

October 31, 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 to be held on Saturday, October 31, 2026

Ref: Unaudited Financial Results for the quarter and half year ended September 30, 2026

Dear Sir/Ma'am,

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., Saturday, October 31, 2026, at the registered office of the Company, has considered and approved the Unaudited Financial Results for the quarter and half year ended September 30, 2026.

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 6:20 P.M. and concluded at 09:30 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
Whole -Time Director cum CEO
DIN: 00057003



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, 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 September 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 September 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.



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: 26548396NHZZYZ3791

Place: New Delhi

Date: 31.10.2026

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 Standalone Financial Results for the Quarter and Half Year Ended 30th September 2026
(All figures are in lakhs except otherwise stated)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	14,197.02	11,190.83	12,067.36	25,387.85	19,940.82	47,361.63
Other Income	108.09	111.24	89.11	219.33	203.72	670.58
Total Income	14,305.11	11,302.07	12,156.47	25,607.17	20,144.54	48,032.22
EXPENSES						
Purchases of Stock-in-Trade	13,671.81	10,230.72	12,233.39	23,902.54	19,911.79	47,125.23
Change in inventory of finished goods, work in progress and stock in trade	148.09	761.57	(567.93)	909.66	(568.07)	(981.67)
Employee Benefits Expense	9.91	10.66	16.36	20.57	35.30	63.50
Finance Costs	93.71	88.11	75.78	181.82	137.69	324.68
Depreciation and Amortisation Expense	21.39	24.83	92.33	46.22	183.62	239.90
Other Expenses	194.34	97.22	147.74	291.56	221.23	1,203.34
Total Expenses	14,139.26	11,213.11	11,997.67	25,352.37	19,921.56	47,974.98
Profit Before Exceptional Items and Tax	165.85	88.96	158.80	254.81	222.98	57.24
Exceptional Items	-	-	-	-	-	-
Profit/ (Loss) Before Tax	165.85	88.96	158.80	254.81	222.98	57.24
Tax Expense/(Benefits)						
Current Tax	22.55	-	19.31	22.55	35.47	49.15
Deferred Tax	144.16	84.93	32.10	229.08	21.07	(30.37)
Tax related to previous year	1.33	1.99	-	3.32	4.93	4.93
Profit/(Loss) for the period	(2.19)	2.04	107.39	(0.15)	161.52	33.54
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	(0.01)	0.05	0.63	0.05	0.69	1.34
Items that will be reclassified to profit and loss account (net of tax)						
Total Comprehensive Income for the period	(2.20)	2.09	108.03	(0.11)	162.20	34.88
Paid up equity share capital	17,552.83	17,552.83	10,676.91	17,552.83	10,676.91	10,676.91
Other Equity excluding Revaluation Reserves						6,326.25
Earnings per Equity Share of ₹ 1 each						
Basic	(0.00)	0.00	0.01	(0.00)	0.02	0.00
Diluted	(0.00)	0.00	0.01	(0.00)	0.02	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			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
Profit before tax	165.85	88.96	158.80	254.81	222.98	57.24
Add/(Less): Remeasurement gain and loss	30.07	1.21	-	31.28	-	262.18
Profit of the company excluding remeasurement gain and losses	195.92	90.16	158.80	286.08	222.98	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 31st October 2026. 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 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.

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 of ₹25.00 lakh incurred in connection with the right issue of shares have been adjusted against Other Equity during the quarter ended 30 September 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) INVESTOR COMPLAINTS

n) INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	0
Received during the quarter	2
Disposed off during the quarter	2
Remaining unresolved at the end of the quarter	0

For Integra Essentia Limited

DEEPAK
KUMAR GUPTA

Deepak Kumar Gupta
Whole Time Director cum CEO
DIN: 00057003

Place: Delhi
Date: 31st October 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 Half Year Ended 30th September 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			Half Year Ended		Year Ended
Particulars	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
Dealing in Essential Items	10,941.69	9,010.87	11,857.44	19,952.56	19,604.17	45,274.91
Trading Division - Infrastructure	3,255.32	2,179.96	209.93	5,435.28	336.65	2,086.72
Total	14,197.02	11,190.83	12,067.36	25,387.85	19,940.82	47,361.63
2. Segment Results before tax and interest						
Particulars						
Dealing in Essential Items	358.24	185.51	401.64	543.75	595.57	1,204.97
Trading Division - Infrastructure	18.88	13.02	0.27	31.89	1.54	13.11
Sub Total	377.11	198.53	401.91	575.65	597.10	1,218.08
Less: Finance Cost	93.71	88.11	75.78	181.82	137.69	324.68
Add: Other Income	108.09	111.24	89.11	219.33	203.72	670.58
Less: Expenses	225.64	132.71	256.43	358.35	440.15	1,506.74
Profit before tax	165.85	88.96	158.80	254.81	222.98	57.24
Less: Tax expenses	168.04	86.92	51.41	254.96	61.46	23.70
Net profit for the year	(2.19)	2.04	107.39	(0.15)	161.52	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 Sept 2026, revenue from One customers of the essential item segment represented approximately ₹ 1,895.59 Lakhs of the total revenue.

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 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 Half year ended September 2026, 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 2025, revenue from One customers of the essential item segment represented approximately ₹ 2,641.08 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: 31st October 2026**

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 2026****(All figures are in lakhs except otherwise stated)**

Particulars	As at 30 September 2026	As at 31 March 2026
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	6.38	50.88
b) Investment Property	1,685.62	1,727.81
c) Financial Assets		
(i) Investments	1,123.09	1,131.71
(ii) Loans	-	3.39
(iii) Other	6.84	6.47
d) Deferred Tax Asset(Net)	-	-
d) Other non current assets	10.65	10.65
	2,832.58	2,930.91
Current Assets		
a) Inventories	72.01	981.67
b) Financial Assets		
(i) Trade Receivables	21,664.81	13,608.30
(ii) Cash and Cash Equivalents	2.90	4.41
(iii) Loans	2,077.78	1,421.33
(iv) Asset Classified as held for sale	3,257.71	3,257.71
(v) Other	0.25	0.25
c) Other Current Assets	5,343.65	2,809.87
	32,419.11	22,083.54
Total Assets	35,251.69	25,014.45
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	17,552.83	10,676.91
b) Other Equity	9,308.06	6,326.25
	26,860.90	17,003.16
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	987.47	572.21
b) Provisions	1.22	1.18
c) Deferred tax liabilities (net)	280.03	50.94
d) Other non Current Liabilities	10.17	11.31
	1,278.88	635.63
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	3,206.32	3,788.62
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	41.99	157.59
total outstanding dues of creditors other than Micro & Small Enterprises	2,788.35	2,724.94
(iii) Other financial liabilities	338.77	282.05
b) Other Current Liabilities	713.43	372.86
c) Provisions	0.03	0.00
d) Current Tax Liabilities (Net)	23.02	49.60
	7,111.91	7,375.66
Total Equity and Liabilities	35,251.69	25,014.45

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 2026

(All figures are in lakhs except otherwise stated)

Particulars	For the Period 30th Sept 26	For the year 2025-26
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	254.81	57.24
Adjustment for :		
Depreciation & Amortisation Expense	46.18	239.90
Items that will be not reclassified to profit and loss account (net of tax)	0.06	1.79
Items that will be reclassified to profit and loss account (net of tax)	(0.02)	(0.45)
Prior Period Items	-	15.81
Unrealised Loss	31.28	-
Profit on Sale of Fixed Assets	(2.16)	
Interest Income	(75.90)	(253.79)
Interest Expense	173.52	314.50
Rental Income	(101.12)	(194.40)
Operating Profit before working Capital Changes :	326.66	180.60
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(2,533.78)	365.64
(Increase)/decrease in Other Non Current Assets	(0.37)	(0.13)
(Increase)/decrease in Trade Receivables	(8,056.51)	(6,866.01)
Increase/(decrease) in Other current Liabilities	598.73	(170.04)
(Increase)/decrease in Inventories	909.66	(981.67)
Increase/(decrease) in Trade payables	(52.19)	1,329.65
Cash generated from Operations :	(8,807.81)	(6,141.97)
Direct Taxes Paid	(254.96)	(23.70)
Net Cash flow from/(used in) Operating Activities	(9,062.77)	(6,165.67)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(0.32)	(1.19)
Proceeds from sale of property, plant and equipment	43.00	
Movement in Investments	(22.66)	1,772.54
Rental Income	101.12	194.40
Movement in Loans	(653.06)	2,555.66
Movement Bank Deposit not considered as cash & cash equivalent		-
Interest Received	75.90	253.79
Net Cash flow from/(used in) Investing Activities	(456.03)	4,775.20
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium		-
Proceeds from/ (repayment of) Borrowings	(167.04)	1,719.67
Proceeds from issue of Right Issue including Securities Premium	9,970.09	-
Right issue expenses	(112.25)	(21.50)
Interest Paid	(173.52)	(314.50)
Net Cash flow from/(used) in Financing Activities	9,517.29	1,383.68
Net Increase/Decrease in Cash & Cash Equivalents	(1.51)	(6.80)
Cash & Cash equivalents at the beginning of the year	4.41	11.21
Cash & Cash equivalents at the end of the year	2.90	4.41
Components of Cash and Cash Equivalents	2.90	4.41



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 2026 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. Basis for Qualified Conclusion

- a. The Company has investments amounting to ₹8.50 crore as at September 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 September 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.

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.

6. Other Matters

The accompanying Statement includes the unaudited interim financial results and other financial information of an associate, M/s Brewtus Beverages Pvt. Ltd., whose unaudited interim financial results reflect a loss of ₹0.22 lakhs and other comprehensive income/(loss) of ₹Nil for the half year ended 30 September 2026. These financial results have been certified by the management of the associate and furnished to us. Our conclusion on the Statement, insofar as it relates to the amounts and disclosures pertaining to the said associate, is based solely on the unaudited interim financial results certified by its management. Our conclusion is not modified in respect of this matter.

For A. K. Bhargav & CO.
Chartered Accountants

FRN: 034063N


(CA. ARUN KUMAR BHARGAV)

PROPRIETOR

M. No. 548396

UDIN: 26548396OUIQHC5684

Place: New Delhi

Date: 31.10.2026

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

Email Id – caarunbhargav17@gmail.com

Albhargav17@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 Consolidated Financial Results for the Quarter and Half Year Ended 30th September 2026						
(All figures are in lakhs except otherwise stated)						
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from Operations	14,197.02	11,190.83	12,067.36	25,387.85	19,940.82	47,361.63
Other Income	108.09	111.24	89.11	219.33	203.72	670.58
Total Income	14,305.11	11,302.07	12,156.47	25,607.17	20,144.54	48,032.22
EXPENSES						
Purchases of Stock-in-Trade	13,671.81	10,230.72	12,233.39	23,902.54	19,911.79	47,125.23
Change in inventory of finished goods, work in progress and stock in trade	148.09	761.57	(567.93)	909.66	(568.07)	(981.67)
Employee Benefits Expense	9.91	10.66	16.36	20.57	35.30	63.50
Finance Costs	93.71	88.11	75.78	181.82	137.69	324.68
Depreciation and Amortisation Expense	21.39	24.83	92.33	46.22	183.62	239.90
Other Expenses	194.34	97.22	147.74	291.56	221.23	1,203.34
Total Expenses	14,139.26	11,213.11	11,997.67	25,352.37	19,921.56	47,974.98
Profit Before Exceptional Items and Tax	165.85	88.96	158.80	254.81	222.98	57.24
Exceptional Items	-	-	-	-	-	-
Share in Profit (Loss) in Associate Entity accounted for Using Equity Method	(0.07)	(0.14)	2.11	(0.22)	2.58	(1.42)
Profit/(Loss) Before Tax	165.77	88.81	160.91	254.59	225.56	55.81
Tax Expense/(Benefits)						
Current Tax	22.55	-	19.84	22.55	36.11	48.79
Deferred Tax	144.16	84.93	32.10	229.08	21.07	(30.37)
Tax related to previous year	1.33	1.99	-	3.32	4.93	4.93
Profit/(Loss) for the period	(2.26)	1.89	108.97	(0.37)	163.45	32.47
Other Comprehensive Income						
Items that will be not reclassified to profit and loss account (net of tax)	(0.01)	0.05	0.63	0.05	0.69	1.34
Items that will be reclassified to profit and loss account (net of tax)						
Total Comprehensive Income for the period	(2.27)	1.94	109.60	(0.33)	164.13	33.81
Paid up equity share capital	17,552.83	17,552.83	10,676.91	17,552.83	10,676.91	10,676.91
Other Equity excluding Revaluation Reserves						6,315.29
Earnings per Equity Share of ₹ 1 each						
Basic	(0.00)	0.00	0.01	(0.00)	0.02	0.00
Diluted	(0.00)	0.00	0.01	(0.00)	0.02	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			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
Profit before tax	165.77	88.81	160.91	254.59	225.56	55.81
Add/(Less): Remeasurement gain and loss	30.07	1.21	-	31.28	-	262.18
Profit of the company excluding remeasurement gain and losses	195.84	90.02	160.91	285.86	225.56	317.99
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 31st October 2026. 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 2026 in term of the Regulation 33 of the SEBI (LODR) Regulations, 2015.						
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 of ₹25.00 lakh incurred in connection with the right issue of shares have been adjusted against Other Equity during the quarter ended 30 September 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) INVESTOR COMPLAINTS						
Pending at the beginning of the quarter	0					
Received during the quarter	2					
Disposed off during the quarter	2					
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: 31st October 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 Half Year Ended 30th September 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			Half Year Ended		Year Ended
Particulars	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
Dealing in Essential Items	10,941.69	9,010.87	11,857.44	19,952.56	19,604.17	45,274.91
Trading Division - Infrastructure	3,255.32	2,179.96	209.93	5,435.28	336.65	2,086.72
Total	14,197.02	11,190.83	12,067.36	25,387.85	19,940.82	47,361.63
2. Segment Results before tax and interest						
Particulars						
Dealing in Essential Items	358.24	185.51	401.64	543.75	595.57	1,204.97
Trading Division - Infrastructure	18.88	13.02	0.27	31.89	1.54	13.11
Sub Total	377.11	198.53	401.91	575.65	597.10	1,218.08
Less: Finance Cost	93.71	88.11	75.78	181.82	137.69	324.68
Add: Other Income	108.09	111.24	89.11	219.33	203.72	670.58
Less: Expenses	225.64	132.71	256.43	358.35	440.15	1,506.74
Profit before tax	165.85	88.96	158.80	254.81	222.98	57.24
Share in Profit (Loss) in Associate Entity	(0.07)	(0.14)	2.11	(0.22)	2.58	(1.42)
Less: Tax expenses	168.04	86.92	51.94	254.96	62.11	23.34
Net profit for the year	(2.26)	1.89	108.97	(0.37)	163.45	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 Sept 2026, revenue from One customers of the essential item segment represented approximately ₹ 1,895.59 Lakhs of the total revenue.

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 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 Half year ended September 2026, revenue from One customers of the essential item segment represented approximately ₹ 2,641.08 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 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: 31st October 2026**

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 2026

(All figures are in lakhs except otherwise stated)

Particulars	As at 30 September 2026	As at 31 March 2026
ASSETS		
Non-Current Assets		
a) Property, Plant and Equipment	6.38	50.88
b) Investment Property	1,685.62	1,727.81
c) Financial Assets		
(i) Investments	1,110.49	1,119.33
(ii) Loans	-	3.39
(iii) Other	6.84	6.47
d) Deferred Tax Asset(Net)	-	-
d) Other non current assets	10.65	10.65
	2,819.98	2,918.53
Current Assets		
a) Inventories	72.01	981.67
b) Financial Assets		
(i) Trade Receivables	21,664.81	13,608.30
(ii) Cash and Cash Equivalents	2.90	4.41
(iii) Loans	2,077.78	1,421.33
(iv) Asset Classified as held for sale	3,257.71	3,257.71
(v) Other	0.25	0.25
c) Other Current Assets	5,343.65	2,809.87
	32,419.11	22,083.54
Total Assets	35,239.09	25,002.07
EQUITY AND LIABILITIES		
Equity		
a) Equity Share Capital	17,552.83	10,676.91
b) Other Equity	9,295.46	6,315.29
	26,848.29	16,992.20
LIABILITIES		
Non-Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	987.47	572.21
b) Provisions	1.22	1.18
c) Deferred tax liabilities (net)	280.03	50.94
d) Other non Current Liabilities	10.17	11.31
	1,278.88	635.63
Current Liabilities		
a) Financial Liabilities		
(i) Borrowings	3,206.32	3,788.62
(ii) Trade Payables		
total outstanding dues of Micro & Small Enterprises	41.99	157.59
total outstanding dues of creditors other than Micro & Small Enterprises	2,788.35	2,724.94
(iii) Other financial liabilities	338.77	244.18
b) Other Current Liabilities	713.43	372.86
c) Provisions	0.03	0.00
d) Current Tax Liabilities (Net)	23.02	86.05
	7,111.91	7,374.24
Total Equity and Liabilities	35,239.09	25,002.07

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 2026

(All figures are in lakhs except otherwise stated)

Particulars	For the Period 30th Sept 26	For the year 2025-26
Cash Flow from Operating Activities		
Net Profit/(Loss) before Tax	254.59	55.81
Adjustment for :		
Depreciation & Amortisation Expense	46.18	239.90
Items that will be not reclassified to profit and loss account (net of tax)	0.06	1.79
Items that will be reclassified to profit and loss account (net of tax)	(0.02)	(0.45)
Prior Period Items	-	15.81
Adjustment in Associates Profit	(1.43)	(0.79)
Unrealised Loss	31.28	-
Profit on Sale of Fixed Assets	(2.16)	-
Interest Income	(75.90)	(253.79)
Interest Expense	173.52	314.50
Rental Income	(101.12)	(194.40)
Operating Profit before working Capital Changes :	325.01	178.38
Movements in Working Capital :		
(Increase)/decrease in Other current Assets	(2,533.78)	365.64
(Increase)/decrease in Other Non Current Assets	(0.37)	(0.13)
(Increase)/decrease in Trade Receivables	(8,056.51)	(6,866.01)
Increase/(decrease) in Other current Liabilities	600.16	(170.40)
(Increase)/decrease in Inventories	909.66	(981.67)
Increase/(decrease) in Trade payables	(52.19)	1,329.65
Cash generated from Operations :	(8,808.03)	(6,144.56)
Direct Taxes Paid	(254.96)	(23.34)
Net Cash flow from/(used in) Operating Activities	(9,062.99)	(6,167.90)
Cash Flow from Investing Activities		
Purchase of property, plant and equipment including CWIP	(0.32)	(1.19)
Proceeds from sale of property, plant and equipment	43.00	
Movement in Investments	(22.44)	1,774.76
Rental Income	101.12	194.40
Movement in Loans	(653.06)	2,555.66
Movement Bank Deposit not considered as cash & cash equivalent		-
Interest Received	75.90	253.79
Net Cash flow from/(used in) Investing Activities	(455.81)	4,777.42
Cash Flow from Financing Activities		
Proceeds from issue of Share Capital including Securities Premium		-
Proceeds from/ (repayment of) Borrowings	(167.04)	1,719.67
Proceeds from issue of Right Issue including Securities Premium	9,970.09	-
Right issue expenses	(112.25)	(21.50)
Interest Paid	(173.52)	(314.50)
Net Cash flow from/(used) in Financing Activities	9,517.29	1,383.68
Net Increase/Decrease in Cash & Cash Equivalents	(1.51)	(6.81)
Cash & Cash equivalents at the beginning of the year	4.41	11.21
Cash & Cash equivalents at the end of the year	2.90	4.41
Components of Cash and Cash Equivalents	2.90	4.41