



Date: 6th August 2024

To
The General Manager
Department of Corporate Services
BSE Limited
Floor 25, P. J Towers
Dalal Street, Mumbai-400001
Maharashtra, India

Respected Sir/ Ma'am,

Sub: Resubmission of Audited Standalone Financial Results as per Accounting Standard Division I Format for the Quarter and Financial Year Ended - 31st March 2024.

Ref: Scrip Code - 543606; Symbol: CONTAINER

E-mail dated 3rd August 2024 from noreply@bseindia.com

Query dated 3rd August 2024 - BSE Listing Center - Communication Module.

With reference to the above cited subject, please be informed that **Containe Technologies Limited** ("the Company") has received an email dated 3rd August 2024 from your esteemed organization stating:

"Exchange has sent an Important Communication pertaining to Financial Results. You are requested to check Inbox of "Communication Module" through Listing Centre."

Further, at BSE Listing Centre - under Communication Module, we found the below stated query:

"Standalone Results - Bifurcation of Trade payable not Provided as per Accounting standard Division I Format for Year Ended - March 2024"

In this regard, we have enclosed herewith the revised copy of Audited Standalone Financial Results with the bifurcation of Trade payable as per Accounting Standard Division I Format for the Quarter and Financial Year Ended 31st March 2024.

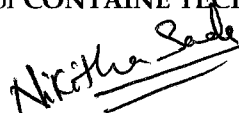
Further moving ahead, the Company shall adhere to the Accounting standard Division I Format.

We request you to kindly take note of the same in your records.

Thank you for your time and consideration.

Thanking you.

For CONTAINER TECHNOLOGIES LIMITED


NIKITHA SARDA
Company Secretary and Compliance Officer

CONTAINER TECHNOLOGIES LIMITED

3-13-142 / 341P, 342, Gokul Nagar, Marriguda, Mallapur, Hyderabad
Pin: 500076, T.S, India, Email: info@containe.in, URL: www.containe.in
CIN: L72200TG2008PLC061063 Ph No: +91 9666573311

LIMITS
Joyful Journey

TRANO PRO
YOUR EYE WAY
Vehicle Tracking System

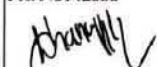
CONTAINER TECHNOLOGIES LIMITED					
CIN: I722001G2008PLC061063					
Registered Office: H. No. 3-13-142/341P, 342, Gokul Nagar, Mairiguda, Mallapur, Secunderabad, Hyderabad, TG-500076, INDIA					
(Rs. In 000's)					
Statement of Unaudited / Audited Financial Results for the Half year and Year Ended 31/03/2024					
Particulars	6 Months Ended (31/03/2024)	Preceding 6 Months Ended (30/09/2023)	Corresponding 6 Months Ended in Previous Year (31/03/2023)	Current Year Ended (31/03/2024)	Previous Year Ended (31/03/2023)
	Unaudited	Unaudited	Unaudited	Audited	Audited
1. Income from Operations					
(a) Net Sales/Income from Operations (Net of excise duty)	55,945.10	44,170.55	37,969.15	1,00,115.65	47,171.41
(b) Other Operating Income	-	-	-	-	-
Total income from Operations (net)	55,945.10	44,170.55	37,969.15	1,00,115.65	47,171.41
2. Expenses					
(a) Cost of Materials consumed	85,760.05	20,821.20	27,924.71	1,06,581.25	40,459.22
(b) Purchase of stock-in-trade	-	-	-	-	-
(c) Changes in inventories	-44,216.54	5,804.00	-176.40	-38,412.54	-13,443.90
(d) Employee benefits expense	3,274.23	3,341.45	4,121.37	6,615.68	8,363.84
(e) Depreciation and amortisation expense	746.69	596.08	626.84	1,342.77	1,227.37
(f) Other expenses	1,759.78	816.09	2,736.27	2,575.87	4,068.90
Total Expenses	47,324.21	31,378.82	35,232.79	78,703.03	40,675.43
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	8,620.89	12,791.73	2,736.36	21,412.62	6,495.98
4. Other Income	1,126.94	190.34	2,689.34	1,317.28	2,696.45
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	9,747.83	12,982.06	5,425.70	22,729.90	9,192.43
6. Finance Costs	5,260.16	3,133.67	1,087.53	8,393.83	4,508.11
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)	4,487.67	9,848.39	4,338.17	14,336.07	4,684.32
8. Exceptional Items	-	-	-	-	-
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	4,487.67	9,848.39	4,338.17	14,336.07	4,684.32
10. Tax expense					
Current Tax	1,130.05	2,478.84	1,033.36	3,608.89	1,120.49
Deferred Tax	1.38	27.41	36.84	28.79	66.92
13. Net Profit / (Loss) for the period (11 + 12)	3,356.24	7,342.14	3,267.97	10,698.39	3,496.91
14. Paid-up equity share capital (Face Value of Rs. 10/- each share)	62,440.00	62,440.00	62,440.00	62,440.00	62,440.00
15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-
16. Earnings Per Share (of Rs 10/- each) :	(Not Annualised)	(Not Annualised)	(Not Annualised)	(Annualised)	(Annualised)
(a) Basic	0.54	1.18	0.52	1.71	0.66
(b) Diluted	0.54	1.18	0.52	1.71	0.66

As per our Audit Report of even date

For Dhanunjaya & Haranath

Chartered Accountants

FRN: 014288S



DHANUNJAYA KUMAR ALLA

Partner

Membership No 206446


UDIN: 24206446BKANVH7050

Date: 29/05/2024

Place: Hyderabad



For Containe Technologies Limited



ANAND KUMAR S

Managing Director

DIN: 01575973



CONTAINER TECHNOLOGIES LIMITED
CIN : L72200TG2008PLC061063
Balance Sheet as at 31st March 2024

(Rupees in 000's)

Particulars	Note No	Figures as at the End of the Current Reporting Period 31st March 2024	Figures as at the End of the Previous Reporting Period 31st March 2023
I. EQUITY AND LIABILITIES			
(1) Shareholders' funds			
(a) Share capital	3	62,440.00	62,440.00
(b) Reserves and surplus	4	32,802.74	22,104.35
(c) Money received against share warrants			
(2) Share application money pending allotment		-	-
(3) Non-current liabilities			
(a) Long-term borrowings	5	46,827.98	37,249.47
(b) Deferred tax liabilities (Net)	6	44.56	15.77
(4) Current liabilities			
(a) Short-term borrowings	7	22,067.81	5,552.06
(b) Trade Payables:-			
(A) total outstanding dues of micro enterprises and small enterprises;	8	35.12	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.		36,862.30	22,357.95
(c) Other current liabilities	9	1,833.31	2,651.17
(d) Short-term provisions	10	4,383.40	1,474.55
TOTAL		2,07,297.22	1,53,845.32
II. ASSETS			
Non-current assets			
(1) (a) Property, Plant and Equipment and Intangible assets			
(i) Property, Plant and Equipment	11	24,804.46	25,002.37
(b) Deferred tax assets (net)	12	-	-
(c) Long-term loans and advances	13	2,749.37	2,749.38
(d) Other non-current assets	14	516.43	496.42
(2) Current assets			
(a) Inventories	15	94,154.92	59,551.29
(b) Trade receivables	16	61,438.70	34,596.07
(c) Cash and cash equivalents	17	13,456.80	9,748.99
(d) Short-term loans and advances	18	4,803.36	16,366.56
(e) Other current assets	19	5,373.18	5,334.24
TOTAL		2,07,297.22	1,53,845.32

The Accompanying Notes are integral part of the Financial Statements
As per our report of even date

For DHANUNJAYA & HARANATH
Chartered Accountants
ICAI Firm Reg. No: 0142885

DHANUNJAYA KUMAR ALLA
Partner
Membership No. 206446
UDIN:

Place: Hyderabad
Date: 29/05/2024



For and on Behalf of the Board of Directors of
M/s CONTAINER TECHNOLOGIES LIMITED

ANAND KUMAR SEETHALA
Managing Director
DIN:01575973

JANARDHAN MANDALA
CFO (KMP)
PAN: AVEPM6756C



B. B. Bhini
BOTCHA BHAVANI
Wholtime Director
DIN:02299110

Nikitha Sarda
NIKITHA SARDA
Company Secretary (KMP)
PAN: FVXPS6737M

CONTAINER TECHNOLOGIES LIMITED
CIN: L72200TG2008PLC061063

Registered Office: H. No. 3-13-142/ 341P, 342, Gokul Nagar, Murriguda, Mallapur, Secunderabad, Hyderabad, TG-500076, INDIA

Cash Flow Statement

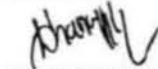
(Rs. In 000's)

Particulars	For the Year 2023-24	For the Year 2022-23
Cash flows from operating activities		
Net profit before taxation, and extraordinary item	14,336.07	4,684.32
Adjustments to reconcile Profit for the year to net cash flows		
Depreciation	1,342.77	1,227.37
Interest income	-1,195.08	-1,181.11
Interest expense	6,342.93	3,444.47
Operating profit before changes in Operating assets and liabilities	20,826.69	8,175.05
Movement in Operating assets and liabilities		
(Increase)/ Decrease in Trade Receivables	-26,842.63	-26,538.38
(Increase)/ Decrease in Inventories	-34,603.63	-17,912.03
(Increase)/ Decrease in Other Current & Non Current Assets	-38.94	-3,950.31
(Increase)/ Decrease in Short term Loans & Advances	11,563.20	-15,837.23
Increase/ (Decrease) in Trade payables	14,539.47	16,786.01
Increase/ (Decrease) in Short Term Borrowings	16,515.75	850.62
Increase/ (Decrease) in Other Current Liabilities	-817.86	-49.83
Increase/ (Decrease) in Provisions	2,908.85	987.93
Cash generated from operations	4,050.90	-37,488.19
Income taxes paid	-3,608.89	-1,120.49
Net cash flow from operating activities	442.01	-38,608.68
Cash flows from investing activities		
Purchase of fixed assets	-1,144.86	-996.39
Interest received	1,195.08	1,181.11
Increase in Security Deposits	-20.01	-406.41
Net cash flow from investing activities	30.21	-221.69
Cash flows from financing activities		
Proceeds from issuance of share capital including premium	-	33,660.00
Proceeds from/(Repayment of) long-term borrowings	9,578.51	18,057.09
Interest paid	-	-3,444.47
(Increase)/ Decrease in Long term Loans & Advances	-6,342.93	40.00
Net cash flow used in financing activities	3,235.58	48,312.62
Net increase/(Decrease) in cash and cash equivalents	3,707.81	9,482.25
Effect of Exchange Difference on cash and cash Equivalents held in foreign Currency	-	-
Cash and cash equivalents at beginning of year	9,748.99	266.74
Cash and cash equivalents at end of year	13,456.80	9,748.99
Reconciliation of cash and cash equivalents as per statement of cash flow		
Cash and Cash equivalents		
Balances With Banks	5,200.52	3,252.78
Cash on Hand	106.55	181.55
Balances with banks(Margin Money / Security)	8,149.73	6,314.66
	13,456.80	9,748.99

Statement of Cash flow has been prepared under the indirect method as set out in the AS-3 "Cash Flow Statement"

As per our Audit Report of even date

For Dhannunjaya & Haranath
Chartered Accountants
FRN 0142885



DIHANUNJAYA KUMAR ALLA
Partner
Membership No. 206446
UDIN 24206446BKANVH7050



For Containe Technologies Limited



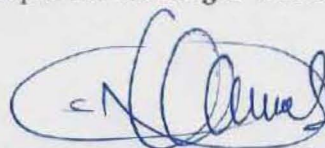
ANAND KUMAR S
Managing Director
DIN:01575973



Date 29/05/2024
Place Hyderabad

Notes:

1. The Company has only one business segment which is the business of dealing in Vehicle Speed Limiting Devices and Vehicle Location Tracking Devices. Hence, Segment Reporting is not applicable.
2. The above results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their respective meetings held on 29th May, 2024.
3. The financial results of the company has been prepared accordance with recognition and measurement principles laid down in Accounting Standard 25, as applicable specified in Section 133 of the Companies Act, 2013.
4. The Figures for the quarter ended March 31, 2024 and March 31, 2023 are the balancing figures between the audited figures in respect of the full financial years and the published unaudited year to date figures upto the Third Quarter of the relevant financial year.
5. The Figures for the corresponding periods have been regrouped and rearranged wherever necessary to make them comparable.



ANAND KUMAR SEETHALA
Managing Director
DIN: 01575973





INDEPENDENT AUDITOR'S REPORT

To the Members of
M/s. CONTAINTE TECHNOLOGIES LIMITED

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of M/s. **CONTAINTE TECHNOLOGIES LIMITED** ("the Company"), which comprise the Balance Sheet as at 31st March 2024, and the Statement of Profit and Loss, statement of Cash Flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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 accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, and its profit and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those SAs 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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 standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matter-TRADE RECEIVABLES

Trade receivables represent a significant component of the Company's assets. The management has categorized trade receivables based on their age for the purpose of provisioning. After careful estimation, management has determined that no provision for Bad debts is necessary, since these receivables are expected to be recovered in the future considering to its inherent limitation of slow recovery in receivables for this specific industry. Due to this inherent limitation involved we considered this to be a key Audit matter

Auditor Response to Key Audit Matter:

Principal Audit Procedures:

- Understanding of Company's trade receivables process, including credit policies, billing, and collection procedures.
- Selecting a sample of trade receivables transactions and verified them with supporting documentation, such as invoices and customer correspondence.
- We have obtained external confirmation with the selected customers.
- Evaluating and assessing the appropriateness of the Management judgments made for not making any bad debts provision based on the information of the client and the industry.



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 Company's annual report, 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 in the 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

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 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, of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 financial statements, the Board of Directors 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 are 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 scepticism 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, 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 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.

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 of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143(3) of the Act, 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 and the Statement of Profit and Loss 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 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 31st March, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 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 controls over financial reporting of the Company with reference to these financial statements and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report.
 - 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, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- 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, 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 derivatives 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. (i) The management has represented that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, 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(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall,
- a) 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
 - b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;
- (ii) The management has represented, that, to the best of its knowledge and belief, other than as disclosed in the notes to the accounts, no funds have been received by the company from any person(s) or entity(ies), including foreign entities ("whether recorded in writing or otherwise, that the company shall,
- a) 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
 - b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and
- (iii) Based on audit procedures adopted in the course of our audit, that are 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) contain any material misstatement.
- v. The Company has not declared/paid any dividend during the year.
- vi. Based on our examination, which included test checks, the company has used accounting software's for maintaining its books of accounts for the financial year ended 31st March 2024 which has a feature of recording under Rule 11(g) of the companies (Audit and Auditors) Rules 2014 on preservation of audit trail as per the statutory requirements except for the matter stated below.
- a) The feature of recording audit trail (edit log) facility is not available relating to Inventory and payroll.

For **DHANUNJAYA AND HARANATH**
Chartered Accountants
(Firm's Registration No.014288S)


DHANUNJAYA KUMAR ALLA
Partner
(Membership No.206446)
UDIN: 24206446BKANVH7050



Place: Hyderabad
Date: 29/05/2024

'Annexure A' referred to in para "Report on Other Legal and Regulatory Requirements" of our report of even date:

With reference to the Annexure A referred to in the Independent Auditor's Report to the members of the Company on the Financial statements for the year ended 31st March, 2024, we report the following:

- (i) (a)[A] The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment;
(B) The Company has no Intangible assets during the year; hence, this clause is not applicable.
- (b) The Company has a regular programme of physical verification of its Property, Plant and Equipment. In our opinion, the periodicity of physical verification is reasonable having regard to the size of the Company and nature of its Property, Plant and Equipment. According to the information and explanations given to us, 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 Property, Plant and Equipment during the year.
- (e) No proceeding has been initiated or are pending against the company as at March 31, 2024 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made there under.
- (ii) (a) According to the information and explanations given to us, the inventory has been physically verified by the management during the year. In our opinion, the coverage and procedure of such verification by the management is reasonable. There are no discrepancies of 10% or more in the aggregate were noticed on such verification.
- (b) The company has not availed any credit facilities against the Current Assets and hence the clause 3 (ii)(b) and 3(ii)(c) of the Order are not applicable.
- (iii) (a) The Company has not provided any loans or advances in the nature of loans or stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the Order is not applicable.
- (b) The Company has not made any investments or provided any guarantees or given any security.
- (c) As the company has not extended any loans and advances in nature of loans during the excepting loans to be reported under clause (iii)(f) below, reporting under clause (iii)(c), (iii)(d) and (iii)(e) is not applicable.
- (f) The Company has granted advances in the nature of loans to the Promoter Directors. The loan amount extended to Promoter Directors carry rate of interest of 12% per annum computed on daily rests and chargeable at the end of the financial year. The Terms of repayment stipulate for the repayment of the total Loan amount within 18 months from the date of First Drawl. The details of the same excluding interest charged for Rs. 7,72,886/- are below:

	All Parties	Promoters	Related Parties
• Aggregate Amount of loans/ advances in nature of loans - Repayable on demand - (A)	1,59,34,249	1,59,34,249	-
• Agreement does not specify any terms or period of repayment (B)	-	-	-
Total (A+B)	-	-	-



Percentage of loans/ advances in nature of loans to the total loans	100%	100%	-
Maximum Amount Outstanding during the year	1,59,34,249	1,59,34,249	-
Outstanding at the end of the year	-	-	-

- (iv) The Company has complied with the provisions of 186 of the Companies Act, 2013 in respect of loans granted, investments made and guarantees and securities provided, as applicable. The company has extended loans to the Managing Director and Whole time Director under Provision a(i) of Section 185 of the Companies Act'2013 relating to 'Loan as a part of the conditions of service extended by the company to all its employees'. The loan amount extended to Directors carry rate of interest of 12% per annum computed on daily rates and chargeable at the end of the financial year. The Terms of repayment stipulate for the repayment of the total loan amount within 18 months from the date of First Drawl. The details of the loans extended to the Directors are as under:

Designation of Director	Aggregate Amount of Advances Granted in nature of loan	Amount of Loan Outstanding as at 31 st March'2024	Amount of Interest Outstanding as at 31 st March'2024	Maximum Amount Outstanding During the Year
Managing Director	16,10,000	-	-	1,38,24,354
Whole Time Director	-	-	-	21,09,896

- (v) The Company has not accepted any deposit or amounts which are deemed to be deposits. Hence, reporting under clause 3(v) of the Order is not applicable.
- (vi) According to the information and explanations given to us, the Company is not covered under the rules made by the central Government for the maintenance of cost records under sub-section (1) of section 148 of the Companies Act, 2013. Hence, this clause is not applicable.
- (vii) [a] According to information and explanations given to us and on the basis of our examination of the books of account, and records, the Company has been regular in depositing applicable undisputed statutory dues including Income-Tax, Goods & Service Tax, Duty of Customs, Cess and any other statutory dues with the appropriate authorities and no statutory dues were outstanding as at 31st March, 2024 for a period of more than six months from the date they became payable except for the following

Nature of Statute	Nature of the Dues	Amount (Rs.)	Period to which the amount relates
The Income tax Act 1961	Income Tax	61,870	Assessment year 2017-18
The Income tax Act 1961	Income Tax	93,510	Assessment year 2018-19

- (b) According to the information and explanation given to us, there are no dues of income tax, Goods & service tax & duty of customs outstanding on account of any dispute.



- (viii) According to the information and explanations given to us, the company has 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.
- (ix) (a) According to the information and explanation given to us, the records of the Company examined by us, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest to any lender during the year.
- (b) According to the information and explanation given to us, the company has not been declared as wilful defaulter by any bank or financial institution or other lender;
- (c) According to the information and explanation given to us, the Term loan obtained by the company was applied for the purpose for which the loan was obtained;
- (d) On an overall examination of the financial statements of the Company, funds raised on short-term basis have, prima facie, not been used during the year for long-term purposes by the Company
- (e) According to the information and explanation 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) 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) According to the information and explanations given to us, the company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year. Hence, this clause is not applicable to the Company;
- (b) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) during the year and no Debentures are issued by the company. Hence, this clause is not applicable to the Company;
- (xi) (a) To the best of our knowledge and according to the information and explanations given to us, no material fraud by the Company or on the Company by its officers or employees has been noticed or reported during the course of our audit.
- (b) There is no report required to be filed by us under sub section (12) of section 143 of the Companies act in form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;
- (c) According to the information and explanations given to us, the company has not received any Whistle-blower complaints during the year.
- (xii) According to the information and explanations given to us the Company is not a Nidhi Company as prescribed under 406 of the Act. Hence, the clause is not applicable to the company.
- (xiii) According to the information and explanations given to us and based on our examination of the records of the Company all transactions with the related parties are in compliance with Sections 177 and 188 of Companies Act, 2013 and the details of such transactions have been disclosed in the Financial Statements, etc. as required by the applicable accounting standards.
- (xiv) In our opinion and according to the information and explanations provided to us, the company is not falling under the ambit of provisions contained in section 138 of the Act. Hence company is not required to appoint an internal auditor.



- (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 any non-cash transactions with the directors of the company during the year.
- (xvi) [a] According to the Information and explanations given to us, the Company is not required to be registered under Section 45-1A of the Reserve Bank of India Act, 1934.
[b] The company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934;
[c] The company is a not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India.
- (xvii) The company has no cash losses during the financial year and in the immediately preceding financial year.
- (xviii) There is no resignation of the statutory auditors of the Company during the year.
- (xix) According to the Information and explanations given to us, and 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, the company is not required to comply with second proviso to sub-section (5) of section 135 of the Act. Hence, reporting under this clause is not applicable.
- (xxi) The Company has no Subsidiary companies, hence the reporting under clause 3(xxi) is not applicable.

For DHANUNJAYA AND HARANATH
Chartered Accountants
(Firm's Registration No.0142885)


DHANUNJAYA KUMAR ALLA
Partner
(Membership No.206446)
UDIN: 24206446BKANVH7050



Place: Hyderabad
Date: 29/05/2024

"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under the heading 'Report on Other Legal and Regulatory Requirements of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of M/s. CONTAINTE TECHNOLOGIES LIMITED ("the Company") as of March 31, 2024 in conjunction with our audit of 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. 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.

Auditor's 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 as specified under section 143(10) of the Companies Act, 2013, to the extent 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 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 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 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 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, 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, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, 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 **DHANUNJAYA AND HARANATH**
Chartered Accountants
(Firm's Registration No.014288S)


DHANUNJAYA KUMAR ALLA
Partner
(Membership No.206446)
UDIN: 24206446BKANVH7050



Place: Hyderabad
Date: 29/05/2024



Date: 29th May 2024

To
The General Manager
BSE Limited (Listing Department)
25th Floor, Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai - 400 001
Maharashtra, India

Dear Sir/ Ma'am,

Sub: Declaration Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;

This is with reference to the Audited Financial Results of Containe Technologies Limited for the half and financial year ended 31st March 2024, which have been duly approved by the Board of Directors of the Company at their meeting held on 29th May 2024.

In this regard, we do hereby declare and confirm that the Auditors Report on Financial Results for the half and financial year ended 31st March 2024 issued by the Statutory Auditors of the Company, is with unmodified opinion.

Kindly take the same on your record and acknowledge the receipt for the same.

Thanking you
Yours faithfully

For CONTAINER TECHNOLOGIES LIMITED

ANAND KUMAR SEETHALA
Managing Director
DIN: 01575973

