



**Senthil**

**INFOTEK LIMITED**

(Formerly Senthil Agrotech Limited)

Regd. & Head Office :

157, Dhanalakshmi Society, Mahendra Hills, East Marredpally,

Secunderabad - 500 026, Telangana, INDIA.

Phone/Fax : +91-40-27731375

CIN : L72200TG1997PLC026943

www.senthilinfo.com, e-mail: senthilinfoteklimited@yahoo.com.

**29-MAY-2023**

**The General Manager**  
**Department of Corporate Services,**  
**BSE Limited,**  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort, Mumbai-400001

**Re: Outcome of Board Meeting held on 29.05.2023**  
**Ref: Scrip Code: 531980**

Dear Sir,

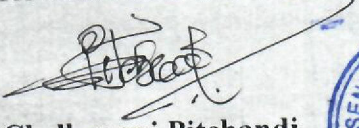
We are enclosing herewith the following documents towards continuous listing compliance for the quarter and year ended 31<sup>st</sup> March, 2023;

1. Audited Financial Results in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31<sup>st</sup> March, 2023.
2. Auditor's Report on the Financial Results for the quarter and year ended 31<sup>st</sup> March, 2023 as issued by the Auditors.
3. Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
4. Compliance Certificate under Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

This is for your information and records, in compliance with the Regulation 30 read with Para a of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

yours truly,  
for **SENTHIL INFOTEK LIMITED,**

  
**Chellamani Pitchandi**  
Managing Director  
DIN: 01256061  
Encl: As above







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**AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 st MARCH 2023**

Rs. In lakhs

	Particulars	Quarter ended	Quarter ended	Quarter ended	Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un audited	Audited	Audited	Audited
1	(a) Income from operations	3.50	2.10	1.01	11.75	10.76
	(b) Other operating Income	0.00	0.00	0.00	0.00	0.00
	Total Income from operations	3.50	2.10	1.01	11.75	10.76
2	Expenditure:					
	a) Cost of Materials Consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchases of Stock in Trade	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods work in progress and stock in trade	0.00	0.00	0.00	0.00	0.00
	d) Employee benefits expense	0.59	0.30	0.06	4.04	4.31
	e) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	f) Power & Fuel	0.00	0.00	0.00	0.00	0.00
	g) Other Expenses	2.91	2.18	2.07	9.09	8.42
	Total expenses	3.50	2.48	2.13	13.13	12.73
3	Profit / (Loss) from operations before other income, finance costs & exceptional items(1-2)	0.00	(0.38)	(1.12)	(1.38)	(1.97)
4	Other Income	0.13	0.58	0.85	1.97	2.86
5	Profit / (Loss) from ordinary activities before finance costs & exceptional items (3+4)	0.13	0.20	(0.27)	0.59	0.89
6	Finance costs	0.00	0.00	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5-6)	0.13	0.20	(0.27)	0.59	0.89
8	Expenses relating to prior years	0	0	0	0	0
9	Profit / (Loss) from ordinary activities before Tax(7+8)	0.13	0.20	(0.27)	0.59	0.89
10	Tax expense:					
	a) Current tax	0.14	0	0.23	0.14	0.23
	b) Fringe Benefit Tax	0	0	0	0	0
	c) Deferred tax (Asset)/Liability	0	0	0	0	0
11	Net profit / (Loss) from ordinary activities after tax(9-10)	(0.01)	0.20	(0.50)	0.45	0.66
12	Extraordinary items (net of tax expenses)	0	0	0.00	0	0.00
13	Net Profit / (Loss) for the period(11-12)	(0.01)	0.20	(0.50)	0.45	0.66
14	Share of Profit/(Loss) of Associates					
15	Net profit(+)/Loss(-)for the period (13-14)					
16	Paid-up equity share capital (Face value per share Rs.10/-)	505	505	505	505	505
17	Reserves excluding revaluation reserves as per Balance Sheet of previous accounting year	-	-	-	-	-
18	Earning per share before and after extraordinary items (Rs.)					
a	Basic and diluted EPS before extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.00)	0.00	(0.01)	0.01	0.01
b	Basic and diluted EPS after extraordinary items for the period, for the year to date and for the previous year (not to be annualized)	(0.00)	0.00	(0.01)	0.01	0.01

**Notes:-**

- The above Standalone financial results were reviewed and recommended by the Audit committee, later approved by the Board of Directors of the Company in their respective meetings held on 29-05-2023. The Statutory have conducted the audit and have expressed unmodified opinion the financial statements.
- The figures for corresponding previous year have been regrouped/reclassified wherever necessary to make them comparable with the present results.
- The figures for quarter ended March 31, 2023 & March 31, 2022 are balancing figures between the audited figures of the full financial year and the published figures for the nine months period ended on 31.12.2023 and 31.12.2022.
- These financial results have been compiled from the related interim financial information which has been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. These financial results have been prepared pursuant to the requirements of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and comply with the disclosure requirements contained therein. The financial results for the year ended March 31, 2023 have been audited by the statutory auditors of the Company.
- The Chairman and the Managing Director of the Company has been identified as the Chief Operating Decision Maker (CODM) as defined by IND AS 108, "Operating Segment". The Company operates in one segment only; accordingly, segment information has not been separately disclosed.





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### Part II

	Particulars	Quarter ended	Quarter ended	Quarter ended	Year ended	Year ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
A	<b>Particulars of share holding</b>					
	1) Public Shareholding:					
	- Number of shares	1,807,000	1,807,000	1,807,000	1,807,000	1,807,000
	- Percentage of shareholding	35.78	35.78	35.78	35.78	35.78
	2) Promoters and Promoter Group Share Holding					
	(a) Pledged /Encumbered					
	- Number of Shares	0	0	0	0	0
	- Percentage of shares(as a % of the total shareholding of promoter and Promoter Group)	0	0	0	0	0
	- Percentage of shares(as a % of the total share capital of the Company)	0	0	0	0	0
	b) Non-encumbered					
B	- Number of Shares	3,243,000	3,243,000	3,243,000	3,243,000	3,243,000
	- Percentage of shares(as a % of the total shareholding of promoter and Promoter Group)	64.22	64.22	64.22	64.22	64.22
	- Percentage of shares(as a % of the total share capital of the Company)	64.22	64.22	64.22	64.22	64.22
	<b>Investor Complaints</b>					
	1. Pending at the beginning of the quarter					
	2. Received during the quarter					
	3. Disposed of during the quarter					
	4. Remaining unresolved at the end of the quarter					

By Order of the Board

For SENTHIL INFOTEK LIMITED

C.PITCHANDI  
MANAGING DIRECTOR  
DIN: 01256061

Place: Secunderabad  
Date : 29-05-2023





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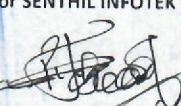
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<b>SENTHIL INFOTEK LIMITED</b>		
<b>CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023</b>		
<b>PARTICULARS</b>	<b>3/31/2023</b>	<b>3/31/2022</b>
<b>A.CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	0.58	0.89
add: Loss on sale of assets	0	0
Add: Depreciation	0	0
Less: Interest Received	1.97	2.86
<b>Operating Profit before Working Capital Changes</b>	<b>(1.38)</b>	<b>(1.97)</b>
<b>Working Capital changes</b>		
Decrease/(Increase) in Trade Receivables	(11.75)	14.01
(Decrease)/Increase in other Current Liabilities & provisions	1.05	(0.24)
Decrease/Increase in loans and advances	0.00	149.35
Decrease/Increase in Other non- current Assets	0.04	(0.02)
Net Working Capital Changes	(10.66)	163.09
Net Cash flow after working capital changes	<b>(12.05)</b>	<b>161.13</b>
Add: Prior Period items		
Excess IT Adjustment	0.00	0.00
Net Cash flow from operating activities	<b>(12.05)</b>	<b>161.13</b>
<b>B.CASH FLOW FROM INVESTING ACTIVITIES</b>		
Interest Received	1.9671	2.86
Sale of Fixed Assets		
Purchase of Fixed Assets	(11.11)	(185.35)
Net Cash used in Investing Activities	<b>(9.14)</b>	<b>(182.49)</b>
<b>C.CASH FLOW FROM FINANCING ACTIVITIES</b>		
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	<b>(21.19)</b>	<b>(21.37)</b>
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	43.26	64.63
CASH & CASH EQUIVALENTS AT THE END OF THE YEAR	<b>22.07</b>	<b>43.26</b>
<p>By Order of the Board For SENTHIL INFOTEK LIMITED</p> <p>Place: Secunderabad Date : 29-05-2023</p> <p>  Cheffamani Pitchandi Managing Director DIN:- 01256061</p>		





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**AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31 st MARCH 2023**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT THE END OF THE YEAR**

	Rs.in Lakhs	
	As at 31-03-2023	As at 31-03-2022
<b>EQUITY AND LIABILITIES</b>		
<b>Share holders' Funds</b>		
Share Capital	505.00	505.00
Reserves and Surplus	(27.23)	(27.67)
	<b>477.77</b>	<b>477.33</b>
<b>Non-Current Liabilities</b>		
Long - term Borrowings	0.00	0.00
Long - term provisions	0.00	0.00
	<b>0.00</b>	<b>0.00</b>
<b>Current Liabilities</b>		
Short - term borrowings	0.00	0.00
Trade payables	0.00	0.00
Other current Liabilities	1.28	0.00
Short - term Provisions	0.39	0.48
	<b>1.67</b>	<b>0.48</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>479.44</b>	<b>477.81</b>
<b>ASSETS</b>		
<b>Non-current Assets</b>		
Fixed Assets		
Tangible Assets (net)	392.56	381.45
Intangible Assets	0.00	0.00
Long - term Loans & Advances	0.00	0.00
	<b>392.56</b>	<b>381.45</b>
<b>Current Assets</b>		
Inventories	0.00	0.00
Trade receivables	53.61	41.86
Cash and Cash Equivalents	22.07	43.26
Short- term Loans and Advances	0.00	0.00
Other Current Assets	11.20	11.24
	<b>86.88</b>	<b>96.36</b>
<b>TOTAL-ASSETS</b>	<b>479.44</b>	<b>477.81</b>

Notes:

1. The above results were reviewed by the Audit Committee held on the 29 th May and approved by the Board of Directors in their meeting held on 29 th May 2023
2. Previous period/years figures have been re-grouped where ever required.

By Order of the Board  
For SENTHIL INFOTEK LIMITED

C.PITCHANDI  
MANAGING DIRECTOR

Place: Secunderabad  
Date : May 29, 2023







# G M N RAO & CO

## Chartered Accountants

### INDEPENDENT AUDITOR'S REPORT

To  
The Members of  
**M/S. SENTHIL INFOTEK LIMITED**  
Secunderabad

#### Report on the Financial Statements

##### Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the State of Affairs of the Company as at 31<sup>st</sup> March 2023, the profit of the Company and Changes in Equity and its cash flows for the year ended on that date.

We have audited the accompanying financial statements of **M/S.SENTHIL INFOTEK LIMITED, Secunderabad** ('the Company'), which comprise the Balance Sheet as at 31<sup>st</sup> March, 2023, the Statement of Profit and Loss of the Company, the Statement of Changes in Equity and Cash Flow Statement of the Company for the year ended 31<sup>st</sup> March, 2023 and a summary of significant accounting policies and other explanatory information.

##### Basis For Opinion

We conducted our audit in accordance with the standards on Auditing specified under Section 143(10) of the Act. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

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

##### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon.

##### Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, standalone financial statements and our auditor's report thereon.

Address: H.No.12-13-424, Street No.1, Tarnaka, Secunderabad-500017  
Email:gmnr Raoandco@gmail.com, Mobile No.9000881365





Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

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

#### **Management's Responsibility for the Financial Statements.**

The Company's Board of Directors is responsible for the matters stated in Sec.134(5) of the Companies Act, 2013(the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flow of the company in accordance with the Accounting principles generally accepted in India, including the Indian Accounting Standards specified under Sec. 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibility:**

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

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

- Identify and assess the risks of material misstatement of the standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

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



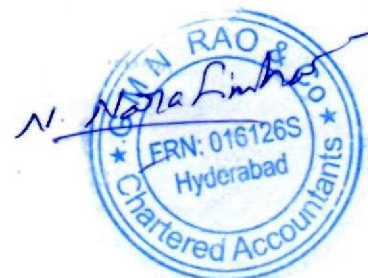


### **Report on other Legal and Regulatory Requirements**

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

#### **As required by Section 143 (3) of the Act, we report that:**

- a) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as appears from our examination of those books.
- c) The Balance Sheet, Statement of Profit and Loss, statement of changes in equity and Cash Flow Statement dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Sec. 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the Directors as on 31<sup>st</sup> March, 2023, taken on record by the Board of Directors, none of the Directors is disqualified as on 31<sup>st</sup> March, 2023, from being appointed as directors in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in 'Annexure B'.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.
  - i. The company does not have any pending litigations which would impact its financial position.
  - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
  - iii. There were no amounts which were required to be transferred to the Investor Education and protection Fund by the Company.
- iv. The Management has represented that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- v. The Management has represented, that, to the best of its knowledge and belief, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;





- vi. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.
- vii. The company has not declared or paid any dividend during the year in contravention of the provisions of section 123 of the Companies Act, 2013.



For G M N RAO & CO.,  
Chartered Accountants  
(Firm's Registration No. 0161265)

*N. Narasimha Rao*

N.NARASIMHA RAO  
Partner

(Membership No.233301)

UDIN: 23233301BGWNG4119

Secunderabad  
May 29, 2023



## ANNEXURE A TO THE AUDITOR'S REPORT

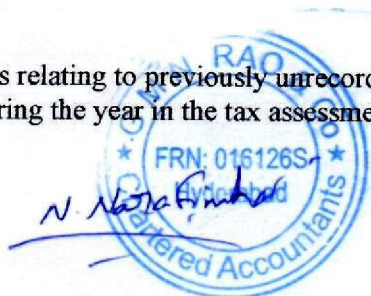
Annexure referred to in Paragraph 1 of section – Report on Other Legal and Regulatory Requirements of the Independent Auditor's Report of even date **M/S.SENTHIL INFOTEK LIMITED , Hyderabad ('the Company')** on the financial statements for the year ended March 31, 2023,

- i. In respect of fixed assets
  - (a) The company is maintaining proper records showing full particulars, including quantitative details and situation of fixed assets;
  - (b) As explained to us, all the fixed assets have been physically verified by the Management during the year. No material discrepancies were noticed on such verification.
  - (c) The title deeds of immovable properties are held in the name of the company.
  - (d) The company has not revalued its plant, property and equipment during the year under review.
  - (e) No Proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under, during the year under review.
- ii. In respect of its inventories, the company does not have any inventories at the end of the period and hence the clause (ii) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.
- iii. In respect of loans:

As informed to us, the company has not granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 189 of the Companies Act.
- iv. In our opinion and according to the information and explanations given to us, the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, are not applicable to the company.
- v. The company has not accepted any deposits during the year, and hence clause (v) of Companies (Auditor's Report) Order, 2020 is not applicable.
- vi. According to the information and explanations given to us, maintenance of cost records under Section 148(1) of the Companies Act, 2013 are not applicable to the company. Hence the clause (vi) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.
- vii. a) According to the information and explanations given to us and the records as produced and examined by us, in our opinion, the company is regular in depositing undisputed statutory dues including Income tax, Service tax, Customs Duty and other material statutory dues during the year by the company with the appropriate authorities. As explained to us, the company did not have any dues on account of Employee's State Insurance, Sales Tax, Excise duty, Wealth tax and Investor Education and Protection Fund.

According to the information and explanations given to us, no undisputed amounts payable in respect of Provident Fund, Income-tax, Service tax, Customs duty and other material statutory dues were in arrears as at 31 March 2023 for a period of more than six months from the period they became payable.

b) According to the information and explanations given to us, the company did not have any dues of excise duty, sales tax etc. with the appropriate authorities on account of dispute. As informed to us, the company did not have any dues on account of Wealth tax.
- viii. There were no transactions relating to previously unrecorded income that have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).





- ix. (a) The Company has not taken any loans or other borrowings from any lender. Hence reporting under clause 3(ix)(a) of the Order is not applicable.
- (b) In our opinion and according to the information and explanations given to us, the company has not been a declared wilful defaulter by any bank or financial institution or other lender.
- (c) In our opinion and according to the information and explanations given to us, the loans were applied for the purpose for which the loans were obtained.
- (d) In our opinion and according to the information and explanations given to us, there are no funds raised on short-term basis which have been utilised for long-term purposes.
- (e) In our opinion and according to the information and explanations given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) In our opinion and according to the information and explanations given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. a) In our opinion and according to the information and explanations given to us, the company has not raised any money by way of public offer or further public offer (including debt instruments). During the year under review, the company has not taken any term loans.
- b) During the year the Company has not made any preferential allotment or private placement of shares or convertible debentures (full or partly or optionally) and hence reporting under clause (x)(b) of Order is not applicable.
- xi. a) In our opinion and according to the information and explanations given to us, no fraud by the company or on the company by its officers or employees has been noticed or reported during the course of audit.
- b) To the best of our knowledge, no report under sub-section (12) of Section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.
- c) As represented to us by the Management, there were no whistle blower complaints received by the Company during the year and up to the date of this report.
- xii. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable.
- xiii. In our opinion and according to the information and explanations given to us the Company has not made any transaction with related parties under Section 177 and 188 of the Act. Hence clause (xiii) of the Companies (Auditor's Report) Order, 2020 is not applicable to the Company.
- xiv. According to the information and explanations given to us, the company has adequate internal control system commensurate with the size and nature of the business.





- xv. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its Directors and hence provisions of Section 192 of the Act are not applicable.
- xvi. (a) In our opinion, the Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Hence, reporting under clause 3(xvi)(a), (b) and (c) of the Order is not applicable.
- (b) In our opinion, there is no core investment company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the Order is not applicable. The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934
- xvii. The company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
- xviii. There has been no resignation of the statutory auditor during the year under review.
- xix. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due
- xx. According to the information and explanations given to us, clause 3(xx) of the Order is not applicable to the Company.



N.NARASIMHA RAO  
Partner  
(Membership No.233301)

UDIN: 23233301BBWNKG4119

Secunderabad  
May 29, 2023



## **Annexure B to the Auditors' Report**

### **Report on the Internal Financial Controls under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 ('the Act')**

We have audited the internal financial controls over financial reporting of **M/S.SENTHIL INFOTEK LIMITED, Secunderabad** ('the Company') as of 31 March 2023 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

#### **Management's Responsibility for Internal Financial Controls**

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

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the 'Guidance Note') and the Standards on Auditing, issued by ICAI and deemed to be prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

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

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





### **Meaning of Internal Financial Controls over Financial Reporting**

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

### **Inherent Limitations of Internal Financial Controls over Financial Reporting**

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

### **Opinion**

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2023, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For G M N RAO & CO.,  
Chartered Accountants  
(Firm's Registration No. 016126S)  
FRN: 016126S  
Hyderabad  
N.NARASIMHA RAO  
Partner  
(Membership No.233301)  
UDIN:- 23233301BGWN1K64119

Secunderabad  
May 29, 2023





**Senthil**

**INFOTEK LIMITED**

(Formerly Senthil Agrotech Limited)

Regd. & Head Office :

157, Dhanalakshmi Society, Mahendra Hills, East Marredpally,  
Secunderabad - 500 026, Telangana, INDIA.

Phone/Fax : +91-40-27731375

CIN : L72200TG1997PLC026943

www.senthilinfo.com, e-mail: senthilinfoteklimited@yahoo.com.

**29-MAY-2023**

The General Manager

**Department of Corporate Services**

BSE Limited

25<sup>th</sup> Floor, Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400001

**Re: Declaration under Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015**

**Ref: Scrip Code- 531980**

Dear Sir/Madam,

I, Chellamani Pitchandi, Managing Director of Senthil Infotek Limited CIN - L72200TG1997PLC026943, hereby declare that in compliance with the Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide notification No. SEBI/LAD-NRO/GN/201 6-17/001 dated May 25, 2016 and Circular No.CIR/CFD/CMD/56/2016 dated May 27, 2016, M/s GMN Rao & Co., (Firm Registration No. 004055S) Chartered Accountants, the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the Audited Financial Statements/Results for the quarter and year ended on 31<sup>st</sup> March, 2023.

This is for your information and record.

Thanking you,

yours sincerely,

**for SENTHIL INFOTEK LIMITED,**

**CHELLAMANI PITCHANDI,**

**Managing Director.**

**DIN:01256061.**







**Senthil**

**INFOTEK LIMITED**

(Formerly Senthil Agrotech Limited)

Regd. & Head Office :

157, Dhanalakshmi Society, Mahendra Hills, East Marredpally,  
Secunderabad - 500 026, Telangana, INDIA.

Phone/Fax : +91-40-27731375

CIN : L72200TG1997PLC026943

www.senthilinfo.com, e-mail: senthilinfoteklimited@yahoo.com.

## COMPLIANCE CERTIFICATE

**[Regulation 17(8) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]**

To,  
**The Board of Directors**  
**Senthil Infotek Limited**  
**157, Dhana Lakshmi Society**  
**Mahendra Hills East Marredpally**  
**Secunderabad – 500026, Telangana**

We, the Managing Director and Chief Financial Officer of the Company, do hereby certify in accordance with Regulation 17(8) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with Part B of Schedule II thereto, that:

- A. We have reviewed the financial statements including the cash flow statements of Senthil Infotek Limited for the year ended on 31<sup>st</sup> March, 2023 and to the best of our knowledge and belief:
- these statements do not contain any materially untrue statement or omit any material fact or contain any statements that might be misleading;
  - these statements together present a true and fair view of the Company's affairs and are in compliance with the existing accounting standards, applicable laws and regulations.
- B. We further state that to the best our knowledge and belief, there are no transactions entered into by the Company during the year, which are fraudulent, illegal or violative of the Company's code of conduct.
- C. We jointly accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps that have been taken or proposed to be taken to rectify these deficiencies.







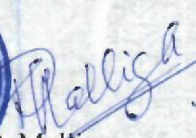
D. We have indicated, to the Auditors and Audit Committee:

- i. Significant changes, in the internal control over financial reporting during the year; if any;
- ii. Significant changes, in the accounting policies made during the year and that the same have been disclosed in the notes to the financial statements, if any; and
- iii. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having significant role in the Company's internal control system over financial reporting.

Date: 29.05.2023  
Place: Secunderabad

  
Chellamani Pitchandi  
Managing Director  
DIN: 01256061



  
P. Malliga  
Chief Financial Officer