31 March 2025
ASSETS			
Non-Current Assets			
a) Property, Plant and Equipment	3	50.88	3,458.76
b)Investment Property	3	1,727.81	1,816.27
c) Financial Assets			
(i) Investments	4	1,119.33	2,894.08
(ii) Loans	5	3.39	3,495.39
(iii) Other	6	6.47	6.34
d) Other non current assets	8	10.65	10.69
		2,918.53	**11,681.54**
Current Assets			
a) Inventories	9	981.67	-
b) Financial Assets			
(i) Trade Receivables	10	13,608.30	6,742.28
(ii) Cash and Cash Equivalents	11	4.41	11.21
(iii) Loans	12	1,421.33	484.98
(iv) Asset Classified as held for sale	13	3,257.71	-
(v) Other	14	0.25	0.25
c) Other Current Assets	15	2,809.87	3,175.47
		22,083.54	**10,414.20**
Total Assets		**25,002.07**	**22,095.74**
EQUITY AND LIABILITIES			
Equity			
a) Equity Share Capital	16	10,676.91	10,676.91
b) Other Equity	17	6,315.29	6,287.96
		16,992.20	**16,964.86**
LIABILITIES			
Non-Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	18	572.21	433.58
b) Provisions	19	1.18	2.39
c) Deferred tax liabilities (net)	20	50.94	81.32
d) Other non Current Liabilities	21	11.31	13.57
		635.63	**530.85**
Current Liabilities			
a) Financial Liabilities			
(i) Borrowings	22	3,788.62	2,207.58
(ii) Trade Payables			
total outstanding dues of Micro & Small Enterprises	23	157.59	41.92
total outstanding dues of creditors other than Micro & Small Enterprises	23	2,724.94	1,510.97
(iii)Other financial liabilities	24	244.18	502.21
b) Other Current Liabilities	25	372.86	183.91
c) Provisions	19	0.00	0.01
d) Current Tax Liabilities (Net)	26	86.05	153.42
		7,374.24	**4,600.02**
Total Equity and Liabilities		**25,002.07**	**22,095.74**

Notes forming integral part of the Ind AS Financial Statements- 1 to 60

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396EVIQGB4934
Place: Delhi
Date: 28-05-2026

For and on behalf of the Board Of Directors

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

Atul Sharma
Whole-time Director Cum CFO
DIN:08290588

Sandeep Somani
Company Secretary

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034
Statement of Consolidated Profit & Loss for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

Particulars	Note no	For the year 2025-26	For the year 2024-25
Revenue from Operations	27	47,361.63	44,172.80
Other Income	28	670.58	647.70
Total Income		**48,032.22**	**44,820.49**
EXPENSES			
Purchases of Stock-in-Trade	29	47,125.23	43,013.92
Change in inventory of finished goods, work in progress and stock in trade	30	(981.67)	-
Employee Benefits Expense	31	63.50	80.71
Finance Costs	32	324.68	156.83
Depreciation and Amortisation Expense	33	239.90	385.35
Other Expenses	34	1,203.34	555.44
Total Expenses		**47,974.98**	**44,192.26**
Profit/ (Loss) Before Tax		**57.24**	**628.23**
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method		**(1.42)**	**(5.94)**
Tax Expense:			
Current Tax		48.79	154.50
Deferred Tax		(30.37)	55.32
Tax related to previous year		4.93	28.56
Profit after tax		**32.47**	**383.91**
Other Comprehensive Income			
Items that will be not reclassified to profit and loss account (net of tax)		1.79	3.22
Items that will be reclassified to profit and loss account (net of tax)		(0.45)	(0.81)
Total Comprehensive Income		**33.81**	**386.32**
Earnings per Equity Share of ₹ 1 each			
Basic	36	**0.00**	**0.04**
Diluted	36	**0.00**	**0.04**

Notes forming integral part of the Ind AS Financial Statements- 1 to 60

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

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(Proprietor)
Membership No. 548396
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INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034
Consolidated Statement of Cash flow Statement for the year ended 31st March, 2026
(All figures are in lakhs except otherwise stated)

Particulars	For the year 2025-26	For the year 2024-25
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	55.81	622.29
Adjustment for :		
Depreciation & Amortisation Expense	239.90	385.35
Items that will be not reclassified to profit and loss account (net of tax)	1.79	3.22
Items that will be reclassified to profit and loss account (net of tax)	(0.45)	(0.81)
Prior Period Items	15.81	-
Adjustment in Associates Profit	(0.79)	
Interest Income	(253.79)	(422.16)
Interest Expense	314.50	152.66
Rental Income	(194.40)	(159.60)
Operating Profit before working Capital Changes :	**178.38**	**580.95**
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	365.64	(1,420.72)
(Increase)/decrease in Other Non Current Assets	(0.13)	(0.12)
(Increase)/decrease in Trade Receivables	(6,866.01)	(2,838.56)
Increase/(decrease) in Other current Liabilities	(170.40)	(2,112.36)
(Increase)/decrease in Inventories	(981.67)	-
Increase/(decrease) in Trade payables	1,329.65	(3,115.46)
Cash generated from Operations :	**(6,144.56)**	**(8,906.27)**
Direct Taxes Paid	(23.34)	(237.39)
Net Cash flow from/(used in) Operating Activities	**(6,167.90)**	**(9,143.66)**
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(1.19)	(1,881.16)
Movement in Investments	1,774.76	689.43
Rental Income	194.40	159.60
Movement in Loans	2,555.66	2,951.70
Interest Received	253.79	422.16
Net Cash flow from/(used in) Investing Activities	**4,777.42**	**2,341.73**
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium	-	4,866.72
Proceeds from/ (repayment of) Borrowings	1,719.67	1,903.49
Right issue expenses	(21.50)	-
Interest Paid	(314.50)	(152.66)
Net Cash flow from/(used) in Financing Activities	**1,383.68**	**6,617.56**
Net Increase/Decrease in Cash & Cash Equivalents	(6.81)	(184.37)
Cash & Cash equivalents at the beginning of the year	11.21	195.59
Cash & Cash equivalents at the end of the year	**4.41**	**11.21**
Components of Cash and Cash Equivalents	**4.41**	**11.21**

Notes forming integral part of the Ind AS Financial Statements- 1 to 60

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396EVIQGB4934
Place: Delhi
Date: 28-05-2026

For and on behalf of the Board Of Directors

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

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Whole-time Director
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Atul Sharma
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Sandeep Somani
Company Secretary

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034
Consolidated Statement of change in equity for the year ended as at March 31, 2026
(All figures are in lakhs except otherwise stated)

(A) Equity Share Capital

Particulars	As at 31 March 2026	As at 31 March 2025
Opening balance	10,676.91	9,140.66
Change in equity during the year	-	1,536.25
Closing balance	**10,676.91**	**10,676.91**

(B) Other Equity
As at 31 March 2026

Particulars	Reserves and Surplus				Total
	Securities Premium	General reserve	Capital reserve	Retained Earnings	
Balance at the beginning of the current reporting period	**5,002.79**	**153.66**	**2,695.00**	**(1,563.49)**	**6,287.96**
Profit /(Loss)/Adjsutment made during the year	(21.50)	1.34	-	47.49	27.33
Discounting for Financial Asset	-	-	-	-	-
Balance at the end of the current reporting period	**4,981.29**	**155.00**	**2,695.00**	**(1,516.00)**	**6,315.29**

As at 31 March 2025

Particulars	Reserves and Surplus				Total
	Securities Premium	General reserve	Capital reserve	Retained Earnings	
Balance at the beginning of the current reporting period	**1,672.32**	**151.25**	**2,695.00**	**(1,947.40)**	**2,571.16**
Profit /(Loss)/Adjsutment made during the year	3,330.48	2.41	-	383.91	3,716.79
Discounting for Financial Asset	-	-	-	-	-
Balance at the end of the current reporting period	**5,002.79**	**153.66**	**2,695.00**	**(1,563.49)**	**6,287.96**

Notes forming integral part of the Ind AS Financial Statements- 1 to 60

As per our Report of even date attached
For A. K. Bhargav & Co.
Chartered Accountants
FRN : 034063N

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396EVIQGB4934
Place: Delhi
Date: 28-05-2026

For and on behalf of the Board Of Directors

Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

Atul Sharma
Whole-time Director Cum CFO
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Sandeep Somani
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INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034

Notes to the Consolidated Financial Statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

Note 1: Company Overview

Integra Essentia Limited ("the Company") is a public limited company, incorporated and domiciled in India which mainly deals in trading of essential items like Cashew, Rice etc . The registered office of the Company is located at 607, 6th Floor, Pearls Best Height -II,Netaji Subhash Place,North West Delhi, Delhi, India, 110034. The Company is listed on the Bombay Stock Exchange (BSE) and the National Stock Exchange (NSE).

The Consolidated financial statements for the year ended 31 March 2026 were approved by the Board of Directors and authorised for issue on 28 May 2026.

Note 2: Significant Accounting Policies

(a) Basis of Preparation of Financial Statements

(i) Statement of Compliance with Indian Accounting Standards (Ind AS)

These financial statements comply, in all material respects, with Ind AS notified under section 133 of the Companies Act, 2013 ("the Act"), Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other relevant provisions of the Act.

(ii) Historical Cost Convention

The financial statements have been prepared on a historical cost basis, except for the following assets and liabilities:

a) Certain financial assets and liabilities that are measured at fair value

b) Derivative financial instruments

(iii) Functional and Presentation Currency

These financial statements are presented in Indian Rupees, which is also the functional currency of the Company.

Company Name	**Relationship**	**Stake**
Brewtus Beverages Private Limited	Associate	29.75%

(iv) Current and Non-current Classification

All assets and liabilities have been classified as current and non-current as per the Company's normal operating cycle (Twelve months) and other criteria set out in Schedule III to the Act.

(b) Property, Plant and Equipment (PPE) and Depreciation

All items of PPE are stated at cost less depreciation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost includes its purchase price including non- refundable taxes and duties, directly attributable costs of bringing the asset to its present location and condition and initial estimate of costs of dismantling and removing the item and restoring the site on which it is located.

Subsequent costs are included in the carrying amount of PPE or recognised as a separate PPE, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Company and the cost of the item can be measured reliably.

The carrying amount of any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the Statement of Profit and Loss during the reporting period in which they are incurred.

Machinery spares and servicing equipment are recognised as PPE when they meet the definition of PPE. Otherwise, such items are classified as inventory.

Capital work in progress includes cost of PPE under installation / under development as at the Balance Sheet date

The Company depreciates its PPE over the useful life in the manner prescribed under Part C of Schedule II to the Act. Depreciation commences when the assets are ready for their intended use and is computed on pro-rata basis from the date of installation/ acquisition till the date of sale/ disposal. Management believes that useful life of assets are same as those prescribed in Schedule II to the Act, except for machinery spares wherein based on technical evaluation, useful life has been estimated to be different from that prescribed in Schedule II of the Act

Assets	**Useful Life**
Plant & Machinery	5 years & 15 years
Furniture and Fixtures	10 years
Office Equipments	3 years
Vehicle	8 years
Land & Building	60 years
Computer	3 years

Lease hold PPE are amortised over the period of lease or useful life, whichever is lower. Leasehold land (under Finance Lease) is amortised over the period of lease.

Gains and losses on disposals are determined by comparing net disposal proceeds with carrying amount. These are included in the Statement of Profit and Loss.

(c) Intangible Assets and Amortisation

Intangible assets that are acquired by the Company, which have finite useful lives are measured at cost less amortisation and impairment, if any. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Cost includes its purchase price including non-refundable taxes and duties, directly attributable costs of bringing the asset to its present location and condition.

Intangible assets are amortised on straight line basis over the estimated useful life.

Gains and losses on disposals are determined by comparing net disposal proceeds with carrying amount.

These are included in the Statement of Profit and Loss

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034

Notes to the Consolidated Financial Statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

(d) Leases

At inception of a contract, company shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

Where the Company is Lessee

At the Inception, lessee shall recognise and measure Right-of-use asset and lease liability at cost. Right to use assets shall comprise initial measurement of lease liability, any lease payments made at or before the commencement date, less any lease incentives received, any initial direct costs incurred by the lessee; and an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease, unless those costs are incurred to produce inventories.

Lease liability is the present value of the lease payments that are not paid. These lease payments shall be discounted using the interest rate implicit in the lease (if readily determined) otherwise should be discounted at lessee's incremental borrowing rate.

If the lease contract transfers ownership of the underlying asset, at the end of the lease term or if, the cost of the right-of-use asset reflects that the lessee will exercise a purchase option, then depreciate the right-of-use asset over the useful life of the underlying asset. Otherwise, depreciate the right-of-use asset till the end of the useful life of the right-of-use asset or the end of the lease term, whichever is earlier.

The lease term as the non-cancellable period of a lease, together with both: (a) periods covered by an option to extend the lease if the lessee is reasonably certain to exercise that option; and (b) periods covered by an option to terminate the lease if the lessee is reasonably certain not to exercise that option.

Subsequently, lessee shall measure the right-of-use asset applying a cost model.

Where the Company is Lessor

Leases are classified as finance leases when substantially all of the risks and rewards of ownership transfer from the Company to the lessee. Amounts due from lessees under finance leases are recorded as receivables at the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the net investment outstanding in respect of the lease.

Leases in which the Company does not transfer substantially all the risks and rewards of ownership of an asset are classified as operating leases. Rental income from operating lease is recognised on a straight line basis over the term of the relevant lease

(e) Borrowing Cost

Borrowing costs are interest and other costs that the Company incurs in connection with the borrowing of funds and is measured with reference to the effective interest rate applicable to the respective borrowing.

General and specific borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use. Qualifying assets are assets that necessarily take a substantial period of time to get ready for their intended use. Other borrowing costs are expensed in the period in which they are incurred.

(f) Financial instruments

(i) *Financial Assets*

Initial Recognition and Measurement

All financial assets are recognised initially at fair value plus, in the case of financial assets not recorded at fair value through profit or loss, transaction costs that are attributable to the acquisition of the financial asset.

Subsequent Measurement

The Company classifies financial assets as subsequently measured at amortised cost, fair value through other comprehensive income (FVTOCI) or fair value through profit or loss (FVTPL) on the basis of its business model for managing the financial assets and the contractual cash flow characteristics of the financial asset, as per Ind AS 109.

a. Subsequent Measurement - Equity Instruments

All equity investments other than investments in subsidiaries, joint ventures and associates are measured at fair value. Equity investments which are held for trading are classified as FVTPL. For all other equity investments, the Company decides to classify the same either at FVTOCI or FVTPL. The Company makes such election on an instrument by instrument basis. The classification is made on initial recognition and is irrevocable.

Investment in equity instruments of subsidiaries, joint ventures and associates are measured at cost.

b. Subsequent Measurement - Debt Instruments

A financial asset being debt instrument that meets the following 2 conditions is measured at amortised cost (net off any write down for impairment) unless the asset is designated at fair value through profit or loss under the fair value option.

Business Model Test: the objective of the Company's model is to hold the financial asset to collect the contractual cash flows (rather than to sell the instrument prior to its contractual maturity to realise its fair value changes).

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Notes to the Consolidated Financial Statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

Cash Flow Characteristics Test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

A financial asset that meets the following 2 conditions is measured at fair value through other comprehensive income unless the asset is designated at fair value through profit or loss under the fair value option.

Business Model Test: the financial asset is held within a business model whose objective is achieved both by collecting contractual cash flows and selling the financial assets.

Cash Flow Characteristics Test: The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payment of principal and interest on the principal amount outstanding.

Even if an instrument meets the two requirements to be measured at amortised cost or fair value through other comprehensive income, a financial asset is measured at fair value through profit or loss if doing so eliminates or significantly reduces a measurement or recognition inconsistency (sometimes referred to as an 'accounting mismatch') that would otherwise arise from measuring assets or liabilities or recognising the gains or losses on them on different basis.

All other debt instruments are measured at fair value through profit or loss.

Derecognition of Financial Assets

The Company de-recognises a financial asset only when the contractual rights to the cash flows from the asset expire, or it transfers the financial asset and substantially all risks and rewards of ownership of the asset, to another entity.

Impairment of Financial Assets

Loss allowance for expected credit losses is recognised for financial assets measured at amortised
cost and FVTOCI.

For financial assets other than trade receivables, whose credit risk has not significantly increased since initial recognition, loss allowance equal to twelve months expected credit losses is recognised. Loss allowance equal to the lifetime expected credit losses is recognised if the credit risk on the financial instruments has significantly increased since initial recognition.

The Company follows 'simplified approach' for recognition of impairment loss allowance on trade receivables, considering historical trend, industry practices and the business environment in which the Company operates or any other appropriate basis.

The impairment losses and reversals are recognised in Statement of Profit and Loss.

(ii) *Equity and Financial Liabilities*

Debt and equity instruments issued by an entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

a. Equity Instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognised at the proceeds received, net of direct issue costs.

b. Financial Liabilities

Initial Recognition and Measurement

Financial liabilities are initially recognised at fair value plus any transaction costs that are attributable to the acquisition of the financial liabilities, except for the financial liabilities at FVTPL which are initially measured at fair value.

Subsequent Measurement

The financial liabilities are classified for subsequent measurement either at amortised cost or at fair value through Profit and Loss (FVTPL).

Amortised cost for financial liabilities represents amount at which financial liability is measured at initial recognition minus the principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount.

Derecognition of Financial Liabilities

A financial liability is removed from the Balance Sheet when the obligation is discharged, or is cancelled, or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the Statement of Profit and Loss.

Offsetting of Financial Instruments

Financials assets and financial liabilities are offset and the net amount is reported in the Balance Sheet if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034

Notes to the Consolidated Financial Statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

(g) Fair Value Measurement

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- In the principal market for the asset or liability, or
- In the absence of a principal market, in the most advantageous market for the asset or liability.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 — Quoted prices in active markets for identical assets or liabilities
- Level 2 — Inputs other than quoted prices included in Level 1 that are observable for the asset or liability,

either directly (i.e. as prices) or indirectly (i.e. derived from prices)

- Level 3 — Inputs for the asset or liability that are not based on observable market data.

(h) Inventories

Inventories are stated at the lower of cost and net realisable value. Costs comprise direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and costs necessary to make the sale. The cost formula used for determination of cost is 'Weighted Average Cost'.

Machinery spares, stand-by equipment and servicing equipment are recognised as inventory when the useful life is less than one year and the same are charged to the Statement of Profit and Loss as and when issued for consumption.

(i) Income Tax

The income tax expense or credit for the period is the tax payable on the current period's taxable income based on the applicable income tax rate adjusted by changes in deferred tax assets and liabilities attributable to temporary differences and to unused tax losses.

The Company's liability for current tax is calculated using the Indian tax rates and laws that have been enacted by the reporting date. The Company periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretations and provisions where appropriate.

Deferred income tax is provided in full, using the liability method on temporary differences arising between the tax bases of assets and liabilities and their carrying amount in the financial statements. Deferred income tax is determined using tax rates (and laws) that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred income tax assets is realised or the deferred income tax liability is settled.

Deferred tax assets are recognised for all deductible temporary differences and unused tax losses, only if, it is probable that future taxable amounts will be available to utilise those temporary differences and losses.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and current tax liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the Company has a legally enforceable right to offset and intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

Current and deferred tax is recognised in the Statement of Profit and Loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

Minimum Alternate Tax (MAT) credit is recognised as deferred tax asset only when and to the extent there is convincing evidence that the Company will pay normal income tax during the specified period. Such asset is reviewed at each Balance Sheet date and the carrying amount of the MAT credit asset is written down to the extent there is no longer a convincing evidence to the effect that the Company will pay normal income tax during the specified period.

(j) Provisions and Contingencies Provisions

A provision is recognised when the Company has a present obligation (legal or constructive) as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects, when appropriate, the risks specific to the liability. When discounting is used, the increase in the provision due to the passage of time is recognised as a

<u>Contingent Liabilities and Contingent Assets</u>

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the control of the Company or a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases, where there is a liability that cannot be recognised because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements unless the probability of outflow of resources is remote.

Contingent assets are not recognised in the financial statements. If the inflow of economic benefits is probable, then it is disclosed in the financial statements.

Provisions, contingent liabilities, contingent assets and commitments are reviewed at each Balance Sheet date.

(k) Employee Benefits

(i) Short-term Obligations

Liabilities for wages and salaries, including non-monetary benefits that are expected to be settled wholly within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238
Regd. office: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place Delhi- 110034

Notes to the Consolidated Financial Statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

(ii) Post-employment Obligations
The Company operates the following post-employment schemes:
(a) Defined benefit plan (Gratuity), and
(b) Defined contribution plans such as, provident fund.
Defined Benefit Plan
The liability or asset recognised in the Balance Sheet in respect of defined benefit gratuity plan is the present value of the defined benefit obligation at the end of the reporting period. The defined benefit obligation is calculated annually on the basis of actuarial valuation using the Projected Unit Credit method.
The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows by reference to market yields at the end of the reporting period on government bonds that have terms approximating to the terms of the related obligation.
The interest cost is calculated by applying the discount rate to the balance of the defined benefit obligation. This cost is included in employee benefits expense in the Statement of Profit and Loss.
Remeasurement gains and losses arising from experience adjustments and changes in actuarial assumptions are recognised in the period in which they occur, directly in other comprehensive income.
Defined Contribution Plans
Defined Contribution Plans such as provident fund are charged to the Statement of Profit and Loss as an expense, when an employee renders the related services.
(*iii) Other Long-term Employee Benefits*
The liabilities for compensated absences that are not expected to be settled wholly within 12 months are measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the Projected Unit Credit method. Remeasurements as a result of experience adjustments and changes in actuarial assumptions are recognised in the Statement of Profit and Loss.
The obligations are presented as current liabilities in the Balance Sheet if the entity does not have any unconditional right to defer settlement for at least 12 months after the end of the reporting period, regardless of when the actual settlement is expected to occur.

(l) Cash and Cash Equivalents
For the purpose of presentation in the Statement of Cash Flows as well as the Balance Sheet, cash and cash equivalents include cash on hand, demand deposits with banks, other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(m) Earnings per Share (EPS)
Basic earnings per share are computed by dividing the profit / (loss) after tax by the weighted average number of equity shares outstanding during the year. The weighted average number of equity shares outstanding during the year is adjusted for the events for bonus issue, bonus element in a rights issue to existing shareholders, share split and reverse share split (consolidation of shares).
Diluted earnings per share is computed by dividing the profit / (loss) after tax as adjusted for dividend, interest and other charges to expense or income (net off any attributable taxes) relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on conversion of all dilutive potential equity shares.

(n) Dividend Distribution to Equity Shareholders
Dividend distributed to Equity shareholders is recognised as distribution to owners of capital in the Statement of Changes in Equity, in the period in which it is paid. Dividend proposed by the Board of Directors, subject to the approval of shareholders, is disclosed in the notes to financial statements.

(o) Foreign Currency Transactions
Transactions in foreign currencies are recognised at the prevailing exchange rates on the transaction dates. Realised gains and losses on settlement of foreign currency transactions are recognised in the Statement of Profit and Loss.
Monetary foreign currency assets and liabilities at the year-end are translated at the year-end exchange rates and the resultant exchange differences are recognised in the Statement of Profit and Loss.

(p) Revenue Recognition
-'Revenue from contracts with customers'. Revenue from contracts with customers is recognized on transfer of control of promised goods or services to the customer at amount that reflects the consideration to which the company is expected to be entitled to in exchange for those goods or services. Revenue towards satisfaction of performance obligation is measured at the amount of transaction price (net of variable consideration) allocated to that performance obligation. The transaction price of goods sold and services rendered is net of variable consideration on account of various discounts and schemes offered by the Company as part of the contract. This variable consideration is estimated based on expected value of outflow. Revenue (net of variable consideration) is recognized only to the extent that it is highly probable that the amount will not be subject to significant reversal when uncertainty relating to its recognition is resolved.
Revenue from sale of products is recognized when the control on the goods have been transferred to the customer. The performance obligation in case of sale of products is satisfied at a point in time when material is shipped / delivered to the customer as may be specified in the contract.

Interest Income
Interest income is accrued on a time proportion basis, by reference to the principal outstanding and the applicable effective interest rate.
Dividend Income
Dividend income from investments is recognised when the shareholder's rights to receive payment have been established.
Income from Services
Income from services is recognised (net of taxes as applicable) as they are rendered, based on agreement/ arrangement with the concerned customers.
(q) Significant Accounting Estimates, Judgements and Assumptions:
The preparation of the Company's financial statements in conformity with Ind AS requires Management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances existing when the financial statements were prepared. The estimates and underlying assumptions are reviewed on an ongoing basis. Revision to accounting estimates is recognised in the year in which the estimates are revised and in any future year affected.
In the process of applying the Company's accounting policies, Management has made the following judgements which have significant effect on the amounts recognised in the financial statements:
i. **Useful Lives of Property, Plant and Equipment:** Determination of the estimated useful life of tangible assets and the assessment as to which components of the cost may be capitalised. Useful life of tangible assets is based on the life specified in Schedule II of the Act and also as per Management estimate for certain category of assets. Assumption also needs to be made, when the Company assesses, whether as asset may be capitalised and which components of the cost of the assets may be capitalised.
ii. **Fair Value Measurement of Financial Instruments:** When the fair values of financial assets and financial liabilities recorded in the Balance Sheet cannot be measured based on quoted prices in active markets, their fair value is measured using appropriate valuation techniques. The inputs for these valuations are taken from observable sources where possible, but where this is not feasible, a degree of judgement is required in establishing fair values. Judgements include considerations of various inputs including liquidity risk, credit risk, volatility etc. Changes in assumptions/ judgements about these factors could affect the reported fair value of financial instruments
iii. **Measurement of Defined Benefit Plan:** The cost of the defined benefit gratuity plan and other post- employment benefits and the present value of the gratuity obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions that may differ from actual developments in the future. These include the determination of the discount rate, future salary increases and mortality rates. Due to the complexities involved in the valuation and its long term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.
iv. **Impairment of Financial Assets:** Trade receivables are stated at their normal value as reduced by appropriate allowances for estimated irrecoverable amounts. Individual trade receivables are written off when Management deems them not collectable. Impairment is made on the expected credit loss model, which is the present value of the cash shortfall over the expected life of the financial assets. The impairment provisions for financial assets are based on assumption about the risk of default and expected loss rates. Judgement in making these assumptions and selecting the inputs to the impairment calculation are based on past history, existing market condition as well as forward looking estimates at the end of each reporting period.
v. **Impairment of Non-financial Assets:** The Company assesses at each reporting date whether there is an indication that an asset may be impaired. If any indication exists, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or Cash Generating Units (CGU's) fair value less costs of disposal and its value in use. It is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. Where the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered as impaired and is written down to its recoverable amount.
In assessing value in use, the estimated future cash flows are discounted to their present value using pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account, if no such transactions can be identified, an appropriate valuation model is used.
vi. **Contingencies:** Management judgement is required for estimating the possible outflow of resources, if any, in respect of contingencies/ claim/ litigation against the Company as it is not possible to predict the outcome of pending matters with accuracy.
M) Taxation
Income tax expense comprises current tax expense and the net change in the deferred tax asset or liability during the year. Current and deferred tax are recognized in the statement of profit and loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

Current Income Tax
Current income tax for the current and prior periods are measured at the amount expected to be recovered from or paid to the taxation authorities based on the taxable income for that period. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted by the balance sheet date.
Current tax assets and liabilities are offset only if, the Company:
Has a legally enforceable right to set off the recognized amounts; and
Intends either to settle on a net basis, or to realize the asset and settle the liability simultaneously.

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Defered Income Tax
Deferred tax is recognized for the future tax consequences of deductible temporary differences between the carrying values of assets and liabilities and their respective tax bases at the reporting date, using the tax rates and laws that are enacted or substantively enacted as on

Minimum Alternate Tax ('MAT') under the provisions of the Income Tax Act, 1961 is recognised as deferred tax in the Statement of Profit and Loss. The credit available under the Income Tax Act, 1961 in respect of MAT paid is recognised as an asset only when and to the extent it is probable that future taxable profit will be available against which these tax credit can be utilised. Such an asset is reviewed at each Balance Sheet date.

Deferred tax assets are recognized to the extent that it is probable that future taxable income will be available against which the deductible temporary differences, unused tax losses and credits can be utilized.
Deferred tax assets and liabilities are offset only if:
 Entity has a legally enforceable right to set off current tax assets against current tax liabilities; and
 Deferred tax assets and the deferred tax liabilities relate to the income taxes levied by the same taxation authority

N) Earnings per Share (EPS)
Basic earnings per share is computed by dividing the net profit after tax by the weighted average number of equity shares outstanding during the period. Diluted earnings per share is computed by dividing the profit after tax by the weighted average number of equity shares considered for deriving basic earnings per share and also the weighted average number of equity shares that could have been issued upon conversion of all dilutive potential equity shares. The diluted potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value which is the average market value of the outstanding shares. Dilutive potential equity shares are deemed converted as of the beginning of the period, unless issued at a later date. Dilutive potential equity shares are determined independently for each period presented.

O) Cash and Cash Equivalents
Cash and Cash equivalents comprises cash and calls on deposit with banks and corporations. The Company considers all highly liquid financial instruments, which are readily convertible into cash and have original maturities of three months or less from the date of purchase, to

P) Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and items of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated.

R) Provisions and Contingencies

Provisions are recognized when the Company has a present obligation as a result of a past event, for which it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount of the obligation can be made. Provision is not discounted to its present value and is determined based on the last estimate required to settle the obligation at the year end.

Contingent liabilities are not provided for and are disclosed by way of notes to accounts, where there is an obligation that may, but probably will not, require outflow of resources.

Where there is a possible obligation in respect of which the likelihood of outflow of resources is remote, no provision or disclosure is made.

Provisions are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that the outflow of resources would be required to settle the obligation, the provision is reversed.

Contingent assets are neither recognized nor disclosed in the financial statements.

2A) Recent Indian Accounting Standards (Ind AS)
Ministry of Corporate Affairs ("MCA") notifies new standards or amendments to the existing standards under Companies (Indian Accounting Standards) Rules as issued from time to time. For the year ended March 31, 2025, MCA has notifies and amendmends to the existing standards. The Company has reviewed the new pronouncements and based on its evaluation has determined that it does not have any

2B) Corporate social responsibility expenditure
Pursuant to the requirements of section 135 of the Act and rules thereon and guidance notion "Accounting for expenditure on Corporate Social Responsibility activities" issued by ICAI, with effect from 1 April 2015, CSR expenditure is recognised as an expense in the Statement of Profit and Loss in the period in which it is incurred.

INTEGRA ESSENTIA LIMITED

Notes to the Consolidated Financial Statements for the year ended 31st March 2026
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Note 3 : Property, plant and equipment

Particulars	Computer	Furniture & Fixtures	Air Conditioner	Printer	Mobile Phone	Tally Prime Silver	Land & building	Plant & Machinery	Vehicle	Total
Gross Block										
As at 31 March 2024	1.41	1.89	2.20	0.86	3.65	0.15	3,000.00	1,000.00	143.20	**4,153.35**
Additions during the year	1.40	-	-	0.16	0.39	-	-	-	-	**1.95**
Deletions during the year	-	-	-	-	-	-	-	-	-	**-**
As at 31 March 2025	**2.81**	**1.89**	**2.20**	**1.02**	**4.03**	**0.15**	**3,000.00**	**1,000.00**	**143.20**	**4,155.29**
Additions during the year				0.04	1.15					**1.19**
Deletions during the year	-	-	-	-	-	-	3,000.00	1,000.00	-	**4,000.00**
As at 31 March 2026	**2.81**	**1.89**	**2.20**	**1.06**	**5.19**	**0.15**	**-**	**-**	**143.20**	**156.49**
Depreciation										
As at 31 March 2024	1.02	0.73	1.46	0.51	1.42	0.12	146.51	181.53	40.88	**374.19**
Additions during the year	0.66	0.30	0.33	0.30	1.63	0.02	138.97	148.17	31.96	**322.34**
Deletions during the year	-	-	-	-	-	-	-	-	-	**-**
As at 31 March 2025	1.68	1.03	1.79	0.81	3.06	0.14	285.48	329.70	72.84	**696.53**
Additions during the year	0.70	0.22	0.18	0.14	1.00	-	66.28	60.83	22.02	**151.37**
Deletions during the year	-	-	-	-	-	-	351.76	390.53	-	**742.29**
As at 31 March 2026	2.38	1.25	1.98	0.95	4.06	0.14	-	-	94.85	**105.60**
Net Block										
As at 31 March 2026	**0.43**	**0.64**	**0.22**	**0.11**	**1.13**	**0.01**	**-**	**-**	**48.34**	**50.88**
As at 31 March 2025	**1.13**	**0.86**	**0.40**	**0.21**	**0.98**	**0.01**	**2,714.52**	**670.30**	**70.36**	**3,458.76**

Investment property

Particulars	Buildings
Cost or valuation	
At 31 March 2024	-
Additions	1,879.21
Deletions	-
At 31 March 2025	**1,879.21**
Additions	-
Deletions	-
At 31 March 2026	**1,879.21**
Depreciation	
At 31 March 2024	-
Charge for the year	62.94
Depreciation held on disposals / assets held for sale	-
At 31 March 2025	**62.94**
Charge for the year	**88.46**
Depreciation held on disposals / assets held for sale	**-**
At 31 March 2026	**151.40**
Net book value	
As at 31 March 2026	**1,727.81**
As at 31 March 2025	**1,816.27**

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4 Investments

Particulars	As at 31 March 2026	As at 31 March 2025
Investments in equity instruments -Associates	4.78	64.83
Investments in partnership firm	-	-
Other investments	1,114.54	2,829.25
Total	**1,119.33**	**2,894.08**

a) The Parent Company holds a 29.75% equity stake in Brewtus Beverages Private Limited, an associate, and accounts for its share of profit or loss using the equity method in accordance with the applicable Indian Accounting Standards. The Parent Company's share of profit from the associate has accordingly been recognised in the Consolidated Financial Statements.
Based on an assessment of the carrying value of the investment, the financial performance of the associate and its future business prospects, the Management has recognised an impairment loss of ₹57.84 Lakhs during FY 2025-26 in accordance with Ind AS 36 – Impairment of Assets. The impairment loss has been charged to the Statement of Profit and Loss, and the investment is carried at its estimated recoverable amount as at 31 March 2026. Management believes that the carrying value of the investment, after considering the impairment recognised, appropriately reflects its recoverable value as at the reporting date. Refer Note 54

b) The Group has invested in 75 units of Nakshatra Special Situation Fund of face value ₹ 10,00,000/- amounting to ₹ 750.00 Lakhs (Previous year ₹ 750.00 Lakhs).

c) The Group had invested in 2,73,000 CCPS of Brij Gopal Construction Company Private Limited of face value ₹ 10/- amounting to ₹ Nil (Previous year ₹ 1979.25 Lakhs.)

d) ₹ 100 Lakhs (Previous year ₹ 100 Lakhs) were invested in MSR Apparels Ltd for Joint Development and Construction of Project at Land Situated at village Ujwa admeasuring about 2.4 acres.

5 Loans

Particulars	As at 31 March 2026	As at 31 March 2025
Loans Receivables considered good – Unsecured Other loans	3.39	3,495.39
Total	**3.39**	**3,495.39**

- The Group has provided loans amounting to ₹ 3.39 Lakhs (Previous year ₹ 3201.35 Lakhs) carrying interest rate of 7% pa repayable on demand for business purpose. The above amount includes interest receivable.
- The Group has provided loans amounting to ₹ Nil (Previous year ₹ 294.04 Lakhs) carrying interest rate of 10% pa repayable on demand for business purpose. The above amount includes interest receivable.

6 Other non current financial assets

Particulars	As at 31 March 2026	As at 31 March 2025
Security Deposits	1.10	0.97
Fixed deposit - Non Current	5.35	5.35
Balances with banks - Non Current	0.02	0.02
Total	**6.47**	**6.34**

Security deposit of office premises which Company has taken on lease.
The Group has placed Fixed Deposit Receipts (FDRs) with the bank, which are under lien in favour of the Customs Department as security towards its customs-related obligations. The said FDRs are not freely available for use by the Company during the period of lien. The balance of FDRs under lien with the Customs Department as at 31 March 2026 amounts to ₹5.35 lakhs (Previous year ₹5.35 lakhs).

7 Deffered tax assets

Particulars	As at 31 March 2026	As at 31 March 2025
Deffered tax	-	-
Total	**-**	**-**

Reconciliation of deferred tax assets/(liabilties)

	As at 31 March 2026	As at 31 March 2025
Opening balance	(80.51)	(25.19)
Tax credit during the year recognised in Statement of profit and loss	(30.37)	55.32
Closing balance	**(50.13)**	**(80.51)**

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8 Other non current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Prepaid assets	-	0.04
Security Deposits	10.65	10.65
Total	**10.65**	**10.69**

The Group has paid security deposits in connection with its Investment Properties. These deposits are refundable in accordance with the terms and conditions of the respective agreements and are expected to be recovered in the ordinary course of business.

9 Inventories

Particulars	As at 31 March 2026	As at 31 March 2025
Stock in trade	981.67	-
Total	**981.67**	**-**

Inventories comprise goods held for sale in the ordinary course of business and are valued at the lower of cost and net realisable value.

10 Trade Receivables

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables – Considered Good Secured	-	-
Trade receivables – Considered Good Unsecured	13,763.68	6,742.28
Trade receivables which have significant increase in credit risk		
Trade Receivables – Credit impaired	(155.38)	-
Total	**13,608.30**	**6,742.28**

Ageing schedule for the year ended 31 March 2026

Particulars	Outstanding for following periods from due date of payment					
	<6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	> 3 Year	Total
i) Undisputed Trade	12,744.85	680.30	183.15	-	155.38	13,763.68
ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
iii) Undisputed Trade	-	-	-	-	(155.38)	(155.38)
iv) Disputed Trade	-	-	-	-	-	-
v) Disputed Trade	-	-	-	-	-	-
vi) Disputed Trade	-	-	-	-	-	-
Total	**12,744.85**	**680.30**	**183.15**	**-**	**-**	**13,608.30**

Ageing schedule for the year ended 31 March 2025

Particulars	Outstanding for following periods from due date of payment					
	<6 Months	6 Months - 1 Year	1-2 Year	2-3 Year	> 3 Year	Total
i) Undisputed Trade	5,686.05	689.01	164.35	182.38	20.50	6,742.28
ii) Undisputed Trade Receivables- which have significant increase in credit risk	-	-	-	-	-	-
iii) Undisputed Trade	-	-	-	-	-	-
iv) Disputed Trade	-	-	-	-	-	-
v) Disputed Trade	-	-	-	-	-	-
vi) Disputed Trade	-	-	-	-	-	-
Total	**5,686.05**	**689.01**	**164.35**	**182.38**	**20.50**	**6,742.28**

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11 Cash & Cash Equivalents

Particulars	As at 31 March 2026	As at 31 March 2025
Cash on hand	1.45	1.90
Balances with banks	2.96	9.31
Total	**4.41**	**11.21**

12 Loans

Particulars	As at 31 March 2026	As at 31 March 2025
Loans Receivables considered good – Unsecured	-	-
Other loans - Current	1,421.33	484.98
Total	**1,421.33**	**484.98**

- The Group has provided loans amounting to ₹ 200.00 Lakhs (Previous year ₹ 200 Lakhs) carrying interest rate of 9% pa repayable on demand for business purpose. The above amount includes interest receivable.
- The Group has provided loans amounting to ₹1200.00 Lakhs (Previous year ₹ Nil Lakhs) carrying interest rate of 8% pa repayable on demand for business purpose. The above amount includes interest receivable.
- The Group has provided loans amounting to Nil (Previous year ₹ 250 Lakhs) carrying interest rate of 10% pa repayable on demand for business purpose. The above amount includes interest receivable.

13 Assets held for Sale

Particulars	Land & building	Plant & Machinery
As at 31 March 2025	-	-
Additions during the year	2,648.24	609.47
Deletions during the year	-	-
As at 31 March 2026	**2,648.24**	**609.47**

The Group has classified land and plant & machinery located at Unit – 1, 2 & 3 Village Bhorwadi Yadgaon - Taluka Junnar, Dist. Pune as assets held for sale, as the carrying amounts of these assets will be recovered principally through a sale transaction rather than through continuing use. The sale is considered highly probable and the assets are available for immediate sale in their present condition. The assets have been measured at the lower of their carrying amounts and fair value less costs to sell. Accordingly, depreciation on the plant & machinery has been discontinued from the date of classification as held for sale.

14 Other current financial assets

Particulars	As at 31 March 2026	As at 31 March 2025
Security deposit	0.25	0.25
Total	**0.25**	**0.25**

Security deposit of Godown premises which Company has taken on lease.

15 Other current assets

Particulars	As at 31 March 2026	As at 31 March 2025
Balance with Government Authorities	330.09	272.94
Advances to Supplier		
Other than related party	2,477.35	2,894.41
Advance to staff	1.48	2.00
Prepaid asset	0.95	6.12
Total	**2,809.87**	**3,175.47**

16 Equity Share Capital

Particulars	As at 31 March 2026	As at 31 March 2025
Authorized share capital		
1,50,00,00,000 (Previous year 1,25,00,00,000) Equity shares of ₹1 each	15,000.00	12,500.00
Issued, Subscribed and Paid up		
1,06,76,90,544 (Previous year 1,06,76,90,544)	10,676.91	10,676.91
	10,676.91	**10,676.91**

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Reconciliation of number of equity share outstanding as at the beginning and at the end of year

Particulars	As at 31 March 2026		As at 31 March 2025	
	No of shares	Amount	No of shares	Amount
Shares outstanding at the beginning of the year	1,067,690,544	10,676.91	914,066,006	9,140.66
Add: Shares issued during the year	-	-	153,624,538	1,536.25
Shares outstanding at the end of the year	**1,067,690,544**	**10,676.91**	**1,067,690,544**	**10,676.91**

During the financial year ended March 31, 2025, the Parent Company undertook a Rights Issue, pursuant to which 15,36,24,538 fully paid-up equity shares of face value ₹1/- each were allotted at a total price of ₹3.25 per share (including a premium of ₹2.25 per share) to eligible shareholders on a rights basis. The proceeds raised from the issue have been utilised in accordance with the objectives stated in the Rights Issue offer document.

Terms / rights to Equity Shares

The Parent Company has only one class of shares referred as equity shares having a par value of 1/- per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the company after distribution of all preferential amounts , in proportion to their shareholding.

The details of shareholders holding more than 5% shares as at 31 March 2026 and 31 March 2025 are set out below:

Class of Shares / Name of the Shareholder	As at 31 March 2026		As at 31 March 2025	
Equity shares	**No. of shares**	**% held**	**No. of shares**	**% held**
Vishesh Gupta	170,578,271	15.98%	170,578,271	15.98%

Details of shares held by promoters :

Name of promoter	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% of total shares	No. of shares	% of total shares
Vishesh Gupta	170,578,271	15.98%	170,578,271	15.98%
Total	**170,578,271**	**15.98%**	**170,578,271**	**15.98%**

Rights, Preferences and Restrictions
The Authorised Share Capital of the Parent Company consists of Equity Shares having nominal value of ₹ 1/- each. The rights and privileges to equity shareholders are general in nature and allowed under Companies Act, 2013.

The equity shareholders shall have:

(1) a right to vote in shareholders' meeting. On a show of hands, every member present in person shall have one vote and on a poll, the voting rights shall be in proportion to his share of the paid up capital of the Company;

(2) a right to receive dividend in proportion to the amount of capital paid up on the shares held.
The shareholders are not entitled to exercise any voting right either in person or through proxy at any meeting of the Company if calls or other sums payable have not been paid on due date.

In the event of winding up of the Company, the distribution of available assets/losses to the equity shareholders shall be in proportion to the paid up capital.

During the financial year ended March 31, 2025, the Parent Company undertook a Rights Issue, pursuant to which 15,36,24,538 fully paid-up equity shares of face value ₹1/- each were allotted at a total price of ₹3.25 per share (including a premium of ₹2.25 per share) to eligible shareholders on a rights basis. The proceeds raised from the issue have been utilised in accordance with the objectives stated in the Rights Issue offer document.

The utilisation of funds from the Rights Issue, as on March 31, 2025, is outlined below:

Objects of right issue	Amounts	Objects fulfilled	Balance
Meeting working capital requirements	3,660.00	3,660.00	-
General corporate purposes	1,217.80	1,217.80	-
Issue related expenses	115.00	115.00	-
Total	**4,992.80**	**4,992.80**	**-**

INTEGRA ESSENTIA LIMITED

INTEGRA ESSENTIA LIMITED
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17 Other Equity

Particulars	As at 31 March 2026	As at 31 March 2025
General Reserve		
Opening Balance	153.66	151.25
Additions during the year	1.34	2.41
Closing Balance	**155.00**	**153.66**
Profit & Loss Account		
Opening balance	(1,563.49)	(1,947.40)
Profit /(Loss) for theyear	32.47	383.91
Adjustment in Associates Profit	(0.79)	
Prior Period Adjustment	15.81	-
Discounting for Financial Asset	-	-
Closing Balance	**(1,515.99)**	**(1,563.49)**
Security Premium		
Opening balance	**5,002.79**	**1,672.32**
Adjustments made during the year	(21.50)	3,330.48
Closing Balance	**4,981.29**	**5,002.79**
Capital Reserve		
Opening balance	**2,695.00**	**2,695.00**
Adjustments made during the year	-	-
Closing Balance	**2,695.00**	**2,695.00**
Total Other Equity	**6,315.29**	**6,287.96**

Nature and Purpose of Reserve
a) General Reserve- General Reserve has been created on account of the Scheme of Amalgamation.
b) Profit and loss account- Profit and loss account are the losses which company incurred till date.
c) Security Premium- Security Premium is the amount received over and above the Face Value of the Shares Issued reduced by Right Issue Expenses
d) Capital reserve- Capital reserve has been created on account of debentures.

18 Borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
Secured		
Term Loans		
From banks	569.71	68.16
Other loans		
Preference share capital		
1,00,000 (Previous year 1,00,000) 5% Redeemable cumulative Non convertible preference shares of ₹1 each	1.00	1.00
1,50,000 (Previous year 1,50,000) 9% Redeemable cumulative Non convertible preference shares of ₹1 each	1.50	1.50
Other	-	362.91
Total	**572.21**	**433.58**

a) Term loan of ₹ 100 Lakhs was taken from ICICI bank agaisnt the hypotehcation of Vehicle. The loan is repayable in 84 monthly instalments commencing from June 2023 and carries interest rate of 9% p.a. Balance tenure as on the Balance Sheet date is 50 months.

b) Term Loan of ₹755.00 Lakhs has been availed from HDFC Bank Limited against hypothecation/mortgage of property belonging to Promoter Mr Vishesh Gupta. The loan carries an interest rate of 9.00% per annum and is repayable in 60 equated monthly instalments (EMIs), commencing from July 2025. As at the Balance Sheet date, the outstanding balance tenure of the loan is 51 months.

c) Details of Preference share capital

Particulars	As at 31 March 2026	As at 31 March 2025
5,00,000 (Previous year 5,00,000) Redeemable Cumulative	5.00	5.00
Issued, subscribed and Paid-up:		
1,00,000 (Previous year 1,00,000) 5% Redeemable cumulative Non convertible preference shares of ₹1 each	1.00	1.00
1,50,000 (Previous year 1,50,000) 9% Redeemable cumulative Non convertible preference shares of ₹1 each	1.50	1.50
	2.50	**2.50**

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Reconciliation of number of preferance share outstanding as at the beginning and at the end of year

Particulars	As at 31 March 2026		As at 31 March 2025	
	No of shares	Amount	No of shares	Amount
Preferance share carrying rate of 5%				
Shares outstanding at the beginning of the year	100,000	1.00	100,000	1.00
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	**100,000**	**1.00**	**100,000**	**1.00**
Preferance share carrying rate of 9%				
Shares outstanding at the beginning of the year	150,000	1.50	150,000	1.50
Add: Shares issued during the year	-	-	-	-
Shares outstanding at the end of the year	**150,000**	**1.50**	**150,000**	**1.50**

Shareholders holding more than 5% Preference shares of the Company:

Name of promoter	As at 31 March 2026		As at 31 March 2025	
	No. of shares	% of total shares	No. of shares	% of total shares
Vishesh Gupta	250,000	100%	250,000	100%
Total	**250,000**	**100%**	**250,000**	**100%**

Terms / rights attached to Preference Shares

a) 5% Redeemable Cumulative Non- Convertible Preference Shares of ₹1/- each, Redeemable at anytime before the expiry of 20 years from the date of allotment (i.e. 16 August 2012) of the said preference shares at the option of the Company. The holders of the said Preference Shares shall not have any right to vote in any manner before the Company at any meeting except on resolutions placed before the Company at any meeting which directly affects their rights.

b) 9% Redeemable Cumulative Non- Convertible Preference Shares of ₹1/- each, Redeemable at anytime between 16 February 2017 to 15 August 2022 at the option of the Company. The holders of the said Preference Shares shall not have any right to vote in any manner before the Company at any meeting except on resolutions placed before the Company at any meeting which directly affects their rights.

19 Provisions

Particulars	As at 31 March 2026		As at 31 March 2025	
	Non-current	Current	Non-current	Current
Provision for employee benefits				
- Gratuity	1.18	0.00	2.39	0.01
Total	**1.18**	**0.00**	**2.39**	**0.01**

20 Deferred tax liabilites

Particulars	As at 31 March 2026	As at 31 March 2025
Deferred tax liabilites	50.94	81.32
Total	**50.94**	**81.32**

Particulars	As at 31 March 2026	As at 31 March 2025
Tax effect of items constituting deferred tax asset		
Amortisation of SD	-	0.03
On Depreciation on account of PPE as per IT Act	1,112.13	1,247.14
On Expected Credit Loss	39.11	-
Unrealised Gain on fair valuation of Investment	65.99	-
On Provision for Gratuity	0.30	0.86
Total (a)	**1,217.53**	**1,248.02**
Tax effect of items constituting deferred tax liability		
On Depreciation on account of PPE as per Companies Act	(1,267.66)	(1,327.73)
Other Comprehensive Income	(0.81)	(1.62)
Total (b)	**(1,268.47)**	**(1,329.35)**
Total Assets/ (Liability) (a)+(b)	**(50.94)**	**(81.32)**

21 Other Non Current Liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Other Current Liabilities	11.31	13.57
Total	**11.31**	**13.57**

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22 Short term borrowings

Particulars	As at 31 March 2026	As at 31 March 2025
Secured		
Term Loan		
From banks		
- ICICI Bank	14.23	11.98
- HDFC BANK Ltd	149.63	-
Working Capital Limits		
- SBI Bank	3,432.00	2,195.60
Unsecured		
Other - Short term borrowings	192.76	
Total	**3,788.62**	**2,207.58**

a) Term loan of ₹ 100 Lakhs was taken from ICICI bank agaisnt the hypotehcation of Vehicle. The loan is repayable in 84 monthly instalments commencing from June 2023 and carries interest rate of 9% p.a. Balance tenure as on the Balance Sheet date is 50 months.

b) Term Loan of ₹755.00 Lakhs has been availed from HDFC Bank Limited against hypothecation/mortgage of property belonging to Promoter Mr Vishesh Gupta. The loan carries an interest rate of 9.00% per annum and is repayable in 60 equated monthly instalments (EMIs), commencing from July 2025. As at the Balance Sheet date, the outstanding balance tenure of the loan is 51 months.

c) The Parent Company is availing Fund based limits in the form of Cash Credit limit of ₹ 3000 Lakhs from State Bank of India secured by way of hypothecation of stock, receivables & other current assets. DP is allowed against stock at Margin @25% and Book debts not exceeding 90 days at Margin @ 40% and the current rate of interest is MCLR (6.35%) + Spread 2.65% i.e. 9.00%
Credit exposure limit of Rs 0.10 crs for booking of derivative contracts including forward contracts for anticipated / contracted exposure for hedging risks arising on account of foreign exchange as a sub limit of Cash Credit limit. Further ILC/FLC limit of Rs 5 crs as a sub limit of Cash Credit limit.

Cash Credit limits are secured by Equitable Mortgate of Office premises situated at Aggarwal Millenium Tower, Delhi. Further the limits are secured by Personal Guarantee of Mr Vishesh Gupta

The Parent company has obtained unsecured loans from unrelated party amounting to 192.76 lakhs carrying interest rate of 9% pa repayable on demand for business purpose. The above amount includes interest accrued.

23 Trade payables

Particulars	As at 31 March 2026	As at 31 March 2025
Trade payables		
- total outstanding dues of micro enterprises and small enterprises	157.59	41.92
-total outstanding dues of creditors other than micro enterprises and small enterprises	2,724.94	1,510.97
Total	**2,882.53**	**1,552.88**

i) All Trade payables are non-interest bearing other than amount payable to MSME.

ii) 'Based on the information available with the Management and on the basis of intimations received from suppliers regarding their status under the Micro, Small and Medium Enterprises Development Act, 2006 ("MSMED Act"), the Group has outstanding amounts payable to Micro and Small Enterprises, as disclosed in Note No. 47

iii) 'The Group has not provided for interest on delayed payments to Micro and Small Enterprises under the MSMED Act, as no such interest has been claimed by the respective suppliers. Further, based on the information and confirmations available with the Management, no interest liability has accrued or remains payable in respect of outstanding dues to MSME suppliers as at March 31, 2026.

Ageing schedule for the year ended 31 March 2026

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 to 2 year	2 to 3 year	More than 3 years	Total
(i) MSME	157.59	-	-	-	157.59
(ii) Others	2,461.99	232.94	-	30.02	2,724.94
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

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Ageing schedule for the year ended 31 March 2025

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1 to 2 year	2 to 3 year	More than 3 years	Total
(i) MSME	11.90	-	30.02	-	41.92
(ii) Others	1,510.97	179.00	-	-	1,689.97
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-

The Group exposure to liquidity risk related to the above financial liabilities is disclosed in Note 46

24 Other financial liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Statutory dues	35.34	294.45
Dividend on preferance share payable	2.81	2.62
Expenses payable	5.46	6.27
Audit fees payable	0.34	0.90
Other payables	179.00	179.00
Security deposits- Liability	21.23	18.97
Total	**244.18**	**502.21**

Security deposit of ₹34.80 lakh received from tenant for lease term (Aug 2024–Mar 2032) has been fair valued using 9% discount rate, with the difference amortised as interest income over the lease term.

25 Other Current Liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Advances from customer	38.10	181.65
Advance Received Against Property	332.50	-
Other Current Liabilities	2.26	2.26
Total	**372.86**	**183.91**

Advance of ₹332.50 lakhs has been received against the proposed sale/transfer of property and will be adjusted against the sale consideration upon completion of the transaction.

26 Current Tax Liabilities (Net)

Particulars	As at 31 March 2026	As at 31 March 2025
Provisions for Income Tax	86.05	153.43
Total	**86.05**	**153.43**

Refer Note 35 for calculation.

27 Revenue from Operations

Particulars	2025-26	2024-25
Sale of products	47,361.63	44,172.80
Total	**47,361.63**	**44,172.80**

28 Other Income

Particulars	2025-26	2024-25
Interest income		
From loans	253.79	422.16
Facilitation Charges	199.52	18.93
Rent	194.40	159.60
Rebates And Discounts Received	5.54	104.00
Unrealised Profit	-	(98.27)
Other non operating income	3.64	15.98
Profit on sale of Investment	13.69	25.30
Total	**670.58**	**647.70**

29 Purchases of stock in trade

Particulars	2025-26	2024-25
Purchase	47,071.18	42,927.96
Direct Expense	54.05	85.96
Total	**47,125.23**	**43,013.92**

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30 Change in inventory of finished goods, work in progress and stock in trade

Particulars	2025-26	2024-25
Opening stock	-	-
Closing Stock	981.67	-
Total	**(981.67)**	**-**

31 Employee benefit expenses

Particulars	2025-26	2024-25
Salaries and Wages	50.20	59.26
Directors Remuneration	12.00	18.60
Gratuity	0.57	2.19
Staff Welfare Expenses	0.73	0.67
Total	**63.50**	**80.71**

32 Finance cost

Particulars	2025-26	2024-25
Interest on Others	18.43	62.17
Interest on loan	295.89	90.30
Dividend	0.19	0.19
Other financing charges	10.18	4.18
Total	**324.68**	**156.83**

33 Depreciation and Amortization

Particulars	2025-26	2024-25
Depreciation	239.83	385.28
Amortization	0.07	0.07
Total	**239.90**	**385.35**

34 Other Expenses

Particulars	2025-26	2024-25
Bank Charges	0.40	0.53
Promotion and Advertisement	1.63	4.73
Freight	194.84	324.76
Courier Expenses	17.19	-
Power & Fuel (Electricity)	0.92	1.31
Rent Expenses	24.32	6.11
Telephone Expenses	0.52	0.64
Travelling & Conveyance	8.19	1.43
Loading and Unloading	30.60	26.52
Printing And Stationery	16.47	0.96
Office Expenses	0.94	0.61
Charity and Donation	-	0.46
CSR Expenses	15.00	20.00
Rebates and Discounts Allowed	57.81	4.17
Legal & Professional Charges	110.37	110.01
Legal Expenses	20.74	-
Website	0.31	0.26
Auditor's Remuneration	4.50	4.00
Repair & Maintenance	0.85	1.50
Miscellaneous Expenses	5.19	24.15
Interest on TDS/TCS	6.41	0.50
Late Fees & Panelty	0.32	-
Commission Expenses	-	9.00
Facilitation Expenses	170.00	-
Supervision & Handling Charges	0.01	7.32
Bardana Charges	0.31	-
Insurance Expenses	7.32	2.29
Foreign Exchange Fluctuation Loss	14.84	2.10
Credit Rating Exp.	0.29	-
ECL	155.38	-
Unrealised Loss on Investment	262.18	-
Director Sitting Fees	3.50	2.10
Impairment Loss	57.84	-
Ineligible GST	14.14	-
Total	**1,203.34**	**555.44**

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Payment to auditor

Particulars	2025-26	2024-25
for Statutory & Tax Audit	4.50	4.00
For other services	0.13	0.75

35 Tax Expenses

Particulars	2025-26	2024-25
Income Tax		
Current Tax on profits for the year	48.79	154.50
Tax related to previous year	4.93	28.56
Total Current Tax Expenses	**53.71**	**183.06**
Deferred Tax		
(Decrease) / increase in deferred tax liabilities	(30.37)	55.32
Total Deferred Tax expenses/(benefits)	(30.37)	55.32
Total	**23.34**	**238.38**

Reconciliation of Tax expense and the accounting profit multiplied by India's Tax Rate for the year ended March 31, 2026

Particulars	2025-26	2024-25
Profit/(Loss) before Income Tax Expenses	57.24	628.23
Enacted Tax Rate in India	25.17	25.17
Computed Expected Income Tax Expenses	14.41	158.11
Effect of Expenses Disallowed	(104.91)	(178.92)
Effect of provision for doubtful debts	39.11	-
Tax Impact on Income from House Property	34.25	24.73
Tax Impact on Income from Capital Gain	1.83	12.58
Tax Impact on Income from Other Sources	64.47	106.25
Others	-0.36	31.75
Total income tax expense recognised for the year	**48.79**	**154.50**

36 Earning per share

Particulars	2025-26	2024-25
Basic EPS		
Profit for the year	32.47	383.91
Weighted number of shares outstanding	1,067,690,544	1,020,550,960
Basic and Diluted EPS (Rs.)	0.00	0.04
Diluted EPS		
Profit for the year	32.47	383.91
Weighted number of shares outstanding	1,067,690,544	1,020,550,960
Basic and Diluted EPS (Rs.)	0.00	0.04

37 Details of CSR expenditure as per Section 135 of Companies Act, 2013

Particulars	2025-26	2024-25
Gross amount required to be spent by the Parent Company during the year	14.91	-
Amount spent during the year on		
(i) Construction/acquisition of any asset	-	-
(ii) Donation in cash or in kind	15.00	-
(iii) On purposes other than above	-	-
The amount of shortfall at the end of the year out of the amount required to be spent by the Parent C	-	-
The total of previous years' shortfall amounts	-	-
Reason for above shortfall	NA	NA
Nature of CSR activities undertaken by the Parent Company	Healthcare	-

Pursuant to Section 135 of the Companies Act, 2013, the CSR provisions are applicable to every company having a net worth of ₹500 crore or more, a turnover of ₹1,000 crore or more, or a net profit of ₹5 crore or more during any financial year.

As the Parent Company has exceeded the prescribed threshold, the provisions of Section 135 of the Companies Act, 2013 are applicable to it. The Parent Company has spent ₹15.00 lakhs towards CSR activities within the prescribed time period, which is in excess of the amount required to be spent under the applicable provisions of Section 135 of the Companies Act, 2013.

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38 Financial risk management

The Company's Board of Directors has overall responsibility for the establishment and oversight of the Company's risk management framework. The Board of Directors has established the Risk Management Committee, which is responsible for developing and monitoring the Company's risk management policies. The Committee reports to the Board of Directors on its activities. The Company's risk management policies are established to identify and analyses the risks faced by the Company, to set appropriate risks limits and controls and to monitor risk and adherence to limits. Risk management policies and systems are reviewed periodically to reflect changes in market conditions and the Company's activities. The Company, through its training, standards and procedures, aims to maintain a disciplined and constructive control environment in which all employees understand their roles and obligations. The audit committee oversees how management monitors compliance with the company's risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to the risks faced by the Company. The audit committee is assisted in its oversight role by internal audit.

Credit Risk

Credit risk is the risk of financial loss to the company if a customer or counter party to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivable from customers. Credit risk is managed through credit approvals establishing credit limits and continuously monitoring the creditworthiness of customers to which the company grants credit terms in the normal course of business. The company establishes an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade receivables and other financial assets.

Liquidity Risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they become due. The Company manages its liquidity risk by ensuring as far as possible, that it will all ways have sufficient liquidity to meets it liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risk to Company's reputation.

Market Risk

Market risk is the risk that changes in market prices- such as foreign exchange rates, interest rates and equity prices- will affect the Company's income or the value of its holdings of financial instruments. Market risk is attributable to all market risk sensitive financial instruments including foreign currency receivables and payable and long term debt. We are exposed to market risk primarily related to foreign exchange rate risk. Thus, our exposure to market risk is a function of revenue generating and operating activities in foreign currency. The objective of market risk management is to avoid excessive in our foreign currency revenues and costs. The Company uses derivative to manage market risk.

39 Employee Benefits

Post-employment benefits plans

(a) Defined Contribution Plans –

In respect of the defined contribution plans, an amount of Nil (Previous Year Nil) has been provided in the Profit & Loss account for the year towards employer share of PF contribution.

(b) Defined Benefit Plans –

The Liability in respect of gratuity is determined for current year as per management estimate is ₹ 1,17,820 (previous year ₹ 2,39,649 as per acturial report) carried out as at Balance Sheet date. Amount recognized in profit and loss account is ₹57,093 (previous year ₹ 2,18,839).

40 Related party transactions

Related party	**Nature of relationship**
Pankaj Sardana	Chief Financial Officer - Resigned w.e.f. 18.07.2024
Pankaj Kumar Sharma	Company Secretary - Resigned w.e.f. 07.02.2026
Gurpreet Singh Bhatia	Director - Appointed w.e.f 23.12.2024
Arijit Kumar Ojha	Director - Appointed w.e.f. 20.05.2024, Resigned w.e.f. 31.08.2024
Deepak Kumar Gupta	Whole Time Director & CEO
Puneet Ralhan	Director - Resigned w.e.f. 19.07.2024
Anshumali Bushan	Director - Resigned w.e.f. 01.08.2025
Manoj Kumar Sharma	Whole Time Director - Appointed w.e.f. 19.07.2024
Sweta Singh	Whole Time Director & CFO - Appointed w.e.f. 31.08.2024, Resigned w.e.f. 13.02.2026
Atul Sharma	Whole-Time Director Appointed w.e.f. 17.01.2026
Atul Sharma	Chief Financial Officer - Appointed w.e.f. 17.02.2026
Sandeep Somani	Company Secretary - Appointed w.e.f. 02.05.2026
Vishesh Gupta	Promoter
Vrindaa Advanced Materials Limited	Common Promoter (Vishesh Gupta)

The sales to and purchases from related parties are made on terms equivalent to those that prevail in arm's length transactions. Outstanding balances at the year-end are unsecured and interest free and settlement occurs in cash. There have been no guarantees provided or received for any related party receivables or payables. This assessment is undertaken each financial year through examining the financial position of the related party and the market in which the related party operates.

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The Related party transactions are subject to shareholder approvals in accordance with applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations and also subject to compliance with the applicable provisions of Section 188 of Companies Act, 2013. Refer Note No 55

Details of Transactions with related parties are as follows :

Particulars	2025-26	2024-25
Remuneration		
Vishesh Gupta	2.00	12.20
Manoj Kumar Sharma	9.29	8.64
Pankaj Kumar Sharma	7.52	7.45
Pankaj Sardana	-	0.27
Arijit Kumar Ojha	-	3.60
Shweta Singh	3.98	4.20
Deepak Kumar Gupta	12.00	12.00
Vrindaa Advanced Materials Limited		
Purchases	4,492.06	2,424.47
Interest Received	73.33	44.82
Vrindaa Advanced Materials Limited		
Loan Given		
Opening Balance	-	1,533.99
Loan Given	4,400.55	10,765.15
Interest Income net of TDS	66.00	44.82
Loan Repaid	3,265.90	(12,343.96)
Closing Balance	1,200.65	-
Outstanding Balances		
Vishesh Gupta	-	0.91
Manoj Kumar Sharma	0.73	0.72
Pankaj Kumar Sharma	-	0.63
Sweta Singh	-	0.55
Deepak Kumar Gupta	0.90	0.90
Vrindaa Advanced Materials Limited (Against Purchases)	-	2,069.36

41 Statement of Management

(a) The current assets, loans and advances are good and recoverable and are approximately of the values, if realized in the ordinary courses of business unless and to the extent if any stated otherwise in the Accounts. Provision for all known liabilities is adequate and not in excess of amount reasonably necessary. There are no contingent liabilities except those stated in the notes.

(b) Balance Sheet, Statement of Profit & Loss and Cash Flow statement read together with the schedules to the accounts and notes thereon, are drawn up so as to disclose the information required under the Companies Act, 2013 as well as give a true and fair view of the statement of affairs of the Group as at the end of the year and results of the Company for the year under review.

42 Segment Reporting

As on 31 March 2026, the Group is engaged in Trading of essential Items like Cashew Rice etc & Infra. which are considered as the reportable business segment. Hence segment reporting is applicable to the company.

43 Contingent Liabilities & Commitments

Particulars	As at 31 March 2026	As at 31 March 2025
Income Tax AY 2022-23*	24.39	-
Income Tax AY 2024-25*	1.41	-
Income Tax AY 2025-26*	96.76	-
Customs duty**	73.56	73.56

* This comprises certain old tax demands, which are subject to verification and examination with reference to the relevant records and are expected to be resolved in due course. Certain demands have also been raised pursuant to assessment orders passed against which appeals have been filed and are pending as at March 31, 2026.

Out of the aforesaid matters, the Company has recognised a liability of ₹37.88 lakh in respect of Assessment Year 2025-26 towards self-assessment tax, including applicable interest computed up to March 31, 2026.

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** The office of the Commisioner of Customs (Audit), Custom House, Chennai has raised the claim on company for 73.56 lakh on account of non fulfillment of export obligation for goods imported against the advance authrisation scheme.On receipts of the aforesaid order the company has preferred Appeal before the commissioner of Customs (Appeal) and same is pending as on the balance sheet date.

- The company has received order under section 143(2) of the Income Tax Act with Respect to AY 2012-13 wherein demand has been determined by the department. Aggreived by the aforesaid order an appeal before the Commissioner of Income Tax (Appeals) was filed by the company which is pending as on the reporting date.

44 Previous year figures have been regrouped / reclassifed wherever necessary to conform to current year's classification.

45 **Dividends**

- Dividend for Preference Shareholders for the year 2025-26 is ₹ 18,500/-
- Cummulative dividend for Preference Shareholders payable is ₹ 2,80,771/-

46 **FINANCIAL INSTRUMENTS**

A. The carrying value and fair value of financial instruments:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Carrying Value	Fair Value	Carrying Value	Fair Value
Financial Assets				
At Amortised Cost				
Trade Receivables	13,608.30	13,608.30	6,742.28	6,742.28
Cash & Cash equivalents	4.41	4.41	11.21	11.21
Loans and Advances	1,424.72	1,424.72	3,980.38	3,980.38
Investment	1,119.33	1,119.33	2,894.08	2,894.08
Asset Classified as held for sale	3,257.71	3,257.71	-	-
Other Financial Asset	6.72	6.72	6.59	6.59
Total Financial Assets	**19,421.18**	**19,421.18**	**13,634.54**	**13,634.54**
Financial Liabilities				
At Amortised Cost				
Borrowings	4,360.83	4,360.83	2,641.15	2,641.15
Trade Payables	2,882.53	2,882.53	1,552.88	1,552.88
Other Financial Liabilities	244.18	244.18	502.21	502.21
Total Financial Liabilities	**7,487.54**	**7,487.54**	**4,696.25**	**4,696.25**

B. Fair value measurements recognised in the statement of financial position:

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

Level 1 fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

Particulars	As at 31 March 2026			As at 31 March 2025		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
At Amortised Cost						
Trade Receivables	-	-	13,608.30	-	-	6,742.28
Cash & Cash equivalents	-	-	4.41	-	-	11.21
Loans and Advances	-	-	1,424.72	-	-	3,980.38
Investment	-	-	1,119.33	-	-	2,894.08
Asset Classified as held for	-	-	3,257.71			-
Other Financial Asset	-	-	6.72	-	-	6.59
Subtotal	**-**	**-**	**19,421.18**	**-**	**-**	**13,634.54**
Financial Liabilities						
At Amortised Cost						
Borrowings	-	-	4,360.83	-	-	2,641.15
Trade Payables	-	-	2,882.53	-	-	1,552.88
Other Financial Liabilities	-	-	244.18	-	-	502.21
Subtotal	-	-	**7,487.54**	**-**	**-**	**4,696.25**

(All figures are in lakhs except otherwise stated)

The fair value of the financial assets and liabilities are included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale. The following methods and assumptions were used to estimate the fair values:
Cash and cash equivalents, Trade receivables, Other current Financial assets, Trade payable and other current Financial liabilities approximate their carrying amounts largely due to the short-term maturities or nature of these instruments.

C. Fair values hierarchy
All assets and liabilities for which fair value is measured or disclosed in the Standalone Financial Statements are categorised within the fair value hierarchy, described as follows:

Level 1: Quoted prices (unadjusted) in active markets for financial instruments.

Level 2: The fair value of financial instruments that are not traded in an active market is determined using valuation techniques which maximise the use of observable market data rely as little as possible on entity specific estimates.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3.

Financial assets and liabilities measured at fair value - recurring fair value measurements

As at 31 March 2026	Level 1	Level 2	Level 3	Total
Assets at fair value				
Investments measured at fair value through other comprehensive Income	-	-	-	-
Investments measured at fair value through profit and loss	-	-	-	-
Total	-	-	-	-

As at 31 March 2025	Level 1	Level 2	Level 3	Total
Assets at fair value				
Investments measured at fair value through other comprehensive Income	-	-	-	-
Investments measured at fair value through profit and loss	-	-	-	-
Total	-	-	-	-

There have been no transfers between levels during the period

Valuation process and technique used to determine fair value
(i) The management assessed that fair value of cash and cash equivalents, trade receivables, trade payables, bank overdrafts and other current financial assets and liabilities approximate their carrying amounts largely due to the short-term maturities of these instruments.

(ii) The fair values of the equity investment which are quoted, are derived from quoted market prices in active markets. The Investments measured at fair value and falling under fair value hierarchy Level 3 are valued on the basis of valuation reports provided by external valuers with the exception of certain investments, where cost has been considered as an appropriate estimate of fair value because of a wide range of possible fair value measurements and cost represents the best estimate of fair values within that range.

(iii) The fair value of non-current borrowings carrying floating-rate of interest is not impacted due to interest rate changes, and will not be significantly different from their carrying amounts as there is no significant change in the under-lying credit risk of the Company (since the date of inception of the loans).

D. Credit risk
The maximum exposure to credit risks is represented by the total carrying amount of these financial assets in the balance sheet

Particulars	As at 31 March 2026	As at 31 March 2025
Trade receivables	13,608.30	6,742.28
Cash and cash equivalents	4.41	11.21
Loans	1,424.72	3,980.38
Investments	1,119.33	2,894.08
Asset Classified as held for sale	3,257.71	0.00
Other financial assets	6.72	6.59

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations.
Credit risk on cash and cash equivalents and bank deposits is generally limited as the Company transacts with Banks having a high credit ratings assigned by domestic credit rating agencies.

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47 Micro, Small & Medium Enterprises :-
Disclosure Requirement under MSMED Act,2006, the company has certain dues to supplier under MSMED Act,2006. 'The disclosure pursuant to the said MSMED Act are as follows;

Particulars	As at 31 March 2026	As at 31 March 2025
Principal amount remaining unpaid to any supplier as at the end of the accounting year	157.59	41.92
Interest due thereon remaining unpaid to any supplier as at the end of the accounting year*		-
The amount of interest paid along with the amounts of the payment made to the supplier beyond the appointed day		-
The amount of interest due and payable for the year		-
The amount of interest accrued and remaining unpaid at the end of the accounting year		-
The amount of further interest due and payable even in the succeeding year, until such date when the interest dues as above are actually paid		-

The Group has not provided for interest on delayed payments to Micro and Small Enterprises under the MSMED Act, as no such interest has been claimed by the respective suppliers. Further, based on the information and confirmations available with the Management, no interest liability has accrued or remains payable in respect of outstanding dues to MSME suppliers as at March 31, 2026.

48 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

Particulars	Year Ended	
	31-Mar-26	**31-Mar-25**
Dealing in Essential Items	45,274.91	40,492.49
Trading Division - Infrastructure	2,086.72	3,680.30
Total	**47,361.63**	**44,172.80**
2. Segment Results before tax and interest		
Particulars		
Dealing in Essential Items	1,204.97	1,047.08
Trading Division - Infrastructure	13.11	111.80
Sub Total	**1,218.08**	**1,158.87**
Less: Finance Cost	324.68	156.83
Add: Other Income	670.58	647.70
Less: Expenses	1,506.74	1,021.51
Profit before tax	**57.24**	**628.23**
Share of Profit / (loss) in Associate Entity	(1.42)	(5.94)
Less: Tax expenses	23.34	238.38
Net profit for the year	**32.47**	**383.91**

Segment revenue, 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 Group 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 Year ended March 2026, the Group does not have major customers as per IND-AS 108
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.

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49 Employee benefits
Post-employment benefits plans

(a) Defined contribution plans

Particulars	As at 31 March 2026	As at 31 March 2025
Employer's contribution to provident fund	-	-

a) Reconciliation of present value of defined

Particulars	As at 31 March 2026	As at 31 March 2025
At the beginning of year	2.39	3.42
Current services cost	0.41	1.94
Interest cost	0.17	0.25
Remeasurements of Actuarial (gain)/ loss	(1.79)	(3.22)
At the end of year	**1.18**	**2.39**

b) Reconciliation of fair value of plan assets

Particulars	As at 31 March 2026	As at 31 March 2025
At the beginning of year	-	-
Investment income	-	-
At the end of year	**-**	**-**

c) Expenses recognised in the statement of

Particulars	As at 31 March 2026	As at 31 March 2025
Service cost	0.41	1.94
Interest cost	0.17	0.25
Total	**0.58**	**2.19**

d) Amount recognised in other

Particulars	As at 31 March 2026	As at 31 March 2025
Actuarial (gain)/ losses	(1.79)	(3.22)

e) Assumptions used to determine the

Particulars	As at 31 March 2026	As at 31 March 2025
Discount rate	7.65%	6.90%
Expected rate of increase in compensation	5.00%	5.00%
Retirement age (in years)	60	60
Attrition rate based on age (per annum)		
upto 30 years	3%	3%
31-44 years	2%	2%
Above 44 years	1%	1%

f) Maturity profile of defined benefit obligation

The weighted average duration of the defined benefit obligation is 12 years (Previous year 13 Years). The expected maturity analysis of undiscounted gratuity is as follows:

Expected cash flows over the next (valued on undiscounted basis)	As at 31 March 2026	As at 31 March 2025
1 year	0.00	0.01
2 to 5 years	0.17	0.27
6 to 10 years	0.25	0.86
More than 10 years	5.19	8.32

g) Sensitivity analysis

The sensitivity of defined benefit obligation to changes in the weighted principal assumptions is:

Particulars	As at 31 March 2026		As at 31 March 2025	
	Decrease	Increase	Decrease	Increase
Discount rate (1% movement)	1.41	1.00	2.61	2.20
Salary growth rate (1% movement)	1.00	1.41	2.20	2.62
Attrition Rate (- / + 50% of attrition rates)	1.13	1.22	2.37	2.42
Mortality Rate (- / + 10% of mortality rates)	1.18	1.18	2.39	2.40

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The sensitivity analyses are based on change in above assumption while holding all other assumptions constant. The changes in some of the assumptions may be correlated. When calculating the sensitivity of the defined benefit obligation to significant actuarial assumptions, the same method (present value of the defined benefit obligation calculated with projected unit credit method at the end of the reporting year) has been applied, as has been applied when calculating the provision for defined benefit plan recognised in the Balance Sheet.

50 Capital management

For the purpose of the Group's capital management, capital includes issued equity capital and all other equity reserves attributable to the equity holders of the Group. The primary objective of the Group's capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximise shareholder value.

The Group manages its capital structure and makes adjustments to it in light of changes in economic conditions and the requirements of the financial covenants. The Group monitors capital using a gearing ratio, which is net debt divided by total capital plus net debt. The Group's policy is to keep the gearing ratio optimum. The Group includes within net debt, interest bearing term loans, lease liabilities and working capital borrowings.

(a) Debt equity ratio

Particulars	As at 31 March 2026	As at 31 March 2025
Total debt	4,360.83	2,641.15
Add: Lease Liabilities Current & Non Current	-	-
Less: Cash & Cash Equivalent	10.88	17.55
Net debt	**4,349.94**	**2,623.61**
Total equity	16,992.20	16,964.86
Net debt to equity ratio	0.26	0.15

51 Assets pledged as security

Particulars	As at 31 March 2026	As at 31 March 2025
Current		
Inventories	981.67	-
Trade Receivables	13,608.30	6,742.28
Total current assets pledged as security	**21,332.25**	**6,742.28**
Non-current		
Investment Property	1,879.21	1,879.21
Total non-currents assets pledged as security	**1,879.21**	**1,879.21**
Total assets pledged as security	**23,211.46**	**8,621.49**

52 Revenue related disclosures

The Group has adopted Ind AS 115 "revenue from contracts with customers" from April 01, 2018 (modified retrospective approach) which resulted in changes in accounting policies but no consequential adjustment to the amounts recognised in the financial statements.

a. Disaggregated revenue information

Particulars	As at 31 March 2026	As at 31 March 2025
Revenue from contracts with customers		
(i) Type of Revenue		
(a) Sale of products	47,361.63	44,172.80
(b) Sale of services	-	-
(c) Other operating income	-	-
Total revenue covered under Ind AS 115	**47,361.63**	**44,172.80**
(ii) Type of customer base		
(a) Revenue from customers based in India	47,361.63	44,172.80
(a) Revenue from customers based outside India	-	-
Total revenue covered under Ind AS 115	**47,361.63**	**44,172.80**

(iii) Timing of revenue recognition		
(a) Goods and services transferred over time	-	-
(b) Goods and services transferred at a point in time	47,361.63	44,172.80
Total revenue covered under Ind AS 115	**47,361.63**	**44,172.80**

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b. Contract balances
The following table provides information about receivables and contract liabilities from contract with customers:

Particulars	As at 31 March 2026	As at 31 March 2025
Contract liabilities		
Advance received from customers	38.10	181.65
Total contract liabilities	**38.10**	**181.65**
Receivables		
Trade receivables	13,608.30	6,742.28
Total receivables	**13,608.30**	**6,742.28**

Receivable is the right to consideration in exchange for goods or services transferred to the customer. Contract liability is the entity's obligation to transfer goods or services to a customer for which the entity has received consideration from the customer in advance.

c. Movement of contract liabilities

Particulars	As at 31 March 2026	As at 31 March 2025
Amount included in contract liability at the beginning of the year	181.65	2,429.58
Amount received against contract liability during the year	38.10	181.65
Performance obligations satisfied during the year	-181.65	-2,429.58
Amount included in contract liability at the end of the year	**38.10**	**181.65**

53 The Board of Directors/Shareholders has approved the proposed Scheme of Merger of GG Engineering Ltd. ("Transferor Company") with Integra Essentia Ltd. ("Transferee Company"), subject to the requisite approvals from Hon'ble National Company Law Tribunal ("NCLT"), as applicable. The proposed merger is expected to enhance operational efficiencies, create business synergies, optimize resource utilization, and strengthen the overall financial and operational position of the merged entity. Upon the Scheme becoming effective, all assets and liabilities of the Transferor Company shall stand transferred to and vested in the Transferee Company on a going concern basis in accordance with the applicable provisions of the Companies Act, 2013 and relevant accounting standards. Pending the Scheme becoming effective, both companies shall continue to operate as separate legal entities.

54 During the year ended March 31, 2026, based on an assessment of the carrying value of the investment, the financial performance of the associate and its future business prospects, the Management has recognised an impairment loss of ₹57.84 Lakhs during FY 2025-26 in accordance with Ind AS 36 – Impairment of Assets. The impairment loss has been charged to the Statement of Profit and Loss, and the investment is carried at its estimated recoverable amount as at 31 March 2026. Management believes that the carrying value of the investment, after considering the impairment recognised, appropriately reflects its recoverable value as at the reporting date.

55 Related Party Transactions

During the year, the Parent Company has entered into related party transactions, inter alia, in the nature of inter-corporate deposits, acquisition of investments and other transactions which are considered material related party transactions in accordance with the provisions of Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"). Such transactions are also subject to compliance with the applicable provisions of Section 188 of the Companies Act, 2013 and other applicable provisions, if any.

As per the applicable provisions of the Companies Act, 2013 and Regulation 23 of the SEBI LODR Regulations, prior approval of the shareholders, wherever applicable, is required for such transactions.

As represented to us, the Parent Company is in the process of obtaining the requisite approvals for the aforesaid transactions, which had not been obtained up to the date of approval of these financial statements.

Accordingly, we are unable to determine the impact, if any, of the above matter, including the consequential implications arising from non-compliance with the applicable regulatory requirements, if any, on the accompanying financial statements.

56 Matter Relating to ED Proceedings

During the year, the Directorate of Enforcement ("ED") summoned a Promoter / Director of the Parent Company under the provisions of the Prevention of Money Laundering Act, 2002 ("PMLA") in connection with certain ongoing investigations relating to foreign investments and other related matters.

The Parent Company has not been alleged to have committed any predicate offence under the PMLA, and no assets, bank accounts or business undertakings of the Parent Company have been attached pursuant to the aforesaid proceedings. The matter is currently under investigation and adjudication by the competent authorities.

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Based on the information presently available and the assessment of the Management, the Parent Company does not anticipate any immediate material impact on its operations or financial position. However, the ultimate outcome of the proceedings and any consequential impact, if any, cannot be determined at this stage. Accordingly, no adjustment has been considered necessary in these financial statements. The Parent Company will continue to monitor the matter and evaluate its implications as and when further developments arise.

57 Details of Land & Building

Relevant Line Item in the Balance sheet	Description of item of Property	Address	Gross Carrying value (In Rs. Lakhs	Title deeds held in the name of company	Whether title deed holder is a promoter, director of relative of Promoter*/ Director of employee of promoter/ director	Property held since which date	Reason for not being held in the name of the company
Investment Property	Building	B1, B2, B3, Aggarwal Millenium Tower, Netaji Subhash Place, New Delhi	1,879.21	The Company	No	24/07/2024	NA
Non-Current asset held for	Land & Building	Unit – 1, 2 & 3 Village	4,000.00	The Company	No	24/03/2023	NA

58 Re- Grouping

Certain reclassification have been done to the comparitive period Financial statements to enhance comparability with the current financial year financial statements & enhance compliance with guidance note on the Division-II- Ind AS Shedule III to the companies Act.

As a result, cretain line items have been reclassified in the Balance sheet and Profit and Loss account for the year ending 31st March,2025 the details of which are as under.

	Before Reclassification	After Reclassification
Non Current Assets -Other Financial Assets - (Refer note-1)	0.97	6.34
Current Assets - Other Financial Assets (Refer note-1)	5.60	0.25
Current Assets - Cash and Cash Equivalents (Refer note-1)	11.23	11.21
Trade Payables (Refer note-2)	1,731.88	1,552.88
Other Financial Liabilities - other payables (Refer note-2)	323.21	502.21

Note-1
Cash and Cash Equivalents & Fixed Deposit under lien reclassifed from current assets to non current assets
Note-2
Other payables reclassified from Trade Payables to Other Financial liabilities - other payables.

59 New Labour Code

On 21 November 2025, the Government of India notified four new Labour Codes—the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020—consolidating 29 existing labour laws. The Ministry of Labour & Employment subsequently published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from the changes in the regulations.
Based on its assessment using the best information available and guidance provided by the Institute of Chartered Accountants of India, the Company has concluded that the implementation of the new Labour Codes does not have any material impact on its financial statements for the year ended 31 March 2026. The Company will continue to monitor the finalisation of the Central/State Rules and further clarifications issued by the Government and will account for any impact, if material, as and when such Rules or clarifications are notified.

60 Other Statutory Informations

a) Group holds immovable property in its name and the same has been disclosed in the financial statements
b) Group have investment property to revalue the property as is based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017. As the property was acquired during the current financial year, no revaluation has been carried out as of the reporting date. Accordingly, the investment property is carried at cost in the financial

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c) Group doesn't have Property Plant and Equipment to revalue the same (including Right-of Use Assets),based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017
d) The Group does not have any "Benami Property", where any proceeding has been initiated pending against the Company for holding any "Benami Property".
e) Group doesn't have intangible asset to revalue the same , based on the valuation by a registered valuer as defined under rule 2 of Companies (Registered Valuers and Valuation) Rules, 2017
f) Group doesn't have any Capital-Work-in Progress.
g) Group does not have any intangible assets under developments.
h) The Group has advanced any loan or advances in the nature of loan to specified persons viz. Promoters, Directors, KMP, and Related Parties which are repayable on demand or where the agreement document not specifies any terms or period of repayment.

S. No.	Name	Opening Balance	Given during the Year	Repaid During the Year	Closing Balance
1	Vrindaa Advanced Material Limted	-	4,338.05	(3,137.40)	1,200.65

i) The Group has not been declared as a wilful defaulter by any lender who has the power to declare a Company as a wilful defaulter at any time during the financial year or after the end of the reporting period but before the date when the financial statements are approved.
j) The Group has utilized funds raised from the issue of securities or borrowings from banks & financial institutions for the specific purposes, for which they were issued/taken.
k) The Group has not advanced or loaned or invested funds to any other person(s) or entity(ies) including foreign entities (intermediaries) with the understanding that the intermediatory shall: -
i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Group (ultimate beneficiaries) or
ii) Provide any guarantees, securities or the like or on behalf of the ultimate beneficiaries.
l) The Group has not received any funds from any person(s) or entity(ies), including foreign entity(ies) (funding party) with the understanding (whether recorded in writing or otherwise) that the Company shall
i) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate beneficiaries) or
ii) Provide any guarantees, securities or the like or on behalf of the ultimate beneficiaries
m) There are no transactions and/or balances outstanding with companies struck off under section 248 of the Companies Act'2013.
n) The Group does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessment under the Income Tax Act, 1961.
o) The Group has not traded or invested in cryptocurrency or virtual currency during the financial year.
p) The Group does not have any charges or satisfaction of charges which is yet to be registered with the registrar of companies (ROC) beyond the satisfactory period.
q) The Group has not any charges or satisfaction yet to be registered with ROC beyond the statutory period
r) Section 135 of Companies Act, 2013 relating to CSR Policy is applicable on the Group
s) Compliance with number of layers of companies is applicable and same has been taken into effect in consolidated financial statements.
t) Compliance with approved Scheme(s) of Arrangements, if any: NA
u) The additional information pursuant to Schedule III to the Companies Act, 2013 are either nil or not applicable.
v) The Group has borrowings from banks and accordingly company has submitted monthly stock statements with respective Financial Institutions. Details of security of current assets filed by the Company with banks & their difference is as per table annexued below:

Figure in Crores

Month	Name of the Bank	Particulars of Security Provided	Value as per Bank DP	Value as per Books	Difference	Remarks
April	State Bank of India	Inventories, trade receivables upto 90 days, advance to suppliers upto 90 days, net of trade payables and advances from customers	22.30	22.31	(0.01)	No material discrepancies, considering volume & size of DP. The reason for the discrepancy is mainly due to re-grouping of debtors or creditors.
May			22.90	22.90	0.00	
June			22.31	22.14	0.17	
July			23.68	22.48	1.20	
August			29.19	28.12	1.07	
September			36.45	36.42	0.03	
October			30.14	30.09	0.05	
November			30.18	30.05	0.12	
December			52.68	52.63	0.05	
January			49.15	51.86	(2.71)	
February			51.38	52.86	(1.48)	
March			47.89	48.07	(0.18)	

Notes to the Consolidated Financial Statements for the year ended 31st March 2026
(All figures are in lakhs except otherwise stated)

Note: The Group has availed drawing power against working capital limits sanctioned from State Bank of India. Further no material discrepancies have been reported while submitting monthly drawing power statements to the bank. The Group has not availed any excess DP during the year as the sanctioned limit is lower than company's DP eligibility as per stock statement submitted to bank and as per books of accounts for every month or quarter so the above discrepancies is not material or is irrelevant.

Notes forming integral part of the Ind AS Financial Statements- 1 to 62

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

For and on behalf of the Board Of Directors

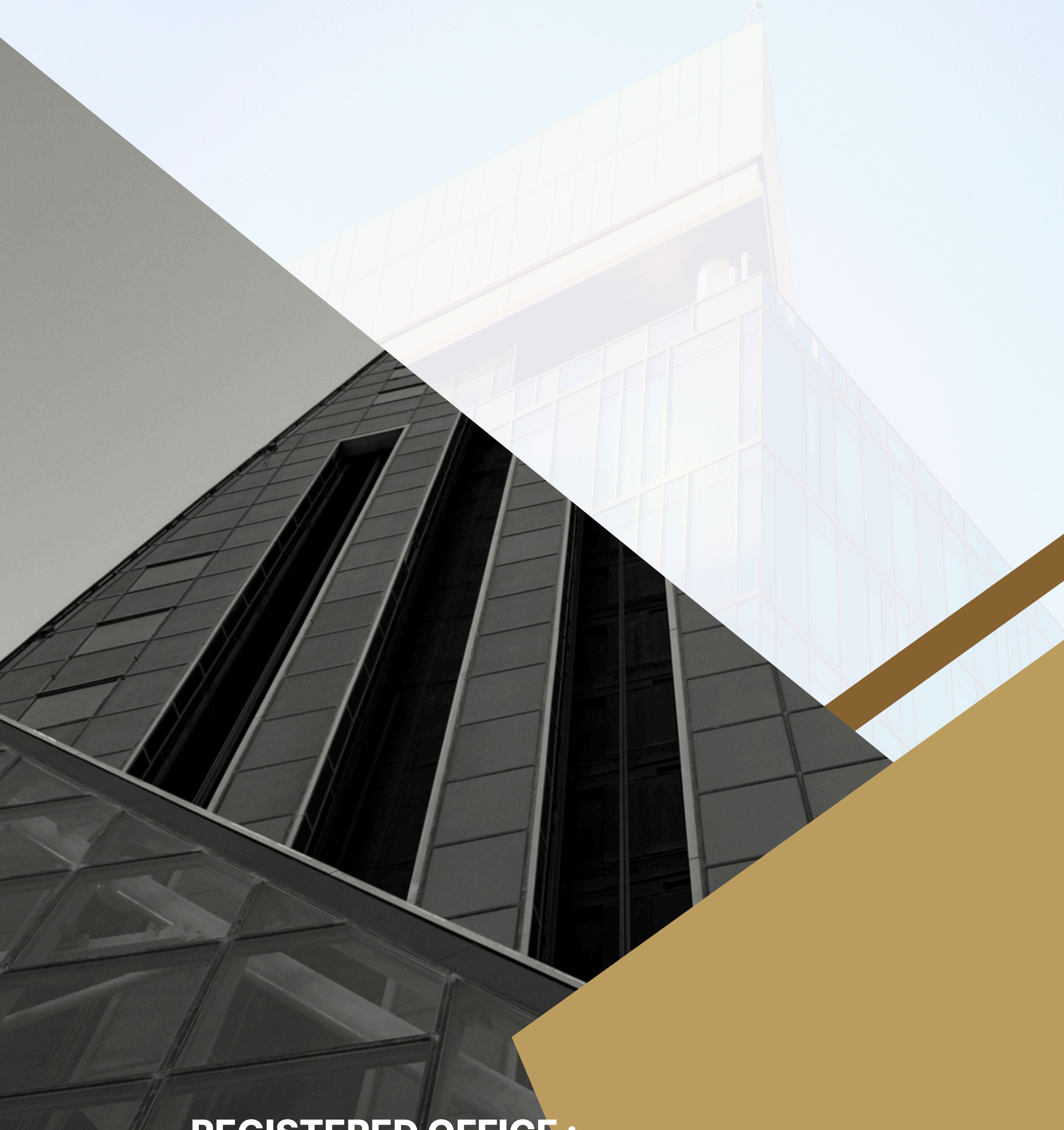
Deepak Kumar Gupta
Whole-time Director Cum CEO
DIN: 00057003

Manoj Kumar Sharma
Whole-time Director
DIN: 09665484

CA ARUN KUMAR BHARGAV
(Proprietor)
Membership No. 548396
UDIN : 26548396NZLQDV1773
Date: 28-05-2026
Place: Delhi

Atul Sharma
Whole-time Director Cum CFO
DIN:08290588

Sandeep Somani
Company Secretary



REGISTERED OFFICE :
607, Pearls Best Height -II, Netaji Subhash Place,
Pitampura, New Delhi-110034