



ABREPOSE FINANCIAL & TECHNICAL SERVICES LIMITED

Carrying Forward The Care And Concern...

(CIN. No. U65993 TG 1991 PLC013572)

Srinivasam # 16-11-16/184, 2nd Floor, Sripuram Colony, Malakpet, Hyderabad, Telangana- 500036

Ph: 040-24069318 Mobile:9441229318, 9845357573

E-mail:abreposeftservices@gmail.com www.abrepose.in

LETTER OF OFFER

FOR PRIVATE CIRCULATION TO THE ELIGIBLE SHAREHOLDERS OF ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Date: 21.10.2025

OFFER FOR RIGHTS ISSUE OF 51,36,732 (FIFTYONE LAKH THIRTY SIX THOUSAND SEVEN HUNDRED THIRTY TWO) EQUITY SHARES OF Rs. 10/= EACH AT PAR FOR CASH AGGREGATING TO Rs. 5,13,67,320/- (RUPEES FIVE CRORES THIRTEEN LAKH SIXTY SEVEN THOUSAND THREE HUNDRED TWENTYONLY) ON A RIGHTS ISSUE BASIS TO THE EXISTING SHAREHOLDERS (INCLUDING 8% COMPULSORY CONVERTIBLE CUMULATIVE PREFERENCE SHAREHOLDERS OF THE COMPANY IN PROPORTION, AS NEARLY AS CIRCUMSTANCES ADMIT, TO THE PAID-UP SHARE CAPITAL HELD BY THE ELIGIBLE SHAREHOLDERS OF THE COMPANY AS ON OFFER DATE ie. 21.10.2025.

ISSUE OPENS ON: 10.30 a.m. on 21.11.2025

ISSUE CLOSES ON: 18.00 p.m. on 20.12.2025

Dear Shareholders,
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED ("the Company") incorporated under erstwhile provisions of the Companies Act, 2013 on 16.12.1991 having Registered Office at 16-11-16/184,"SRINIVASAM": 2nd Floor, Sripuram Colony, Malakpet, Hyderabad - 500036, Telangana, India,

In terms of clause No. 7 of the Articles of Association of the Company, in the event of further issue of Shares by the Company, the existing shareholders shall be entitled to subscribe and to purchase the number of Shares in proportion to their existing shareholding in the Company.

The Company has decided to raise further capital to the extent of 51,36,732 (Fifty One Lakh Thirty Six Thousand Seven hundred thirty two) Equity shares of Rs. 10/= each (Rupees Ten only) aggregating to Rs. 5,13,67,320/- (Rupees Five Crore Thirteen Lakh Sixty Seven Thousand Three Hundred Twenty only) by way of issue of equity share capital from the eligible existing shareholders (including 8% Compulsorily Convertible Cumulative Preference Shareholders) of the Company by way of rights issue of Equity Shares.

In this regard, the Board of Directors had passed the resolution at their meeting held on 13.10.2025 for approval of the aforesaid rights issue of fresh equity shares and approved the offer letter in the Board Meeting held on 13.10.2025 for issue of 51,36,732 **(FIFTY ONE LAKH THIRTY SIX THOUSANT SEVEN HUNDRED THIRTY TWO ONLY) Equity Shares** of Rs. 10/- (Rupees Ten only) each for cash.

These shares are being offered to those shareholders, whose name appears in Register of members of the Company as on offer date. The issue shall remain open from 10.30 a.m. (1ST) on 21.11.2025 to 18.00 p.m. (1ST) on 20.12.2025.

Contd...

OBJECTS OF THE ISSUE OF SHARES ON RIGHTS BASIS:

The object of this issue is to enhance the capital base of the Company, to meet its business requirements and to utilize the proceeds of the issue for expanding the business of the Company.

The new equity shares now being offered are subject to the terms and conditions of this "Offer Letter".

TERMS & CONDITIONS OF ISSUE:

1. The equity shares proposed to be issued shall be in line with the Memorandum of Association and Articles of Association and as per the other applicable provisions of Companies Act, 2013.
2. All rights/obligations of shareholders in relation to application and refunds pertaining to this issue shall apply to the renounce(s) as well.
3. The current Capital Structure of the Company is as follows:

| S. No. | Particulars | Class of Share | Number of Shares | Face value (in Rs.) | Total Value (in Rs.) |
|--------|--------------------------------------------------------------------------------------------------------|----------------|------------------|---------------------|----------------------|
| 01. | Authorized Share Capital | Equity | 50,00,000 | 10 | 5,00,00,000 |
| 02. | Issued, subscribed, called up and paid-up share capital | Equity | 25,89,488 | 10 | 2,58,94,880 |
| 03. | Compulsorily Convertible Preferential Shares (issued, subscribed, called up and paid-up share capital) | CCPs | 8,35,000 | 10 | 83,50,000 |
| TOTAL | | | 34,24,488 | | 3,42,44,880 |

4. The new equity shares proposed to be issued shall rank in all respects pari-passu with existing fully paid-up equity shares of the company.

Provided that equity shares so allotted during the financial year shall be entitled to pro-rata dividend, upon declaration of any dividend and other corporate benefits, if any, for the financial year in which allotment has been made.

5. The equity shares are being offered for subscription for cash to those existing Equity Shareholders and 8% Compulsorily Convertible cumulative preference shareholders, whose names appear in the register of members as registered owners of the shares as on offer date.

6. Shares will be issued in Dematerialized Form only. The Company is registered under **NSDL** and **CDSL with ISIN No. INE01Z001011**.

7. The applicants applying for shares under this issue shall ensure that they have a Demat Account, and the relevant details shall be provided as required in the application form.

8. Application should be made on the printed form provided by the Company.

9. Full value of Equity shares ie. Rs. 10/= each Equity Shares is payable with application itself.

10. All account payee local cheques/drafts accompanying the application should be drawn in favour of **"ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED"**, payable at HYDERABAD. The amount may also be credited by way of RTGS/Online Transfer to the Share-Application Money Account of the Company with Gaddi-Annaram Branch of Union Bank of India, the particulars of which are furnished here-under:

| | | |
|--------------------|---|----------------------------------|
| Account Number | : | 240911010000078 |
| Name of the Bank | : | Union Bank of India |
| Name of the Branch | : | Gaddi-Annaram Branch (Hyderabad) |
| IFSC Code | : | UBIN0824097 |

11. Refund, if any, shall be made within 15 days from the date of expiry of 60 days from the date of receipt of share application money. In case of any delay in the refund beyond the said date, interest@ 12% per annum for the period of delay shall be paid to the applicants.

12. Application for total value of rs. 20,000/- or more, applicant's Income Tax PAN details and photo copy must be provided along with application. Applicant(s) who do not have PAN are required to provide a declaration in Form 60/61 prescribed under the I. T. Act, 1961 along with application. Application without this will be considered incomplete and are liable to be rejected.

13. In case of application under power of attorney or by a body corporate or by a society, a certified true copy of the relevant power of attorney or resolutions or authority to the signatory to make the investment under this offer and to sign the application and a copy of the Memorandum and Articles of Association or bye laws of such body corporate or society should be accompanied by application.

14. For the Non-Resident members, the allotment of further shares shall be made as per the Regulation issued by the Reserve Bank of India under the Foreign Exchange Management Act, 1999.

15. The Shareholders (including 8% Compulsorily Convertible Cumulative preference Shareholders) shall have the following options:

- Apply for Rights entitlement in full; or
- Apply for Rights entitlement in full and accept for additional Equity Shares Rights, if any renounced in their favour; or
- Apply for Rights entitlement in part without renouncing the other part; or
- Apply for Rights Entitlement in part and renounce the other part in favour of any other person; or
- Renounce entire Right Entitlement to one or more renounces; or
- In case any of the existing shareholder declines to accept the offered shares, such shares shall be disposed by the Board of Directors in such manner, which is not dis-advantageous to the shareholders and the company.

Rights Acceptance Letter cum Application Form is annexed and marked herewith Annexue-1.

Rights Renunciation Letter is annexed and marked herewith as Annexure-11

In case, any of the shareholder neither accepted (either full/partly) nor renounced nor declined nor sent any communication to the company in this regards, the Board of Directors are vested with the power to dispose such shares in such a manner which is not dis-advantageous to the shareholders and the company.

16. You may renounce all or any of the equity shares offered:

a. In case you wish to renounce this offer in whole:

Please deliver/send the duly filled and signed Rights Renunciation Letter to the Company.

b. In case you wish to renounce this offer in part:

Please deliver/send the duly filled and signed Rights Acceptance Letter cum Application Form and Rights Renunciation Letter to the Company and/or to any Director of the Company.

In either case, the renounce is requested to deliver/send the duly filled and signed Rights Acceptance Letter cum Application Form along with the duly filled and signed Rights Renunciation Letter to the Company.

17. The existing shareholder may decline to accept the shares offered. In such case, the declined share may be disposed of by the Board of Directors in such manner which is not disadvantageous to the shareholders and the Company.

18. Non-receipt of any intimation from the persons to whom the offer is made shall be deemed to be considered as decline of such offer. In such cases, such shares may be disposed off by the Board of Directors in such manner which is not disadvantageous to the shareholders and the company.

19. The last date for receipt of rights acceptance letter cum application form along with the amount payable on application and/or for receipt of rights renunciation letter will be 20.12.2025.

20. The basis of allotment shall be decided in the following manner:

a. Full allotment to the shareholders who have applied for their rights entitlement either in full or in part.

b. Full allotment to the renouncers who have applied for their rights entitlement either in full or in part.

c. In case of any shareholder declines to accept the shares offered, the Board of Directors may dispose of them in such manner which is not disadvantageous to the shareholders and the company.

21. The Board reserves its full, unqualified, and absolute right to accept or reject any application, in whole or in part, and in either case without assigning any reason thereto.

By the order of the Board of Directors

For ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Sd/-

(KANCHINADHAM SATYA PRASAD)

MANAGING DIRECTOR

DIN No. 08512651