



ABREPOSE

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

We aim Rs

100

Crores

Net Owned Funds

As on March 2026

You are our source of inspiration for any challenge

**ANDHRA BANK RETIRED EMPLOYEES'
PROJECTS OF SELF ENGAGEMENT**

**33rd ANNUAL REPORT
2024-2025**

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 33,d Annual General Meeting of the members of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED will be held on TUESDAY, 23,d SEPTEMBER 2025 at 10.00 a.m. at SUNDARAYYA VIGNANA KENDRAM, 1-8-1/8/25/A, KATRAGADDA SRINIVASA RAO HALL, 2nd Floor, Baghlingampally, HYDERABAD 500044." Telangana State to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt:
 - a) The Audited Standalone Financial Statements of the Company for the Financial year ended 31st March 2025, the Report of the Board of Directors and Report of the Auditors there-on and
 - b) The Audited Consolidated Financial Statements of the Company for the Financial Year ended 31st March 2025, and the report of the Auditors there-on
2. To declare dividend@ 10% out of the profits for the Financial Year ended 31stMarch 2025.
3. To Appoint a director in place of Mr. Gopala Krishna Chakravadhanula, (DIN No. 0779449B) who retires by rotation at this Annual General Meeting, and being eligible, offers himself for re-appointment.
4. To Appoint a director in place of Mr. Sriramachandra Murthy Lolla, (DIN No. 09627574) who retires by rotation at this Annual General Meeting and being eligible, offers himself for re-appointment.
5. To re-appoint M/s. S. Siva Parvathi & Associates as Statutory Auditor of the Company:

To Consider and if thought fit, to pass with or without modification(s), the following resolution as an **ORDINARY RESOLUTION:**

"RESOLVED THAT pursuant to the provisions of Sections 139, 142 and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), and based on the recommendation of the Board of Directors, approval of the members be and is hereby accorded for the re-appointment of M/s. S. Siva Parvathi & Associates, Chartered Accountant, Membership No. 226087, as Statutory Auditors of the Company, to hold office for a term of 1 (One) year from the conclusion of this Annual General Meeting until the conclusion of the 34th Annual General Meeting, at such remuneration as may be fixed by the Board of Directors in consultation with the Auditors."

RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to do all such acts, deeds, matters and things as may be necessary to give effect to this resolution, including filing the necessary forms with the Registrar of Companies."

SPECIAL BUSINESS:

6. To Regularise the appointment of Sri Kendyala Ramchandrar (DIN No. 11155117) as Director of the Company:

To Consider and if thought fit, to pass with or without modification(s), the following resolution as an **ORDINARY RESOLUTION:**

"RESOLVED THAT pursuant to the provisions of Sections 149, 152, and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), Sri Kendyala Ramchandrar (DIN No. 11155117) who was appointed as an Additional Director of the Company with effect from 20.06.2025 by the Board of Directors pursuant to section 161(1) of the Companies Act, 2013 and applicable provisions of the Articles of Association of the Company and who holds office up to the date of the ensuing Annual General Meeting be and is hereby appointed as Director of the Company."

"RESOLVED FURTHER THAT any al the Directors of the Company be and is hereby authorized to lii the necessary forms with the Registrar of Companies and to do all the forms with the Registrar of Companies and to do all the Acts, Deeds, things and matters as may be necessary to give effect to the aforesaid resolution."

7. To approve the continuation of term of Chairman and Managing Director Mr. Kanchinadham Satya Prasad (DIN. No. 08512651) who will attain 70 years on 10th September 2025:

To Consider and if thought fit, to pass with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the provisions of Section 196, 197 and 203 read with Schedule V and other applicable provisions of the Companies Act, 2013 and the rules made thereunder (including any statutory modification or re-enactment thereof) subject to the approval of the members by the consent of the Board be and is hereby accorded to continue the appointment of Mr. Kanchinadham Satya Prasad (DIN No. 08512651) as the Chairman Managing Director of the Company, who shall be completing the attaining the age of 70 years as on 10.09.2025 for the remaining term of his appointment or such further term as may be agreed."

"RESOLVED FURTHER THAT any Director of the Company be and is hereby severally authorized to file necessary forms with the Registrar of Companies and to do all such acts, deeds and things as may be necessary to give effect to the above resolution."

8. To consider recommendations of preference dividend in excess of 8% to the existing preference shareholders.

To Consider and if thought fit, to pass with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT the consent of the members of the Company be and is hereby accorded for payment of Preference Dividend at the rate of 10% per annum which exceeds the fixed preferential dividend rate of 8%, as a gesture of appreciation and to share the benefits of the Company's improved profitability."

"RESOLVED FURTHER THAT any Director of the Company be and is hereby authorised to take all necessary steps, make requisite statutory filings and do all acts, deeds and things as may be required to implement the decision of the Board."

9. To increase the Authorized Capital from Rs. 5.00 Crores to Rs. 10.00 Crores:

To Consider and if thought fit, to pass with or without modification(s), the following resolution as an **ORDINARY RESOLUTION**:

"RESOLVED THAT pursuant to Section 61 and other applicable provisions of the Companies Act, 2013, approval of the members of the Company, be and is hereby accorded to increase the Authorized Share Capital of the Company from Rs. 5,00,00,000/- (Rupees Five Crores only) to Rs. 10,00,00,000/- (Rupees Ten Crores only).

"RESOLVED FURTHER THAT any of the Directors of the Company be and is hereby severally authorized to do all such acts, deeds and things as may be necessary or incidental to give full effect to the aforementioned Resolution."

10. To oiler capitol clause in Memorandum of Association of the Company

To Consider and if thought fit, to pass with or without modification(s), the following resolution as an **ORDINARY RESOLUTION**:

"RESOLVED THAT pursuant to provisions of 13 and other applicable provisions of the Companies Act, 2013, read with the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof, for the time being In force), approval of the members of the Company, be and is hereby accorded to substitute the existing Capital Clause of the Memorandum of Association of the Company as stated below:

The Authorized Share Capital of the Company is Rs. 10,00,00,000/= (Rupees Ten Crores only) divided as follows:

- a. Equity Shares: Rs. 9,16,27,250/= (Rupees Nine Crores Sixteen Lacs Twenty-Seven Thousand Two Hundred Fifty only) divided into 91,62,725 (Ninety-One Lacs Sixty-Two Thousand Seven Hundred Twenty-Five only) equity shares of Rs. 10/= (Rupees Ten only) each.
- b. Compulsorily Convertible Preferential Shares: Rs. 83,72,750/= (Rupees Eighty-Three Lacs Seventy-Two Thousand Seven Hundred Fifty only) divided into 8,37,275 (Eight Lacs Thirty-Seven Thousand Two Hundred Seventy-Five only) preferential shares of Rs. 10/= (Rupees Ten only) each."

"RESOLVED FURTHER THAT the Directors be and is hereby severally authorized to do all such acts, deeds and things and to sign all such documents and writings as may be necessary expedient and incidental there-to to give effect to those resolutions and for the matters connected therewith or incidental thereto."

11. To alter Articles of Association of the Company

To Consider and if thought lii, to pass with or without modification(s), the following resolution as a **SPECIAL RESOLUTION**:

"RESOLVED THAT pursuant to the provisions of Section 14 and other applicable provisions if any, of the Companies Act, 2013 and other applicable provisions read with the rules and regulations made there under (including any statutory modifications, re-enactments, or amendments thereto for the lime being in force), the approval of members of the Company, be and is hereby accorded to alter the Articles of Association of the Company in the below staled manner:

1. Substitution of Clause 5 of Articles of Association: Existing clause 5 shall be substituted with the following Clause:

5. The Authorized Share Capital of the Company shall be Rs. 10,00,00,000/= (Rupees Ten Crores Only) divided as under:

- a. Equity Share Capital: Rs. 9,16,27,250/= (Rupees Nine Crores Sixteen Lacs Twenty-Seven Thousand Two Hundred Fifty only) divided into 91,62,725 (Ninety-One Lacs Sixty-Two Thousand Seven Hundred Twenty-Five only) equity shares of Rs. 10/= (Rupees Ten only) each.
- b. Compulsorily convertible Preferential Shares: Rs. 83,72,750/= (Rupees Eighty-Three Lacs Seventy-Two Thousand Seven Hundred Fifty only) divided into 8,37,275 (Eight Lacs Thirty-Seven Thousand Two Hundred Seventy-Five only) preferential shares of Rs. 10/= (Rupees Ten only) each."

2.Substitution of Clause 132.1 of the Articles of Association:

Existing Clause 12.1 shall be substituted with the following Clause:

"132.1: Two thirds of the total number of Directors on the Board shall be individuals who have previously served in "ANDHRA BANK" and shall be aged not less than 60 years and not more than 75 years. Notwithstanding anything to the contrary contained in these Articles, the appointment of

Continuation of any person as a Director who has attained the age of Seventy- Five (75) years shall require the approval of the members of the Company by way of a special resolution based on the recommendation of the Board of Directors, and such approval shall be considered on a case-to-case Basis"

"RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to sign and file the necessary e-forms and returns with the Registrar of Companies and to do all such acts, deeds, matters and things as may be necessary expedient to give effect to the resolution, including making necessary alterations in the Articles of Association of the Company and obtaining all requisite approvals as may be required in this regard."

12. To recommend extension of the tenure of Mr. Seshagiri Rao Hejeebu, (DIN. No. 07977194), Director who has attained the age of 75 years for further period of 3 years:

To Consider and if thought fit, to pass with or without modification(s), the following resolution as a SPECIAL RESOLUTION:

"RESOLVED THAT pursuant to the Articles of Association of the Company and applicable provisions of the Companies Act, 2013, including any amendments or re-enactments thereof, the approval of members, be and hereby is accorded for the continuation of Mr. Seshagiri Rao Hejeebu (DIN No. 07977194) Director of the Company, who has attained the age of 75 years, to continue to hold office as a Director of the Company and is liable to retire by rotation."

"RESOLVED FURTHER THAT any Director of the Company be and is hereby authorized to do all such acts deeds, filings, and things as may be necessary to give effect to this resolution."

For and on behalf of the Board
For ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Salya Prasad
Managing Director
(DIN No. 08512651)

Date: 13.08.2025

Place: HYDERABAD

REGISTERED OFFICE:

"SRINIVASAM", 16-11-16/184, 2nd Floor,
Sripurom Colony, Molakpet,
HYDERABAD, Telangana - 500036

Tel. No. 040-24069318, Mobile: 9441229318

Email: abreposeftservices@gmail.com

CIN: U65993TG1991PLCOI3572

NOTES:

1. A MEMBER ENTITLED TO ATTEND AND VOTE, IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE INSTEAD OF HIM-SELF AND SUCH PROXY NEED NOT BE A MEMBER OF THE COMPANY.
2. PROXIES IN ORDER TO BE EFFECTIVE SHOULD BE RECEIVED BY THE COMPANY AT ITS REGISTERED OFFICE NOT LESS THAN 48 HOURS BEFORE THE MEETING.
3. A member entitled to attend, and vote is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a member. Proxies in order to be effective must be received by the company not later than forty-eight (48) hours before the meeting. Proxies submitted on behalf of limited companies, societies, etc., must be supported by appropriate resolutions/authority, as applicable.
4. A member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote on a poll instead of him-self and the proxy need not be a member of the Company.
5. The instrument appointing the Proxy, in order to be effective, should be deposited, duly complete and signed, at the Registered Office of the Company not less than forty-eight (48) hours before the scheduled start of the meeting.
6. Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than Fifty (50) members and holding in aggregate not more than 10% of the total share capital of the Company carrying voting rights. A member holding more than 10% of the total share capital of the Company carrying voting rights may appoint single person as proxy, who shall not act as a proxy for any other person or Shareholder. The appointment of Proxy shall be in the **Form No. MGT-11** Annexed herewith.
7. Members / Proxies are requested to bring their duly filled attendance slip along with the copy of the Annual Report to the meeting.
8. Members are requested to notify immediately any change in their address to the company at the Registered Office.
9. Pursuant to Section 72 (1) of the Companies Act, 2013, read with rule 19(1) of Companies (Share Capital and Debentures) Rules, 2014, facility for making nominations is now available to INDIVIDUALS holding Shares in the Company.
10. In case of joint Holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
11. The Dividend as recommended by the Board of Directors, if declared at the Annual General Meeting will be paid within a period of 30 days to those members **whose names appear as on 16.09.2025.**
12. The Dividend on equity shares, if declared at the Annual General Meeting, shall be paid **on or after 23rd September 2025 i.e., date of 33rd Annual General Meeting** of the Company.
13. Brief resume of the Directors including those proposed to be appointed/re-appointed, nature of their expertise in specific functional areas, names of Companies in which they hold Directorships and Memberships/Chairmanships of the Board committees, shareholding and relationships between Director's interest, is annexed (Annexure-A) hereto and forms part of the Notice.
14. Members holding shares in multiple folios in identical names or joint accounts in the same order of names are requested to consolidate their shareholdings into one folio.
15. Members are requested to send their queries at least 10 days before the date of meeting so that information can be made available at the meeting.
16. Voting by Electronic means:
 - a) In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide facility to the members to exercise their right to vote at the **33rd Annual General Meeting** (AGM) by electronic means and the business may be transacted through Remote e-Voting platform provided by CDSL.

- b) The Company is also providing the facility for voting by way of physical ballot at the Annual General Meeting. **Mr. N. V. S. S. Suryanarayana Rao, Practicing Company Secretary** has been appointed as the Scrutinizer to scrutinize the remote e-voting process as well as the Ballot process at the **33,d Annual General Meeting** in a fair and transparent manner.
- c) The facility for voting through ballot paper shall be made available at AGM and members attending the meeting and who have not cast their vote by remote e-voting shall be available to exercise their right at the meeting through the ballot paper.
- d) Members who have cast their vote by remote e-voting prior to the AGM may also attend the AGM but shall not be entitled to cast their vote again.
- e) A person whose name is recorded in the Register of Members or in the Register of beneficial owners maintained by the Depositories as on the cut-off date **i.e.,16.09.2025**.
- f) **Members as on 16.09.2025** only shall be entitled to avail the facility of remote e-voting.

The instructions for Remote E-Voting are as under:

- i. The voting period begins on **20th SEPTEMBER 2025 at 9.00 A.M. and ends on 22nd SEPTEMBER 2025 at 5.00 P.M.** During this period any shareholder of the company holding shares either in physical form or in dematerialized form, as on the cut-off date, **i.e., 16th SEPTEMBER 2025 at 5.00 P.M.** cast his/her vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demo! account holders, by way of a single login credential, through their demo! accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- ii. In terms of provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014 on e-Voting facility provided by Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Login method fore-Voting:

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual Shareholders holding shares in demat mode.

Step 2: Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- iii. The voting period begins on **20th SEPTEMBER 2025 at 9.00 A.M. and ends on 22nd SEPTEMBER 2025 at 5.00 P.M.** During this period any shareholder of the company holding shares either in physical form or in dematerialized form, as on the cut-off date, **i.e., 16th SEPTEMBER 2025 at 5.00 P.M.** cast his/her vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter.

- {i} Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demo! account holders, by way of a single**

login credential, through their demo! accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1: Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demo! mode.

- (ii) In terms of provisions of the Companies Act, 2013 read with applicable laws, on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demo! mode are allowed to vote through their demo! account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said rules, Login method for e-Voting and joining virtual meetings for **Individual shareholders holding securities in Demo! mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Dematmode with CDSL Depository	<ol style="list-style-type: none"> 1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-Voting page of thee-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY /LINKINTIME, so that the user can visit thee-Voting service providers' website directly. 3) If the user is not registered for Easi/Easiest. option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegislration 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page or click on https://evoting.cdslindia.com/Evoting/Evotinglogin The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demo! Account. After successful authentication, user will be able to see thee-Voting option where thee-voting is in progress and also able to directly access the system of all e-Voting Service Providers.

<p>Individual Shareholders holding securities in demat mode with NSDL Depository</p>	<ol style="list-style-type: none"> 1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under "IDeAS" section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services. option to register is available at https://eservices.nsd.com. Select "Register Online for IDeAS" Portal or click at 3) Visit thee-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under "Shareholder/Member" section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number held with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name ore-Voting service provider name and you will be redirected toe-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting
<p>Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click one-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name ore-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.</p>

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
<p>Individual Shareholders holding securities in Demat mode with CDSL</p>	<p>Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33</p>
<p>Individual Shareholders holding securities in Demat mode with NSDL</p>	<p>Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800 1020 990 and 1800 22 44 30</p>

Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode. and non-individual shareholders in demat mode.

Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demel form.**

- 1) The shareholders should log on to thee-voting website www.evotingindia.com.
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholder! holding shares in Demel,
PAN	<p>Enter your 10-digit alpha-numeric</p> <p>*PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)</p> <p>Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</p>
Dividend Bank Details OR Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <ul style="list-style-type: none"> • If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (iii) After entering these details appropriately, click on "SUBMIT" tab.
- (iv) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (v) For shareholders holding shares in physical form, the details can be used only fore-voting on the resolutions contained in this Notice.
- (vi) Click on the EVSN for the relevant <Company Name> on which you choose to vote.

- (vii) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (viii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (ix) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (x) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xi) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xii) If a demat account holder has forgotten the login password, then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xiii) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xiv) **Additional Facility for Non - Individual Shareholders and Custodians -For Remote Voting only,**
 Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delinked in case of any wrong mapping.
 It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
 - Alternatively Non Individual shareholders are required mandatorily to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; meilmedak@gmail.com (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.
- I. The Scrutinizers shall within a period not exceeding three (3) working days from the conclusion of the Remote E-Voting period unblock the votes in the presence of at least two witnesses not in the employment of the company and make a Scrutinizer's Report of the votes cast in favour or against, if any, forthwith to the Chairman of the company.
- II. The results shall be declared on or before the AGM of the Company. The results along With the Scrutinizer's Report shall be available at the registered office of the Company.

17. In terms of Section 72 of the Companies Act, 2013, a member of the company may Nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Members desirous of availing this facility may submit nomination in prescribed. Form-SH-13 to the company/RTA in case shares are held in physical form, and to their respective depository participant, if held in electronic form.
18. **The Folio Numbers and Annual Report are being sent along with Annual Report sent to you by E-Mail only.**
19. Please secure your folio numbers of shares for future reference.
20. In case of non-availability of folio numbers please contact regd. Office of the company over phone.

For and on behalf of the Board
For ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Satya Prasad
Managing Director
(DIN No. 08512651)

Date: 13.08.2025

Place: HYDERABAD

REGISTERED OFFICE:

"SRINIVASAM", 16-11-16/184, 2nd Floor,

Sripuram Colony, Malakpet,

HYDERABAD, Telangana - 500036

Tel. No. 040-24069318, Mobile: 9441229318

Email: abreposefsservices@gmail.com

CIN: U65993TG 1991PLC01 3572

EXPLANATION STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

The following statement as required under Section 102 of the Companies Act, 2013 sets out all material facts relating to the items of special business mentioned in the accompanying Notice.

ITEM No. 6:

Mr. Kendyala Ramchandaram (DIN No. 11155117) was appointed as an Additional Director of the Company with effect from 20.06.2025 pursuant to the provision of Section 161(1) of the Companies Act, 2013 and applicable clauses of the Articles of Association of the Company. He holds office up to the date of the ensuing Annual General Meeting but is eligible for appointment as a director.

The Directors are of the view that the appointment of Mr. Kendyala Ramchandaram (DIN No. 11155117) as Director will be beneficial to the operations of the Company and hence the said resolution is being placed before the members for their approval.

Except Mr. Kendyala Ramchandaram, none of the director and Key Management Personnel of the Company are concerned or interested in the resolution.

A brief profile of the Director to be appointed is given below:

Sri Kendyala Ramchandaram, M.Sc., **M.B.A (CAIIB)** joined Andhra Bank on 04.04.1979 as Clerk-cum-Cashier and retired from the services of the Bank on 31.03.2016 as Chief Manager. During his service, worked as System Analyst in DIT, SCC & Zonal Cluster. He was the Director of **ABE** Co-op. Bank for a term of 3 years. He played an active role in Andhra Bank Officer's Federation, Served as General Secretary of All Andhra Bank BC Employees Welfare Association from 2001 to 2016. At present, he is the Chairman of UBI OBC Employees Welfare Association and Deputy General Secretary of Andhra Bank Retired Employees Association (**ABREA**). He is the shareholder of ABREPOSE having 9,650 shares of Rs. 10/= each (ie) with an investment of Rs. 96,500/=.

Your Board recommends the resolution as set out in-item No. 5 for approval of the members.

ITEM No. 7:

Mr. Kanchinadham Satya Prasad (DIN No 08512651) Chairman & Managing Director of the Company will be attaining the age of 70 years on 10.09.2025. In terms of the provisions of Section 196 (3) (a) of the Companies Act, 2013, the continuation of his appointment beyond 70 years requires approval of the members by special resolution. The Board felt that it is necessary to continue his term as Chairman & Managing Director considering the significant contributions made by Mr. Kanchinadham Satya Prasad, his leadership, strategic value, vast experience continued good health and capacity in the best interest of the Company and hence the said resolution is being placed before the members for their approval.

Except Mr. Kanchinadham Satya Prasad, none of the director and Key Management Personnel of the Company are concerned or interested in the resolution.

Your Board recommends the resolution as set out in-item No. 6 for approval of the members.

ITEM No. 8:

The Company has issued preference shares carrying a fixed preferential dividend of 8% per annum, in accordance with the terms of issue and the rights attached to such shares under the Articles of Association and the Companies Act, 2013.

In view of the Company's improved financial performance and profitability during the financial year 31st March, 2025 and as a gesture of goodwill and appreciation towards the preference shareholders for their continued support and long-term investment in the Company, the Board of Directors, at its meeting held on 13th August, 2025 has recommended the payment of preference dividend at the enhanced rate of 10% per annum for the said financial year.

Since this recommended dividend rate exceeds the fixed preferential rate of 8% in line with good governance practices, the approval of the members of the Company is being sought through a special resolution.

The payment of dividend at 10% is proposed to be made on a one-time basis for the relevant financial year and shall not alter or affect the fixed preferential dividend rate of 8% for future years, unless separately approved.

Accordingly, the Board recommends the passing of the special resolution as set out in Item No. 8 of the accompanying Notice.

ITEM No. 9:

The existing authorised share capital of the Company is ₹5,00,00,000 (Rupees Five Crores only) divided into **Rs. 4,16,27,250/=** (Rupees Four Crores Sixteen Lacs Twenty Seven Thousand Two Hundred Fifty only) divided into 41,62,725 (Forty one Lacs Sixty-two thousand Seven Hundred Twenty-Five only) shares of Rs. 10/= (Rupees Ten only) each and Rs. 83,72,750/= (Rupees Eighty Three Lacs Seventy-Two Thousand Seven Hundred Fifty only) divided into 8,37,275 (Eight Lacs Thirty-Seven Thousand Two Hundred Seventy Five only) shares of Rs. 10/= (Rupees Ten only) each.

In view of the Company's future growth plans, proposed issue of additional share capital and to facilitate fund-raising through further issue of shares, it is considered necessary to increase the authorised share capital of the Company to ₹10,00,00,000 (Rupees Ten Crores only).

The increase in authorised capital would require the approval of the shareholders pursuant to the provisions of Sections 61 of the Companies Act, 2013 and amendment to the Clause V (Capital Clause) of the Memorandum of Association of the Company.

The Board of Directors, at its meeting held on 13th August, 2025 approved the proposal to increase the authorised share capital and recommend the same for approval of the members by way of an ordinary resolution.

A copy of the proposed altered Memorandum of Association of the Company showing the revised authorised capital will be available for inspection by the members at the registered office of the Company during business hours on all working days till the date of the meeting.

Accordingly, the Board recommends the passing of the ordinary resolution as set out in Item No. 9 of the Notice.

None of the Directors and Key Managerial Personnel of the Company or their relatives is in any way concerned or interested, financially or otherwise, in the proposed resolution.

Item No. 10:

The existing authorised share capital of the Company is ,5,00,00,000 (Rupees Five Crores only). In view of the Company's future business and financial plans, including proposed capital raising and issue of further shares, the Board has approved an increase in the authorised share capital to ,10,00,00,000 (Rupees Ten Crores only).

To give effect to this increase, it is necessary to alter Clause V (Capital Clause) of the Memorandum of Association (MoA) of the Company in accordance with the provisions of Sections 13, 61, and 64 of the Companies Act, 2013.

The revised capital structure, post-increase, will be as follows:

,9, 16,27,250 (Rupees Nine Crores Sixteen Lakhs Twenty-Seven Thousand Two Hundred Fifty only), divided into 91,62,725 equity shares of ,10 each; and

,a3,72,750 (Rupees Eighty-Three Lakhs Seventy-Two Thousand Seven Hundred Filly only), divided into 8,37,275 preference shares of ,10 each.

The Board, at its meeting held on 13.08.2025, approved the proposal and recommends the same for shareholder approval via ordinary resolution.

None of the Directors and Key Managerial Personnel (KMPs) of the Company or their relatives is concerned or interested, financially or otherwise, in this resolution.

Item No. 11:

To reflect the revised authorised share capital in the Articles of Association (AoA) and to incorporate governance provisions applicable to the composition of the Board, it is proposed to amend specific clauses of the AoA of the Company, as follows:

1. Substitution of Clause 5 of the AoA (Capital Clause):

This amendment updates the authorised capital of the Company to ,10 crores, in line with the revised Clause V of the **MoA**. The new clause accurately reflects the denomination and structure of the equity and preference shares.

2. Substitution of Clause 132.1 of the AoA (Board Composition & Age Restriction):

To align with the Company's governance framework and legacy as an institution with strong connections to Andhra Bank, Clause 132.1 is proposed to be substituted as follows:

"Two-thirds of the total number of Directors on the Board shall be individuals who have previously served in 'Andhra Bank' and shall be aged not less than 60 years and not more than 75 years. Notwithstanding anything to the contrary contained in these Articles, the appointment or continuation of any person as a Director who has attained the age of 75 years shall require the approval of the members of the Company by way of a special resolution, based on the recommendation of the Board of Directors, and such approval shall be considered on a case-to-case basis."

This amendment seeks to ensure adherence to the Company's established governance standards while allowing flexibility in exceptional cases with member approval.

Pursuant to Section 14 of the Companies Act, 2013, any amendment to the Articles requires approval of shareholders by way of a special resolution.

The Board recommends the passing of the special resolution set out in Item No. 11 of the Notice.

None of the Directors or **KMPs** or their relatives is concerned or interested, financially or otherwise, in the proposed resolution, except to the extent of their shareholding or directorship, if any.

Item No. 12:

Mr. Seshagiri Rao Hejeebu (DIN. No. 07977194) has been serving on the Board of the Company since 21st December 2017 and has significantly contributed to the Company's strategic direction and governance with his vast experience and industry knowledge.

As per Clause 12.1 of the Articles of Association, two-thirds of the total number of Directors shall be individuals who have previously served in Andhra Bank and are aged between 60 and 75 years. Further, the same Article provides that the appointment or continuation of any person as a Director who has attained the age of 75 years shall require the approval of the members of the Company by way of a special resolution, based on the recommendation of the Board of Directors, and such approval shall be considered on a case-to-case basis.

Mr. Seshagiri Rao Hejeebu has attained the age of 75 years, and the Board of Directors, at its meeting held on 13th August 2025 reviewed his performance and found his continued association to be beneficial to the Company. It is of the opinion that the expertise and long-standing involvement with the Company of are seen as assets that would support the Company's growth and governance therefore after due consideration and evaluation of his contributions, expertise, and continued relevance to the Company's operations and governance, has recommended the continuation of his directorship for a further period of three (3) years, effective from 10.10.2025 to 09.10.2028.

The Board believes that Mr. Rao's continued association would be in the best interest of the Company given his experience in banking, governance, and strategic decision-making. Accordingly, the Board recommends the passing of the special resolution by members as set out in Item No. 12 of the Notice, in accordance with the Articles of Association.

Except Mr. Seshogiri Rao Hejeebu, none of the director and Key Management Personnel of the Company are concerned or interested in the resolution.

For and on behalf of the Board

For **ABREPOSE** FINANCIAL AND TECHNICAL SERVICES LIMITED

Srinivosa Rao Kshirosogoro
Director
(DIN No. 07563216)

Konchinodhom Sotyo Prasad
Managing Director
(DIN No. 08512651)

Date: 13.08.2025

Place: HYDERABAD

REGISTERED OFFICE:

"SRINIVASAM", 16-11-16/184, 2ND Floor,

Sripurom Colony, Molokpet,

HYDERABAD, Telongono - 500036

Tel. No. 040-24069318, Mobile: 9441229318

Email: obreposeftservices@gmail.com

CIN: U65993TG1991PLC013572

ANNEXURE-A

Profile of the Directors seeking Appointment/Re-Appointment at the 33rd coming Annual General Meeting:

Name of the Director	Designation	DIN	Date of Birth	Date of appointment
Sri Gopala Krishna Chakravadhanula	Director	07794498	01.06.1959	02.06.2022
	Retd. Chief General Manager of erstwhile Andhra Bank			
Sri Sriramachandra Murthy Lolla	Director	09627574	20.04.1958	02.06.2022
	Retired Asst. General Manager, erstwhile Andhra Bank			

Additional Directors proposed to be regularized as Directors in 33rd Annual General Meeting:

Name of the Director	Designation	DIN	Date of Birth	Date of appointment
Sri Kendyala Ramchandar	Director	11155117	10.03.1956	20.06.2025
	Retired Chief Manager of erstwhile Andhra Bank			

For and on behalf of the Board
For **ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED**

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Satya Prasad
Managing Director
(DIN No. 08512651)

Date: 13.08.2025
Place: HYDERABAD

REGISTERED OFFICE:
"SRINIVASAM", 16-11-16/184, 2ND Floor,
Sripuram Colony, Malakpet,
HYDERABAD, Telangana - 500036
Tel. No. 040-24069318, Mobile: 9441229318
Email: abreposeftservices@gmail.com
CIN: U65993TG1991PLC013572

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED
Regd. & Admn. Office: "SRINIVASAM", 16-11-16/184, 2nd Floor, Sripuram Colony,
Malakpet, Hyderabad - 500036, Telangana State, India
Form No. MGT 11
Proxy Form

[Pursuant to section 105(6) of the Companies Act, 2013 and Rule 19(3) of the Companies
(Management and Administration) Rules, 2014]

CIN Number	U65993 TG 1991 PLC 013572
Registered Folio Number/Client ID	1
Name of the Company	Abrepose Financial and Technical Services Limited
Registered Office	"SRINIVASAM", 16-11-16/184, 2 nd Floor, Sripuram Colony, Malakpet, Hyderabad - 500036, Telangana State, India

Name of the Member(s)

Registered address

E-mail ID

Folio Number/Client Id

DP Id

I/We, being the member(s) of ___ Shares of the above-named Company, hereby appoint:

1. Name
2. Address
3. Email Id
4. Signature

1. Name
2. Address
3. Email Id
4. Signature

1. Name
2. Address
3. Email Id
4. Signature

1. Name
2. Address
3. Email Id
4. Signature

As my proxy to attend and vote (On a poll) for me/us on my/our behalf at the 33^d Annual General Meeting of the Company, to be held on 23rd **SEPTEMBER** 2025 at 10.00 a.m. at SUNDARAYYA VIGNANA KENDRAM, 1-8-1/8/25/A, KATRAGADDA SRINIVASA RAO HALL, 2nd Floor, Baghlingampally, HYDERABAD 500044. Telangana State, India and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolutions	Voted for	Voted against	Abstain from voting
ORDINARY BUSINESS			
1. To receive, consider and adopt. a) The Audited Standalone Financial Statements of the Company for the Financial year ended 3pt March 2025, the Report of the Board of Directors and the Report of the Auditors thereon, and b) The Audited Consolidated Financial Statements of the Company for the Financial year ended 3pt March 2025 and the Reports of the Auditors there-on			
2. To declare a dividend @ 10% out of profits for the financial year ended 3pt March 2025.			
3. To Appoint a director in place of Mr. Gopala Krishna Chakravodhonula, DIN No. 07794498) who retires by rotation at this Annual General Meeting, and being eligible, offers himself for re-appointment.			
4. To Appoint a director in place of Mr. Sriromachandra Murthy Lolla, (DIN No. 09627574) who retires by rotation at this Annual General Meeting and being eligible, offers himself for re-appointment.			
5. To appoint M/s. S. Siva Parvalhi & Associates as Statutory Auditor of the Company			
SPECIAL BUSINESS			
6. To regularize the appointment of Mr. Kendyala Romchandar (DIN. No. 11155117) as Director of the Company			
7. To recommend the continuation of term of Chairman & Managing Director Mr Konchinadham Sotya Prasad (DIN. No. 08512651) who will attain 70 years on 10 th September 2025.			
8. To consider recommendations of preference dividend in excess of 8% to the existing preference shareholders.			
9. To increase the Authorized Capital from Rs 5.00 Crores to Rs. 10.00 Crores			
10. To alter Capital Clause in Memorandum of Association of the Company			
11. To alter Articles of Association of the Company			
12. To recommend extension of the tenure of Mr. Seshagiri Rao Hejeebu, (DIN. No. 07977194), Director (who will attain the age of 75 years this year) for further period of 3 years.			

Signed this __ day of __ 2025.

Affix Rs. I/-
Revenue
stamp

Signature of the Shore holder

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Regd. & Admn. Office: "SRINIVASAM", I 6-I I-16/184, 2nd Floor, Sripuram Colony,
Malakpet, Hyderabad - 500036, Telangana State, India

ATTENDANCE SLIP

Registered Folio Number

Number of Equity shares held

Name of the Member/Proxy

I/We hereby accord my/our presence at the as my proxy to attend and vote (on a poll) for me/us and on my/our behalf at the **33rd** Annual General Meeting of the Company, to be held **on 23,09,2025 at 10.00 a.m, at SUNDARAYYA VIGNANA KENDRAM, 1-8-1/8/25/A, KATRAGADDA SRINIVASA RAO HALL, 2nd Floor, Baghlingampally, HYDERABAD 500044,, Telangana State, India**

Signature of the Member/Proxy attending the Meeting

Note: Please fill up this attendance slip and hand it over at the entrance of the meeting hall. Members are requested to bring their copies of the Annual report to the meeting.

BOARD'S REPORT

To
The Members of
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Your directors have pleasure in presenting **33,d Annual Report** together with Audited Accounts for the year ended 31st March 2025.

1. FINANCIAL RESULTS:

The Financial results of the Company for the period under review are as follows:

Particulars	(In Rupees)	
	Current Year 31.03.2025	Previous year 31.03.2024
Revenue from Operations	3989.07	2920.31
Other Income	4294.07	11782.48
Total Income	8283.14	14702.78
Total Expenditure	2564.55	11544.13
Profit: Before exceptional and extra-ordinary items	5718.59	3158.65
Less: Exceptional and Extra-ordinary items	0	0
Profit: Before Taxation	5718.59	3158.65
Less: Provision for Taxation	1438.07	826.94
Profit: After Tax	4280.52	2331.71
Add: Balance brought forward	1865.37	0
Less: Transfer to Statutory Reserves	856.10	466.34
Less: Dividend for FY 2023-24	1857.73	0.00
Less: Provision for Dividend for FY 2024-25 (CCPs @ 8%)	668.00	0.00
Balance carried forward at the end of the year	2764.05	1865.37

During the Financial Year 2024-25, the Company earned "INTEREST INCOME ON LOANS" of Rs. 39.89 Lacs. Last year, the "INTEREST INCOME ON LOANS" of the Company was Rs. 29.20 Lacs. Thus, the interest income increased by 37%.

Total expenditure of the Company decreased from Rs. 115.44 Lacs (as on 31.03.2024) in which additional provision of Rs. 18.81 Lacs made on Bad & Doubtful Advances and Rs. 70.00 Lacs as Bad & Doubtful debts written off during that year was included. Actual Total expenditure incurred last year (after removing Rs. 88.81 Lacs) was Rs. 26.63 Lacs. This year the total expenditure is Rs. 25.65 Lacs (as on 31.03.2025).

The performance of the Company under "**PRINCIPAL BUSINESS CRITERIA**" (**NBFC NORMS**) is as follows:

Parameter	Stipulated Criteria	2024-25	2023-24
1. Net owned funds (Amount Rs.in Lacs)	200	469.72	451.44
2. Financial Assets % to Total Assets	Above 50%	94.01%	86.40%
3. Financial Income & to Total Income	Above 50%	100.00%	99.46%
4. Leverage Ratio	Less than 7	0.02	001

The parent company "Abrepose Financial & Technical Services Limited" will continue to be an NBFC (Non-deposit taking) with the main activity of Lending. The Parent Company has invested 99.982% of total share capital in the subsidiary company "Abrepose Services Limited". The remaining 0.018% of total share capital is held by 9 Directors at 1 share each.

2. Future outlook

The Company proposes to increase the Authorized Capital from Rs. 5.00 Crores to Rs. 10.00 Crores and to raise another Rs. 5.00 Crores funds in future with an aim to achieve NoF of Rs. 10.00 Crores by 31.03.2027 as stipulated by Reserve Bank of India.

The Loans & Advances increased from Rs. 253.72 Lacs (FY 2023-24) to Rs. 409.02 Lacs (FY 2024-25) registering an increase of 61%. It is proposed to deploy funds to the maximum possible extent in Credit during the year 2025-26 to get more returns from revenue operations. The Company is making efforts to increase Gold Loans, Mortgage Loans and started Sarai Housing Loans. The Surplus funds if any will be invested in "Mutual Funds" to get better yields.

"M/s Venture Capital and Corporate Investments Pvt. Ltd. is our Demat Registrar and "M/s National Securities Depository Limited (NSDL)" and "M/s Central Securities Depository Limited (CSDL) are the depositories.

As per Companies (amendment) Act, 2019 under section 29 (IA), all UN-LISTED companies shall be required to transfer and hold securities in DEMAT Form. Accordingly. Our Company is holding shares in DEMAT form. The Management of the Company is pursuing the shareholders continuously for demat of their shares. WhatsApp groups of shareholders were created to educate and pursue them for opening the demat accounts and dematerializing their shares. **Accordingly, 27,61,788 shares out of total shares al 34,24,488 were dematerialized as on 31.03.2025 (which constitute 80.65%).**

DETAILS OF SHARE CAPITAL OF THE COMPANY AS ON 31.03.2025:

S.No.	Particulars	Equity Shares		CCPs		TOTAL	
		No. of Shares	% of Total Issued Capital	No. of Shares	% of Total Issued Capital	No. of Shares	% of Total Issued Capital
01	Issued Capital	25,89,488	100.00%	8,35,000	100.00%	34,24,488	100.00%
02	Held in Dematerialized Form In CDSL	7,88,650	30.45%	4,17,500	50.00%	12,06,150	35.22%
03	Held in Dematerialized form in NSDL	11,38,138	43.95%	4,17,500	50.00%	15,55,638	45.43%
04	Held in Physical Form	6,62,700	25.60%	0.00	0.00	6,62,700	19.35%
TOTAL NUMBER OF SHARES (2+3+4)		25,89,488	100.00%	8,35,000	100.00%	134,24,4881	100.00%

Other shareholders are requested to convert their shares to DEMAT form for future transfers.

3. The State of Company Affairs:

The Company neither accepted deposits from Public. nor borrowed funds from Public/Financial Institutions.

There are no dues of Income Tax. GST, EPFO, and ESI etc .. which have been deposited regularly in both Telangana and Andhra Pradesh.

Income Tax assessments are completed up to F.Y 2023-24 and no "Tax Demands" on the Company as on date.

4. Change in the nature of business, if any:

The Company started Gold Loans from 19.02.2022 to improve the Lending Portfolio. Company introduced AB Suvidha Loans (10.00% ROI repayable in 12 Monthly Installments) to Retired Employees of e-Andhra Bank for meeting the Health Insurance Premium under IBA Scheme and other related schemes enabling those who cannot afford meeting the burden at a time to utilize the loans. The Company is trying to continue the said scheme in future to facilitate the retired employees to meet the payment of health insurance premium and to cover their health under insurance comfortably.

The Company introduced Ab Sahay (a loan scheme) to facilitate the resigned employees of e-Andhra Bank and eligible for pension option for making re-payment of PF contribution to Union Bank of India, up to a maximum amount of Rs. 5.00 Lacs repayable in 15 EMI with 11.00% ROI.

5. Material changes and commitments:

There is no material change that has affected the Financial Position of the Company.

6. Dividend

Your directors are Pleased to recommend the payment of Dividend at the rate of 10 % (Previous year 8%) on Equity shares of Rs.10/- paid up each for the year ended 31st March 2025 and 10% on CCPs (Compulsorily Convertible Preferential Shares) of Rs. 10/- each. Subject to approval of Members in the ensuing Annual General Meeting.

The Company is paying Dividend to shareholders since 1993-94 continuously.

Cash outflow for payment of Dividend if approved would be Rs. 34,24,488/=

7. Transfer to Reserves

Appropriations

An amount of Rs. 8.56 Lacs has been transferred to the Statutory Reserves, being the profit earned during the financial year 2024-25.

Provision of Rs. 2.02 lacs (0.50%) is provided on standard assets, as per RBI Guidelines.

8. Share Capital

The Authorized Capital of the Company is Rs. 500.00 Lacs out of which the paid-up equity capital is Rs. 258.95 Lacs and Paid-up Preferential Share Capital is Rs. 83.50 Lacs (Total Rs. 342.45 Lacs). The reserves of the Company as on 31.03.2025 is Rs. 127.27 Lacs and the Net Worth of the Company as on 31.03.2025 is Rs. 469.72 Lacs.

9. Change in Board of Directors and Key Managerial Personnel:

There is change in the constitution of the Board of Directors as on 31.03.2025. Out of 10 Directors as on 31.03.2024, 1 Director demitted the Office of the Board of Directors during the period:

Sri Nageswara Rao Bagat (DIN. No. 06607907) demitted the office of Board of Directors w.e.f. 25.04.2024.

S. No.	Name of the Director	DIN No.	Dale of Appointment	Designation	No. of Meetings attended during the year
01.	Mr. Nageshwar Rao Bagel (Reid. Senior Law Officer, Andhra Bank)	06607907	23.07.2001	Director	0
02.	Mr. Srinivasa Rao Kshirasagara (Reid. Dy. General Manager, Andhra Bank)	07563216	11.07.2016	Director	4
03.	Mr. Rao Venkata Surya Narasimha Rao (Reid. Sr. Manager, Andhra Bank)	07562525	11.07.2016	Director	4
04.	Mr. Seshagiri Rao Hejeebu (Reid. Asst. General Manager, Andhra Bank)	07977194	21.12.2017	Director	4
05.	Mr. Kanchinadham Satya Prasad (Reid. Dy. General Manager, Andhra Bank)	08512651	28.08.2020	Managing Director	4
06.	Mr. Surya Narayana Nandyala, (Reid. Asst. General Manager, Union Bank of India)	09228293	12.07.2021	Working Director	4
07.	Mr. Gopala Krishna Chakravadhanula, (Reid. General Manager, Andhra Bank)	07794498	02.06.2022	Director	4
08.	Mr. Sriramachandra Murthy Lolla (Reid. Asst. General Manager, Andhra Bank)	09627574	02.06.2022	Director	4
09.	Mr. Vissapragada Venkata Srinivasa Rao (Reid. Asst General Manager, Union Bank of India)	09343172	12.05.2023	Director	4
	Mr. Varadarajan Mankala (Reid. Dy. General Manager, Union Bank of India)	09337459	17.08.2023	Director	4

Meetings of the Board of Directors:

The Board of Directors duly met **4 times** during the year in respect of which meetings, proper notices were given, and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

S. No.	Date of Board Meetings	No. of Directors entitled to attend	No. of Directors attended	% of their Attendance
01.	08.07.2024	09	09	100.00%
02.	30.10.2024	09	09	100.00%
03.	02.01.2025	09	09	100.00%
04.	28.02.2025	09	09	100.00%

In respect of which meetings, proper notices were given, and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose.

The Credit Committee and Audit Committee met during the Financial Year. The proceedings were properly recorded and signed in the minutes Book maintained for the purpose.

11. Deposits

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the year under review. As such no amount of principal or interest was outstanding as on 31st March 2025.

12. Particulars of Loans, Guarantees or Investments under Section 186 of the Act

Details of Loans, Guarantees and Investments covered under the provisions of Section 186 of the Companies Act, 2013 are given in the notes to the Financial Statements.

13. Subsidiaries, Joint Ventures and Associate Companies

Our Company "**ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED**" incorporated a Subsidiary Company in the name of "**ABREPOSE SERVICES LIMITED**" on 26.03.2018, delinking service activity from the parent company. The details of the subsidiary company are annexed to this report as **Annexure-I**

The authorized capital of the Company is Rs. 10.00 Lacs and paid-up capital is Rs. 5.00 Lacs. The parent company has invested Rs. 4,99,910/= shares and other 9 Directors of the parent company have invested each one share of Rs. 10/= only. Out of 50,000 shares, 49991 shares are held by parent company constituting 99.982% of total shares.

14. Particulars of Contracts or arrangements made with related parties

There were no contract or arrangements made with related parties as defined under Section 188 of the Companies Act, 2013 during the year under review. Hence, disclosure under Form AOC-2 is not required.

15. Conservation of Energy, Technology absorption and Foreign Exchange earnings & Out-go Particulars of Energy Conservation, Technology and absorption:

The provisions with respect to Technology absorption and conservation of Energy as required under Section 134 of the Companies Act, 2013 read with Rule 8 of Companies (Accounts) Rules, 2014 are not applicable. However, measures are being taken to reduce energy consumption wherever possible.

Foreign Exchange Earnings & Out-go

The foreign exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows:

Particulars	2024-25	2023-24
Foreign Exchange Earnings	NIL	NIL
Foreign Exchange out-go	NIL	NIL

16. Annual Return

The Ministry of Corporate Affairs vide its notification of the Companies (Management and Administration) Amendment Rules, 2021, dated 05th March 2021 (Amendment notification2021) has amended Rule 12 of the Companies (Management and Administration) Rules, 2014 (MGT Rules) thereby doing away with the requirement of annexing **MGT-9** to the Board's Report.

As per Section 92(3) of the Companies Act, 2013 every company shall place a copy of the Annual Return on the website of the Company, if any, and the web-link of such Annual Return shall be disclosed in the Board's Report.

The Annual Return of the Company shall be placed on the website of the Company www.abrepose.in

17. Secretarial Standards:

The Company complies with all applicable secretarial standards.

18. Risk Management

The Company has developed and implemented a Risk Management Policy which identifies major risks which may threaten the existence of the Company. The same has also been adopted by the Board and is also subject to its review from time to time. Risk mitigation process and measures have been also formulated and clearly spelled out in the said policy.

19. Adequacy of internal Financial Controls with reference to Financial Statements

The Company has in place adequate internal Financial Controls with reference to Financial Statements. During the year under review, such controls were tested and no reportable material weaknesses in the design or operation were observed, nevertheless, such systems are continuously and from time to time evaluated for their efficacy and improvements, if any, requires are implemented.

20. Statement on Declaration given by independent Directors under Sub-Section (6) of Section 149:

The Company does not meet with the criteria for appointment of independent director as provided in Section 149 (6) of the Act and hence, there was no declaration submitted by independent Director during the year.

21. Details of significant and material orders passed by the Regulators, Courts and Tribunals:

No significant and material order has been passed by the Regulators, Courts, Tribunals impacting the going concern status and Company's operations in future.

22. Disclosure under the Sexual Harassment of women at workplace (prevention, prohibition and redressal) Act, 2013.

The Company is committed to provide a safe and conducive work environment to its employees. The Company has in place an Anti-Sexual harassment Policy in the line with the requirements of the Sexual harassment of women at the Workplace (Prevention, Prohibition & Redressal) Act, 2013. Internal Complaints Committee (ICC) has been set up to redress complaints received regarding sexual harassment. All employees (Permanent, Contractual, temporary, trainees) are covered under this policy.

During the year under review, no cases of sexual harassment were reported.

23. Corporate Social Responsibilities Committee:

During the period under review, the Company does not fall under the applicability criteria of CSR. Hence, the Company had neither constituted CSR Committee nor adopted CSR Policy during the year 2024-25.

24. Statutory Auditors:

In terms of Section 19 of the Companies Act, 2013 and the rules made there under M/s S. Siva Parvathi & Associates, Hyderabad (Membership No. 226087), were appointed as Statutory Auditors of the Company for a period of Four years from conclusion of the 29th Annual General Meeting held on 18.08.2021 till the conclusion of 33rd Annual General Meeting of the Company.

25. Board's comment on the Auditor's Report

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies are self-explanatory.

26. Secretarial Auditors:

The provisions of Section 204 of the Companies Act, 2013 do not apply to the Company. Hence, the Company has not appointed Secretarial Auditors for the Financial Year 2024-25.

27. Cost Auditors:

The provisions of Section 148 of the Companies Act, 2013 do not apply to the Company. Hence, the Company has not appointed Cost Auditors for the Financial Year 2024-25

28. Reporting of Frauds by Auditors:

During the year under review, neither the Statutory Auditors nor the Secretarial Auditors have reported to the Audit Committee, under Section 143 (12) of the Companies, Act, 2013, any

instance of Fraud Committed against the Company by its officers or employees, the details of which would need to be mentioned in the Director's Report,

29. Director's Responsibility Statement:

Pursuant to the requirement under Section 14 of the Companies Act, 2013, with respect to the Director's Responsibility Statement, it is hereby confirmed:

That the Board of Directors makes the following statements, to the best of their knowledge and belief and according to the information and explanations obtained by them:

1. Followed in the preparation of the annual accounts for the Financial Year ended 31st March 2025, the applicable accounting standards had been followed along with proper explanation relating to material departures.
2. That the Directors had selected such accounting policies and applied them consistently and made judgements and estimates that were reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year and of the profit or loss of the Company for the year under review.
3. That the Directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities,
4. That the Directors had prepared the accounts for the Financial Year ended 31st March 2025 on a "going concern" basis,
5. That the Directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating efficiently,

30. Transfer of Amounts to investor Education and Protection Fund:

Under the provisions of Section 205A of the Companies Act, 1956, unclaimed dividend of Rs. 14,900 declared for the FY 2016-17 will be transferred to the **"Investor Education and Protection Fund"** constituted by the Central Government,

Pursuant to the provisions of Section 205A read with 205C of the Act, as amended, dividends and interests etc. for the financial year ended March 2017 and thereafter, which remain unpaid or unclaimed for a period of 7 years will be transferred to the **"Investor Education and Protection Fund"** constituted by the Central Government. Accordingly, unclaimed dividend of Rs. 23,075 /= declared for the year ended 31st March 2018 will be transferred to the **"Investor Education and Protection Fund"**,

Members who have not encashed the dividend, warrant(s) issued for the financial year ended 31st March 2018 or any subsequent financial years so far are requested to make their claim to the Company.

The Company has transferred 60,550 shares to IEPF in respect of 934 shareholders on 14.02.2019 as per the guidelines of Government of India, Ministry of Corporate Affairs, IEPF Authority, after converting shares to Dematerialized form. Our Company transferred unclaimed dividend of Rs. 48,440/= in respect of the above shares to IEPF authority during the FY 2023-24.

31. Company's policy relating to Director's appointment, payment of remuneration and discharge of their duties:

The provisions of Section 178(1) relating to constitution of Nomination and remuneration committee are not applicable to the Company.

32. Internal Control:

The Company has a proper and adequate system of internal control to ensure all the assets are safeguarded and protected against loss from unauthorized use or disposition and the transactions are authorized, recorded and reported correctly.

The internal control is supplemented by an extensive programme of internal audits, review by Management and Procedures. The internal control is designed to ensure that the financial and other records are reliable for preparing financial statements and other data, and for maintaining accountability of assets.

Normal forcible risks of the Company's Assets are adequately covered by comprehensive insurances.

33. Unclaimed Dividend:

Present outstanding unclaimed dividend as on 31st March 2025 is **Rs. 2,63,143/=**.

34. Corporate Governance:

Corporate Governance philosophy of Company ensures transparency in all dealings and the functioning of the Management and the Board. Integrity, transparency, and accountability are the basic tenants of the Corporate Governance.

The Company is committed to operate on commercial principles ensuring, at the same time, the need to remain accountable, transparent and responsive to its shareholders and the Regulators. The Company's Board consists of Retired bankers with experience of more than thirty years to monitor Company's performance and give proper guidance in functioning of the Company taking care the interest of stakeholders.

35. Disclosure of Composition of Audit Committee and Providing VIGIL

MECHANISM: Audit Committee:

The Company is not required to constitute the audit Committee under Section 177(I) of the Companies Act, 2013.

Vigil Mechanism:

The Company is not required to constitute the VIGIL MECHANISM pursuant to requirement of the Companies Act, 2013.

36. Details of Application made or any proceeding pending under the insolvency and bankruptcy code, 2016 (1 of 2016):

During the period under review, there was neither application made, nor any proceeding initiated or pending under the Insolvency and Bankruptcy Code, 2016,

37. Details of difference between amount of the valuation done at the time of one-time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons there-of:

During the period under review, there was no one time settlement with Bank.

38. Personnel:

The Directors place on record their appreciation for the services rendered by the employees, the relation between the Management and the employees has been cordial throughout the year,

39. General:

The Directors state that no disclosure or reporting is required in respect of the following matters as there were no transactions on these matters during the year under review.

- o Issue of Equity shares with differential rights as to dividend, voting or otherwise.
- o Issue of shares (including sweat equity shares) to employees of the Company under any scheme save and except Employees' Stock Options Schemes referred to in this report,
- o There has been no change in the nature of business of the Company,
- o There is no proceeding pending under the insolvency and bankruptcy code, 2016.
- o There was no instance of onetime settlement with any Bank or Financial Institution,

40. Acknowledgement:

The Directors take this opportunity in expressing their gratitude to Government of India, Reserve bank of India, Union bank of India, and also thankful to all its Shareholders, Bankers, Auditors, Company Secretaries and Customers for their unstinted support to the Company,

For and on behalf of the Board
For ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No, 07563216)

Kanchinadham Satya Prasad
Managing Director
(DIN No, 08512651)

Date: 13,08,2025

Place: HYDERABAD

REGISTERED OFFICE:

"SRINIVASAM", 16-11-16/184, 2nd Floor,

Sripuram Colony, Malakpet,

HYDERABAD, Telangana - 500036

Tel. No, 040-24069318, Mobile: 9441229318

Email: abreposeflservices@gmail.com

CIN: U65993TG 1991PLC01 3572

ANNEXURE II

FORM No.AOC-1

(Pursuant to first provision to sub-section (3) of Section 129 read with rule 5 of Companies (Accounts) Rules, 2014.)

Statement containing salient features of the financial statement of Subsidiaries/ Associate companies/Joint ventures.

Part "A": Subsidiaries:

Sl. No	Particulars	Details
1.	Name of the Subsidiary	ABREPOSE SERVICES LIMITED
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	Same as Holding Company
3.	Reporting currency rate and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries.	Not applicable
		(Rupees in "000s)
4.	Share Capital	500.00
5.	Reserves & Surplus	426.59
6.	Total Assets	11,037.70
7.	Total Liabilities	11,037.70
8.	Investments	1031.49
9.	Turnover	58,107.53
10.	Profit before Taxation	3,630.83
11.	Provision for Taxation	914.30
12.	Profit & Loss for the period	2,716.53
13.	Balance of Profit as at the beginning of the period	210.06
15.	Interim Dividend paid for the FY 2024-25	2,500.00
14.	Balance as at the end of the period	426.59
15. □	% of Share holding	99.982%

For and on behalf of the Board

For ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Satya Prasad
Managing Director
(DIN No. 08512651)

Date: 13.08.2025

Place: HYDERABAD

REGISTERED OFFICE:

"SRINIVASAM", 16-11-16/184, 2ND Floor,
Sripuram Colony, Malakpet,
HYDERABAD, Telangana - 500036
Tel. No. 040-24069318, Mobile: 9441229318
Email: abreposeftservices@gmail.com
CIN: U65993TG1991PLC013572

INDEPENDENT AUDITOR'S REPORT

To the Members of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Report on the Audit of the Standalone Financial Statements Opinion

We have audited the accompanying financial statements of **ABREPOSE Financial and Technical Services** Limited ("the Company"), which comprise the Balance sheet as at March 31, 2025, the Statement of Profit and Loss, the Cash Flow Statement 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, as amended ("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, 2025, 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), as 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 audit opinion.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's 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 such other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

The Board of Director's Report is not made available to us as at the date of this auditor's report. We have nothing to report on in this regard.

Responsibility of Management 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, cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are 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 are 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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.

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 Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.
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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (ct) In our opinion, the aforesaid financial statements comply with the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules 2014.
 - (e) On the basis of the written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
 - (Q) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls with reference to financial statements;

(gJ) The provisions of section 197 read with Schedule V of the Act are not applicable to the Company for the year ended March 31, 2025.

(hJ) 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:

The Company does not have any pending litigations which would impact its financial position.

The Company did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses.

There were no amounts which were 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 persons or entities, including foreign entities ("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:

bJ) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("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: and

cJ) Based on such audit procedures performed 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 (a) and (b) contain any material misstatement.

For **S. SIVA PARVATHI & ASSOCIATES**

Chartered Accountants
Firm Registration No. 020872S

S. Siva Parvalhi

Proprietor
Membership No: 226087
UDIN: 25226087BMIZLH1545

Place: Hyderabad
Date: 13.08.2025

Annexure 'I' referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: To the Members of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED ("the company")

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

The Company has maintained proper records showing full particulars of intangibles assets.

- b) All Property, Plant and Equipment were physically verified by the management in the previous year in accordance with a planned program of verifying them once in two years which is reasonable having regard to the size of the Company and the nature of its assets.
- c) There is no immovable property, held by the Company and accordingly, the requirement to report on clause 3(i) (c) of the Order is not applicable to the Company.
- c) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year ended March 31, 2025.
- e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.
- ii. a) The Company's business does not require maintenance of inventories and, accordingly, the requirement to report on clause 3(ii) (a) of the Order is not applicable to the Company.
- b) The Company has not been sanctioned with working capital limits in excess of Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii) (b) of the Order is not applicable to the Company.
- iii. a) The Company's principal business is to give loans "Lending Activity" and The Clause (iii) (a) of the Order is not applicable.
- b) During the year the Company has granted loans in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. According to the information and explanation given to us and based on the audit procedures performed by us, we are of

the opinion that the terms and conditions of the grant of all loans in nature of loans provided are not prejudicial to the company's interest.

cJ During the year the Company has granted loans in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that the schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.

dJ During the year the Company has granted loans in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that no amount is overdue for more than ninety days except below mentioned cases.

No. of Cases	Total Overdue	Remarks
7	4,04,694.00	The Company has been trying to recovery of principle and interest

eJ The Company's principal business is to give loans "Lending Activity" and The Clause (iii) (e) of the Order is not applicable.

fj The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013. Accordingly, the requirement to report on clause 3(iii) (f) of the Order is not applicable to the Company.

iv. There are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

v. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. The Company is not in the business of sale of any goods or provision of such services as prescribed. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

vii. a) Undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. According to the information and explanations given to us and based on audit procedures performed by us, no

- undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. The provisions relating to duty of customs, duty of excise and value added tax are not applicable to the Company.
- bJ There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.
- viii. The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.
- ix. a) The Company did not have any outstanding loans or borrowings or interest thereon due to any lender during the year. Accordingly, the requirement to report on clause ix(a) of the Order is not applicable to the Company.
- bJ The Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.
- cJ The Company did not have any term loans outstanding during the year hence, the requirement to report on clause (ix) (c) of the Order is not applicable to the Company.
- dJ The Company did not raise any funds during the year hence, the requirement to report on clause (ix) (d) of the Order is not applicable to the Company.
- eJ 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. Accordingly, the requirement to report on clause 3(ix) (e) of the Order is not applicable to the Company.
- fJ The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix) (f) of the Order is not applicable to the Company.
- gJ The Company has raised money during the year by way of 14,26,763 Right shares of face value of Rs 10/- each According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that funds of raised were applied for the purpose for which these securities were raised.
- hJ The Company has not made any preferential allotment during the year. According to the information and explanation given to us and based on the audit procedures performed by us, the requirement to report on clause 3(x) (h) of the Order is not applicable to the Company.

- x. a) No material fraud by the Company or no material fraud on the Company has been noticed or reported during the year.
- bJ During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.
- cJ As represented to us by the management, there are no whistle blower complaints received by the Company during the year.
- xi. a) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(o), (b) and (c) of the Order is not applicable to the Company.
- xii. Transactions with the related parties are in compliance with sections 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company and accordingly the requirements to report under clause 3(xiii) of the Order insofar as it relates to section 177 of the Act is not applicable to the Company.
- xiii. a) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv) (a) of the Order is not applicable to the Company.
- bJ The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(b) of the Order is not applicable to the Company.
- xiv. The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.
- xv. a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi) (a) of the Order is not applicable to the Company.
- bJ The Company is conducting Non-Banking Financial activities after obtaining a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934.

cJ The Company is not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

ct) There are no other CIC Companies part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

xvi. The Company has not incurred cash losses in the current financial year. The Company has not incurred cash losses in the immediately preceding financial year.

xvii. There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

xviii. On the basis of the financial ratios disclosed in note 28 to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 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.

xix. The provisions of section 135 are not applicable to the company based on the threshold limits prescribed under section 135 of the said Act and hence the requirement to report on clause 3(xx) (a) and (b) of the Order is not applicable to the Company.

For **S. SIVA PARVATHI & ASSOCIATES**

Chartered Accountants

ICAI Firm Registration Number: 020872S

S. Siva Parvathi

Proprietor

Membership No: 226087

UDIN: 25226087BMIZLH1545

Place: Hyderabad

Date: 13.08.2025

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED			
(CIN: U65993 TG 1991 PLC 013572)			
STATEMENT OF BALANCE SHEET FOR THE PERIOD EDED MARCH 31, 2025			
(All amounts in Indian Rupees, except as otherwise stated)			
S		(Rupees in '000s)	
PARTICULAR	Note	Asat31s1Morch,2025	Asat31s1March,2024
EQUITY & LIABILITIES			
1) Shareholder' Funds			
a) Share Capital	3	34244.88	34244.88
2) Reserves and Surplus	4	12727.34	10972.56
TOTAL		46972.22	45217.43
Non-Current Liabilities			
Long-term provisions	5	1122.10	927.87
Deferred tax Liability (Net) (Refer Nole No. 30)			
TOTAL		1122.10	927.87
4) Current liabilities			
Trade payables			
Total Outstanding dues of Micro Enterprises and Small Enterprises (Note No, 19)			
Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises			
Current Tax liabilities		1439.93	829.48
Other Current Liabilities	6	1008.81	318.03
Short Term Provisions	7	50.60	55.60
TOTAL		2499.34	1203.10
TOTAL LIABILITIES		50593.66	47348.41
ASSETS			
	Note	31st Morch, 2025	31st March, 2024
A) Non-current Assets			
Property, Plant and Equipment and Intangible Assets			
l) Property, Plant and equipment	8	493.26	381.53
Other Non-Current Assets	9	90.00	90.00
Non-Current Investments	10	6499.61	15498.96
Long-Term Loans and Advances	11	40901.70	25372.45
Deferred Tax Assets (Net) (refer Note No, 30)		1.86	2.54
TOTAL		47986.43	41345.48
BJ Current Assets			
Trade Receivables			
Cash and Bank Balances	12	1458.37	5493.20
Short Term Loans & Advances			
4, Other Current Assets	13	1148.87	509.73
TOTAL		2607.24	6002.93
TOTAL ASSETS		50593.66	47348.41
Summary of significant accounting policies		For and on behalf of the Board of Directors of ABREPOSE SERVICES LIMITED	
As per our report of even date			
For S, Siva Parvathi & Associates ICAI Firm Registration Number 02087S Chartered Accountants		Srinivasa Rao Kshirasagara Director (DIN No, 07563216)	
S, Siva Parvathi Proprietor Membership No, 226087		Kanchinadham Satya Prasad Director (DIN No.08512651)	
Place: Hyderabad Date: 13.08.2025 UDIN: 25226087BMIZLH1545		Place: Hyderabad Date: 13.08.2025	

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED			
(CIN: U65993 TG 1991 PLC 013572)			
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2025			
(All amounts in Indian Rupees, except as otherwise stated)			
		(Rupees in '000s))	
PARTICULARS	Notes	For the year ended March 31, 2025	For the year ended March 31, 2024
INCOME			
I. Income from Operations	14	3989.07	2920.31
II. Other Income	15	4294.07	11782.48
III. Total Revenue (1+11)		8283.14	14702.78
IV. Expenses			
Employees benefits expenses	16	1219.19	1033.19
Other Expenses	17	1273.79	10424.03
Depreciation & Amortization Expenses	18	71.57	86.91
Finance Costs	19	0	0
TOTAL EXPENSES		2564.55	11544.13
Profit/(Loss) before extraordinary items and tax		5718.59	3158.65
Prior Period Expenses			
Profit/(Loss) before tax		5718.59	3158.65
Tax Expenses			
Current Tax/Minimum alternative Tax		1439.93	829.48
Previous Year taxes			
Deferred tax charge/(Credit)		(1.86)	(2.54)
TOTAL TAX EXPENSES		1438.08	826.94
Prior paid Adjustments			
Profit/(Loss) for the period		4280.52	2331.71
Earnings/(Loss) per equity share (EPS) in Rupees (Face Value Rs. 10/- per share)			
1. Basic		1.65	0.90
Nominal value of share		10	10
Weighted average number of equity shares in calculating Basic EPS		2589.49	2589.49
Summary of significant accounting policies As per our report of even date	For and on behalf of the Board of Directors of ABREPOSE SERVICES LIMITED		
For S. Siva Parvalhi & Associates ICAI Firm Registration Number 02087S Chartered Accountants	Srinivasa Rao Kshirasagara Director (DIN No. 07563216)		
S. Siva Parvathi Proprietor Membership No. 226087	Kanchinadham Satya Prasad Director (DIN No. 08512651)		
Place: Hyderabad Date: 13.08.2025	Place: Hyderabad Date: 13.08.2025		
UDIN: 25226087BMIZLH1545			

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED		
(CIN: U65993 TG 1991 PLC 013572)		
CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2025		
(All amounts in Indian Rupees, except as otherwise stated)		
(Rupees in 000's)		
PARTICULARS	For the period ended March 31, 2025	For the period ended March 31, 2024
A. Cash flows from operating activities		
Profit/ (Loss) before tax	5718.59	3158.65
Adjustments:		
Deferred Tax	(1.86)	(2.54)
Depreciation and amortization expense	71.57	86.91
Profit/loss on sale of Mutual Funds	(933.42)	(464.18)
Interest on Fixed Deposits	(89.01)	(78.55)
Dividend on Mutual Funds	(745.44)	(208.69)
Provision for Nonperforming assets	1.92	1881.17
Operating Profit/(Loss) before working capital changes	4022.36	4372.78
Movements in working capital:		
Increase / (Decrease) in Long Term Loans & Advances	(15529.25)	(328.35)
Increase/ (Decrease) in Other Current Liabilities	690.78	(1440.26)
Increase/ (Decrease) in Long Term Provisions	194.23	(5017.43)
Increase / (Decrease) in Short Term Provisions	(5.00)	(385.48)
Increase/ (Decrease) in Other Current Assets	(639.13)	(95.86)
Increase/ (Decrease) in Short Term Loans & Advances		
Cash generated from operations	(11266.00)	(2894.59)
Direct Income Tax		
Previous year Tax	(826.94)	(391.08)
Net Cash Flow from operating activities (A)	(12092.94)	(3285.67)
B. Cash from Investing activities		
Purchase of Fixed Assets	(183.31)	(8.93)
Investment in Mutual Funds	(6999.65)	(14999.05)
Deletion of Investment in Mutual Funds	15999.00	5884.62
Interest on Fixed Deposits	89.01	78.55
Dividend on Mutual Funds	933.42	
Proceeds from Issue of Preferential Shares	745.44	208.69
Net Cash Flow used In Investing activities (B)	10583.91	(8836.12)
C. Cash from financing activities		
Dividend paid	(2525.80)	(1215.28)
Proceeds from Issue of right shares		14267.63
Net Cash flow from financing activities (C)	(2525.80)	13052.35
Net (decrease)/ Increase in cash and cash equivalents (A+B+C)	(4034.83)	930.56
Cash and cash equivalents at the beginning of the period	5493.20	4562.64
Cash and cash equivalents at the end of the period	1458.37	5493.20
Components of cash and cash equivalents:		
Balances with Banks:		
In Current Accounts	1458.37	5493.20
Total cash and cash equivalents (refer note 11)	1458.37	5493.20
Summary of significant accounting policies	For and on behalf of the Board of Directors of ABREPOSE SERVICES LIMITED	
As per our report of even date		
For S. Siva Parvathi & Associates		
ICAI Firm Registration Number 02087S		
Chartered Accountants	Srinivasa Rao Kshirasagara Director (DIN No. 07563216)	
S. Siva Porvathi	Kanchinadham Satya Prasad Director (DIN No. 08512651)	
Proprietor		
Membership No. 226087		
Place: Hyderabad	Place: Hyderabad	
Date: 13.08.2025	Date: 13.08.2025	
UDIN: 25226087BMIZLH1545		

Notes to financial statements for the period ended March 31, 2025

1. Description of the Business

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED ("Company") is a Public Limited Company incorporated in 1991. It was registered as **NBFC** with Reserve bank of India in 2001. The objectives are to grant loans and advances, to provide consultancy services in merchant banking, management of capital issues, debentures, project counselling, Financial Planning, Syndication of Credits etc.,

2. Significant Accounting Policies

2.1. Basis of Accounting:

These Financial Statements are prepared and presented in accordance with Indian Generally Accepted Principles (**GAAP**) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. **GAAP** Comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 ('Act') read with Rule 7 of the Companies (Accounts) Rules, 2014.

Accounting policies are consistently applied except where a newly issued accounting Standard is initially adopted or a revision to an existing accounting standard require a change in accounting policy here there to in use. Where a change in accounting policy is necessitated due to changed circumstances, detailed disclosures to that effect along with the impact of such change is duly disclosed in the financial statements.

2.2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India (**GAAP**) requires management to make estimates and assumptions that affects the reported amounts of income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities as of the date of the financial statement. Actual results could differ from estimates. Any revision to accounting estimates is recognized prospectively in future periods.

2.3. Revenue Recognition

- a) Income from Services:
 - i) Revenue from services performed on a "time and material" basis is recognized as and when services are performed.
 - ii) Reimbursement of expenditure is recognized under revenue along with recognition of sale of service to which it relates.
- b) Dividend income is recognized when the Company's right to receive dividend is established.
- c) Interest income is recognized on a time proportion basis taking into account the outstanding amount and the interest rate applicable.

2.4. Property, Plant and Equipment

Fixed Assets are stated at actual cost, less accumulated depreciation, and net of impairment. The cost of fixed assets comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the assets ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the assets is ready for its intended use. Subsequent expenses on fixed assets after its purchase are capitalized only if such expenses result in an increase in the future benefits from such assets beyond the previous assessed standards of performances.

The cost and the accumulated depreciation for fixed assets sold, retired or otherwise disposed of are removed from the stated values and the resulting gains and losses are included in the Statement of Profit and Loss.

2.5. Foreign Currency Transactions

The transactions in foreign exchange entered into by the company are accounted at the exchange rate prevalent on the date of the transaction. Foreign currency monetary items (other than derivative contracts) outstanding as at Balance Sheet date are restated at year end exchange rate. Non-monetary items are carried at historical cost and the exchange gains or losses are recognized in the statement of Profit and Loss. Exchange differences arising on a monetary item that, in substance, form part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

2.6. Employee Benefits

Contributions to defined Schemes such as Provident Fund, Employee State Insurance are charged as incurred on accrual basis. The Company also provides for other retirement benefits in the form of gratuity based on the actuarial valuation made by an independent actuary as at the Balance Sheet date.

2.7. Taxes on Income

Tax expense for year comprises of current tax, fringe benefit tax, Current taxes are measured at the amounts expected to be paid using the applicable tax rates and tax laws. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in the tax rates is recognized in the profit and loss account in the year of change deferred tax assets and deferred tax liabilities are recognized for the future tax consequences attributed to differences between the financial statements carrying amounts existing assets and liabilities and their respective tax bases and operating loss carry forward.

2.8. Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statements.

For S Siva Parvathi & Associates
Chartered Accountants
FRN: 020872S

S Siva Parvathi
Proprietor
Membership No.226087
Hyderabad,
Dated: 13.08.2025
UDIN: 25226087BMIZLH1545

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED					
(CIN: U65993 TG 1991 PLC 013572)					
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2025					
(All amounts in Indian Rupees, except as otherwise stated)					
(Rupees in '000s)					
PARTICULARS	Note			As at 31st March, 2025	As at 31st March, 2024
Authorized Shares					
50,00,000 equity shares of Rs. 10/= each issued Capital	3			50000.00	50000.00
Issued Capital					
50,00,000 equity shares of Rs. 10/= each				50000.00	50000.00
EQUITY SHARE CAPITAL					
Subscribed and Paid-up Capital					
25,89,488 equity shares of Rs. 10/= each				25894.88	25894.88
PREFERENTIAL SHARE CAPITAL					
Subscribed and paid-up capital					
8,35,000 Compulsory Convertible Preferential Shares of Rs. 10/= each				8350.00	8350.00
Fully paid					
TOTAL				34244.88	34244.88
a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:					
PARTICULARS	As at 31st March, 2025		As at 31st March, 2024		
	No. of Shares	Amount	No. of Shares	Amount	
Equity Shares	2589.49	25894.88	2589.49	25894.88	
Preferential Shares (CCPs)	835.00	8350.00	835.00	8350.00	
TOTAL	3424.49	34244.88	3424.49	34244.88	
b. Terms/rights attached to equity shares:					
The Company has equity shares under Rights Issue (issued on 09.01.2024) having par value of INR 10/= per share. Each Shareholder of equity share is entitled to one vote per share. The Company has declared 10% dividend for the current Year.					
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					

c. Details of shareholders holding more than 5% shares in the Company:				
Name of the Shareholders	As at 31st March, 2025		As at 31st March, 2024	
	No. of Shares	Amount	No. of Shares	Amount
Preference shares of INR 10 each fully paid				
Sri Bollapragada Venkata Ratnam	100.00	11.98%	100.00	11.98%
Sm!. Voleti Venkata ramana	50.00	5.99%	50.00	5.99%
Sm!. Karampudi Sandhya Rani	50.00	5.99%	50.00	5.99%
Sri Thakur Ashwin Kumar Singh	50.00	5.99%	50.00	5.99%

As per the records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

d. Shares Held by Promoters of the Company (As at March, 31, 2025)					
PROMOTER'S NAME	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	%of Total Shares	%of change during the year
Kanchinadham Satya Prasad	2,000		2,000	0.006	0.00%
Nageshwar Rao Bagath	18,500	-18,500			-100.00%
Srinivasa Rao Kshirasagara	2,550		2,550	0.007	0.00%
R. V. S. Narasimha Rao	5,200		5,200	0.015	0.00%
Seshagiri Rao Hejeebu	1,200		1,200	0.004	0.00%
Surya Narayana Nandyala	1,375	+2,500	3,875	0.011	1.82%
Gopala Krishna Chakravadhanula	7,100		7,100	0.021	0.00%
Sriramachandra Murthy Lolla	7,750		7,750	0.023	0.00%
Vissapragada Venkata Srinivasa Rao	6,500		6,500	0.019	0.00%
Varadarajan Mankala	4,025		4,025	0.012	0.00%
	56,200	16,000	40,200		

d. Shares Held by Promoters of the Company (As at March, 31, 2024)					
PROMOTER'S NAME	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	%of Total Shares	%of change during the year
Kanchinadham Satya Prasad	700	1,300	2,000	0.006	0.00%
Rajendra Prasad Allili	3,550	3,550			-100.00%
Somanadham Madduri	750	750			-100.00%
Nageshwar Rao Bagath	18,500		18,500	0.057	0.00%
Srinivasa Rao Kshirasagara	1,050	1,500	2,550	0.008	143.00%
R. V. S. Narasimha Rao	200	5,000	5,200	0.016	2400.00%
Seshagiri Rao Hejeebu	1,200		1,200	0.004	0.00%
Sala Rama Mohana Rao	7,225	7,225			-100.00%
Surya Narayana Nandyala	550	825	1,375	0.004	150.00%
Gopala Krishna Chakravadhanula	2,100	5,000	7,100	0.022	238.00%
Sriramachandra Murthy Lolla	2,750	5,000	7,750	0.024	182.00%
Vissapragada Venkata Srinivasa Rao		6,500	6,500	0.020	100.00%
Varadarajan Mankala		4,025	4,025	0.012	100.00%
	38,575	40,675			

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

(CIN: U65993 TG 1991 PLC 013572)

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2025

(All amounts in Indian Rupees except as otherwise stated)

PARTICULARS	Note	(In Rupees)	
		Asal 31st March, 2025	As at 31st March, 2024
RESERVES & SURPLUS	4		
A. STATUTORY RESERVES			
Balance as at the beginning of the period		6169.40	5703.06
Add: Transfer from surplus in the Statement of Profit & Loss Account@ 20%		856.10	466.34
Less: Deductions during the period			
Balance as at the end of the period		7025.50	6169.40
B. GENERAL RESERVES			
Balance as at the beginning of the period		2490.69	3419.68
Less: Balance as at the end of the period			
Add: Transfer from surplus in the Statement of Profit & Loss Account@ 10%			
Less: Deductions during the period			-928.99
Balance as at the end of the period		2490.69	2490.69
C. CAPITAL RESERVES		447.10	447.10
D. SURPLUS IN PROFIT & LOSS			
Balance as at the beginning of the period		1865.37	0
Add: Transfer from Surplus in the statement of Profit & Loss		4280.52	2331.71
Less: Appropriations			
a. Transferred to Statutory Reserve (@20%)		856.10	466.34
b. Transferred to General Reserve (@10%)		0	0
e. Equity Dividend paid for the FY 2023-24 (8%)		1857.73	0
l. Dividend for Compulsory Convertible preference shares for the FY 2024-25 (@8%)		668.00	0
BALANCE AT THE END OF THE PERIOD		2764.05	1865.37
TOTAL RESERVES (A+B+C+D)		12727.34	10972.56

(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
LONG TERM PROVISIONS			
Provision for Employees' Benefits - Gratuity	5	514.93	440.97
Provision on Standard Assets		202.49	125.05
Provision on Bad & Doubtful Debts		404.69	361.85
TOTAL		1122.10	927.87
(In Rupees)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
OTHER CURRENT LIABILITIES			
Unclaimed Dividends	6	263.14	233.17
Employees' Provident Fund (EPF) Payable		19.54	17.98
Employees' State Insurance (ESI) Payable		0.57	0.52
Expenses Payable		0	0.40
Other Current Liabilities		57.56	57.56
Dividend payable on Compulsory Convertible Preference Shares (@8%)		668.00	0
TDS Payable		0	8.40
TOTAL		1008.81	318.03
(In Rupees)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
SHORT TERM PROVISIONS			
Audit Fee Payable	7	50.00	50.00
Provision on taxation			
Others		0.60	5.60
TOTAL		50.60	55.60
(In Rupees)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
OTHER NON-CURRENT ASSETS			
Security Deposits	9		
Rental deposit		90.00	90.00
TOTAL		90.00	90.00
(In Rupees)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
NON-CURRENT INVESTMENTS			
Investment in Mutual Funds	10	5999.70	14999.05
Investment in Subsidiary		499.91	499.91
TOTAL		6499.61	15498.96

		(In Rupees)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
LONG-TERM LOANS AND ADVANCES			
	11		
Secured Loans		18161.98	11426.13
Un-Secured Loans		14615.66	11615.25
Business Loans		424.83	517.49
ABS Loans		560.23	967.42
Gold Loans		1489.70	846.16
Housing Loans		5634.81	0
ABSahay		14.49	0
TOTAL		40901.70	25372.45
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
CASH AND BANK BALANCES			
	12		
Cash and Cash Equivalents			
Balances with Banks in Current Accounts		1458.37	1493.20
Fixed Deposits			4000.00
TOTAL		1458.37	5493.20
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
OTHER CURRENT ASSETS			
	13		
Advance Tax		576.67	8.50
Pre-paid Expenses		44.25	44.25
Dividend Receivable		0	0
TDS Receivable on Mutual Funds		74.55	20.87
TDS Receivable - On Fixed Deposits with Banks		6.90	0
TDS Receivable - Others		446.51	436.12
TOTAL		1148.87	509.74
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
REVENUE FROM OPERATIONS			
	14		
Sale of Services			
Interest on Loans & Advances		3855.76	2855.59
Processing charges on Loans		133.32	64.72
TOTAL		3989.07	2920.31
((Rupees in '000s))			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
OTHER INCOME			
	15		
Interest on Fixed Deposits		89.01	78.55
Dividend on Mutual Funds		745.44	208.69
Provision on NPA Advances W/o			6999.74
Dividend from Subsidiary		2499.55	2799.50
Income on Sale of Mutual Funds		933.42	464.18

Recoveries Received from W/o Accounts		21.77	1175.00
Income Tax			56.82
Other Income		4.89	0
TOTAL		4294.07	11782.48
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
EMPLOYEE BENEFIT EXPENSES	16		
Salaries		168.04	153.52
Remuneration to Directors		748.00	656.39
Employee's Provident Fund Expenses (EPF)		118.62	95.64
Employee's State Insurance Expenses (ESI)		5.47	5.00
Gratuity Expenses		73.96	8.36
Other Allowances		9.10	8.28
Director's Sitting Fees		96.00	106.00
TOTAL		1219.19	1033.19
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
OTHER EXPENSES	17		
Provision on Bod & Doubtful Debts		42.84	1881.17
Bank Charges		10.19	13.07
Electricity Charges		28.83	36.65
licence & Fee		132.77	435.68
Conveyance		214.54	178.49
Postage & Courier		12.52	27.06
Printing & Stationery		30.48	55.39
Rent - Premises		132.00	123.00
Telephone Expenses		19.16	14.36
Secretarial Fee		25.44	18.88
Professional Tax		2.50	2.50
Loans Written off as Bod Debts			6999.74
Insurance		44.25	47.28
Honorariums paid to Directors		25.00	62.56
Building Maintenance		66.00	61.50
Provision on Standard Assets		77.43	92.78
Miscellaneous Expenses		214.09	206.65
TA& DA		24.76	100.21
Statutory Audit Fee		50.00	50.00
Administrative Expenses		0	11.30
Exgratitio to Staff		13.69	0
Furniture Written-off		1.92	0
Computerization Expenses		63.43	0
Income Tax		41.93	5.77
TOTAL		1273.79	10424.03
Note (i):			
Payments to the Auditors (Excluding applicable Taxes)			

				(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024		
As Auditors:					
Statutory Audit Fee:		50.00	50.00		
TOTAL		50.00	50.00		
				(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024		
DEPRECIATION AND AMORTIZATION	18				
Depreciation on Property, Plant & Equipment		71.57	86.91		
TOTAL		71.57	86.91		
				(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024		
19, FINANCE COSTS	19				
Interest on Compulsorily Convertible Preferential shares		668.00	0.00		
TOTAL		668.00	0.00		
20, RELATED PARTIES:					
A, Names of related parties and nature of the relationships					
Name of the Related party					
PARTICULARS	Note	Nature of the Relationship			
ABREPOSE SERVICES LIMITED	20	Subsidiary Company			
KANCHINADHAM SATYA PRASAD		CHAIRMAN & MANAGING DIRECTOR			
SURYANARAYANA NANDYALA		WORKING DIRECTOR			
				(Rupees in '000s)	
B. Details of the transactions with the related parties during the period		NIL	NIL		
RELATED PARTY NAME	NATURE OF TRANSACTIONS	For the period ended on March 31,2025	For the period ended on March 31, 2024		
REMUNERATION PAID TO DIRECTORS					
KANCHINADHAM SATYA PRASAD		432.00	372.00		
SURYANARAYANA NANDYALA		316.00	324.00		
SITTING FEE PAID					
KANCHINADHAM SATYA PRASAD		14.00	13.00		
SURYANARAYANA NANDYALA		14.00	12.00		

		In Rupees				
C. Dues from/ (to) related parties		NIL	NIL			
KANCHINADHAM SATYA PRASAD		NIL	NIL			
SURYANARAYANA NANDYALA		NIL	NIL			
D. Summary of the unsecured loans obtained by workers of the Company from ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED (NONBANKING FINANCIAL COMPANY) for which instalment amount will be deducted from wages and paid to ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED on behalf of the workers						
		(Rupees in '000s)				
	No. of A/cs	Amt. Sanc.	O/s Bal.	No. of A/cs	Amt. Sanc.	O/s Bal.
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	68	38.85	25.80	80	35.75	15.92
21. COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES:						
The Company itself is a parent company having one subsidiary Company namely ABREPOSE SERVICES LIMITED and complying with the number of layers prescribed under clause (87) of Section 2 of the Act read with Companies (Restriction on number of Layers) rules, 2017.						
22. RELATIONSHIP WITH STRUCK OFF COMPANIES						
The Company did not have any transaction with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company						
23. UNDISCLOSED INCOME						
The Company do not have any transaction which are not recorded in the books of accounts that has been surrendered or disclosed as income in the tax Assessments under the Income Tax Act, 1961 during any of the years.						
24. DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY						
The Company did not trade or invest in Crypto Currency or Virtual Currency during the Financial Year. Hence, disclosures relating to it are not applicable.						
25. CONTINGENT LIABILITIES						
Contingent Liabilities as at March 31, 2025: Rs. NIL (Previous Year: Rs. NIL)						
26. THE COMPANY HAVE NOT ADVANCED OR LOANED OR INVESTED FUNDS TO ANY OTHER PERSONS OR ENTITIES, INCLUDING FOREIGN ENTITIES (Intermediates) WITH THE UNDERSTANDING 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 to or on behalf of the Ultimate beneficiaries						
27. The Company have not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (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 to or on behalf of the Ultimate beneficiaries						

28 KEY FINANCIAL RATIOS:

PARTICULARS	NUMERATOR	DENOMINATOR	March 31, 2025	March 31, 2024	Variation in %	Reasons for Variance
Current Ratio	Current Assets	Current liabilities	1.04	4.99	-79%	Variance is on account of Increase In Current Assets
Return on Equity Ratio	Net Profit after Tax	Average Shareholder's Equity	0.00	0.00	NA	Variance is on account of increase in shareholders' funds
Trade Receivables Turnover Ratio	Revenue from Operations	Average Trade Receivables	0.00	0.00	NA	NA
Trade Payable turnover ratio	Other Expenses	Average Trade Payable	0.00	0.00	NA	NA
Net Capital Turnover Ratio	Revenue from Operations	Working Capital (Current Assets - Current liabilities)	73.94	1.22	5977%	Variance is on account of increase in Current Assets
Net Profit Ratio	Net Profit	Revenue from Operations	1.07	0.80	34%	Variance is on account of increase in operating Revenue
Returns on Capital Employed	Earnings before interest and taxes	Capital Employed (Net Worth)	0.12	0.07	74%	NA
Debt-equity Ratio, Debt Service Coverage Ratio, Inventory turnover ratio and Return on investment Ratio is not applicable to the Company						

29. EARNINGS PER SHARE:

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post-tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year.

PARTICULARS	(Rupees in '000s)	
	Asat 31st March, 2025	Asat 31st March, 2024
Net Profit after Tax	4280.51	2331.71
Weighted Average number of Equity Shares Outstanding	2589.49	2589.49
Earnings per share (Rs.) - Basic and Diluted (Face Value Rs. 10/= per share)	1.65	0.90

30. DEFERRED TAX

The Company has adopted AS-22 Accounting for Taxes on Income. The accumulated net Deferred Tax Liability is on account of timing difference between the book and taxable profits for the year. The deferred tax is recognized and carried forward to the extent that there is a reasonable certainty that it will be adjusted in future.

The Break-up of the major components of the deferred tax assets and liabilities as at the balance sheet data are given:

PARTICULARS	(Rupees in '000s)	
	Asat 31st March, 2025	Asat 31st March, 2024
Opening Differed Tax (Liability) / Asset	2.54	10.51
Depreciation & Gratuity	0.68	7.96
Closing Deferred Tax (liability)/ Asset	86	2.54

31. Based on the information available with the Company, there are no suppliers who are registered as micro and small enterprises under "The Micro, Small and Medium Enterprises Development Act, 2006" as at March 31, 2025 and March 31, 2024.

32. Disclosure on Corporate Social Responsibility (CSR):

The provisions of Section 135 of the Companies Act, 2013 do not apply to the Company.

33. World Health Organization (WHO) declared outbreak of Corona Virus Disease (COVID-19) a global pandemic on March 11, 2020. COVID-19 outbreak has resulted in increased volatility in Indian and global economy. The extent of the impact of such developments on the Company will depend on many factors, including the duration and spread of the outbreak, that are highly uncertain and cannot be predicted. There is no material impact on the financial statements for the year ended March 31, 2021. However, due to the uncertainty involved, the eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these financial statements and the company will continue to closely monitor any material changes in future economic conditions.

34. Previous year figures have been regrouped/reclassified, where necessary to conform to this year's classification.

<p>Summary of significant accounting policies As per our report of even date For S. Siva Parvathi & Associates ICAI Firm Registration Number 02087S Chartered Accountants</p> <p>S. Siva Parvathi Proprietor Membership No. 226087</p> <p>Place: Hyderabad Date: 13.08.2025</p> <p>UDIN: 25226087BMIZLH1545</p>	<p>For and on behalf of the Board of Directors of ABREPOSE SERVICES LIMITED</p> <p>Srinivasa Rao Kshirasagara Director (DIN No. 07563216)</p> <p>Kanchinadham Satya Prasod Director (DIN No. 08512651)</p> <p>Place: Hyderabad Date: 13.08.2025</p>
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ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

(CIN: U65993 TG 1991 PLC 013572)

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2025

(All amounts in Indian Rupees except as otherwise stated)

8. Property, Plant & Equipment

Particulars	Rate%	WRITTEN DOWN VALUE			DEPRECIATION			Net Block		
		Ason 01.04.2024	Additions	Deletions	Ason 31.03.2025	Ason 01.04.2024	For the year	Ason 31.03.2025	As on 31.03.2025	Ason 01.04.2024
Furniture	10.00%	352.09	36.00	1.49	386.80	77.42	38.66	116.08	347.94	352.09
Computers	40.00%	9.38	0	0	9.38	6.25	3.75	10.00	5.62	9.38
Plant & Machinery	13.91%	20.06	49.30	3.75	65.60	3.24	8.51	11.75	57.10	20.06
Intangible Assets			103.25		103.25		20.65	20.65	82.60	
GRAND TOTAL		381.53	188.55	5.24	564.83	86.91	71.57	158.48	493.26	381.53

8.1. Proceedings under the Benami Transactions (prohibition) Act, 1988 (45 of 1988) and rules made thereunder

There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Summary of significant accounting policies

As per our report of even date

For S. Siva Parvathi & Associates

ICAI Firm Registration Number 02087S

Chartered Accountants

S. Siva Parvathi

Proprietor

Membership No. 226087

Place: Hyderabad

Date: 13.08.2025

UDIN: 25226087BMIZLH1545

For and on behalf of the Board of Directors of
ABREPOSE SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Satya Prasad
Director
(DIN No. 08512651)

Place: Hyderabad
Date: 13.08.2025

INDEPENDENT AUDITOR'S REPORT

To the Members of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying Consolidated financial statements of **ABREPOSE Financial and Technical Services Limited** ["the Company"], which comprise the Balance sheet as at March 31 2025, the Statement of Profit and Loss, the Cash Flow Statement 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, as amended ("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, 2025, 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), as 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act 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 audit opinion.

Key Audit Matters:

Key Audit matters are those matters that in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Other Information

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Director's 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 such other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

The Board of Director's Report is not made available to us as at the date of this auditor's report. We have nothing to report in this regard.

Responsibility of Management 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, cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules, 2014. 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are 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 are 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- 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.

Report on Other Legal and Regulatory Requirements

3. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the Order.
4. 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, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
 - (ct) In our opinion, the aforesaid financial statements comply with the Companies (Accounting Standards) Rules, 2006 (as amended) specified under section 133 of the Act, read with the Companies (Accounts) Rules 2014.
 - (e) On the basis of the written representations received from the directors as on March 31, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2025, from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) This report does not include Report on the internal financial controls under clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 (the 'Report on internal financial controls'), since in our opinion and according to the information and explanation given to us, the said report on internal financial controls is not applicable to the Company basis the exemption available to the Company under MCA notification no. G.S.R. 583(E) dated June 13, 2017, read with corrigendum dated July 13, 2017 on reporting on internal financial controls with reference to financial statements:
 - (g) The provisions of section 197 read with Schedule V of the Act are not applicable to the Company for the year ending March 31, 2025.

(hJ) 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:

The Company does not have any pending litigations which would impact its financial position.

- ii. The Company did not have any long-term contracts, including derivative contracts for which there were any material foreseeable losses.
- iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
- iv. 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 persons or entities, including foreign entities ("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;
- bJ The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("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; and
- cJ Based on such audit procedures performed 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 (a) and (b) contain any material misstatement.

For S. SIVA PARVATHI & ASSOCIATES

Chartered Accountants
Firm Registration No. 020872S

S. Siva Parvathi

Proprietor
Membership No: 226087
UDIN: 25226087BMIZLJ5186

Place: Hyderabad

Date: 13.08.2025

Annexure '1' referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date

Re: To the Members of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED ("the company")

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.

The Company has maintained proper records showing full particulars of intangibles assets.

b) All Property, Plant and Equipment were physically verified by the management in the previous year in accordance with a planned program of verifying them once in two years which is reasonable having regard to the size of the Company and the nature of its assets.

c) There is no immovable property, held by the Company and accordingly, the requirement to report on clause 3(i) (c) of the Order is not applicable to the Company.

d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year ended March 31, 2025.

e) There are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

ii. a) The Company's business does not require maintenance of inventories and, accordingly, the requirement to report on 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 Rs. five crores in aggregate from banks or financial institutions during any point of time of the year on the basis of security of current assets. Accordingly, the requirement to report on clause 3(ii) (b) of the Order is not applicable to the Company.

iii. a) The Company's principal business is to give loans "Lending Activity" and The Clause (iii) (a) of the Order is not applicable.

b) During the year the Company has granted loans in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that the terms and conditions of the grant of all loans in nature of loans provided are not prejudicial to the company's interest.

c) During the year the Company has granted loans in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that the

schedule of repayment of principal and payment of interest has been stipulated and the repayments or receipts are regular.

d) During the year the Company has granted loans in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that no amount is overdue for more than ninety days except below mentioned cases.

No. of Cases	Total Overdue	Remarks
7	4,04,694	The Company has been trying to recovery of principal and interest

e) The Company's principal business is to give loans "Lending Activity" and The Clause (iii)(e) of the Order is not applicable.

f) The Company has not granted any loans or advances in the nature of loans, either repayable on demand or without specifying any terms or period of repayment to Promoters, related parties as defined in clause (76) of section 2 of the Companies Act, 2013. Accordingly, the requirement to report on clause 3(iii)(f) of the Order is not applicable to the Company.

iv, there are no loans, investments, guarantees, and security in respect of which provisions of sections 185 and 186 of the Companies Act, 2013 are applicable and accordingly, the requirement to report on clause 3(iv) of the Order is not applicable to the Company.

v. The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

vi. The Company is not in the business of sale of any goods or provision of such services as prescribed. Accordingly, the requirement to report on clause 3(vi) of the Order is not applicable to the Company.

vii. a) Undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, cess and other statutory dues have generally been regularly deposited with the appropriate authorities though there has been a slight delay in a few cases. According to the information and explanations given to us and based on audit procedures performed by us, no undisputed amounts payable in respect of these statutory dues were outstanding, at the year end, for a period of more than six months from the date they became payable. The provisions relating to duty of customs, duty of excise and value added tax are not applicable to the Company.

b) There are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, goods and service tax and other statutory dues which have not been deposited on account of any dispute.

viii)The Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the

year. Accordingly, the requirement to report on clause 3(viii) of the Order is not applicable to the Company.

ix. a) The Company did not have any outstanding loans or borrowings or interest thereon due to any lender during the year. Accordingly, the requirement to report on clause ix(a) of the Order is not applicable to the Company.

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

c) The Company did not have any term loans outstanding during the year hence, the requirement to report on clause (ix)(c) of the Order is not applicable to the Company.

d) The Company did not raise any funds during the year hence, the requirement to report on clause (ix)(d) of the Order is not applicable to the Company.

e) 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. Accordingly, the requirement to report on clause 3(ix) (e) of the Order is not applicable to the Company.

f) The Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies. Hence, the requirement to report on clause (ix)(f) of the Order is not applicable to the Company.

g) The Company has raised money during the year by way of 14,26,763 Right shares of face value of Rs 10/- each According to the information and explanation given to us and based on the audit procedures performed by us, we are of the opinion that funds of raised were applied for the purpose for which these securities were raised.

The Company has not made any preferential allotment during the year. According to the information and explanation given to us and based on the audit procedures performed by us, hence, the requirement to report on clause 3(x) (h) of the Order is not applicable to the Company.

h)a) No material fraud by the Company or no material fraud on the Company has been noticed or reported during the year.

b) During the year, no report under sub-section (12) of section 143 of the Companies Act, 2013 has been filed by cost auditor/ secretarial auditor or by us in Form ADT - 4 as prescribed under Rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

i.a) The Company is not a Nidhi Company as per the provisions of the Companies Act, 2013. Therefore, the requirement to report on clause 3(xii)(a), (b) and (c) of the Order is not applicable to the Company.

j. Transactions with the related parties are in compliance with sections 188 of Companies Act, 2013 where applicable and the details have been disclosed in the notes to the financial statements, as

required by the applicable accounting standards. The provisions of section 177 are not applicable to the Company and accordingly the requirements to report under clause 3(xiii) of the Order insofar as it relates to section 177 of the Act is not applicable to the Company.

k. a) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(a) of the Order is not applicable to the Company.

b) The Company does not have an internal audit system and is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013. Therefore, the requirement to report under clause 3(xiv)(b) of the Order is not applicable to the Company.

l. The Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence requirement to report on clause 3(xv) of the Order is not applicable to the Company.

m. a) The provisions of section 45-IA of the Reserve Bank of India Act, 1934 (2 of 1934) are not applicable to the Company. Accordingly, the requirement to report on clause (xvi) (a) of the Order is not applicable to the Company.

b) The Company is conducting Non-Banking Financial activities after obtaining 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 not a Core Investment Company (CIC) as defined in the regulations made by Reserve Bank of India. Accordingly, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

d) There are no other CIC Companies part of the Group, hence, the requirement to report on clause 3(xvi) of the Order is not applicable to the Company.

n. The Company has not incurred cash losses in the current financial year. The Company has not incurred cash losses in the immediately preceding financial year.

o. There has been no resignation of the statutory auditors during the year and accordingly requirement to report on Clause 3(xviii) of the Order is not applicable to the Company.

p. On the basis of the financial ratios disclosed in note 28 to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, 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 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.

q. The provisions of section 135 are not applicable to the company based on the threshold limits prescribed under section 135 of the said Act and hence the requirement to report on clause 3{xx} (a) and (b) of the Order is not applicable to the Company.

For **S. SIVA PARVATHI & ASSOCIATES**

Chartered Accountants

ICAI Firm Registration Number: 020872S

S. Siva Parvathi

Proprietor

Membership No: 226087

25226087BMIZLJ5I 86

Place: Hyderabad

Date: 13.08.2025

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED			
(CIN: U65993 TG 1991 PLC 013572)			
STATEMENT OF CONSOLIDATED BALANCE SHEET FOR THE PERIOD EDED MARCH 31, 2025			
(All amounts in Indian Rupees, except as otherwise stated)			
		((Rupees in '000s))	
PARTICULAR	Note	As at 31st March, 2025	As at 31st March, 2024
EQUITY & LIABILITIES			
1) Shareholder Funds			
a) Share Capital	3	34244.88	34244.88
2) Reserves and Surplus	4	13154.02	11182.70
3) Minority Interest		47398.90	45427.58
TOTAL			
Long-term provisions	5	1122.10	927.87
Deferred tax Liability (Net) (Refer Note No. 30)		1.44	0.79
TOTAL		1123.54	928.67
4) Current Liabilities			
Trade payables			
Total Outstanding dues of Micro Enterprises and Small Enterprises (Note No. 19)			
Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises			
Current Tax Liabilities		1439.93	829.48
Other Current Liabilities	6	10156.32	8837.09
Short Term Provisions	7	1012.76	911.39
TOTAL		12609.01	10577.96
TOTAL LIABILITIES		61131.45	56934.21
ASSETS			
	Note	31st March, 2024	31st March, 2023
A) Non-current Assets			
Properly, Plant and Equipment and Intangible Assets			
i) Properly, Plant and equipment	8	606.46	393.45
Other Non-Current Assets	9	180.00	180.00
Non-Current Investments	10	7031.19	15998.90
Long-Term Loans and Advances	11	40901.70	25372.45
Deferred Tax Assets (Net) (reter Note No. 30)		1.86	2.54
TOTAL		48721.21	41947.33
B) Current Assets			
Trade Receivables	12	3501.77	3445.20
Cash and Bank Balances	13	4737.66	8397.28
Short Term Loans & Advances			
4. Other Current Assets	14	4170.82	3144.40
TOTAL ASSETS		61131.45	56934.21
Summary of significant accounting policies		For and on behalf of the Board of Directors of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	
As per our report of even date		Srinivasa Rao Kshirasagara Director (DIN No. 07563216)	
For S. Siva Parvathi & Associates ICAI Firm Registration Number 02087S Chartered Accountants		Kanchinadham Satya Prasad Director (DIN No. 08512651)	
S. Siva Parvathi Proprietor Membership No. 226087		Place: Hyderabad Date: 13.08.2025	
Place: Hyderabad Date: 13.08.2025		UDIN: 25226087BMIZLJ5186	

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED			
(CIN: U65993 TG 1991 PLC 013572)			
CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD EDED MARCH 31, 2025			
(All amounts in Indian Rupees, except as otherwise stated)			
		(Rupees in '000s)	
PARTICULARS	Notes	For the year ended March 31, 2025	For the year ended March 31, 2024
I. Income from Operations	15	61772.61	45322.09
II. Other Income	16	4618.06	12816.86
III. Total Revenue (1+11)		66390.67	58138.96
IV. Expenses			
Employees benefits expenses	17	54776.65	40483.02
Other Expenses	18	2162.51	11217.93
Depreciation & Amortization Expenses	19	102.08	94.86
Finance Costs	20	0	0
TOTAL EXPENSES		57041.24	51795.81
Profit/(Loss) before extraordinary items and tax		9349.43	6343.15
Prior Period Expenses			
Profit/(Loss) before tax		9349.43	6343.15
Tax Expenses			
Current Tax/Minimum alternative Tax		2353.59	1658.27
Previous Year taxes			
Deferred tax charge/(Credit)		(1.22)	(1.74)
TOTAL TAX EXPENSES		2352.38	1656.52
Prior paid Adjustments			
Profit/(Loss) for the period		6997.05	4686.63
Earnings/(Loss) per equity share (EPS) in Rupees (Face Value Rs. 10/- per share)			
1. Basic		2.70	1.81
Nominal value of share		10	10
Weighted average number of equity shares in calculating Basic EPS		2589.49	2589.49
Summary al significant accounting policies As per our report of even date For S. Siva Parvathi & Associates ICAI Firm Registration Number 02087S Chartered Accountants S. Siva Parvathi Proprietor Membership No. 226087 Place: Hyderabad Date: 13.08.2025 UDIN: 25226087BMIZLJ5186		For and on behalf of the Board of Directors of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED Srinivasa Rao Kshirasagara Director (DIN No. 07563216) Kanchinadham Satya Prasad Director (DIN No. 08512651) Place: Hyderabad Date: 13.08.2025	

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED		
(CIN: U65993 TG 1991 PLC 013572)		
CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2025		
(All amounts in Indian Rupees, except as otherwise stated)		
	(Rupees in 000's)	
PARTICULARS	For the period ended March 31, 2025	For the period ended March 31, 2024
A. Cash flows from operating activities		
Profit/ (Loss) before tax	9349.43	6343.15
Adjustments:		
Deferred Tax	(1.22)	(2.54)
Depreciation and amortization expense	102.08	94.86
Profit/Loss on sale of Mutual Funds	(933.42)	(1230.41)
Interest on Fixed Deposits	(123.61)	(130.96)
Dividend on Mutual Funds	(873.99)	(424.44)
Provision for Nonperforming assets	1.92	1881.17
Operating Profit/(loss) before working capitol changes	7521.19	6530.83
Movements in working capitol:		
Increase/ (Decrease) in long Term Loans & Advances	(15529.25)	(328.35)
Increase/ (Decrease) In Other Current liabilities	1319.22	2506.22
Increase/ (Decrease) In long Term Provisions	194.23	(5017.06)
Increase/ (Decrease) In Short Term Provisions	101.37	(116.45)
Increase/ (Decrease) In Trade Receivables	(56.57)	(2869.58)
Increase/ (Decrease) In Other Current Assets	(1240.39)	(1819.12)
Increase/ (Decrease) in Short Term Loans & Advances	0.00	0.00
Cash generated from operations	(7690.19)	(1113.51)
Direct Income Tax		
Previous year Tax	(1656.52)	(957.84)
Net Cash Flow from operating activities (A)	(9346.71)	(2071.35)
B. Cash from investing activities		
Purchase of Fixed Assets		
Non-Current Investments	320.34	(8.93)
Investment in Mutual Funds	263.68	(16498.78)
Investment in Fixed Deposits	(9660.54)	(1000.00)
Deletion of Investment in Mutual Funds	15999.00	10430.62
Interest on Fixed Deposits	123.61	130.96
Profit/Loss on sale of Mutual Funds	933.42	0.00
Dividend on Mutual Funds	873.99	1162.13
Proceeds from Issue of Preferential Shares	0.00	0.00
Net Cash Flow used in investing activities (B)	8212.83	(5784.00)
C. Cash from financing activities		
Dividend paid	(2525.73)	(4015.28)
Proceeds from issue of right shares	0.00	14267.63
Net Cash flow from financing activities (C)	(2525.73)	10252.35
Net (decrease)/ Increase in cash and cash equivalents (A+B+C)	(3659.62)	2397.00
Cash and cash equivalents at the beginning of the period	8397.28	6000.28
Cash and cash equivalents at the end of the period	4737.66	8397.28
Components of cash and cash equivalents:		
Balances with Banks:	4737.66	8397.28
In Current Accounts		
Total cash and cash equivalents (refer note 11)	4737.66	8397.28
Summary of significant accounting policies	For and on behalf of the Board of Directors of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	
As per our report of even date		
For S. Siva Parvathi & Associates	Srinivasa Rao Kshirasagara Director (DIN No. 07563216)	
ICAI Firm Registration Number 02087S	Kanchinadham Satya Prasad Director (DIN No. 08512651)	
Chartered Accountants		
S. Siva Parvathi Proprietor Membership No. 226087		
Place: Hyderabad Date: 13.08.2025	Place: Hyderabad Date: 13.08.2025	
UDIN: 25226087BMIZLJ5186		

1. Description of the Business

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED ("Company") is a Public Limited Company incorporated in 1991. It was registered as NBFC with Reserve bank of India in 2001. The objectives are to grant loans and advances, to provide consultancy services in merchant banking, management of capital issues, debentures, and project counselling, Financial Planning, Syndication of Credits etc.,

2. Significant Accounting Policies

2.1. Basis of Accounting:

These Financial Statements are prepared and presented in accordance with Indian Generally Accepted Principles (**GAAP**) under the historical cost convention on the accrual basis except for certain financial instruments which are measured at fair values. **GAAP** Comprises mandatory accounting standards as prescribed under section 133 of the Companies Act, 2013 {'Act'} read with Rule 7 of the Companies (Accounts) Rules, 2014.

Accounting policies are consistently applied except where a newly issued accounting Standard is initially adopted or a revision to an existing accounting standard require a change in accounting policy here there to in use. Where a change in accounting policy is necessitated due to changed circumstances, detailed disclosures to that effect along with the impact of such change is duly disclosed in the financial statements.

2.2. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles in India (**GAAP**) requires management to make estimates and assumptions that affects the reported amounts of income and expenses of the period, assets and liabilities and disclosures relating to contingent liabilities as of the date of the financial statement. Actual results could differ from estimates. Any revision to accounting estimates is recognized prospectively in future periods.

2.3. Revenue Recognition

- a) Income from Services:
 - i) Revenue from services performed on a "lime and material" basis is recognized as and when services are performed.
 - ii) Reimbursement of expenditure is recognized under revenue along with recognition of sale of service to which it relates.
- b) Dividend income is recognized when he Company's right to receive dividend is established.
- c) Interest income is recognized on a time proportion basis taking into account the amount outstanding and the interest rate applicable.

2.4. Property, Plant and Equipment

Fixed Assets are stated at actual cost, less accumulated depreciation, and net of impairment. The cost of fixed assets comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the assets ready for its intended use, other incidental expenses and interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the assets is ready for its intended use. Subsequent expenses on fixed assets after its purchase are capitalized only if such expenses result in an increase in the future benefits from such assets beyond the previous assessed standards of performances.

The cost and the accumulated depreciation for fixed assets sold, retired or otherwise disposed off are removed from the stated values and the resulting gains and losses are included in the Statement of Profit and Loss.

2.5. Foreign Currency Transactions

The transactions in foreign exchange entered into by the company are accounted at the exchange rate prevalent on the date of the transaction. Foreign currency monetary items (other than derivative contracts) outstanding as at Balance Sheet date are restated at year end exchange rate. Non-monetary items are carried at historical cost and the exchange gains or losses are recognized in the statement of Profit and Loss. Exchange differences arising on a monetary item that, in substance, form part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

2.6. Employee Benefits

Contributions to defined Schemes such as Provident Fund, Employee State Insurance are charged as incurred on accrual basis. The Company also provides for other retirement benefits in the form of gratuity based on the actuarial valuation made by an independent actuary as at the Balance Sheet date.

2.7. Taxes on Income

Tax expense for year comprises of current tax, fringe benefit tax, Current taxes are measured at the amounts expected to be paid using the applicable tax rates and tax laws. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date. The effect on deferred tax assets and liabilities of a change in the tax rates is recognized in the profit and loss account in the year of change deferred tax assets and deferred tax liabilities are recognized for the future tax consequences attributed to differences between the financial statements carrying amounts existing assets and liabilities and their respective tax bases and operating loss carry forward.

2.8. Provisions, Contingent Liabilities and Contingent Assets:

Provisions are recognized in the accounts when there is a present obligation as a result of past event(s) and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate can be made. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote.

Contingent assets are neither recognized nor disclosed in the financial statements.

For S Siva Parvathi & Associates

Chartered Accountants

FRN: 020872S

S Siva Parvathi

Proprietor

Membership No.226087

Hyderabad,

Dated: 13.08.2025

UDIN: 25226087BMIZLJ5186

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED					
(CIN: U65993 TG 1991 PLC 013572)					
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2025					
(All amounts in Indian Rupees, except as otherwise stated)					
(Rupees in '000s)					
PARTICULARS	Note			Asal 31st March, 2025	As at 31st March, 2024
Authorized Shares					
50,00,000 equity shares of Rs. 10/= each issued Capital	3			50,000.00	50,000.00
Issued Capital					
50,00,000 equity shares of Rs. 10/= each				50,000.00	50,000.00
EQUITY SHARE CAPITAL					
Subscribed and Paid-up Capital					
25,94,479 equity shares of Rs. 10/= each				25894.88	25894.88
PREFERENTIAL SHARE CAPITAL					
Subscribed and paid-up capital					
8,35,000 Compulsory Convertible Preferential Shares of Rs. 10/= each				8350.00	8350.00
Fully paid					
TOTAL				34244.88	34244.88
a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:					
PARTICULARS		As at 31st March, 2025		As at 31st March, 2024	
		No. of Shares	Amount	No. of Shares	Amount
Equity Shares		2589.49	25894.88	2589.49	25894.88
Preferential Shares (CCPs)		835.00	8350.00	835.00	8350.00
TOTAL		3424.49	34244.88	3424.49	34244.88
b. Terms/rights attached to equity shares:					
The Company has equity shares under Rights Issue (issued on 09.01,2024) having par value of INR 10/= per share. Each Shareholder of equity share is entitled to one vote per share. The Company has declared 10% dividend for the current Year.					
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.					
c. Details of shareholders holding more than 5% shares in the Company:					
Name of the Shareholders		As at 31st March, 2025		As at 31st March, 2024	
		No. of Shares	% Holding in Class	No. of Shares	Amount
Preference shares of INR 10 each fully paid					
Sri Bollapragada Venkata Ratnam		100.00	11.98%	100.00	11.98%
Sm!. Voleti Venkata Ramona		50.00	5.99%	50.00	5.99%
Sri Karampudi Sandhya Rani		50.00	5.99%	50.00	5.99%
Sri Thakur Ashwin Kumar Singh		50.00	5.99%	50.00	5.99%

As per the records of the Company, including its register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares.

d. Shares Held by Promoters of the Company (As at March, 31, 2025)

PROMOTER'S NAME	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of Total Shares	% of change during the year
Kanchinadham Satya Prasad	2,000		2,000	0.006	0.00%
Nageshwar Rao Bagath	18,500	-18,500			-100.00%
Srinivasa Rao Kshirasagara	2,550		2,550	0.007	0.00%
R. V. S. Narasimha Rao	5,200		5,200	0.015	0.00%
Seshagiri Rao Hejeebu	1,200		1,200	0.004	0.00%
Surya Narayana Nandyala	1,375	+2,500	3,875	0.011	1.82%
Gopala Krishna Chakravadhanula	7,100		7,100	0.021	0.00%
Sriramachandra Murthy Lolla	7,750		7,750	0.023	0.00%
Vissapragada Venkata Srinivasa Rao	6,500		6,500	0.019	0.00%
Varadarajan Mankala	4,025		4,025	0.012	0.00%
	56,200	16,000	40,200		

d. Shares Held by Promoters of the Company (As at March, 31, 2024)

PROMOTER'S NAME	No. of shares at the beginning of the year	Change during the year	No. of Shares at the end of the year	% of Total Shares	% of change during the year
Kanchinadham Satya Prasad	700	1,300	2,000	0.006	0.00%
Rajendra Prasad Allili	3,550	3,550			-100.00%
Somanadham Madduri	750	750			-100.00%
Nageshwar Rao Bagath	18,500		18,500	0.057	0.00%
Srinivasa Rao Kshirasagara	1,050	1,500	2,550	0.008	143.00%
R. V. S. Narasimha Rao	200	5,000	5,200	0.016	2400.00%
Seshagiri Rao Hejeebu	1,200		1,200	0.004	0.00%
Sala Rama Mohana Rao	7,225	7,225			-100.00%
Surya Narayana Nandyala	550	825	1,375	0.004	150.00%
Gopala Krishna Chakravadhanula	2,100	5,000	7,100	0.022	238.00%
Sriramachandra Murthy Lolla	2,750	5,000	7,750	0.024	182.00%
Vissapragada Venkata Srinivasa Rao		6,500	6,500	0.020	100.00%
Varadarajan Mankala		4,025	4,025	0.012	100.00%
	38,575	40,675			

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED			
(CIN: U65993 TG 1991 PLC 013572)			
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2025			
(All amounts in Indian Rupees except as otherwise stated)			
		(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
RESERVES & SURPLUS	4		
A. STATUTORY RESERVES			
Balance as at the beginning of the period		6167.49	5703.06
Add: Transfer from surplus in the Statement of Profit & Loss Account@ 20%		856.10	464.43
Less: Deductions during the period			
Balance as at the end of the period		7023.59	6167.49
B. GENERAL RESERVES			
Balance as at the beginning of the period		3145.84	3419.68
Less: Balance as at the end of the period			
Add: Transfer from surplus in the Statement of Profit & Loss Account@ 10%			
Less: Deductions during the period			(273.84)
Balance as at the end of the period		3145.84	3145.84
C. CAPITAL RESERVES		447.10	447.10
D. SURPLUS IN PROFIT & LOSS			
Balance as at the beginning of the period		1422.28	0
Add: Transfer from Surplus in the statement of Profit & Loss		6997.05	4686.63
Less: Appropriations			
a. Transferred to Statutory Reserve (@20%)		856.10	464.43
b. Transferred to General Reserve (@10%)		0	0
c. Equity Dividend paid for the FY 2024-25		2500.00	
c. Equity Dividend paid for the FY 2023-24		1857.73	2799.92
d. Equity Dividend paid for FY 2022-23 (8%)		668.00	0
TOTAL		2537.49	1422.28
BALANCE AT THE END OF THE PERIOD		13154.02	11182.70
TOTAL RESERVES (A+B+C+D)			

(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	Asal 31st March, 2024
LONG TERM PROVISIONS	5		
Provision for Employees' Benefits - Gratuity		514.93	440.97
Provision on Standard Assets		202.49	125.05
Provision on Bad & Doubtful Debts		404.69	361.85
TOTAL		1122.10	927.87
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	Asal 31st March, 2024
OTHER CURRENT LIABILITIES	6		
Unclaimed Dividends		263.14	233.17
Payment received in compromised account			
Employees' Provident Fund (EPF) Payable		1037.90	1057.30
Employees' State Insurance (ESI) Payable		199.34	177.12
Expenses Payable		3.86	7.50
GST Payable		2592.87	2389.40
Employee's Security Deposit		3585.47	2975.47
Wages Payable		1748.17	1931.18
Other Current Liabilities		57.56	57.56
Interest payable on Compulsorily Convertible Preference Share			
Dividend Payable on Equity Shares			
Dividend payable on 8% Compulsorily Convertible Preference Shares		668.00	
TDS Payable			8.40
TOTAL		10156.32	8837.09
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	Asal 31st March, 2024
SHORT TERM PROVISIONS	7		
Audit Fee Payable		70.00	70.00
Provision on taxation		913.66	828.79
Others		29.10	12.60
TOTAL		1012.76	911.39
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	Asal 31st March, 2024
OTHER NON-CURRENT ASSETS	9		
Security Deposits			
Rental deposit		180.00	180.00
TOTAL		180.00	180.00

		(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
NON-CURRENT INVESTMENTS	10		
Investment in Mutual Funds		7031.19	15998.90
Investment in Subsidiary			
TOTAL		7031.19	15998.90
		(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
LONG-TERM LOANS AND ADVANCES	11		
Secured Loans		18161.98	11426.13
Un-Secured Loans		14615.66	11615.25
Business Loans		424.83	517.49
ABS Loans		560.23	967.42
Gold Loans		1489.70	846.16
Housing Loans		5634.81	0
Ab Sahay		14.49	0
TOTAL		40901.70	25372.45
		(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
TRADE RECEIVABLES	12		
Other Receivables			
Unsecured, considered good		3501.77	3445.20
TOTAL		3501.77	3445.20

b. Trade Receivables ageing schedule

The following ageing schedule shall be given for Trade Receivables due for payment

Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3years		
As at 31st March 2024							
i)Undisputed Trade Receivables- Considered Good	3501.77					3501.77	
ii)Undisputed Trade Receivables- Considered Doubtful							
iii)Disputed Trade Receivables- Considered Good							
iv)Disputed Trade Receivables- considered Doubtful							
v) Unbilled dues							
Total	3501.77					3501.77	
Particulars	Outstanding for following periods from due date of payment						Total
	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3years		
As at 31st March 2023							
i)Undisputed Trade Receivables- Considered Good	3445.20					3445.20	
ii)Undisputed Trade Receivables- Considered Doubtful							
iii)Disputed Trade Receivables- Considered Good							
iv)Disputed Trade Receivables- considered Doubtful							
v) Unbilled dues							
Total	3445.20					3445.20	

(Rupees in '000s)			
PARTICULARS	Note	Asal 31st March, 2025	As at 31st March, 2024
CASH AND BANK BALANCES	13		
Cash and Cash Equivalents			
Balances with Banks in Current Accounts		3137.66	2397.28
FIXED DEPOSITS		1600.00	6000.00
TOTAL		4737.66	8397.28
(Rupees in '000s)			
PARTICULARS	Note	Asal 31st March, 2025	As at 31st March, 2024
OTHER CURRENT ASSETS	14		
Advance Tax		576.67	8.50
JDS on GST - AP		326.38	109.49
JDS on GST - TS		6.29	13.04
JDS Receivable		1630.25	219.05
Pre-paid Expenses		0	44.25
JDS Receivable on Mutual Funds		0	20.87
GST Cash Ledger Balance -TS		33.67	171.65
GST Cash Ledger Balance - AP		1481.02	1282.56
JDS Receivable - Others		74.55	811.87
Other Receivables		41.30	463.13
TS GST Input		0.70	
TOTAL		4170.82	3144.40
(Rupees in '000s)			
PARTICULARS	Note	Asal 31st March, 2025	As at 31st March, 2024
REVENUE FROM OPERATIONS	15		
Sale of Services			
Income from Temple & Technical Services		57783.54	42401.79
Interest on Loans & Advances		3855.76	2855.59
Processing charges on Gold Loans		133.32	64.72
TOTAL		61772.61	45322.09
(Rupees in '000s)			
PARTICULARS	Note	Asal 31st March, 2025	As at 31st March, 2024
OTHER INCOME	16		
Interest on Fixed Deposits		123.61	130.96
Dividend on Mutual Funds		873.99	424.44
Provision on NPA Advances W/o		0	6999.74
Dividend from Subsidiary (2024-25)		2499.55	0
Dividend from Subsidiary (2022-23)		0	2799.50
Income on Sale of Mutual Funds		1008.41	766.23
Income on Mutual Funds		31.54	464.18
Recoveries Received from W/o Accounts		21.77	1175.00
Other Income		7.32	56.82
Interest on IT Refund		27.56	0
Income Tax Excess Provision		24.31	0
TOTAL		4618.06	12816.86

		(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
EMPLOYEE BENEFIT EXPENSES	17		
Salaries		1618.05	691.39
Wages		45332.55	33230.46
Remuneration to Directors			752.68
Employee's Provident Fund Expenses (EPF)		5923.29	4390.18
Employee's State Insurance Expenses (ESI)		1457.96	1078.62
Gratuity Expenses		73.96	8.36
Other Allowances		57.04	53.53
Staff Conveyance		181.80	171.80
Director's Sitting Fees		96.00	106.00
Staff Welfare Expenses		36.00	0
TOTAL		54776.65	40483.02
		(Rupees in '000s)	
PARTICULARS	Note	Asal 31st March, 2025	As at 31st March, 2024
OTHER EXPENSES	18		
Provision on Bad & Doubtful Debts		42.84	1881.17
Bank Charges		17.69	15.21
Electricity Charges		63.92	71.10
Licence & Fee		161.47	490.20
Conveyance		214.54	178.49
Postage & Courier		16.64	31.27
Printing & Stationery		79.30	82.96
Rent - Premises		264.00	278.00
Telephone Expenses		76.39	65.09
Secretarial Fee		25.44	18.88
Professional Tax		5.00	5.00
Loans Written off as Bad Debts		0	6999.74
Insurance		44.25	47.28
Honorariums paid to Directors		25.00	62.56
Building Maintenance		66.00	61.50
Office Expenses		50.00	40.00
Provision on Standard Assets		77.43	92.78
Miscellaneous Expenses		269.67	292.56
Statutory Audit Fee		70.00	70.00
Staff Welfare		0	44.20
Sitting Fee to Directors		72.00	85.00
Building Maintenance		66.00	61.50
Repairs & Maintenance		0	0
TA & DA		43.54	124.37
Administrative Expenses		0	11.30
Professional Fees		124.36	102.00
Income Tax		41.93	5.77
Ex gratia to Staff		60.77	0
Furniture Written off		1.92	0
Computerization Expenses		120.07	0
Books & Periodicals		2.20	0
Trainings		60.15	0
TOTAL		2162.51	11217.93
Note (i):			
Payments to the Auditors (Excluding applicable Taxes)			

(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
As Auditors:			
Statutory Audit Fee:		70.00	70.00
TOTAL		70.00	70.00
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
19. DEPRECIATION AND AMORTIZATION	19		
Depreciation on Property, Plant and Equipment		102.08	94.86
TOTAL		102.08	94.86
(Rupees in '000s)			
PARTICULARS	Note	As at 31st March, 2025	As at 31st March, 2024
20. FINANCIAL COSTS	20		
Interest on 8% Compulsorily Convertible Preference Shares		668.00	0
TOTAL		668.00	0

21. RELATED PARTIES:			
A. Names of related parties and nature of the relationships			
Name of the Related party			
PARTICULARS	Note	Nature of the Relationship	
ABREPOSE SERVICES LIMITED	21	Subsidiary Company	
KANCHINADHAM SATYA PRASAD		CHAIRMAN & MANAGING DIRECTOR	
SURYANARAYANA NANDYALA		WORKING DIRECTOR	
(Rupees in '000s)			
8. Details of the transactions with the related parties during the period		NIL	NIL
RELATED PARTY NAME	NATURE OF TRANSACTIONS	For the period ended on March 31, 2025	For the period ended on March 31, 2024
REMUNERATION PAID TO DIRECTORS			
KANCHINADHAM SATYA PRASAD		560.00	468.00
SURYANARAYANA NANDYALA		316.00	324.00
SITTING FEE PAID			
KANCHINADHAM SATYA PRASAD		22.00	13.00
SURYANARAYANA NANDYALA		14.00	12.00

		In Rupees	
C. Dues from/ (to) related parties		NIL	NIL
KANCHINADHAM SATYA PRASAD		NIL	NIL
SURYA NARAYANA NANDYALA		NIL	NIL

D. Summary of the unsecured loans obtained by workers of the Company from ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED (NONBANKING FINANCIAL COMPANY) for which instalment amount will be deducted from wages and paid to ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED on behalf of the workers

		(Rupees in '000s)
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21. COMPLIANCE WITH NUMBER OF LAYERS OF COMPANIES:

The Company itself is a parent company having one subsidiary Company namely ABREPOSE SERVICES LIMITED and complying with the number of layers prescribed under clause (87) of Section 2 of the Act read with Companies (Restriction on number of Layers) rules, 2017.

22. RELATIONSHIP WITH STRUCK OFF COMPANIES

The Company did not have any transaction with Companies struck off under Section 248 of Companies Act, 2013 or Section 560 of Companies Act, 1956 considering the information available with the Company

23. UNDISCLOSED INCOME

The Company do not have any transaction which are not recorded in the books of accounts that has been surrendered or disclosed as income in the tax Assessments under the Income Tax Act, 1961 during any of the years.

24. DETAILS OF CRYPTO CURRENCY OR VIRTUAL CURRENCY

The Company did not trade or invest in Crypto Currency or Virtual Currency during the Financial Year. Hence, disclosures relating to ii are not applicable.

25. CONTINGENT LIABILITIES

Contingent Liabilities as at March 31, 2025: Rs. NIL (Previous Year: Rs. NIL)

26. THE COMPANY HAVE NOT ADVANCED OR LOANED OR INVESTED FUNDS TO ANY OTHER PERSONS OR ENTITIES, INCLUDING FOREIGN ENTITIES (Intermediates) WITH THE UNDERSTANDING 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 to or on behalf of the Ultimate beneficiaries

27. The Company have not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- (a) directly or indirectly lend or invest in other persons ore 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 to or on behalf of the Ultimate beneficiaries

28 KEY FINANCIAL RATIOS:

PARTICULARS	NUMERATOR	DENOMINATOR	March 31,2025	March 31, 2024	Variation in%	Reasons for Variance
Current Ratio	Current Assets	Current Liabilities	0.98	1.42	-31%	Variance is on account of increase in Current Assets
Return on Equity Ratio	Net Profit after Tax	Average Shareholder's Equity	0.15	0.14	7%	Variance is on account of increase in shareholders' funds
Trade Receivables Turnover Ratio	Revenue from Operations	Average Trade Receivables	0.00	0.00	NA	NA
Trade Payable turnover ratio	Other Expenses	Average Trade Payable	0.00	0.00	NA	NA
Net Capital Turnover Ratio	Revenue from Operations	Working Capital (Current Assets- Current Liabilities)	-621.57	20.56	-3123%	Variance is on account of increase in Current Assets
Net Profit Ratio	Net Profit	Revenue from Operations	0.11	0.10	10%	Variance is on account of increase in operating Revenue
Returns on Capital Employed	Earnings before Interest and taxes	Capital Employed (Net Worth)	0.20	0.14	41%	NA

29. EARNINGS PER SHARE:

Basic earnings per share is computed by dividing the profit/(Loss) after tax (including the past-tax effect of extraordinary items, if any) by the number of equity shares outstanding during the year.

PARTICULARS	In Rupees	
	As at 31st March, 2025	As of 31st March, 2024
Net Profit after Tax	6997.00	4686.63
Weighted Average number of Equity Shares Outstanding	2589.41	2589.49
Earnings per share (Rs.) - Basic and Diluted (Face Value Rs. 10/= per share)	2.71	1.81

30. DEFERRED TAX

The Company has adopted AS-22 Accounting for Taxes on Income. The accumulated net Deferred Tax Liability is an accounting timing difference between the book and taxable profits for the year. The deferred tax is recognized and carried forward to the extent that there is a reasonable certainty that it will be adjusted in future.

The Break-up of the major components of the deferred tax assets and liabilities as at the balance sheet date are given:

PARTICULARS	As al 31st March, 2025	As al 31st March, 2024
Opening Differed Tax (Liability)/ Asset	2.54	10.50
Depreciation & Gratuity	8.36	7.96
Closing Deferred Tax (Liability)/ Asset	-5.82	2.54

31. Based on the information available with the Company, there are no suppliers who are registered as micro and small enterprises under 'Ihe Micro, Small and Medium Enterprises Development Act, 2006" as al March 31, 2025 and March 31, 2025.

32. Disclosure on Corporate Social Responsibility (CSR):

The provisions of Section 135 of the Companies Act, 2013 do not apply to the Company.

33. World health Organization (WHO) declared outbreak of Corona Virus Disease (COVID-19) a global pandemic on March 11, 2020. COVID-19 outbreak has resulted in increased volatility in Indian and global economy. The extent of the impact of such developments on the Company will depend on many factors, including the duration and spread of the outbreak, that are highly uncertain and cannot be predicted. There is no material impact on the financial statements for the year ended March 31, 2025. However, due to the uncertainty involved, the eventual outcome of the impact of the global health pandemic may be different from those estimated as on the date of approval of these financial statements and the company will continue to closely monitor any material **changes in future economic conditions.**

34. Previous year figures have been regrouped/reclassified, where necessary to conform to this year's classification.

Summary of significant accounting policies 2

The accompanying notes are an integral part of Financial Statements

As per our report of eleven date

For and on behalf of the Board of Directors of
ABREPOSE FINANCIAL AND TECHNICAL
SERVICES LIMITED

For S. Siva Parvathi & Associates,
ICAI Firm registration number: 020872S
Chartered Accountants

Srinivasa Rao Kshirasagara
Director
DIN No. 07563216

S. Siva Parvathi
Proprietor
Membership No. 226087

Kanchinadham Satya Prasad
Managing Director
DIN No. 08512651

Place: Hyderabad
Date: 13.08.2025
UDIN: 25226087BMIZLJ5186

Place: Hyderabad
Date: 13.08.2025

ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

(CIN: U65993 TG 1991 PLC 013572)

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2025

(All amounts in Indian Rupees except as otherwise stated)

8. Property, Plant & Equipment

(Rs. In '000s)

	Rate%	WRITTEN DOWN VALUE			DEPRECIATION			Net Block		
		Ason 01.04.2024	Additions	Deletions	Ason 31.03.2025	Ason 01.04.2024	For the year	Ason 31.03.2025	As on 31.03.2025	Ason 01.04.2024
Furniture	10.00%	352.09	36.00	1.49	386.60	77.42	38.68	116.08	347.94	352.09
Computers	40.00%	21.30	28.54		49.83	6.25	13.61	19.86	36.22	21.30
Plant & Machinery	13.91%	20.06	49.30	3.75	65.60	3.24	8.51	11.75	57.10	20.06
Intangible Assets			206.50		206.50		41.30	41.30	165.20	
GRAND TOTAL		393.45	320.34	5.24	708.54	86.91	102.08	188.99	606.46	393.45

8.1. Proceedings under the Benami Transactions (prohibition) Act, 1988 (45 of 1988) and rules made thereunder

There are no proceedings initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

Summary of significant accounting policies
As per our report of even date
For S. Siva Parvathi & Associates
ICAI Firm Registration Number 02087S
Chartered Accountants

S. Siva Parvathi
Proprietor
Membership No. 226087

Place: Hyderabad
Date: 13.08.2025

UDIN: 25226087BMZLJ5186

For and on behalf of the Board of Directors of
ABREPOSE SERVICES LIMITED

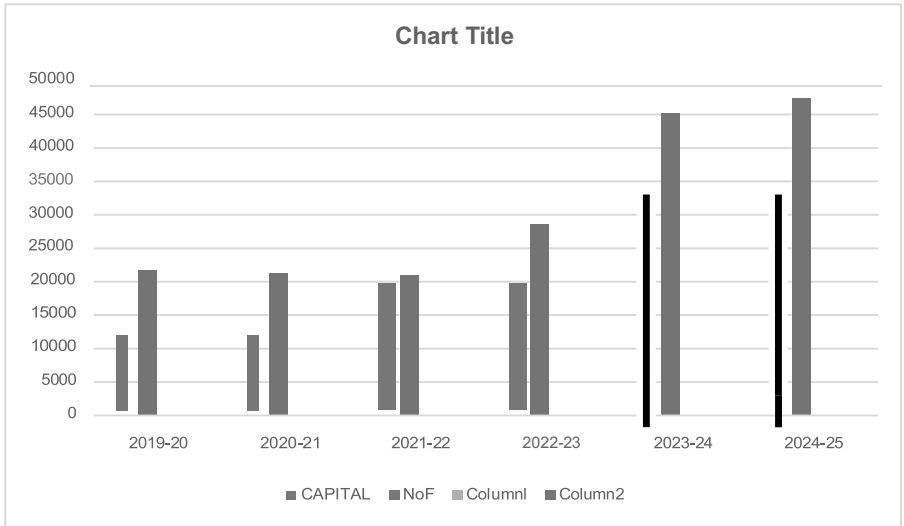
Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Satya Prasad
Director
(DIN No. 08512651)

Place: Hyderabad
Date: 13.08.2025

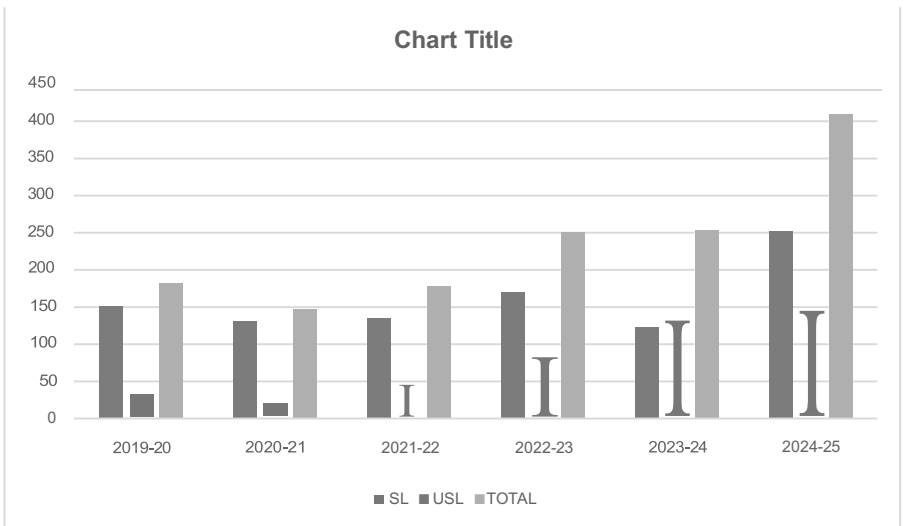
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LMTIED (PARENT COMPANY)

SHARE CAPITAL:

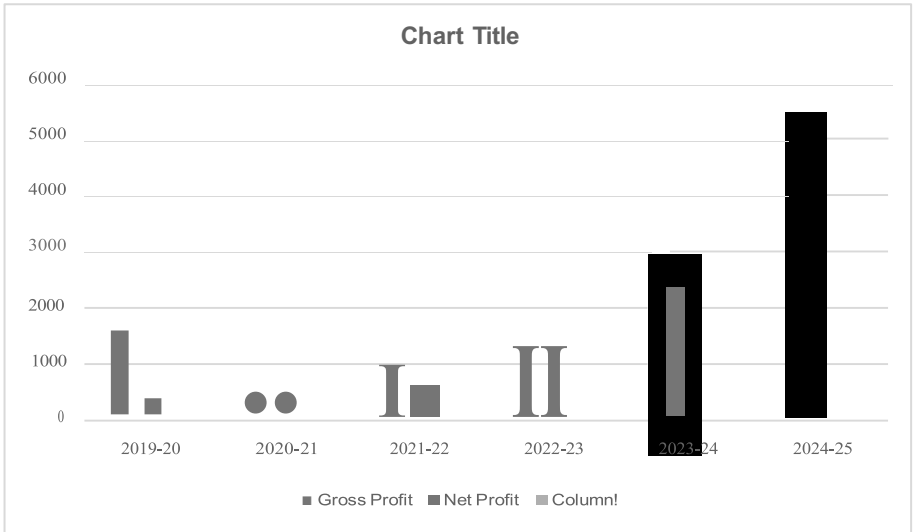


ABREPOSE FINANCIAL AND TECHNICAL SERVICES LMTIED (PARENT COMPANY)

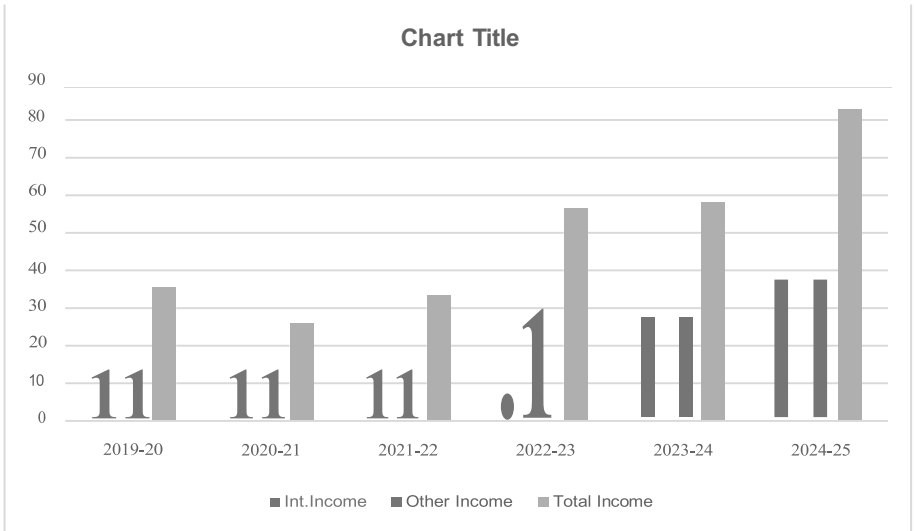
LOANS & ADVANCES:



PROFITABILITY



INTEREST INCOME:



NOTES



Sri Dr. Bhogaraju Pattabhi Sitaramayya
Founder Andhra Bank



Sri L.V. Satyanarayana
Founder Abrepose

Regd. & Admin. Office:

"SRINIVASAM", 16-11-16/184, 2nd Floor, SRIPURAM COLONY,
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