



CIN: L74110DL2007PLC396238

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cs@integraessentia.com

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



October 29, 2025

To,

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

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

Sub: Outcome of Board Meeting held today i.e. Wednesday, October 29, 2025

Ref: Unaudited Financial Results for the quarter and half year ended September 30, 2025

Dear Sir,

Pursuant to Regulations 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e., **Wednesday, October 29, 2025**, at the registered office of the Company, has **considered and approved the Unaudited Financial Results for the quarter and half year ended September 30, 2025**.

The said financial results, along with the Limited Review Report, were duly reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors. A copy of the same is enclosed herewith for your reference and records.

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

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

Yours faithfully,

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

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



Independent Auditor's Limited Review Report on the Quarterly and Half Yearly 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

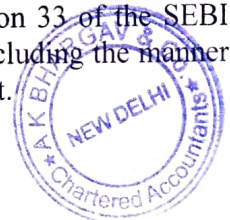
**Review Report
To the Board of Directors
Integra Essentia Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Integra Essentia Limited (the "Parent") and its associates (the parent and its associates together referred to as "the group") for the quarter and half year ended 30th Sep 2025 being submitted by the Parent 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 Parent's Management and has been approved by the Parent's 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.

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

- a. M/s Integra Essentia Limited and
 - b. M/s Brewtus Beverages Pvt Ltd (associates' company)
4. Based on our review conducted as stated in paragraph 3 and based on consideration of Management's certified financial results referred to in Paragraph 6(iv) below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared results prepared in accordance with applicable principles laid down in the accounting standard 34 Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act' 2013 read with relevant rules issued there under and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Other Matters

- i. The accompanying statement includes the unaudited interim financial results and other financial information, in respect of a associate's M/s Brewtus Beverages Pvt Ltd, whose unaudited interim financial results include Profit After Tax of Rs. 1.93 Lakhs and other comprehensive income/(loss) of Rs. NIL for the half year ended 30th Sep 2025, as considered in the statement which have been reviewed by us.

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: 25548396BMJAXH4090

Place: New Delhi

Date: 29.10.2025

INTEGRA ESSENTIA LIMITED
CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034
Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2025
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	12,067.36	7,873.45	13,110.34	19,940.82	21,716.36	44,172.80
Other Income	89.11	114.61	15.64	203.72	219.24	647.70
Total Income	12,156.47	7,988.07	13,125.98	20,144.54	21,935.60	44,820.49
EXPENSES						
Purchases of Stock-in-Trade	12,233.39	7,678.39	13,136.80	19,911.79	21,457.51	43,013.92
Change in inventory of finished goods, work in progress and stock in trade	(567.93)	(0.13)	(349.45)	(568.07)	(351.08)	-
Employee Benefits Expense	16.36	18.94	19.04	35.30	38.42	80.71
Finance Costs	75.78	61.91	21.19	137.69	35.16	152.66
Depreciation and Amortisation Expense	92.33	91.29	98.60	183.62	178.83	385.35
Other Expenses	147.74	73.48	159.23	221.23	221.62	559.62
Total Expenses	11,997.67	7,923.89	13,085.42	19,921.56	21,580.45	44,192.26
Profit Before Exceptional Items and Tax	158.80	64.18	40.56	222.98	355.14	628.23
Exceptional Items	-	-	-	-	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	2.11	0.47	(3.20)	2.58	(2.42)	(5.94)
Profit/ (Loss) Before Tax	160.91	64.65	37.36	225.56	352.73	622.29
Tax Expense/(Benefits)						
Current Tax	19.84	16.27	(16.89)	36.11	56.47	154.50
Deferred Tax	32.10	(11.03)	26.02	21.07	31.17	55.32
Tax related to previous year	-	4.93		4.93		28.56
Profit/(Loss) for the period	108.97	54.48	28.23	163.45	265.08	383.91
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	0.63	0.05	0.19	0.69	1.70	2.41
Items that will be reclassified to profit and loss account (net of tax)						
Total Comprehensive Income for the period	109.60	54.53	28.42	164.13	266.78	386.32
Paid up equity share capital	10,676.91	10,676.91	10,676.90	10,676.91	10,676.90	10,676.91
Other Equity excluding Revaluation Reserves						6,288.77
Earnings per Equity Share of ₹ 1 each						
Basic	0.01	0.00	0.00	0.02	0.03	0.04
Diluted	0.01	0.00	0.00	0.02	0.03	0.04

a) 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.

b) 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 29th October 2025. The Statutory Auditor of the Company has issued the limited review report on above financial results of the company for the Quarter & Half Year ended 30 September 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

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

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

e) 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.

f) 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.

g) 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: 29th October 2025

INTEGRA ESSENTIA LIMITED**CIN: L74110DL2007PLC396238****REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034****Unaudited Consolidated Balance Sheet as at 30th September 2025****(All figures are in lakhs except otherwise stated)**

Particulars	As at 30 September 2025	As at 31 March 2025
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	3,320.10	3,458.76
b) Investment Property	1,771.92	1,816.27
c) Financial Assets		
(i) Investments	2,896.66	2,894.08
(ii) Loans	1,548.42	3,495.39
(iii) Other	1.03	0.97
d) Other non current assets	10.73	10.69
	9,548.86	11,676.17
Current Assets		
a) Inventories	568.07	-
b) Financial Assets		
(i) Trade Receivables	10,770.12	6,742.28
(ii) Cash and Cash Equivalents	2.36	11.23
(iii) Loans	214.96	484.98
(iv) Other	5.60	5.60
c) Other Current Assets	4,612.77	3,175.47
	16,173.89	10,419.57
Total Assets	25,722.75	22,095.74
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	10,676.91	10,676.91
b) Other Equity	6,452.90	6,288.77
	17,129.81	16,965.67
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	844.83	433.58
b) Provisions	1.76	2.39
c) Deferred tax liabilities (net)	101.58	80.51
d) Other non Current Liabilities	12.44	13.57
	960.60	530.04
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	3,130.75	2,207.58
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	0.19	41.92
total outstanding dues of creditors other than Micro & Small Enterprises	4,006.30	1,689.97
(iii) Other financial liabilities	45.55	323.21
b) Other Current Liabilities	259.76	183.91
c) Provisions	0.01	0.01
d) Current Tax Liabilities (Net)	189.78	153.43
	7,632.34	4,600.02
Total Equity and Liabilities	25,722.75	22,095.74

For Integra Essentia Limited**Deepak Kumar Gupta****Whole Time Director cum CEO****DIN: 00057003**

Place: Delhi

Date: 29th October 2025

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

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

Unaudited Consolidated Cash Flow Statement for the Half year ended 30th September 2025

(All figures are in lakhs except otherwise stated)

Particulars	For the period Sept 2025	For the year 2024-25
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	225.56	622.29
Adjustment for :		
Depreciation & Amortisation Expense	183.59	385.35
Interest Income	(88.81)	(422.16)
Interest Expense	137.69	152.66
Rental Income	(97.20)	(159.60)
Adjustment of IndAS	0.69	-
Operating Profit before working Capital Changes :	361.51	578.54
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(1,437.34)	(1,420.68)
(Increase)/decrease in Other Non Current Assets	(0.07)	(0.10)
(Increase)/decrease in Trade Receivables	(4,027.84)	(2,838.56)
Increase/(decrease) in Other current Liabilities	(203.57)	(2,157.99)
(Increase)/decrease in Inventories	(568.07)	-
Increase/(decrease) in Trade payables	2,274.61	(2,936.46)
Cash generated from Operations :	(3,600.77)	(8,775.24)
Direct Taxes Paid	(4.70)	(368.41)
Net Cash flow from/(used in) Operating Activities	(3,605.46)	(9,143.65)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(0.57)	(1,881.16)
Movement in Investments	(2.58)	689.43
Rental Income	97.20	159.60
Movement in Loans	2,216.99	2,951.70
Interest Received	88.81	422.16
Net Cash flow from/(used in) Investing Activities	2,399.86	2,341.73
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium	-	4,866.72
Proceeds from/ (repayment of) Borrowings	1,334.43	1,903.49
Interest Paid	(137.69)	(152.66)
Net Cash flow from/(used) in Financing Activities	1,196.74	6,617.56
Net Increase/Decrease in Cash & Cash Equivalents	(8.87)	(184.37)
Cash & Cash equivalents at the beginning of the year	11.23	195.59
Cash & Cash equivalents at the end of the year	2.36	11.23
Components of Cash and Cash Equivalents	2.36	11.23

For Integra Essentia Limited

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi

Date: 29th October 2025

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 Half Year Ended 30th September 2025

(All figures are in lakhs except otherwise stated)

Notes forming part of the Unaudited Consolidated financial statements for the Quarter and Half Year Ended 30th September 2025

47. 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			Half Year Ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
Dealing in Essential Items	11,857.44	7,746.73	11,478.43	19,604.17	18,751.09	40,492.49
Trading Division - Infrastructure	209.93	126.72	1,631.92	336.65	2,965.27	3,680.30
Total	12,067.36	7,873.45	13,110.34	19,940.82	21,716.36	44,172.80
2. Segment Results before tax and interest						
Particulars						
Dealing in Essential Items	401.64	193.93	296.63	595.57	508.44	1,047.08
Trading Division - Infrastructure	0.27	1.27	26.36	1.54	101.49	111.80
Sub Total	401.91	195.19	322.99	597.10	609.93	1,158.87
Less: Finance Cost	75.78	61.91	21.19	137.69	35.16	152.66
Add: Other Income	89.11	114.61	15.64	203.72	219.24	647.70
Less: Expenses	256.43	183.72	276.88	440.15	438.87	1,025.68
Profit before tax	158.80	64.18	40.56	222.98	355.14	628.23
Share in Profit (Loss) in Associate Entity	2.11	0.47	(3.20)	2.58	(2.42)	(5.94)
Less: Tax expenses	51.94	10.17	9.13	62.11	87.64	238.38
Net profit for the year	108.97	54.48	28.23	163.45	265.08	383.91

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

Segment assets and liabilities

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

Major customers

For the quarter ended September 2025, revenue from three customers of the essential item segment represented approximately ₹ 1,768.85 Lakhs, ₹1,413.80 Lakhs, and ₹ 1307.97 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 quarter ended September 2024, revenue from two customers of the essential item segment represented approximately ₹ 2,261.85 Lakhs and ₹ 1483.96 Lakhs of the total revenue.

For the Half year ended September 2025, revenue from two customers of the essential item segment represented approximately ₹ 2,407.46 Lakhs and ₹ 2,267.40 Lakhs of the total revenue.

For the Half year ended September 2024, revenue from one customers of the essential item segment represented approximately ₹ 3,008.69 Lakhs of the total revenue.

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

For Integra Essentia Limited

Deepak Kumar Gupta

Whole Time Director cum CEO

DIN: 00057003



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 and Half Yearly 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 unaudited Standalone financial results of Integra Essentia Limited for the quarter and half year ended 30th Sep, 2025 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results prepared in accordance with applicable Ind AS 34 and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A K BHARGAV & CO.

Chartered Accountants

FRN: 034063N

**CA ARUN KUMAR BHARGAV
(PROPRIETOR)**

M. No: 548396

UDIN: 25548396BMJAXG9622

Place: New Delhi

Date: 29.10.2025

INTEGRA ESSENTIA LIMITED

CIN: L74110DL2007PLC396238

REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034
Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30th September 2025

(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	12,067.36	7,873.45	13,110.34	19,940.82	21,716.36	44,172.80
Other Income	89.11	114.61	15.64	203.72	219.24	672.40
Total Income	12,156.47	7,988.07	13,125.98	20,144.54	21,935.60	44,845.19
EXPENSES						
Purchases of Stock-in-Trade	12,233.39	7,678.39	13,136.80	19,911.79	21,457.51	43,013.92
Change in inventory of finished goods, work in progress and stock in	(567.93)	(0.13)	(349.45)	(568.07)	(351.08)	-
Employee Benefits Expense	16.36	18.94	19.04	35.30	38.42	80.71
Finance Costs	75.78	61.91	21.19	137.69	35.16	152.66
Depreciation and Amortisation Expense	92.33	91.29	98.60	183.62	178.83	385.35
Other Expenses	147.74	73.48	134.52	221.23	196.91	559.62
Total Expenses	11,997.67	7,923.89	13,060.71	19,921.56	21,555.74	44,192.26
Profit Before Exceptional Items and Tax	158.80	64.18	65.27	222.98	379.85	652.93
Exceptional Items	-	-	-	-	-	-
Profit/ (Loss) Before Tax	158.80	64.18	65.27	222.98	379.85	652.93
Tax Expense/(Benefits)						
Current Tax	19.31	16.15	(9.26)	35.47	63.91	154.50
Deferred Tax	32.10	(11.03)	26.02	21.07	31.17	55.32
Tax related to previous year	-	4.93	-	4.93	-	28.56
Profit/(Loss) for the period	107.39	54.13	48.51	161.52	284.77	414.55
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	0.63	0.05	0.19	0.69	1.70	2.41
Items that will be reclassified to profit and loss account (net of tax)						
Total Comprehensive Income for the period	108.03	54.18	48.70	162.20	286.47	416.96
Paid up equity share capital	10,676.91	10,676.91	10,676.90	10,676.91	10,676.90	10,676.91
Other Equity excluding Revaluation Reserves						6,297.87
Earnings per Equity Share of ₹ 1 each						
Basic	0.01	0.01	0.00	0.02	0.03	0.04
Diluted	0.01	0.01	0.00	0.02	0.03	0.04

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

b) The above 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 29th October 2025. The Statutory Auditor of the Company has issued the limited review report on above financial results of the company for the Quarter & Half Year ended 30 September 2025 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

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

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

e) 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.

f) 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.

g) 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: 29th October 2025

INTEGRA ESSENTIA LIMITED**CIN: L74110DL2007PLC396238****REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034****Unaudited Standalone Balance Sheet as at 30th September 2025****(All figures are in lakhs except otherwise stated)**

Particulars	As at 30 September 2025	As at 31 March 2025
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	3,320.10	3,458.76
b) Investment Property	1,771.92	1,816.27
c) Financial Assets		
(i) Investments	2,904.25	2,904.25
(ii) Loans	1,548.42	3,495.39
(iii) Other	1.03	0.97
d) Other non current assets	10.73	10.69
	9,556.45	11,686.34
Current Assets		
a) Inventories	568.07	-
b) Financial Assets		
(i) Trade Receivables	10,770.12	6,742.28
(ii) Cash and Cash Equivalents	2.36	11.23
(iii) Loans	214.96	484.98
(iv) Other	5.60	5.60
c) Other Current Assets	4,612.77	3,175.47
	16,173.89	10,419.57
Total Assets	25,730.34	22,105.90
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	10,676.91	10,676.91
b) Other Equity	6,460.07	6,297.87
	17,136.98	16,974.78
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	844.83	433.58
b) Provisions	1.76	2.39
c) Deferred tax liabilities (net)	101.58	80.51
d) Other non Current Liabilities	12.44	13.57
	960.60	530.04
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	3,130.75	2,207.58
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	0.19	41.92
total outstanding dues of creditors other than Micro & Small Enterprises	4,006.30	1,689.97
(iii) Other financial liabilities	45.55	323.21
b) Other Current Liabilities	259.76	183.91
c) Provisions	0.01	0.01
d) Current Tax Liabilities (Net)	190.20	154.49
	7,632.75	4,601.08
Total Equity and Liabilities	25,730.34	22,105.90

For Integra Essentia Limited**Deepak Kumar Gupta****Whole Time Director cum CEO****DIN: 00057003**

Place: Delhi

Date: 29th October 2025

INTEGRA ESSENTIA LIMITED**CIN: L74110DL2007PLC396238****REGD OFF: 607, 6th Floor, Pearls Best Height -II, Netaji Subhash Place, North West Delhi, Delhi, India, 110034****Unaudited Standalone Cash Flow Statement for the Half year ended 30th September 2025****(All figures are in lakhs except otherwise stated)**

Particulars	For the period Sept 2025	For the year 2024-25
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	222.98	652.93
Adjustment for :		
Depreciation & Amortisation Expense	183.59	385.35
Interest Income	(88.81)	(422.16)
Interest Expense	137.69	152.66
Rental Income	(97.20)	(159.60)
Adjustment of IndAS	0.69	-
Operating Profit before working Capital Changes :	358.93	609.18
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(1,437.34)	(1,420.68)
(Increase)/decrease in Other Non Current Assets	(0.07)	(0.10)
(Increase)/decrease in Trade Receivables	(4,027.84)	(2,838.56)
Increase/(decrease) in Other current Liabilities	(203.57)	(2,157.99)
(Increase)/decrease in Inventories	(568.07)	-
Increase/(decrease) in Trade payables	2,274.61	(2,936.46)
Cash generated from Operations :	(3,603.35)	(8,744.61)
Direct Taxes Paid	(4.70)	(368.39)
Net Cash flow from/(used in) Operating Activities	(3,608.04)	(9,113.00)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(0.57)	(1,881.16)
Movement in Investments	-	658.78
Rental Income	97.20	159.60
Movement in Loans	2,216.99	2,951.70
Interest Received	88.81	422.16
Net Cash flow from/(used in) Investing Activities	2,402.44	2,311.08
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium	-	4,866.72
Proceeds from/ (repayment of) Borrowings	1,334.43	1,903.49
Interest Paid	(137.69)	(152.66)
Net Cash flow from/(used) in Financing Activities	1,196.74	6,617.56
Net Increase/Decrease in Cash & Cash Equivalents	(8.87)	(184.36)
Cash & Cash equivalents at the beginning of the year	11.23	195.59
Cash & Cash equivalents at the end of the year	2.36	11.23
Components of Cash and Cash Equivalents	2.36	11.23

For Integra Essentia Limited**Deepak Kumar Gupta****Whole Time Director cum CEO****DIN: 00057003**

Place: Delhi

Date: 29th October 2025

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 Half Year Ended 30th September 2025****(All figures are in lakhs except otherwise stated)****Notes forming part of the Unaudited Standalone financial statements for the Quarter and Half Year Ended 30th September 2025****47. 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			Half Year Ended		Year Ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
Particulars						
Dealing in Essential Items	11,857.44	7,746.73	11,478.43	19,604.17	18,751.09	40,492.49
Trading Division - Infrastructure	209.93	126.72	1,631.92	336.65	2,965.27	3,680.30
Total	12,067.36	7,873.45	13,110.34	19,940.82	21,716.36	44,172.80
2. Segment Results before tax and interest						
Particulars						
Dealing in Essential Items	401.64	193.93	296.63	595.57	508.44	1,047.08
Trading Division - Infrastructure	0.27	1.27	26.36	1.54	101.49	111.80
Sub Total	401.91	195.19	322.99	597.10	609.93	1,158.87
Less: Finance Cost	75.78	61.91	21.19	137.69	35.16	152.66
Add: Other Income	89.11	114.61	15.64	203.72	219.24	672.40
Less: Expenses	256.43	183.72	252.17	440.15	414.16	1,025.68
Profit before tax	158.80	64.18	65.27	222.98	379.85	652.93
Less: Tax expenses	51.41	10.05	16.76	61.46	95.08	238.38
Net profit for the year	107.39	54.13	48.51	161.52	284.77	414.55

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

Segment assets and liabilities

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

Major customers

For the quarter ended September 2025, revenue from three customers of the essential item segment represented approximately ₹ 1,768.85 Lakhs, ₹1,413.80 Lakhs, and ₹ 1307.97 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 quarter ended September 2024, revenue from two customers of the essential item segment represented approximately ₹ 2,261.85 Lakhs and ₹ 1483.96 Lakhs of the total revenue.

For the Half year ended September 2025, revenue from two customers of the essential item segment represented approximately ₹ 2,407.46 Lakhs and ₹ 2,267.40 Lakhs of the total revenue.

For the Half year ended September 2024, revenue from one customers of the essential item segment represented approximately ₹ 3,008.69 Lakhs of the total revenue.

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

For Integra Essentia Limited**Deepak Kumar Gupta****Whole Time Director cum CEO****DIN: 00057003**