Senthil
INFOTEK LIMITED
(Formerly Sentil Agrotech Limited)

Regd. & Head Office :
157, Dhanalakshmi Society, Mahendra Hills, East Marredpally,
Secunderabad - 500 026. Telangana. INDIA.
Phone/Fax : +91-40-27731375, (M) 9441070826
CIN : L72200TG1997PLC026943
www.senthilinfo.com, e-mail: senthilinfoteklimited@yahoo.com,

18-APR-2025

BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001

Dear Sir / Madam,

Sub: Outcome of Board Meeting under Regulation 30 read with 33 (3) (c) of SEBI (Listing Obligations and Disclosure requirements) regulations, 2015.

Ref:Senthil Infotek Limited (Scrip Code: 531980)

With reference to the subject cited, this is to inform to the exchange that meeting of the Board of Directors of **Senthil Infotek Limited** held on Friday, the 18th day of April, 2025 at 05.00P.M. at the registered office of the Company the following was duly considered and approved by the Board.

1. Financial Results of the Company for the Quarter & Financial Year ended 31st March, 2025.

2. Declaration stating that the Audit Report on Financial Results for the Financial Year ended 31st March, 2025 is with un-modified opinion.

3. Appointment of Ch Krishna Reddy, Chartered Accountants as Internal Auditors of the Company for the Financial Year 2025-26.

4. Appointment of Nishant Darak & Associates, Practicing Company Secretaries as Secretarial Auditor of the Company for the Financial Year 2025-26.

The meeting of the Board of Directors concluded at 05:45 P.M

This is for the information and records of the Exchange, please.

Thanking you.

yours faithfully,
for SENTHIL INFOTEK LIMITED.

CHELLAMANI PITCHANDI,
Managing Director.
(DIN: 01256061)

SENTHIL INFOTEK LTD. SECUNDERABAD

PITCHANDI CHELLAMANI
Digitally signed by PITCHANDI CHELLAMANI
Date: 2025.04.18 17:53:11 +05'30'

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18-APR-2025.

BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

Dear Sir,

Sub: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

In compliance with the provisions of Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure' Requirements) Regulations, 2015 as amended from time to time and SEBI Circular No. Cir/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s. MSPR & Co., Statutory Auditors of the Company have issued Audit Reports with unmodified opinion on the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2025.

Thanking you,

yours faithfully,
for SENTHIL INFOTEK LIMITED,

CHELLAMARI PITCHANDI,
Managing Director.
(DIN: 01256061).

SENTHIL INFOTEK LTD. SECUNDERABAD

PITCHANDI CHELLAMANI
Digitally signed by PITCHANDI CHELLAMANI
Date: 2025.04.18 17:53:40 +05'30'

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Statement of Financial Results for the Quarter and Year ended 31st March, 2025

(Rs in Lakhs)

	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	Unaudited	(Audited)	(Audited)	(Audited)
1	**Income**					
	a)Revenue from operations	2.05	2.95	2.55	10.85	11.20
	b) Other Income	2.16	0.15	0.27	2.70	1.45
	Total Income	**4.21**	**3.10**	**2.82**	**13.55**	**12.65**
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	0.81	2.37	0.34	5.83	4.30
	e)Finance costs	0.00	0.00	0.00	0.00	0.00
	f)Depreciation and amortization expense	0.00	0.00	0.00	0.00	0.00
	g)Other expenses	8.08	209.08	2.68	220.41	7.82
	Total Expenses	**8.89**	**211.45**	**3.02**	**226.24**	**12.12**
3	Profit/(loss) before exceptional items (1-2)	(4.68)	(208.35)	(0.20)	(212.69)	0.53
4	Exceptional items	-	-	-	-	-
5	Profit/(Loss) before tax (3+4)	**(4.68)**	**(208.35)**	**(0.20)**	**(212.69)**	**0.53**
6	Tax expense:					
	a) Current Tax	0.00	0.00	0.00	0.00	0.14
	b) Deferred Tax (Asset)/Liability	0.00	0.00	0.00	0.00	0.00
7	Net Profit/(Loss) from discontinuing operations (5-6)	**-4.68**	**-208.35**	**-0.20**	**-212.69**	**0.39**
8	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
9	Tax Expense for discontinuing operations	0.00	0.00	0.00	0.00	0.00
10	Profit/(Loss) from discontinuing operations after tax	**(4.68)**	**(208.35)**	**(0.20)**	**(212.69)**	**0.39**
11	Net profit/(loss) for the period	**(4.68)**	**(208.35)**	**(0.20)**	**(212.69)**	**0.39**
12	Paid up Equity Share Capital	505.00	505.00	505.00	505.00	505.00
13	Earnings per share of face vale of Rs.10/-each for continuing operations	-0.09	-4.13	0.00	-4.21	0.01

1 The above Audited Results reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 18.04.2025.

2 The figures for corresponding previous year have been regrouped/reclassifed where necessary to make them comparable with the present results.

By Order of the Board
For SENTHIL INFOTEK LIMITED

C.PITCHANDI
MANAGING DIRECTOR

SENTHIL INFOTEK LTD. SECUNDERABAD

Place:Hyderabad
Date: 18.04.2025

SENTHIL INFOTEK LIMITED
CIN:L72200TG1997PLC026943

BALANCE SHEET AS ON 31ST MARCH, 2025

(□ in lakhs)

Particulars		As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	12.57	446.17
	(b) Capital work-in-progress	0.00	0.00
	(c) Investment Property	0.00	0.00
	(d) Goodwill	0.00	0.00
	(e) Other Intangible assets	0.00	0.00
	(f) Other Intangible assets under development	0.00	0.00
	(g) Right of use assets	0.00	0.00
	(h) Financial Assets	0.00	0.00
	(i) Investments	0.00	0.00
	(ii) Loans	0.00	0.00
	(iii) Others	0.00	0.00
	(i) Other non-current assets	0.00	0.00
	Non-current assets	**12.57**	**446.17**
2	Current assets		
	(a) Inventories	0.00	0.00
	(b) Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables	18.28	11.20
	(iii) Cash and cash equivalents	117.23	1.95
	(iv) Other Bank Balances-Fixed Deposits	110.00	10.00
	(v) Loans	0.00	0.00
	(vi) Others	0.00	0.00
	(c) Other current assets	8.22	11.15
	Current assets	**253.73**	**34.30**
	Total Assets	**266.30**	**480.47**
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	505.00	505.00
	(b) Other Equity	-239.53	-26.85
	Equity	**265.47**	**478.15**
	LIABILITIES		
1	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Lease Liabilities	0.00	0.00
	(iii) Other financial liabilities	0.00	0.00
	(b) Provisions	0.00	0.00
	(c) Deferred tax liabilities (Net)	0.00	0.00
	Non-current liabilities	**0.00**	**0.00**
2	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
	(ii) Lease Liabilities	0.00	0.00
	(iii) Other financial liabilities	0.00	0.00
	(b) Other current liabilities	0.00	1.93
	(c) Provisions	0.83	0.39
	(d) Current Tax Liabilities (Net)	0.00	0.00
	Current liabilities	**0.83**	**2.32**
	Total Equity and Liabilities	**266.30**	**480.47**

By Order of the Board
For SENTHIL INFOTEK LIMITED

C.PITCHANDI
MANAGING DIRECTOR

Place:Hyderabad
Date: 18.04.2025

Senthil

SENTHIL INFOTEK LIMITED

Cash Flow Statement for the year ended 31st March, 2025

		For the Period ended 31st March, 2025 (□ in Lakhs) Audited	For the year ended 31st March, 2024 (□ in Lakhs) Audited
A.	**Cash Flow from Operating Activities**		
	PROFIT BEFORE TAX	-212.69	0.53
	ADJUSTMENTS FOR :		
	Depreciation and amortization expense		
	Share based payments to employees		
	Finance costs		
	Interest Income	-0.54	-1.45
	Dividend Income		
	Loss on sale of property, plant and equipment, lease termination - Net	202.8	
	Doubtful and bad debts		
	Doubtful and bad advances, loans and deposits		
	Impairment of investment in joint venture		
	Net (gain)/loss arising on financial instruments mandatorily measured at fair value through profit or loss		
	Foreign currency translations and transactions - Net	0.00	0.00
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(10.43)	(0.92)
	ADJUSTMENTS FOR :		
	Trade receivables, advances and other assets	-13.87	42.45
	Inventories		
	Trade payables, other liabilities and provisions	(1.86)	0.65
	CASH GENERATED FROM OPERATIONS	(26.16)	42.18
	Income tax paid	0.00	(0.14)
	NET CASH FROM OPERATING ACTIVITIES	**-26.16**	**42.04**
B.	**Cash Flow from Investing Activities**		
	Purchase of property, plant and equipment, Intangibles, ROU asset etc.		-53.61
	Sale of property, plant and equipment	230.8	
	Purchase of current investments		
	Sale/redemption of current investments		
	Payment towards business combination		
	[Refer Note 7 to the standalone financial results]		
	Investment in subsidiaries		
	Investment in associate		
	Purchase of non-current investments		
	Redemption proceeds of non-current investments		
	Dividend Income		
	Interest received	0.54	1.45
	Investment in bank deposits		
	(original maturity more than 3 months)		
	Redemption / maturity of bank deposits		
	(original maturity more than 3 months)		
	Investment in deposit with housing finance companies		
	Redemption / maturity of deposit with housing finance companies		
	Loans given		
	Loans realised		
	NET CASH FROM / (USED IN) INVESTING ACTIVITIES	**231.34**	**(52.16)**
C.	**Cash Flow from Financing Activities**		
	Proceeds from issue of share capital		
	Repayment of non-current borrowings		
	Payment of lease liabilities		
	Interest paid		
	Net increase/(decrease) in statutory restricted accounts balances		
	Dividend paid		
	Dividend distribution tax (paid) / refund received		
	NET CASH USED IN FINANCING ACTIVITIES	**0.00**	**0.00**
	NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	**205.18**	**(10.12)**
	OPENING CASH AND CASH EQUIVALENTS	**11.95**	**22.07**
	CASH AND CASH EQUIVALENTS ACQUIRED ON BUSINESS COMBINATION	**-**	**-**
	CLOSING CASH AND CASH EQUIVALENTS	**217.13**	**11.95**

By Order of the Board
For SENTHIL INFOTEK LIMITED

C.PITCHANDI
MANAGING DIRECTOR

SENTHIL INFOTEK LTD. SECUNDERABAD

Place:Hyderabad
Date: 18.04.2025

1. The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Ind AS - 7 "Statement of Cash Flows"

MSPR & Co
Chartered Accountants

Independent Auditors' Report

To the Members of **Senthil Infotek Limited**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Senthil Infotek Limited**, which comprise the Balance Sheet as at March 31st, 2025, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the financial statements").

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 **Companies Act, 2013** ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the **Companies (Indian Accounting Standards) Rules, 2015**, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31st, 2025, the loss and total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence 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 financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

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

The Company's Board of Directors is responsible for the preparation of 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 financial statements and our auditor's report thereon.

Our opinion on the 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 financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the 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 section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 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 are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 controls.
- Obtain an understanding of internal financial controls 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 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 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 However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements

represent the underlying transactions and events in a manner that achieves fair presentation.

- Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the 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 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 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

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, we give in "Annexure- A" a statement on the matters specified in paragraphs 3 and 4 of the order.
2. As required by Section 143(3) of the Act, based on our audit we report that:
   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
   c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the relevant books of account.
   d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 133 of the Act.

e) On the basis of the written representations received from the directors as on March 31st, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31st, 2025, from being appointed as a director 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 has disclosed the impact of pending litigations on its financial position in its financial statements to the financial statements in Note No43.;

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contracts including derivative contracts;

iii. There has been no delay in transferring amounts required to be transferred to the Investor Education and Protection Fund by the Company.

iv. A) 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;

B) 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 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;

v. The company has neither declared nor paid any dividend during the year as per Section 123 of the Act.

vi. Based on our examination, which included test checks, the Company has used accounting software's for maintaining its books of account for the financial year ended March 31, 2025, which has a feature of recording audit trail (edit log) facility and the same has

operated throughout the year for all relevant transactions recorded in the software's. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2025.

For **MSPR & CO.,**
Chartered Accountants
Firm Reg No. 010152S



CA E.Venkatesh
Partner
Membership No. 241397
UDIN: 25241397BMJGYH9961

Place: Hyderabad
Date: 18.04.2025

Annexure – A to the Independent Auditors' Report:

The Annexure referred to the Independent Auditors' report to the members of the company on the Ind AS financial statements for the year ended 31st March 2025, we report that

i. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of all major fixed assets.

(b) The Company has a program of verification to cover all the items of fixed assets in a phased manner which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, certain fixed assets were physically verified by the management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds / registered sale deed provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.

ii. (a) As explained to us, the inventory has been physically verified by the management during the year at reasonable intervals;

(b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business

(c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records

iii. The Company has not granted any unsecured loans to companies, firms or other parties covered in the register maintained under Section 189 of the Companies Act, 2013.

iv. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of section 185 and 186 of the Act, with respect to the loans and investments made.

v. The Company has not accepted any deposits within the meaning of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and no order has been passed by Company Law Board or National Company Law Tribunal or Reserve Bank of India or any court or any tribunal.

vi. In our opinion and according to the information and explanations given to us, maintenance of cost records as specified by the Central Government under sub section (1) of section 148 of the Companies Act, 2013 is not applicable to the company.

Vii. According to the explanations and information given to us in respect of statutory dues the company has been regular in depositing undisputed statutory dues.

viii. According to the information and explanations given to us and on the basis of examination of the records, the Company has not defaulted in the repayment of loans along with interest to any financial institutions, banks or dues to debenture holders as at the balance sheet date.

ix. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and term loans during the year. Accordingly, paragraph 3(x)(a) of the Companies (Auditor's Report) Order, 2020 is not applicable.

x. 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 our audit.

xi. According to the information and explanations given to us, we report that managerial remuneration has been paid in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act.

xii. In our opinion and according to the information and explanations given to us, the Company is not a Nidhi company. Accordingly, paragraph 3(xii) of the Companies (Auditor's Report) Order, 2020 is not applicable.

xiii. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with sections 177 and 188 of the Act where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

xiv. According to the information and explanations given to us and based

on our examination the company does not have an internal audit system and commensurate with the size and nature of the business.

xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into non-cash transactions with directors or persons connected with him. Accordingly, paragraph 3(xv) of the Companies (Auditor's Report) Order, 2020 is not applicable.

xvi. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

xvii. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.

xviii. There has been no instance of any resignation of the statutory auditors occurred during the year.

xix. According to the information and explanations given to us and based on our examination of the records of the Company, the company is able to pay off the existing liabilities for next one year and material uncertainty doesn't exist as on date of audit report.

xx. CSR is not applicable to this company.

xxi. There are no adverse remarks in the audit reports issued by the respective auditors in case of companies included in the consolidated financial statements.

For **MSPR & CO.,**
Chartered Accountants
Firm Reg No. 010152S

Place: Hyderabad
Date:18.04.2025

CA. E.Venkatesh
Partner
Membership No. 241397
UDIN: 25241397BMJGYH9961

Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 1(f) under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of Senthil Infotek limited of even date)

Report on the Internal Financial Controls Over Financial Reporting 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 SENTHIL INFOTEK LIMITED ("the Company") as of March 31st, 2025, in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management of the Company 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. 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 respective 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.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 was 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 auditor's judgement, 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 internal financial controls system over financial reporting of the Company.

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 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.

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, to the best of our information and according to the explanations given to us, 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 March 31st, 2025, 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 **MSPR & CO.,**
Chartered Accountants
Firm Reg No. 010152S



CA. E.Venkatesh
Partner
Membership No. 241397
UDIN:25241397BMJGYH99611

Place: Hyderabad
Date: 18.04.2025