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

August 12, 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: Outcome of Board Meeting held on August 12, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, at its meeting held today, i.e. August 12, 2026, *inter alia*, considered and approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2026, together with the Limited Review Report issued by the Statutory Auditors of the Company.

The aforesaid Unaudited Financial Results along with the Limited Review Report are enclosed herewith as Annexure-I.

The Board meeting commenced at 7: 40 P.M. and concluded at 8:20 P.M.

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

Thanking you,

for **Integra Essentia Limited**

DEEPAK KUMAR GUPTA
Digitally signed by DEEPAK KUMAR GUPTA

Deepak Kumar Gupta
DIN: 00057003
Whole-time Director

A K BHARGAV & CO.
CHARTERED ACCOUNTANTS
H. No. 103A, New Lahore Shastri Nagar,
Street No. 4, (Behind Jain Mandir)
New Delhi-110031

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of Integra Essentia Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report
To The Board of Directors
Integra Essentia Limited

1. We have reviewed the accompanying statement of quarterly unaudited Standalone financial results of Integra Essentia Limited for the quarter ended 30th June, 2026 and being submitted by the company pursuant to requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations).
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. **Basis for Qualified Conclusion**

   a. The Company has investments amounting to ₹8.50 crore as at June 30, 2026, comprising units of Nakshatra Special Situation Fund amounting to ₹7.50 crore and other investments amounting to ₹1.00 crore. The valuation of these investments 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 investments, we were unable to determine whether any adjustments were necessary to the carrying amount of these investments as at June 30, 2026, the resultant impact on fair value changes recognised in the Statement of Profit and Loss and the related disclosures in the financial results.

   b. There were certain delays in the deposit of statutory dues by the Company. While some substantial statutory dues remained outstanding, the Company continued its business and investment activities, including investments in shares and granting of inter-corporate deposits during the year. We were not provided sufficient appropriate audit evidence with respect to business rationale of such investments and deposits and hence in view of this, we are unable to determine the impact, if any, of these matters on the accompanying standalone financial results.

A.K. BHARGAV & CO. NEW DELHI Chartered Accountants

5. Qualified Conclusion

Based on our review conducted as stated above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

CA ARUN KUMAR BHARGAV
(PROPRIETOR)
M. No: 548396
UDIN: 26548396LEKVJN2627

Place: New Delhi
Date: 12.08.2026

H. No. 103A, New Lahore Shastri Nagar, Street No. 4, (Behind Jain Mandir), New Delhi-110031
Email Id – caarunbhargav17@gmail.com
Akbhargav.co@gmail.com

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 Unaudited Standalone Financial Results for the Quarter Ended 30th June, 2026
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited	Unaudited	Audited
Revenue from Operations	11,190.83	13,415.45	7,873.45	47,361.63
Other Income	111.24	306.91	114.61	670.58
Total Income	**11,302.07**	**13,722.36**	**7,988.07**	**48,032.22**
EXPENSES				
Purchases of Stock-in-Trade	10,230.72	14,068.59	7,678.39	47,125.23
Change in inventory of finished goods, work in progress and stock in trade	761.57	(808.99)	(0.13)	(981.67)
Employee Benefits Expense	10.66	12.34	18.94	63.50
Finance Costs	88.11	97.54	61.91	324.68
Depreciation and Amortisation Expense	24.83	(36.01)	91.29	239.90
Other Expenses	97.22	766.78	73.48	1,203.34
Total Expenses	**11,213.11**	**14,100.23**	**7,923.89**	**47,974.98**
Profit Before Exceptional Items and Tax	**88.96**	**(377.88)**	**64.18**	**57.24**
Exceptional Items	-	-	-	-
Profit/ (Loss) Before Tax	**88.96**	**(377.88)**	**64.18**	**57.24**
Tax Expense/(Benefits)				
Current Tax	-	(60.92)	16.15	49.15
Deferred Tax	84.93	(62.16)	(11.03)	(30.37)
Tax related to previous year	1.99	-	4.93	4.93
Profit/(Loss) for the period	**2.04**	**(254.80)**	**54.13**	**33.54**
Other Comprehensive Income				
Items that will be not reclassified to profit and loss account (net of tax)	0.05	2.57	0.05	1.34
Items that will be reclassified to profit and loss account (net of tax)				
Total Comprehensive Income for the period	**2.09**	**(252.23)**	**54.18**	**34.88**
Paid up equity share capital	17,552.83	10,676.91	10,676.91	10,676.91
Other Equity excluding Revaluation Reserves		6,326.25		6,326.25
Earnings per Equity Share of ₹ 1 each				
Basic	0.00	(0.02)	0.01	0.00
Diluted	0.00	(0.02)	0.01	0.00

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
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
Profit before tax	88.96	(377.88)	64.18	57.24
Add/(Less): Remeasurement gain and loss	1.21	256.45	-	262.18
Profit of the company excluding remeasurement gain and losses	**90.16**	**(121.43)**	**64.18**	**319.41**

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 Unaudited 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 12th August 2026. The Statutory Auditor of the Company has issued the Limited review report on above Financial Results of the Company for the Quarter Ended 30th June 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, www.bseindia.com and 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. 87.25 lakhs has been capitalised and adjusted from other equity during the Quarter ended 30th June 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.

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
Digitally signed by DEEPAK KUMAR GUPTA

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi
Date: 12th August 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, Assets and Liabilities for the Quarter Ended 30th June 2026
(All figures are in lakhs except otherwise stated)

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	**30-Jun-26**	**31-Mar-26**	**30-Jun-25**	**31-Mar-26**
Dealing in Essential Items	9,010.87	12,857.16	7,746.73	45,274.91
Trading Division - Infrastructure	2,179.96	558.29	126.72	2,086.72
Total	**11,190.83**	**13,415.45**	**7,873.45**	**47,361.63**
2. Segment Results before tax and interest				
Particulars				
Dealing in Essential Items	185.51	156.38	193.93	1,204.97
Trading Division - Infrastructure	13.02	(0.53)	1.27	13.11
Sub Total	**198.53**	**155.86**	**195.19**	**1,218.08**
Less: Finance Cost	88.11	97.54	61.91	324.68
Add: Other Income	111.24	306.91	114.61	670.58
Less: Expenses	132.71	743.10	183.72	1,506.74
Profit before tax	**88.96**	**(377.88)**	**64.18**	**57.24**
Less: Tax expenses	86.92	(123.08)	10.05	23.70
Net profit for the year	**2.04**	**(254.80)**	**54.13**	**33.54**

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 June 2026, revenue from two customers of the essential item segment represented approximately ₹ 1,402.99 Lakhs and ₹ 1,287.09 Lakhs of the total revenue.
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 June 2025, revenue from four customers of the essential item segment represented approximately ₹ 1,407.86 Lakhs, ₹960.65 Lakhs, ₹ 853.60 Lakhs and ₹ 797.70 Lakhs of the total revenue.
For the Year ended March 2026, the company does not have major customers as per IND-AS 108

For Integra Essentia Limited

DEEPAK KUMAR GUPTA
Digitally signed by DEEPAK KUMAR GUPTA

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi
Date: 12th August 2026

A K BHARGAV & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on the Quarterly Unaudited Consolidated Financial Results of Integra Essentia Limited pursuant to the Regulations 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015, as amended

Limited Review Report
To The Board of Directors
Integra Essentia Limited

We have reviewed the accompanying statement of consolidated unaudited financial results of M/s Integra Essentia Limited (the "Parent Company") and its share of profit after tax and total comprehensive income of its Subsidiary/associates/ joint ventures for the quarter ended 30th June, 2026, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of quarterly financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD 1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

The statement includes the results of the following entities

i. M/s Integra Essentia Limited and
ii. M/s Brewtus Beverages Pvt Ltd (associates' company)

Basis for Qualified Conclusion

a. The Company has investments amounting to ₹8.50 crore as at June 30, 2026, comprising units of Nakshatra Special Situation Fund amounting to ₹7.50 crore and other investments amounting to ₹1.00 crore. The valuation of these investments 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 investments, we were unable to determine whether any adjustments were necessary to the carrying amount of these investments as at June 30, 2026, the resultant impact on fair value changes recognized in the Statement of Profit and Loss and the related disclosures in the financial results.

A.K. BHARGAV & CO. NEW DELHI Chartered Accountants

b. There were certain delays in the deposit of statutory dues by the Company. While some substantial statutory dues remained outstanding, the Company continued its business and investment activities, including investments in shares and granting of inter-corporate deposits during the year. We were not provided sufficient appropriate audit evidence with respect to business rationale of such investments and deposits and hence in view of this, we are unable to determine the impact, if any, of these matters on the accompanying standalone financial results.

Qualified Conclusion

Based on our review conducted as stated above, except for the possible effects of the matters described in the Basis for Qualified Conclusion paragraph above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a associates M/s Brewtus Beverages Pvt Ltd, whose unaudited interim financial results include Profit before Tax of (Rs. 0.14) Lakhs and other comprehensive income/(loss) of NIL Lakhs for the quarter ended 30th June 2026 respectively, as considered in the statement which have been certified by their management and furnished to us. Our conclusion on the statement, in so far as it relates to the amounts and disclosures in respect of the said associates is based solely on management's certified financial results. Our conclusion is not modified in respect of this matter.

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

A. K. BHARGAV & CO. NEW DELHI Chartered Accountants

(CA. ARUN KUMAR BHARGAV)
PROPRIETOR
M. No. 548396
UDIN: 26548396EUMBGU5722

Place: New Delhi
Date: 12.08.2026

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 Unaudited Consolidated Financial Results for the Quarter Ended 30th June, 2026
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited	Unaudited	Audited
Revenue from Operations	11,190.83	13,415.45	7,873.45	47,361.63
Other Income	111.24	306.91	114.61	670.58
Total Income	**11,302.07**	**13,722.36**	**7,988.07**	**48,032.22**
EXPENSES				
Purchases of Stock-in-Trade	10,230.72	14,068.59	7,678.39	47,125.23
Change in inventory of finished goods, work in progress and stock in	761.57	(808.99)	(0.13)	(981.67)
Employee Benefits Expense	10.66	12.34	18.94	63.50
Finance Costs	88.11	97.54	61.91	324.68
Depreciation and Amortisation Expense	24.83	(36.01)	91.29	239.90
Other Expenses	97.22	766.78	73.48	1,203.34
Total Expenses	**11,213.11**	**14,100.23**	**7,923.89**	**47,974.98**
Profit Before Exceptional Items and Tax	**88.96**	**(377.88)**	**64.18**	**57.24**
Exceptional Items	-	-	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	**(0.14)**	**0.94**	0.47	(1.42)
Profit/ (Loss) Before Tax	**88.81**	**(376.94)**	**64.65**	**55.81**
Tax Expense/(Benefits)				
Current Tax	-	(61.28)	16.27	48.79
Deferred Tax	84.93	(62.16)	(11.03)	(30.37)
Tax related to previous year	1.99	-	4.93	4.93
Profit/(Loss) for the period	**1.89**	**(253.50)**	**54.48**	**32.47**
Other Comprehensive Income				
Items that will be not reclassified to profit and loss account (net of tax)	0.05	2.57	0.05	1.34
Items that will be reclassified to profit and loss account (net of tax)				
Total Comprehensive Income for the period	**1.94**	**(250.94)**	**54.53**	**33.81**
Paid up equity share capital	17,552.83	10,676.91	10,676.91	10,676.91
Other Equity excluding Revaluation Reserves		6,315.29		6,315.29
Earnings per Equity Share of ₹ 1 each				
Basic	0.00	(0.02)	0.00	0.00
Diluted	0.00	(0.02)	0.00	0.00

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
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
Profit before tax	88.81	(376.94)	64.65	55.81
Add/(Less): Remeasurement gain and loss	1.21	256.45	-	262.18
Profit of the company excluding remeasurement gain and losses	**90.02**	**(120.49)**	**64.65**	**317.99**

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 Unaudited 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 12th August 2026. The Statutory Auditor of the Company has issued the Limited review report on above Financial Results of the Company for the Quarter Ended 30th June 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, www.bseindia.com and 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. 87.25 lakhs has been capitalised and adjusted from other equity during the Quarter ended 30th June 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.

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
Digitally signed by DEEPAK KUMAR GUPTA

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi
Date: 12th August 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, Assets and Liabilities for the Quarter Ended 30th June 2026
(All figures are in lakhs except otherwise stated)

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

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	**30-Jun-26**	**31-Mar-26**	**30-Jun-25**	**31-Mar-26**
Dealing in Essential Items	9,010.87	12,857.16	7,746.73	45,274.91
Trading Division - Infrastructure	2,179.96	558.29	126.72	2,086.72
Total	**11,190.83**	**13,415.45**	**7,873.45**	**47,361.63**
2. Segment Results before tax and interest				
Particulars				
Dealing in Essential Items	185.51	156.38	193.93	1,204.97
Trading Division - Infrastructure	13.02	(0.53)	1.27	13.11
Sub Total	**198.53**	**155.86**	**195.19**	**1,218.08**
Less: Finance Cost	88.11	97.54	61.91	324.68
Add: Other Income	111.24	306.91	114.61	670.58
Less: Expenses	132.71	743.10	183.72	1,506.74
Profit before tax	**88.96**	**(377.88)**	**64.18**	**57.24**
Share in Profit (Loss) in Associate Entity	**(0.14)**	**0.94**	**0.47**	**(1.42)**
Less: Tax expenses	86.92	(123.44)	10.17	23.34
Net profit for the year	**1.89**	**(253.50)**	**54.48**	**32.47**

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 June 2026, revenue from two customers of the essential item segment represented approximately ₹ 1,402.99 Lakhs and ₹ 1,287.09 Lakhs of the total revenue.
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 June 2025, revenue from four customers of the essential item segment represented approximately ₹ 1,407.86 Lakhs, ₹960.65 Lakhs, ₹ 853.60 Lakhs and ₹ 797.70 Lakhs of the total revenue.
For the Year ended March 2026, the company does not have major customers as per IND-AS 108

For Integra Essentia Limited

DEEPAK KUMAR GUPTA
Digitally signed by DEEPAK KUMAR GUPTA

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi
Date: 12th August 2026

INTEGRA
ESSENTIA
LIMITED
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Netaji Subhash Place, New Delhi-110034, IN

Statement on Impact of Audit Qualifications for the Quarter Ended June 30, 2026

[Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

The Statutory Auditor, **A. K. Bhargav & Co., Chartered Accountants**, has issued a Limited Review Report containing a **Qualified Conclusion** on the Unaudited Standalone Financial Results of the Company for the quarter ended 30 June 2026. The details and impact of the qualifications are set out below:

Sr. No.	Particulars	Auditor's Qualification	Management's Explanation / Comments	Impact on Financial Statements
1	**Valuation of Investments**	The Company has investments amounting to **₹8.50 crore** as at 30 June 2026, comprising units of **Nakshatra Special Situation Fund of ₹7.50 crore** and other investments of **₹1.00 crore**. The valuation of these investments is required to be carried out at fair value in accordance with **Ind AS 109 – Financial Instruments**. In the absence of sufficient appropriate audit evidence regarding the fair valuation of the aforesaid investments, the Auditor was unable to determine whether any adjustments were necessary to the carrying amount of the investments as at 30 June 2026, the	The Management is in the process of obtaining and evaluating the requisite valuation/supporting documents in respect of the aforesaid investments. The Management will consider the fair value of the investments and make appropriate accounting adjustments, if any, upon completion of the valuation exercise and availability of the requisite supporting evidence.	**Not ascertainable at present.** The Auditor has been unable to determine whether any adjustment is required to the carrying value of investments and the corresponding impact on profit/(loss) and related disclosures. Accordingly, the financial impact cannot presently be quantified.

		resultant impact on fair value changes recognised in the Statement of Profit and Loss and the related disclosures.		
2	**Delay in Deposit of Statutory Dues and Investments/Inter-Corporate Deposits**	There were certain delays in the deposit of statutory dues by the Company. While some substantial statutory dues remained outstanding, the Company continued its business and investment activities, including investments in shares and granting of inter-corporate deposits during the year. The Auditor was not provided sufficient appropriate audit evidence with respect to the business rationale of such investments and deposits and, consequently, was unable to determine the impact, if any, of these matters on the accompanying standalone financial results.	The Management is taking necessary steps towards timely compliance with statutory payment obligations. The investments and inter-corporate deposits were undertaken as part of the Company's business and investment activities. The Management is also in the process of compiling/providing the requisite supporting documents and explanations relating to the business rationale of such transactions.	**Not ascertainable at present.** In the absence of sufficient appropriate audit evidence regarding the business rationale of the investments and inter-corporate deposits, the Auditor was unable to determine the financial impact, if any, on the standalone financial results.

Summary of Impact

The management has assessed the aforesaid matter as it pertains to the Company and is of the view that the same do not warrant any adjustment to the standalone financial results for the quarter ended June 30, 2026. The delays in the deposit of statutory dues were on account of timing reasons, and the payment of outstanding amounts is in process. The investments were made in the ordinary course of the Company's business and investment activities, for bona fide

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commercial considerations and with the requisite internal approvals. Based on its present assessment, the management considers the carrying values of such investments and the amounts recoverable in the ordinary course, and does not presently foresee any diminution or shortfall requiring recognition in the financial results.

Accordingly, in the management's view, the impact of the aforesaid qualification is presently not ascertainable / quantifiable and, based on the information available as on date, the same is not expected to have any material adverse impact on the standalone financial results of the Company for the quarter ended June 30, 2026.

For the quarter ended 30 June 2026, the Company reported **Revenue from Operations of ₹11,190.83 lakhs, Total Income of ₹11,302.07 lakhs, Profit Before Tax of ₹88.96 lakhs and Profit for the period of ₹2.04 lakhs**.

The above statement should be read together with the Independent Auditor’s Limited Review Report dated **12 August 2026** on the Unaudited Standalone Financial Results for the quarter ended 30 June 2026.

For Integra Essentia Limited

DEEPAK KUMAR GUPTA Digitally signed by DEEPAK KUMAR GUPTA

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi
Date: 12 August 2026

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Statement on Impact of Audit Qualifications for the Quarter Ended June 30, 2026

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following statement is made with respect to the qualifications contained in the Independent Auditor's Limited Review Report on the Unaudited Consolidated Financial Results of the Company for the quarter ended 30 June 2026.

S. No.	Particulars	Auditor's Qualification	Management's View / Explanation	Impact on Financial Statements
1	**Valuation of Investments**	The Company has investments amounting to **₹8.50 crore** as at 30 June 2026, comprising units of Nakshatra Special Situation Fund of **₹7.50 crore** and other investments of **₹1.00 crore**. The valuation of these investments is required to be carried out at fair value in accordance with **Ind AS 109 – Financial Instruments**. The auditors have stated that, in the absence of sufficient appropriate audit evidence regarding the fair valuation of these investments, they were unable to determine whether any adjustments were necessary to the carrying amount of the investments as at 30 June 2026 and the resultant impact on fair value changes recognised	The Management is in the process of obtaining/assessing the requisite valuation information and supporting documents relating to the aforesaid investments. The Management is of the view that the investments have been appropriately recorded based on the information presently available with the Company. The final impact, if any, will be considered upon completion of the fair valuation exercise and availability of appropriate supporting evidence.	**Not ascertainable at present.** Since sufficient appropriate evidence for determining the fair value was not available as on the date of the Limited Review Report, the exact financial impact, if any, on investments, fair value gain/loss, profit/(loss) and related disclosures cannot presently be quantified.

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		in the Statement of Profit and Loss and the related disclosures.		
2	**Delay in Deposit of Statutory Dues and Business/Investment Activities**	The auditors have reported certain delays in the deposit of statutory dues by the Company. While some substantial statutory dues remained outstanding, the Company continued its business and investment activities, including investments in shares and granting of inter-corporate deposits during the year. The auditors were not provided sufficient appropriate audit evidence regarding the business rationale of such investments and deposits and, consequently, were unable to determine the impact, if any, of these matters on the accompanying financial results.	The Management is taking appropriate steps for regularisation and timely compliance with statutory payment obligations. The investments and inter-corporate deposits were undertaken in the ordinary course of business based on commercial considerations and the Company's business requirements. The Management is also in the process of compiling and providing the necessary supporting documentation and rationale for such transactions.	**Not ascertainable at present.** In view of the auditors' inability to obtain sufficient appropriate evidence regarding the business rationale of the investments and deposits, the financial impact, if any, cannot presently be quantified. The Management does not expect any material impact other than those, if any, arising from the final assessment of the relevant matters.

Overall Impact

The management has assessed the aforesaid matter as it pertains to the Company and is of the view that the same do not warrant any adjustment to the standalone financial results for the quarter ended June 30, 2026. The delays in the deposit of statutory dues were on account of timing reasons, and the payment of outstanding amounts is in process. The investments were made in the ordinary course of the Company's business and investment activities, for bona fide commercial considerations and with the requisite internal approvals. Based on its present

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assessment, the management considers the carrying values of such investments and the amounts recoverable in the ordinary course, and does not presently foresee any diminution or shortfall requiring recognition in the financial results.

Accordingly, in the management's view, the impact of the aforesaid qualification is presently not ascertainable / quantifiable and, based on the information available as on date, the same is not expected to have any material adverse impact on the consolidated financial results of the Company for the quarter ended June 30, 2026.

The Unaudited Consolidated Financial Results for the quarter ended 30 June 2026 report **Total Income of ₹11,302.07 lakhs, Profit Before Tax of ₹88.81 lakhs and Profit for the period of ₹1.89 lakhs**.

The Management shall consider and give effect to any consequential adjustment, if required, in the financial statements/results upon determination of the relevant amounts and completion of the necessary assessment.

For Integra Essentia Limited

DEEPAK KUMAR GUPTA
Digitally signed by DEEPAK KUMAR GUPTA

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi
Date: 12 August 2026