

29th May 2024

Bombay Stock Exchange Ltd.

Floor 25, P J Towers,
Dalal Street, Mumbai 400 001

National Stock Exchange of India Ltd.

Exchange Plaza, Bandra-Kurla Complex
Bandra (E), Mumbai 400 051.

Dear Sirs:

Sub: Audited Financial Results for the Quarter and Year Ended 31st March 2024

As intimated to you on 21st May 2024, we wish to inform that the Board of Directors of our Company met **today** and approved the Audited Financial Results for the quarter and year ended 31st March 2024.

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following for your records:

1. Audited Financial Results along with Statement of Assets and Liabilities and Cash Flow Statement for the financial year ended 31st March 2024 duly signed.
2. Audit Report issued by the Statutory Auditors of the company.
3. Declaration pursuant to Regulation 33(3)(d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016.
4. Disclosure on Related party Transactions for the year ended 31st March 2024.
5. Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at the meeting held **today** appointed the following persons as Additional Directors on the Board of the Company with immediate effect. They will be **Non-Executive independent Directors**.

(a). Mrs. **Sasi Rekha Balachander** (DIN 01838447) and

(b). Mr. **Chandrasekar Krishnamoorthy** (DIN 08646660)

Arrangements are being made for publication of the results in Newspapers.

The meeting commenced at 12.45pm and ended at 13.45pm.

Thanking you,

Yours truly,
For **QUINTEGRA SOLUTIONS LIMITED**



V SRIRAMAN
Wholetime Director

PART I Statement of Audited Financial Results for the Quarter and Year Ended 31.03.2024		Rs. In Lakhs				
		Quarter Ended			Year Ended	
Particulars	31-Mar-24	31-Dec-23	31-Mar-23	31-Mar-24	31-Mar-23	
	Audited	Unaudited	Audited	Audited	Audited	
1 Continuing operations						
(a) Revenue from operations	-	-	-	-	-	
(b) Other income	-	-	-	-	-	
(c) Finance income	-	-	-	-	-	
Total income	-	-	-	-	-	
2 Expenses						
(a) Employee benefits expense	-	-	0.01	-	0.01	
(b) Depreciation and amortisation expense	-	-	-	-	-	
(c) Finance costs	-	-	-	-	-	
(d) Other expenses	1.05	0.04	1.15	5.13	11.10	
Total expenses	1.05	0.04	1.16	5.13	11.11	
3 Profit / (loss) before share of profit / (loss) of an associate and a joint venture, exceptional items and tax from continuing operations (1-2)	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
4 Share of (profit) / loss of an associate and a joint venture	-	-	-	-	-	
5 Profit / (loss) before exceptional and tax from continuing operations (3+4)	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
6 Exceptional Items	-	-	-	-	-	
7 Profit / (loss) before tax from continuing operations (5-6)	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
8 Tax Expense						
(a) Current tax	-	-	-	-	-	
(b) Adjustment of tax related to earlier periods	-	-	-	-	-	
(c) Deferred tax	-	-	-	-	-	
Income tax expense	-	-	-	-	-	
9 Profit / (loss) for the year from continuing operations (7-8)	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
10 Profit / (loss) before tax for the year from discontinued operations	-	-	-	-	-	
11 Tax income / (expense) of discontinued operations	-	-	-	-	-	
12 Profit / (loss) for the year from discontinued operations	-	-	-	-	-	
13 Profit / (loss) for the year (9+12)	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
14 Other comprehensive income						
a) Items that may be reclassified to profit and loss	-	-	-	-	-	
b) Items that will not be reclassified to profit and loss	-	-	-	-	-	
Total other comprehensive income (a+b)	-	-	-	-	-	
15 Total comprehensive income for the year net of tax (13+14)	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
16 Profit for the year	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
Attributable to:						
Equity holders of the parent	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
Non-controlling interests	-	-	-	-	-	
17 Total comprehensive income for the year	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
Attributable to:						
Equity holders of the parent	(1.05)	(0.04)	(1.16)	(5.13)	(11.11)	
Non-controlling interests	-	-	-	-	-	
18 Earnings per share for continuing operations						
Basic, computed on the basis of profit from continuing operations attributable to equity holders of the parent	(0.004)	(0.000)	(0.004)	(0.019)	(0.041)	
Diluted, computed on the basis of profit from continuing operations attributable to equity holders of the parent	(0.004)	(0.000)	(0.004)	(0.019)	(0.041)	
19 Earnings per share for discontinued operations						
Basic, computed on the basis of profit from discontinued operations attributable to equity holders of the parent	-	-	-	-	-	
Diluted, computed on the basis of profit from discontinued operations attributable to equity holders of the parent	-	-	-	-	-	
20 Earnings per share for continuing and discontinued operations						
Basic, computed on the basis of profit for the year attributable to equity holders of the parent	(0.004)	(0.000)	(0.004)	(0.019)	(0.041)	
Diluted, computed on the basis of profit for the year attributable to equity holders of the parent	(0.004)	(0.000)	(0.004)	(0.019)	(0.041)	

- The Above results were reviewed by the Audit Committee and approved by the Board at their respective meetings held on 29th May 2024.
- Segmental results are not reported since company operates only in single segment.
- Figures of the previous periods/year have been regrouped/reclassified wherever necessary.
- Note Pursuant to Regulation 33(3)(e): The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the relevant financial year.

Place : Chennai
Date : 29-05-2024



For and on behalf of the Board

Wholtime Director

Statement of Assets and Liabilities		Rs. In Lakhs	
		As at 31.03.2024	As at 31.03.2023
		Audited	Audited
A	Assets		
1	Non-Current Assets		
	(a) Fixed Assets	119.96	119.96
	(b) Non-Current Investments	-	-
	(c) Deferred Tax Asset (Net)	-	-
	(d) Long-term loans and advances	-	-
	(e) Othr Non-current assets	-	-
	Sub-Total Non-Current Assets	119.96	119.96
2	Current Assets		
	(a) Current Investments	-	-
	(b) Inventories	-	-
	(c) Trade Receivables	-	-
	(d) Cash and Cash equivalents	0.38	0.11
	(e) Short Term Loans and Advances	-	-
	(f) Other Current Assets	-	-
	Sub-Total - Current Assets	0.38	0.11
	Total - Assets	120.34	120.07
B	Equity and Liabilities		
1	Share Holders' funds		
	(a) Share Capital	2,681.38	2,681.38
	(b) Reserves and Surplus	(3,972.64)	(3,967.51)
	(c) Money received against share warrants	-	-
	Sub-Total Shareholders' funds	(1,291.26)	(1,286.12)
2	Share application money pending allotment		
3	Minority Interest		
4	Non-Curent Liabilities		
	(a) Long-term borrowings	1,321.13	1,276.66
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Long-term liabilities	-	-
	(d) Long-term Provisions	-	-
	Sub-Total Non-Current Liabilities	1,321.13	1,276.66
5	Current Liabilities		
	(a) Short Term Borrowings	-	-
	(b) Trade Payables	-	-
	(c) Other Current Liabilities	76.80	115.86
	(c) Short Term Provisions	13.67	13.67
	Sub-Total Current Liabilities	90.47	129.53
	Total - Equity and Liabilities	120.34	120.07

Notes

- The Above results were reviewed by the Audit Committee and approved by the Board at their respective meetings held on 29th May 2024.
- Segmental results are not reported since Company does not have any segmental operations to report.
- Figures of the previous periods/year have been regrouped/reclassified wherever necessary.
- Note Pursuant to Regulation 33(3)(e):The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year-to-date figures upto the third quarter of the relevant financial year.

 Place : Chennai
 Date : 29-05-2024

www.quintegrasolutions.com

For and on behalf of the Board

Wholetime Director



QUINTEGRA SOLUTIONS LIMITED
Regd Office : Wescare Towers, 3rd Floor, 16 Cenetoph Road, Teynampet,
Chennai - 600 018. CIN : L52599TN1994PLC026867
Cash Flow Statement - Indirect Method

Particulars	for the year ended	
	31-03-2024	
A] Cash flow from operating activities		
Net profit before tax, per profit and loss account		-5.13
<u>P&L adjustments:</u>		
Depreciation & Amortisation	-	
*Other Non Cash Expenses	-	
Interest & Finance charges	-	
#Other non operating income	-	0.00
Operating profit before changes in working capital		-5.13
<u>Changes in current assets & current liabilities</u>		
Trade and other Advances		
Trade payables & other liabilities	-39.07	
Less: Taxes Paid		-39.07
Cash generated from operations		-44.20
* This includes exchange reinstatement and Non Cash Exceptional items		
# This includes profit on sale of fixed assets		
B] Cash flow from investing activities		
Purchase of fixed assets		0.00
Sale of fixed assets		0.00
Other income		0.00
Net cash from investing activities		0.00
C] Cash flow from financing activities		
Increase in equity		
Borrowings		
- Raised		44.47
- (Repaid)		
Interest & other finance charges		0.00
Net cash from financing activities		44.47
D] Net increase in cash and cash equivalents		0.27
Cash and cash equivalents at the beginning of the year		0.11
Cash and cash equivalents at the end of the year		0.38

for and on behalf of the Board

Place : Chennai.
Date : 29-05-2024



Wholetime Director

29th May 2024

National Stock Exchange of India Ltd.
'Exchange Plaza', Bandra-Kurla Complex
Bandra (E), Mumbai 400 051.

Bombay Stock Exchange Ltd.
Floor 25, P J Towers,
Dalal Street, Mumbai 400 001

Dear Sirs,

Sub: Declaration pursuant to Regulation 33(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company M/s. **SVSR and Associates**, Chartered Accountants, Chennai have issued the Audit Report with **un-modified** opinion on the Audited Financial Statements of the Company for the year ended 31st March 2024.

Kindly take note of the same.

Thanking you,

Yours faithfully,
For **QUINTEGRA SOLUTIONS LIMITED**

V SRIRAMAN
Wholetime Director



**Independent Auditor's Report**

UDIN: 24225952BKEOWA2280

To the Members of **M/s. Quintegra Solutions Limited****CIN: L52599TN1994PLC026867****Report on the Audit of the Financial Statements****Opinion**

We have audited the accompanying financial statements of **QUINTEGRA SOLUTIONS LIMITED** (the "Company"), which comprise the Balance Sheet as at March 31, 2024, 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 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 31, 2024 and its profit, 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 ("SA"s) specified under section 143(10) of the Act. 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 ethical 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 obtained by us 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. Based on audit we have conducted there is no key audit matters to communicate in our report.





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 and Sustainability Report, Corporate Governance and Shareholder's Information, but does not include the consolidated financial statements, 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 material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance 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, including other 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 the Board of Directors 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 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 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 with reference to financial statements 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 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 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 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 Flows dealt with by this Report are in agreement with the books of account.

d) In our opinion, the aforesaid financial statements comply with the Ind AS specified under Section 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 March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 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 Control with reference to Financial Statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls with reference to financial statements.





S V S R & ASSOCIATES

Chartered Accountants

Firm Reg. No: 014139S

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, it is reported that the company has not paid any remuneration to its director during the year.

h) 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, as amended, 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 litigation on 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 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 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 ("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;
(c) 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.
- v. Based on our examination, which included test checks, the company has used accounting software for maintaining its books of account for the financial year ended March 31, 2024 which does not 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. 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) if the companies (Accounts) Rule, 2014 is applicable from April 1, 2023 reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 in preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial year ended March 31, 2024.



No. 35, Door No. 3, Ground Floor, Aswini Complex, 10th Avenue, Ashok Nagar, Chennai - 600 083.

Tel : 044 - 4315 0552, E-Mail : urs@svsr.in, ca.srikaanth@outlook.com

Website : www.svsr.in Skype : ca.srikaanth



S V S R & ASSOCIATES

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Firm Reg. No: 014139S

2. 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.

For S V S R & ASSOCIATES

Chartered Accountants
Firm Registration No. 014139S

CA U R Srikanth

Partner

Membership No. 225952



Place: Chennai

Date: 29-05-2024



ANNEXURE "A" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report to the Members of QUINTEGRA SOLUTIONS LIMITED of even date)

To the best of our information and according to the explanations provided to us by the company and the books of account and records examined by us in the normal course of audit, we state that:

I. In respect of the Company's property, plant and equipment, right-of-use assets and intangible assets:

(a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and relevant details of right-of-use assets.

(B) The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets once every three years 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 property, plant and equipment and right-of-use assets were due for verification during the year and 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 explanation given to us, and the books and records verified by us and based on the examination we report that company holds immovable properties in the name of the company.

(d) The Company has not revalued any of its property, plant and equipment (including right of-use assets) and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

II. In respect of the Company's Inventories:

(a) The Company is in the business of providing software services and does not have any physical inventories. Accordingly, reporting under clause 3(ii)(a) of the Order is not applicable to the company.

(b) The Company has not been sanctioned working capital limits in excess of ₹ 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the Order is not applicable.





S V S R & ASSOCIATES

Chartered Accountants

Firm Reg. No: 0141395

III. The company has neither made any investment nor provided any guarantee and security or granted loans or advances in the nature of loans, secured, or unsecured, to companies, firms, Limited Liability Partnerships or any other parties and hence Reporting as required under this clause is not required

IV. The company has not granted any loan/ guarantee/security and in respect of the investment made has complied with the provision of section 185 and 186 of the Act.

V. The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause (v) of the Order is not applicable.

VI. The maintenance of cost records has not been specified by the Central Government under subsection (1) of section 148 of the Companies Act, 2013 for the business activities carried out by the Company. Hence, reporting under clause (vi) of the Order is not applicable to the Company.

VII. In respect of statutory dues:

(a) The company has been regular in depositing undisputed statutory dues, including Provident Fund, Employees' State Insurance, Income Tax, Goods and Services Tax, Cess and other material statutory dues applicable to it with the appropriate authorities. There were no undisputed amounts payable in respect of Provident Fund, Employees' State Insurance, Income tax, Goods and Services Tax, Cess and other statutory dues in arrears as at March 31, 2024 for a period of more than Six months from the date they became payable.

(b) There has been no dues of Income Tax, Service Tax, Goods and Service Tax which have not been deposited as at March 31, 2024 on account of dispute.

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 taken loans or other borrowings from the following lenders, which is repayable only on demand and the lender name and amount outstanding are reported as follows:

S. No	Name of the lender	Nature of relationship	Amount INR
1	Anukrith Securities Pvt Ltd	Directors' Relative is a director	1,47,54,537
2	Mape Investment Pvt Ltd	Non-related party	30,00,000
3	Trusted Aerospace Engineering Ltd	Directors' Relative is a director	9,81,18,162
4	Sriraman	Director	1,36,34,345
5	Shankaraman	Directors' Relative and promotor of Quintegra	26,06,400



No. 35, Door No. 3, Ground Floor, Aswini Complex, 10th Avenue, Ashok Nagar, Chennai - 600 083.

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Website : www.svsr.in Skype : ca.srikaanth



S V S R & ASSOCIATES

Chartered Accountants

Firm Reg. No: 014139S

(b) The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) The Company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause (ix)(c) of the Order is not applicable.

(d) On the overall examination of the financial statements of the company, the company has not raised funds on short-term basis during the year. And hence, reporting under clause (ix)(d) of the Order is not applicable

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries and hence, reporting under clause (ix)(e) of the Order is not applicable

(g) The company has not raised any loans during the year on the pledge of securities held in its subsidiary, joint venture or associate companies and hence reporting on clause (ix)(f) of the Order is not applicable.

X. (a) The Company has not raised moneys by way of initial public offer or further public offer (Including debt instruments) during the year and hence reporting under clause (x)(a) of the Order is not applicable.

(b) During the year, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the Order is not applicable.

XI. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company and no material fraud on the Company has been noticed or reported during the year.

(b) 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) No whistle blower complaints were 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 (xii) of the Order is not applicable.



No. 35, Door No. 3, Ground Floor, Aswini Complex, 10th Avenue, Ashok Nagar, Chennai - 600 083.

Tel : 044 - 4315 0552, E-Mail : urs@svsr.in, ca.srikaanth@outlook.com

Website : www.svsr.in Skype : ca.srikaanth



S V S R & ASSOCIATES

Chartered Accountants

Firm Reg. No: 014139S

XIII. In our opinion, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 with respect to applicable transactions with the related parties and the details of related party transactions have been disclosed in the financial statements as required by the applicable accounting standards.

XIV (a) In our opinion the Company has an adequate internal Control system commensurate with the size and the nature of its business.

XV. In our opinion during the year the Company has not entered into any non-cash transactions with its Directors or persons connected with its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

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 (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 (xvi)(d) of the Order is not applicable.

XVII. The Company has incurred cash losses of Rs. 5,13,410.93/- during the financial year covered by our audit and the immediately preceding financial year cash losses of Rs. 11,11,121/-.

XVIII. There has been no resignation of the statutory auditors of the Company during the year.

XIX. On the basis of the financial ratios, ageing and expected dates of realization 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.





S V S R & ASSOCIATES

Chartered Accountants

Firm Reg. No: 014139S

XX. (a) There are no unspent amounts towards Corporate Social Responsibility ("CSR") on other than ongoing projects requiring a transfer to a Fund specified in Schedule VII to the Companies Act, 2013 in compliance with second proviso to sub-section (5) of Section 135 of the said Act. Accordingly, reporting under clause (xx)(a) of the Order is not applicable for the year.

(b) There is no unspent amount under sub-section (5) of Section 135 of the Companies Act, pursuant to any ongoing project, and hence clause (xx)(b) of the Order is not applicable for the year.

For S V S R & ASSOCIATES

Firm Registration No. 014139S


CA U R Srikanth

Partner

Membership No. 225952

Place: Chennai

Date: 29-05-2024



**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 Quintegra Solutions Limited of even date)

Report on the Internal Financial Controls with reference to Financial Statements under Clause (i) of sub-section 3 of Section 143 of the Companies Act, 2013 (the "Act")

We have audited the internal financial controls with reference to financial statements of **QUINTEGRA SOLUTIONS LIMITED** (the "Company") as of March 31, 2024 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 with reference to financial statements 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 (the "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 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 Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statements 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") issued by the ICAI and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statements. 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 with reference to financial statements 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 with reference to financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to financial statements, 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 Company's internal financial controls with reference to financial statements.



**Meaning of Internal Financial Controls with reference to financial statements**

A company's internal financial control with reference to financial statements 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 with reference to financial statements 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.

Inherent Limitations of Internal Financial Controls with reference to Financial Statements

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 with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements 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 with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2024, based on the criteria for internal financial control with reference to financial statements 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 ICAI.

For S V S R & ASSOCIATES

Firm Registration No. 014139S


CA U R Srikanth

Partner

Membership No. 225952

**Place:** Chennai**Date:** 29-05-2024

29th May 2024

Bombay Stock Exchange Ltd.
Floor 25, P J Towers,
Dalal Street, Mumbai 400 001

National Stock Exchange of India Ltd.
'Exchange Plaza'
Bandra- Kurla Complex
Bandra (E), Mumbai 400 051

Dear Sirs,

Sub: Intimation under Regulation 23 (9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 23(9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find below the disclosure of related party transactions, in the format specified in the accounting standards for the half year ended 31st March 2024. **The Company doesn't have any subsidiaries.**

Sl No	Related Party category	Details of Related Party/Transaction	Outstanding as on 30/09/2023 in Rs.	Received from 01/10/2023 to 31/03/2024 in Rs.	Outstanding as on 31/03/2024 in Rs.
1	Subsidiaries	No subsidiaries	Not Applicable	Not Applicable	Not Applicable
2	Directors and Key Managerial Personnel	Remuneration to: Mr V Sriraman (Wholetime Director)	NIL	NIL	NIL
3	Other than subsidiaries				
a.	Anukrith Securities Pvt Ltd	Advances/or loan received from Associate Company	1,47,54,537.00	NIL	1,47,54,537.00
b.	V Shankarraman	Advances/or loan received from Promoter	26,06,400.00	NIL	26,06,400.00
c.	V Sriraman	Advances/or loan received from Director	96,67,198.50	39,67,136.48	1,36,34,334.98
d.	Trusted Aerospace Engg Pvt Ltd	Advances/or loan received from Associate Company	9,81,18,161.80	NIL	9,81,18,161.80
Total			12,51,46,297.30		12,91,13,433.78

This is for your information and record.

Thank you.

Yours faithfully,
For **Quintegra Solutions Limited**



V Sriraman
Wholetime Director