



CIN: L74110DL2007PLC396238

+91-80762 00456



www.integraessentia.com  
cs@integraessentia.com



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



May 28, 2026

To  
Listing Department  
BSE Limited  
Phirozee Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001

To  
Listing Department  
NSE Limited  
Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai- 400051

**Scrip Code: 535958**

**Symbol: ESSENTIA**

**Sub: Outcome of Board Meeting**  
**Audited Financial Results for the quarter and financial year ended March 31, 2026**

Dear Sir/Madam,

Pursuant to Regulation 30 and other applicable provisions of the SEBI (LODR) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., May 28, 2026, has, *inter alia*, considered and approved the following:

**1. Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended March 31, 2026**

The Board of Directors has approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026 and, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

- a) Auditor's Report on the Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026;
- b) Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026; and
- c) Declaration under Regulation 33(3)(d) of the SEBI Listing Regulations confirming that the Statutory Auditors have issued an Audit Report with an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2026.

The aforesaid documents are enclosed herewith as Annexure – A.

**2. Appointment of Internal Auditor**

Based on the recommendation of the Audit Committee, the Board has approved the appointment of M/s. Niraj Kumar Vishwakarma & Associates, Practicing Cost Management Accountants, as the Internal Auditor of the Company for the Financial Year 2026–27. The details as required under



**INTEGRA  
ESSENTIA  
LIMITED**

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Regulation 30 of the SEBI Listing Regulations read with the applicable SEBI Circular(s) are enclosed herewith as Annexure – B.

The meeting of the Board of Directors commenced at 5:50 P.M. and concluded at 6:40 P.M.

You are requested to kindly take the above information on record.

**For & on behalf of  
Integra Essentia Limited**

**Atul Sharma  
Whole-time Director cum CFO  
DIN: 08290588**



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Exchange Plaza, Bandra Kurla Complex,  
Bandra (East), Mumbai- 400051

**Scrip Code: 535958**

**Symbol: ESSENTIA**

**Sub: Declaration pursuant to Regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015**

Dear Sir/Madam,

In Compliance with Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby confirm that the Statutory Auditors of the Company, M/s. A K Bhargav & Co., Chartered Accountants have issued the Audit Report on the Standalone & Consolidated Audited Financial Results of the Company for the quarter and financial year ended on 31st March 2026 with unmodified opinion.

You are requested to kindly take the above information on record.

**For & on behalf of  
Integra Essentia Limited**

**Atul Sharma  
Whole-time Director cum CFO  
DIN: 08290588**



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Annexure -B

Details with respect to Regulation 30 read with Schedule II of the Listing Regulations,  
SEBI Circular CIR/CFD/CMD/4/2015 dated 9th September, 2015

Particulars	Details
Name of Internal Auditor	M/s. Niraj Kumar Vishwakarma & Associates
Reason for Change	Appointment
Date of Re-appointment	28 <sup>th</sup> May, 2026 for the Financial Year 2026-2027
Brief profile	M/s. Niraj Kumar Vishwakarma & Associates, a Delhi-based firm of Cost Management Accountants registered with the Institute of Cost Accountants of India (ICMAI), is well-suited for appointment as Internal Auditor. With over 9 years of professional experience, the firm has demonstrated expertise in cost auditing, internal controls, financial analysis, and regulatory compliance. The firm offers a strong track record of providing insightful and value-driven internal audit services, making it a capable partner in strengthening the internal governance and financial oversight of the organization.
Disclosure of relationships between Directors	Not Applicable



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

**Qualified Opinion**

We have audited the accompanying Statement of Annual Financial Results of **M/S INTEGRA ESSENTIA LIMITED** (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

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

- a. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- b. except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph below, gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2026.

**Basis for Qualified Opinion**

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

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



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M- 8860300686

## Emphasis of Matters

- i. We draw attention to Note No. i 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.
- ii. We draw attention to Note No. j 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 recognised impairment loss against such investments based on the book value reflected in the management-certified financial information of the respective associate entity.
- iii. 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.

## Management's Responsibilities for Financial Results

This Statement is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim financial statements for the year ended March 31, 2026. The Company's Board of Directors are responsible for the preparation and presentation of the Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.



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

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

### **Auditor's Responsibilities for the Audit of the Financial Results**

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

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

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



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

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

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



### Others Matters

We draw attention to the following points:

- i. The annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited financial statements of the company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated 28<sup>th</sup> May, 2026.

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

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

  
  
CA ARUN KUMAR BHARGAV  
(Proprietor)  
M. No. 548396  
UDIN: 26548396IKEDYX1489

Place: New Delhi  
Date: 28.05.2026

**INTEGRA ESSENTIA LIMITED**  
CIN: L74110DL2007PLC396238

**REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034**  
**Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31st March, 2026**  
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	13,415.45	14,005.37	9,993.52	47,361.63	44,172.80
Other Income	306.91	159.95	275.06	670.58	672.40
<b>Total Income</b>	<b>13,722.36</b>	<b>14,165.32</b>	<b>10,268.58</b>	<b>48,032.22</b>	<b>44,845.19</b>
<b>EXPENSES</b>					
Purchases of Stock-in-Trade	14,068.59	13,144.86	9,692.52	47,125.23	43,013.92
Change in inventory of finished goods, work in progress and stock in trade	(808.99)	395.39	63.16	(981.67)	-
Employee Benefits Expense	12.34	15.86	21.44	63.50	80.71
Finance Costs	97.54	89.45	66.90	324.68	156.83
Depreciation and Amortisation Expense	(36.01)	92.29	102.15	239.90	385.35
Other Expenses	766.78	215.34	213.35	1,203.34	555.44
<b>Total Expenses</b>	<b>14,100.23</b>	<b>13,953.19</b>	<b>10,159.52</b>	<b>47,974.98</b>	<b>44,192.26</b>
<b>Profit Before Exceptional Items and Tax</b>	<b>(377.88)</b>	<b>212.13</b>	<b>109.06</b>	<b>57.24</b>	<b>652.93</b>
Exceptional Items	-	-	-	-	-
<b>Profit/ (Loss) Before Tax</b>	<b>(377.88)</b>	<b>212.13</b>	<b>109.06</b>	<b>57.24</b>	<b>652.93</b>
<b>Tax Expense/(Benefits)</b>					
Current Tax	(60.92)	74.60	68.18	49.15	154.50
Deferred Tax	(62.16)	10.72	12.33	(30.37)	55.32
Tax related to previous year	-	-	7.37	4.93	28.56
<b>Profit/(Loss) for the period</b>	<b>(254.80)</b>	<b>126.82</b>	<b>21.19</b>	<b>33.54</b>	<b>414.55</b>
<b>Other Comprehensive Income</b>					
Items that will be not reclassified to profit and loss account (net of tax)	2.57	(1.92)	0.60	1.34	2.41
Items that will be reclassified to profit and loss account (net of tax)	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>(252.23)</b>	<b>124.90</b>	<b>21.78</b>	<b>34.88</b>	<b>416.96</b>
<b>Paid up equity share capital</b>	<b>10,676.91</b>	<b>10,676.91</b>	<b>10,676.91</b>	<b>10,676.91</b>	<b>10,676.91</b>
<b>Other Equity excluding Revaluation Reserves</b>	<b>6,326.25</b>		<b>6,297.06</b>	<b>6,326.25</b>	<b>6,297.06</b>
<b>Earnings per Equity Share of ₹ 1 each</b>					
Basic	(0.02)	0.01	0.00	0.00	0.04
Diluted	(0.02)	0.01	0.00	0.00	0.04

a) Revenue from Operation includes profit or loss on remeasurment investment at fair value through profit and Loss Account, summary of the same is depicted below

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Profit before tax	(377.88)	212.13	109.06	57.24	652.93
Add/(Less): Remeasurement gain and loss	256.45	5.73	-	262.18	-
<b>Profit of the company excluding remeasurment gain and losses</b>	<b>(121.43)</b>	<b>217.86</b>	<b>109.06</b>	<b>319.41</b>	<b>652.93</b>

b) The Standalone financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

c) The above audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 28th May 2026. The Statutory Auditor of the Company has issued the audit report on above Financial Results of the Company for the Quarter and Year Ended 31 March 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

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

e) The results of the Company are also available for investors at [www.integraessentia.com](http://www.integraessentia.com), [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)

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

g) Expenses incurred in relation to right issue of shares Rs. 21.50 lakhs has been capitalised and adjusted from other equity during the year ended 31 March 2026.

h) The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.

i) 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.

j) During the quarter/year ended March 31, 2026, the Company has recognised an impairment loss in respect of its investment in an associate entity amounting to Rs. 75 lakh, based on the book value reflected in the management-certified financial information of the said associate entity. Consequently, the carrying value of such investment has been reduced in the books of account as at March 31, 2026.

**k) INVESTOR COMPLAINTS**

Pending at the beginning of the quarter	0
Received during the quarter	0
Disposed off during the quarter	0
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta  
Whole Time Director cum CEO  
DIN: 00057003

Place: Delhi  
Date: 28th May 2026

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

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Business Segment wise Revenue results for the Quarter and Year Ended 31st March, 2026

(All figures are in lakhs except otherwise stated)

Notes forming part of the Audited Standalone financial statements for the Quarter and Year Ended 31st March, 2026

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

Dealing in essential items

Trading Division - Infrastructure

**Identification of segments:**

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

**Segment revenue and results**

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

Revenue by nature of products	Quarter Ended			Year Ended		
	Particulars	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Dealing in Essential Items		12,857.16	12,813.59	9,630.86	45,274.91	40,492.49
Trading Division - Infrastructure		558.29	1,191.78	362.66	2,086.72	3,680.30
<b>Total</b>		<b>13,415.45</b>	<b>14,005.37</b>	<b>9,993.52</b>	<b>47,361.63</b>	<b>44,172.80</b>
<b>2. Segment Results before tax and interest</b>						
Particulars						
Dealing in Essential Items		156.38	453.02	234.57	1,204.97	1,047.08
Trading Division - Infrastructure		-0.53	12.10	3.28	13.11	111.80
<b>Sub Total</b>		<b>155.86</b>	<b>465.12</b>	<b>237.84</b>	<b>1,218.08</b>	<b>1,158.87</b>
Less: Finance Cost		97.54	89.45	66.90	324.68	156.83
Add: Other Income		306.91	159.95	275.06	670.58	672.40
Less: Expenses		743.10	323.49	336.94	1,506.74	1,021.51
<b>Profit before tax</b>		<b>(377.88)</b>	<b>212.13</b>	<b>109.06</b>	<b>57.24</b>	<b>652.93</b>
Less: Tax expenses		-123.08	85.31	87.87	23.70	238.38
Net profit for the year		<b>(254.80)</b>	<b>126.82</b>	<b>21.19</b>	<b>33.54</b>	<b>414.55</b>

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

**Segment assets and liabilities**

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

**Major customers**

For the quarter ended March 2026, revenue from three customers of the essential item segment represented approximately ₹ 1,547.88 Lakhs, ₹1,520.62 and ₹ 1,467.83 Lakhs of the total revenue.

For the quarter ended December 2025, revenue from one customers of the essential item segment represented approximately ₹ 1,669.83 Lakhs of the total revenue.

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

For the 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.

**For Integra Essentia Limited****Deepak Kumar Gupta****Whole Time Director cum CEO****DIN: 00057003****Place: Delhi****Date: 28th May 2026**

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

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Audited 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
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
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
		<b>2,930.91</b>	<b>11,691.71</b>
<b>Current Assets</b>			
a) Inventories		981.67	-
b) Financial Assets			
(i) Trade Receivables	9	13,608.30	6,742.28
(ii) Cash and Cash Equivalents	10	4.41	11.21
(iii) Loans	11	1,421.33	484.98
(iv) Asset Classified as held for sale		3,257.71	-
(v) Other	12	0.25	0.25
c) Other Current Assets	13	2,809.87	3,175.47
		<b>22,083.54</b>	<b>10,414.20</b>
<b>Total Assets</b>		<b>25,014.45</b>	<b>22,105.90</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
a) Equity Share Capital	14	10,676.91	10,676.91
b) Other Equity	15	6,326.25	6,297.06
		<b>17,003.16</b>	<b>16,973.97</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	16	572.21	433.58
b) Provisions	17	1.18	2.39
c) Deferred tax liabilities (net)	18	50.94	81.32
d) Other non Current Liabilities	19	11.31	13.57
		<b>635.63</b>	<b>530.85</b>
<b>Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	20	3,788.62	2,207.58
(ii) Trade Payables			
total outstanding dues of Micro & Small Enterprises	21	157.59	41.92
total outstanding dues of creditors other than Micro & Small Enterprises	21	2,724.94	1,510.97
(iii) Other financial liabilities	22	282.05	502.21
b) Other Current Liabilities	23	372.86	183.91
c) Provisions	17	0.00	0.01
d) Current Tax Liabilities (Net)	24	49.60	154.49
		<b>7,375.66</b>	<b>4,601.08</b>
<b>Total Equity and Liabilities</b>		<b>25,014.45</b>	<b>22,105.90</b>

**INTEGRA ESSENTIA LIMITED**

**CIN: L74110DL2007PLC396238**

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

**Audited Standalone Cash Flow Statement for the Year ended 31st March 2026**

**(All figures are in lakhs except otherwise stated)**

<b>Particulars</b>	<b>For the year 2025-26</b>	<b>For the year 2024-25</b>
<b>Cash Flow from Operating Activities</b>		
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	-
Adjustment in Share Premium Account	-	-
Interest Income	(253.79)	(422.16)
Interest Expense	314.50	156.83
Rental Income	(194.40)	(159.60)
<b>Operating Profit before working Capital Changes :</b>	<b>180.60</b>	<b>615.76</b>
<b>Movements in Working Capital :</b>		
(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)
<b>Cash generated from Operations :</b>	<b>(6,141.97)</b>	<b>(8,870.46)</b>
Direct Taxes Paid	(23.70)	(238.38)
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>(6,165.67)</b>	<b>(9,108.84)</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment including CWIP	(1.19)	(1,881.16)
Proceeds from sale of property, plant and equipment		-
(Increase)/decrease in Loans & Advances		-
Movement in Investments	1,772.54	658.78
Rental Income	194.40	159.60
Movement in Loans	2,555.66	2,951.70
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	253.79	422.16
<b>Net Cash flow from/(used in) Investing Activities</b>	<b>4,775.20</b>	<b>2,311.08</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds from issue of Share Capital including Securities Premium	-	4,866.72
Proceeds from/ (repayment of) Borrowings	1,719.67	1,903.49
Money received against Right Issue	-	-
Right issue expenses	(21.50)	-
Redemption of debenture	-	-
Interest Paid	(314.50)	(156.83)
<b>Net Cash flow from/(used) in Financing Activities</b>	<b>1,383.68</b>	<b>6,613.38</b>
Net Increase/Decrease in Cash & Cash Equivalents	(6.80)	(184.38)
Cash & Cash equivalents at the beginning of the year	11.21	195.59
<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>4.41</b>	<b>11.21</b>
<b>Components of Cash and Cash Equivalents</b>	<b>4.41</b>	<b>11.21</b>



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

**Qualified Opinion**

We have audited the accompanying Statement of Annual Consolidated Financial Results for the quarter and year ended March 31, 2026 (the Statement) of Integra Essentia Limited (the Parent) and its Subsidiary/associates/ joint ventures (the Parent and its Subsidiary/associates/ joint ventures together referred to as 'the Group'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial results for the year ended 31<sup>st</sup> March, 2026:

- i. includes the results of the following entities
  - a. M/s Integra Essentia Limited (Parent) and
  - b. M/s Brewtus Beverages Pvt. Ltd. (Associates Company)
- ii are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
- iii gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standard prescribed under Section 133 of the Companies Act 2013 (the "Act") and other accounting principles generally accepted in India, of the net profit and comprehensive income and other financial information of the Company for the quarter ended and year ended March 31, 2026.

**Basis for Qualified Opinion**

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

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

### Emphasis of Matters

- i. We draw attention to Note No. i 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.
- ii. We draw attention to Note No. j 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 recognised impairment loss against such investments based on the book value reflected in the management-certified financial information of the respective associate entity.
- iii. 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.

### Management’s Responsibilities for the Financial Results

This Statement, which includes the Consolidated Financial Results is the responsibility of the Parent’s Company’s Management and approved by the Board of Directors, has been compiled from the related audited consolidated financial statements for the year ended March 31, 2026. The Company’s Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information in accordance with their cognition and measurement principles laid down in Ind-AS34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant the preparation and presentation of the consolidated Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

### **Auditor's Responsibilities for the Audit of the Financial Results**

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

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

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

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- Obtain sufficient appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

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

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

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

### Other Matters

We draw attention to following points:

- i. The consolidated annual financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges. These results are based on and should be read with the audited consolidated financial statements of the company for the year ended March 31, 2026 on which we issued an unmodified audit opinion vide our report dated 28th May, 2026.
- ii. The accompanying consolidated Statement includes the unaudited standalone financial information, in respect of M/s Brewtus Beverages Pvt Ltd, whose unaudited financial information reflects Parent company's share of profit after tax of Rs. (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 Subsidiaries/associates/ joint ventures, is based solely on such unaudited financial information.

Our conclusion is not modified in respect of above matters.

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



CA ARUN KUMAR BHARGAV  
(Proprietor)  
M. No. 548396  
UDIN: 26548396MARDDY5589

Place: New Delhi  
Date: 28.05.2026

**INTEGRA ESSENTIA LIMITED**  
CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034  
Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2026  
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
Revenue from Operations	13,415.45	14,005.37	9,993.52	47,361.63	44,172.80
Other Income	306.91	159.95	250.36	670.58	647.70
<b>Total Income</b>	<b>13,722.36</b>	<b>14,165.32</b>	<b>10,243.88</b>	<b>48,032.22</b>	<b>44,820.49</b>
<b>EXPENSES</b>					
Purchases of Stock-in-Trade	14,068.59	13,144.86	9,692.52	47,125.23	43,013.92
Change in inventory of finished goods, work in progress and stock in trade	(808.99)	395.39	63.16	(981.67)	-
Employee Benefits Expense	12.34	15.86	21.44	63.50	80.71
Finance Costs	97.54	89.45	66.90	324.68	156.83
Depreciation and Amortisation Expense	(36.01)	92.29	102.15	239.90	385.35
Other Expenses	766.78	215.34	213.35	1,203.34	555.44
<b>Total Expenses</b>	<b>14,100.23</b>	<b>13,953.19</b>	<b>10,159.52</b>	<b>47,974.98</b>	<b>44,192.26</b>
<b>Profit Before Exceptional Items and Tax</b>	<b>(377.88)</b>	<b>212.13</b>	<b>84.36</b>	<b>57.24</b>	<b>628.23</b>
Exceptional Items	-	-	-	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	0.94	(3.28)	0.09	(1.42)	(5.94)
<b>Profit/ (Loss) Before Tax</b>	<b>(376.94)</b>	<b>208.85</b>	<b>84.46</b>	<b>55.81</b>	<b>622.29</b>
<b>Tax Expense/(Benefits)</b>					
Current Tax	(61.28)	73.77	69.70	48.79	154.50
Deferred Tax	(62.16)	10.72	12.33	(30.37)	55.32
Tax related to previous year	-	-	7.37	4.93	28.56
<b>Profit/(Loss) for the period</b>	<b>(253.50)</b>	<b>124.37</b>	<b>(4.93)</b>	<b>32.47</b>	<b>383.91</b>
<b>Other Comprehensive Income</b>					
Items that will be not reclassified to profit and loss account (net of tax)	2.57	(1.92)	0.60	1.34	2.41
Items that will be reclassified to profit and loss account (net of tax)					
<b>Total Comprehensive Income for the period</b>	<b>(250.94)</b>	<b>122.45</b>	<b>(4.34)</b>	<b>33.81</b>	<b>386.32</b>
<b>Paid up equity share capital</b>	<b>10,676.91</b>	<b>10,676.91</b>	<b>10,676.91</b>	<b>10,676.91</b>	<b>10,676.91</b>
<b>Other Equity excluding Revaluation Reserves</b>	<b>6,315.29</b>		<b>6,287.96</b>	<b>6,315.29</b>	<b>6,287.96</b>
<b>Earnings per Equity Share of ₹ 1 each</b>					
Basic	(0.02)	0.01	0.00	0.00	0.04
Diluted	(0.02)	0.01	0.00	0.00	0.04

a) Revenue from Operation includes profit or loss on remeasurement investment at fair value through profit and Loss Account, summary of the same is depicted below

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Profit before tax	(376.94)	208.85	84.46	55.81	622.29
Add/(Less): Remeasurement gain and loss	256.45	5.73	-	262.18	-
Profit of the company excluding remeasurement gain and losses	<b>(120.49)</b>	<b>214.58</b>	<b>84.46</b>	<b>317.99</b>	<b>622.29</b>

b) The Consolidated financial results of the company have been prepared in accordance with Ind AS prescribed under Section 133 of the Companies Act 2013 (the Act) read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

c) The above audited Financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting at the Registered office held on 28th May 2026. The Statutory Auditor of the Company has issued the audit report on above Financial Results of the Company for the Quarter and Year Ended 31 March 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015 and have issued an unmodified Independent Auditor's Report thereon.

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

e) The results of the Company are also available for investors at [www.integraessentia.com](http://www.integraessentia.com), [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com)

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

g) Expenses incurred in relation to right issue of shares Rs. 21.50 lakhs has been capitalised and adjusted from other equity during the year ended 31 March 2026.

h) The weighted average number of equity shares outstanding during the period has been considered for calculating the basic and diluted earnings per share (not annualized) in accordance with the Ind AS.

i) 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.

j) During the quarter/year ended March 31, 2026, the Company has recognised an impairment loss in respect of its investment in an associate entity amounting to Rs. 75 lakh, based on the book value reflected in the management-certified financial information of the said associate entity. Consequently, the carrying value of such investment has been reduced in the books of account as at March 31, 2026.

**k) INVESTOR COMPLAINTS**

Pending at the beginning of the quarter	0
Received during the quarter	0
Disposed off during the quarter	0
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

Deepak Kumar Gupta  
Whole Time Director cum CEO  
DIN: 00057003

Place: Delhi  
Date: 28th May 2026

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

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

Business Segment wise Revenue results for the Quarter and Year Ended 31st March, 2026

(All figures are in lakhs except otherwise stated)

Notes forming part of the Audited Consolidated financial statements for the Quarter and Year Ended 31st March, 2026

**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	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
Dealing in Essential Items	12,857.16	12,813.59	9,630.86	45,274.91	40,492.49
Trading Division - Infrastructure	558.29	1,191.78	362.66	2,086.72	3,680.30
<b>Total</b>	<b>13,415.45</b>	<b>14,005.37</b>	<b>9,993.52</b>	<b>47,361.63</b>	<b>44,172.80</b>
<b>2. Segment Results before tax and interest</b>					
Particulars					
Dealing in Essential Items	156.38	453.02	234.57	1,204.97	1,047.08
Trading Division - Infrastructure	-0.53	12.10	3.28	13.11	111.80
<b>Sub Total</b>	<b>155.86</b>	<b>465.12</b>	<b>237.84</b>	<b>1,218.08</b>	<b>1,158.87</b>
Less: Finance Cost	97.54	89.45	66.90	324.68	156.83
Add: Other Income	306.91	159.95	250.36	670.58	647.70
Less: Expenses	743.10	323.49	336.94	1,506.74	1,021.51
<b>Profit before tax</b>	<b>(377.88)</b>	<b>212.13</b>	<b>84.36</b>	<b>57.24</b>	<b>628.23</b>
<b>Share in Profit (Loss) in Associate Entity</b>	<b>0.94</b>	<b>(3.28)</b>	<b>0.09</b>	<b>(1.42)</b>	<b>(5.94)</b>
Less: Tax expenses	-123.44	84.49	89.39	23.34	238.38
<b>Net profit for the year</b>	<b>(253.50)</b>	<b>124.37</b>	<b>(4.93)</b>	<b>32.47</b>	<b>383.91</b>

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

**Segment assets and liabilities**

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

**Major customers**

For the quarter ended March 2026, revenue from three customers of the essential item segment represented approximately ₹ 1,547.88 Lakhs, ₹1,520.62 and ₹ 1,467.83 Lakhs of the total revenue.

For the quarter ended December 2025, revenue from one customers of the essential item segment represented approximately ₹ 1,669.83 Lakhs of the total revenue.

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

For the 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.

**For Integra Essentia Limited****Deepak Kumar Gupta****Whole Time Director cum CEO****DIN: 00057003****Place: Delhi****Date: 28th May 2026**

**INTEGRA ESSENTIA LIMITED**

CIN: L74110DL2007PLC396238

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

Consolidated Balance Sheet as at 31st March 2026

(All figures are in lakhs except otherwise stated)

Particulars	Note no	As at 31 March 2026	As at 31 March 2025
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
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
		<b>2,918.53</b>	<b>11,681.54</b>
<b>Current Assets</b>			
a) Inventories		981.67	-
b) Financial Assets			
(i) Trade Receivables	9	13,608.30	6,742.28
(ii) Cash and Cash Equivalents	10	4.41	11.21
(iii) Loans	11	1,421.33	484.98
(iv) Asset Classified as held for sale		3,257.71	-
(v) Other	12	0.25	0.25
c) Other Current Assets	13	2,809.87	3,175.47
		<b>22,083.54</b>	<b>10,414.20</b>
<b>Total Assets</b>		<b>25,002.07</b>	<b>22,095.74</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
a) Equity Share Capital	14	10,676.91	10,676.91
b) Other Equity	15	6,315.29	6,287.96
		<b>16,992.20</b>	<b>16,964.86</b>
<b>LIABILITIES</b>			
<b>Non-Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	16	572.21	433.58
b) Provisions	17	1.18	2.39
c) Deferred tax liabilities (net)	18	50.94	81.32
d) Other non Current Liabilities	19	11.31	13.57
		<b>635.63</b>	<b>530.85</b>
<b>Current Liabilities</b>			
a) Financial Liabilities			
(i) Borrowings	20	3,788.62	2,207.58
(ii) Trade Payables			
total outstanding dues of Micro & Small Enterprises	21	157.59	41.92
total outstanding dues of creditors other than Micro & Small Enterprises	21	2,724.94	1,510.97
(iii) Other financial liabilities	22	244.18	502.21
b) Other Current Liabilities	23	372.86	183.91
c) Provisions	17	0.00	0.01
d) Current Tax Liabilities (Net)	24	86.05	153.43
		<b>7,374.24</b>	<b>4,600.02</b>
<b>Total Equity and Liabilities</b>		<b>25,002.07</b>	<b>22,095.74</b>

**INTEGRA ESSENTIA LIMITED**

**CIN: L74110DL2007PLC396238**

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

**Consolidated Cash Flow Statement for the Year ended 31st March 2026**

**(All figures are in lakhs except otherwise stated)**

<b>Particulars</b>	<b>For the year 2025-26</b>	<b>For the year 2024-25</b>
<b>Cash Flow from Operating Activities</b>		
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)
Adjustment of IndAS	-	-
<b>Operating Profit before working Capital Changes :</b>	<b>178.38</b>	<b>580.95</b>
<b>Movements in Working Capital :</b>		
(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)
<b>Cash generated from Operations :</b>	<b>(6,144.56)</b>	<b>(8,906.27)</b>
Direct Taxes Paid	(23.34)	(237.39)
<b>Net Cash flow from/(used in) Operating Activities</b>	<b>(6,167.90)</b>	<b>(9,143.66)</b>
<b>Cash Flow from Investing Activities</b>		
Purchase of property, plant and equipment including CWIP	(1.19)	(1,881.16)
Proceeds from sale of property, plant and equipment	-	-
(Increase)/decrease in Loans & Advances	-	-
Movement in Investments	1,774.76	689.43
Rental Income	194.40	159.60
Movement in Loans	2,555.66	2,951.70
Movement Bank Deposit not considered as cash & cash equivalent	-	-
Interest Received	253.79	422.16
<b>Net Cash flow from/(used in) Investing Activities</b>	<b>4,777.42</b>	<b>2,341.73</b>
<b>Cash Flow from Financing Activities</b>		
Proceeds from issue of Share Capital including Securities Premium	-	4,866.72
Proceeds from/ (repayment of) Borrowings	1,719.67	1,903.49
Money received against Right Issue	-	-
Right issue expenses	(21.50)	-
Redemption of debenture	-	-
Interest Paid	(314.50)	(152.66)
<b>Net Cash flow from/(used in) Financing Activities</b>	<b>1,383.68</b>	<b>6,617.56</b>
Net Increase/Decrease in Cash & Cash Equivalents	(6.80)	(184.38)
Cash & Cash equivalents at the beginning of the year	11.21	195.59
<b>Cash &amp; Cash equivalents at the end of the year</b>	<b>4.41</b>	<b>11.21</b>
<b>Components of Cash and Cash Equivalents</b>	<b>4.41</b>	<b>11.21</b>