



ABREPOSE

ABREPOSE SERVICES LIMITED

(A Subsidiary of Abrepose Financial and Technical Services Limited)

We are honoured



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**7th ANNUAL REPORT
2024-2025**

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the **7th Annual General Meeting** of the members of **M/s ABREPOSE SERVICES LIMITED** is scheduled to be held on **WEDNESDAY, 10th SEPTEMBER 2025 at 11.30 a.m.** at the **Registered & Admn. Office of the Company situated at: "SRINIVASAM", 16-11-16/184, 2nd Floor, Sripuram Colony, Malakpet, Hyderabad, Telangana – 500036** to transact the following business:

ORDINARY BUSINESS.

1. To receive, consider and adopt the Audited Standalone Financials Statements of the Company for the Financial Year ended 31st March 2025, together with the reports of Board of Directors and Auditors thereon.
2. To declare Dividend @ 500% for the financial year ended 31st March 2025
3. To appoint a director in place of Mr. Gopala Krishna Chakravadhanula, (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. 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. 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. Siva Parvathi & Associates, Chartered Accountant, Membership No. 226087, as Statutory Auditors of the Company, to hold office for a term of one consecutive year from the conclusion of this Annual General Meeting until the conclusion of the 8th 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 regularize the appointment of Mr. Kendyala Ramchandar (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 Ramchandar (DIN No. 11155117) who was appointed as an Additional Director of the Company with effect from 20th June, 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 of the Directors of the Company be and is hereby authorized to file 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 extend the tenure of Managing Director Mr. Kanchinadham Satya Prasad (DIN No. 08512651) who attains the age of 70 years by 10.09.2025.

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) the consent of the members be and is hereby accorded to continue the tenure of Mr. Kanchinadham Satya Prasad (DIN: 08512651) as the Managing Director of the Company even after he attains the age of 70 (seventy) years on the existing terms and conditions for the remaining tenure or such further period as the Board may determine from time to time, in the interest of the Company.

“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.”

For and on behalf of the Board
For ABREPOSE 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: abreposeservices@gmail.com
CIN: U93090TG2018PLC123342

NOTES:

1. A member entitled to attend and vote at the annual general meeting may appoint a proxy to attend and vote on his behalf. A proxy need not be a member of the Company.
2. Proxies, in order to be effective, must be submitted at the registered address of the company, not less than forty-eight hours before the commencement of the annual general meeting.
3. Corporate members are required to send a certified copy of the board resolution, pursuant to section 113 of the Companies Act, 2013, authorising their representatives to attend and vote at the annual general meeting.
4. Members/proxies/authorised representatives should bring the duly filed attendance slip enclosed with the notice of annual general meeting to attend the meeting.
5. Explanatory statement, pursuant to section 102 of the Companies Act, 2013, relating to the special business to be transacted at this annual general meeting, is annexed.
6. Members are requested to notify immediately any change in their address to the company at the Registered Office.
7. 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.
8. 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.
9. 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 shareholders in the books of the Company.
10. 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 Directors inter-se, is annexed (Annexure – A) hereto and forms part of the Notice.
11. 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.
12. 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.
13. 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 7th Annual General Meeting (AGM).

14. The results shall be declared either by the Chairman or by an authorized person of the Chairman and the resolution will be deemed to have been passed on the AGM date subject to receipt of the requisite number of votes in favour of the Resolution(s).

For and on behalf of the Board
For ABREPOSE SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Satya Prasad
Managing Director
(DIN No. 08512651)

Date: 13.08.2025
Place: HYDERABAD

REGISGTERED OFFICE:
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ANNEXURE FORMING PART OF THE NOTICE CONVENING THE ANNUAL GENERAL MEETING OF THE COMPANY

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 dated 13.08.2025.

ITEM No. 6:

Mr. Kendyala Ramchandrar (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 Ramchandrar (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 Ramchandrar, 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:

BRIEF PROFILE OF Mr. KENDYALA RAMCHANDRAR, CHIEF MANAGER (RETIRED), e-ANDHRA BANK

Sri Kendyala Ramchandrar, 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. 6 for approval of the members.

ITEM No. 7:

Mr. Kanchinadham Satya Prasad (DIN No 08512651) 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 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. 7 for approval of the members.

For and on behalf of the Board
For **ABREPOSE 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,
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CIN: U93090TG2018PLC123342

ANNEXURE – A

Profile of the Directors seeking Appointment/Re-Appointment at the 7th 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 7th Annual General Meeting:

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

For and on behalf of the Board
For ABREPOSE SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinadham Satya Prasad
Managing Director
(DIN No. 08512651)

Date: 13.08.2025
Place: HYDERABAD

REGISGTERED OFFICE:
"SRINIVASAM", 16-11-16/184, 2ND Floor,
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Tel. No. 040-24069318, Mobile: 9441229318
Email: abreposeservices@gmail.com
CIN: U93090TG2018PLC123342

BOARD'S REPORT

To

The Members of
ABREPOSE SERVICES LIMITED

Directors hereby present the 7th Annual Report on the business and operations of the Company together with the Audited Financial Statements for the Financial year ended 31st March 2025 containing such matters as required under Section 134 (3) of the Companies Act, 2013 ("the Act") and Companies (Accounts) Rules, 2014 (the rules).

1. Financial Results:

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

(Rs. In 000's)

Particulars	Current Year 31.03.2025	Previous Year 31.03.2024
Income from Temples and Technical Services	57,783.54	42,401.79
Other Income	323.99	1,034.38
Total Income	58,107.53	43,436.17
Total Expenditure	54,476.70	40,251.67
Profit/(Loss): before exceptional and extra-ordinary items and Tax	3,630.83	3,184.50
Less: Exceptional and Extra-ordinary items	0.00	0.00
Profit / (Loss): Before Taxation	3,630.83	3,184.50
Less: Current Tax Expenses	913.66	828.79
Previous Years Taxes	0.00	0.00
Differed Tax charge/(Credit)	0.64	0.79
Profit after Tax	2,716.53	2,354.92
Previous year surplus	210.06	655.14
Interim Dividend paid for 2023-24	2,500.00	2800.00
Dividend paid for FY 2021-22	0.00	0.00
Dividend paid for 2020-21	0.00	0.00
Profit / (Loss): After Tax	426.59	210.06

2. Future Outlook:

The Company continues to assist Union Bank of India, State Bank of India, in manning of counters for sale of Darshan and ArjithaSeva Tickets, Prasadam Tickets, Dollar counters, and other counters at Tirumala (Tirupathi), Kanipakam, Srikalahasthi, Dwaraka-Tirumala, Annavaram, Simhachalam and YadagiriTutta temples and Parakamani Currency Counting Activity at Tirumala-Tirupathi Devasthanam, Tirumala in the States of Andhra Pradesh and Telangana. It is proposed to deploy manpower in Sri Durga Malleswara Swamy vari Devasthanam, Bhavanipuram, Vijayawada and budget of Rs. 15.01 Lacs (For deploying 1 Supervisor & 4 un-skilled workers) was submitted to Union Bank of India, Central Office, Mumbai for their approval.

3. The State of Company Affairs:

There has been no change in the nature of business of the Company during the Financial Year ended 31st March 2025.

During the period under review, the Company has earned revenue from operations of Rs. 577.84 Lacs as against the revenue from operation of Rs. 424.02 Lacs previous year. The Company has earned a Profit of Rs. 27.17 Lacs (after tax) as compared to Rs. 23.55 Lacs previous year.

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

TTD Authorities vide their Notification No. C1/46/PKM/TTD/TML/2023 permitted to engage workers 35+35 = 70 Nos. Unskilled + Highly Skilled 4 Nos. (for supervisory work of workers) for two batches at Currency Parakamani, Tirumala and 65 Nos. Of Workers per day at Coins Parakamani, Tirupathi for a period of 3 years on payment of wages under Highly Skilled category for supervising staff and unskilled category for workers. Accordingly, an agreement was executed with TTD on 31.01.2024 and the work started from 01.02.2024. Again vide TTD Notification No. C1/12/PKM/TML/2025 dated 1.06.2025, they have extended the PARAKAMANI SERVICES in COINS Parakamani, Tirupathi & NOTES Parakamani, Tirumala up-to 31.12.2025.

Started Faculty wing in the name of Abhyas (The Learning) and inaugurated the same on 03.07.2024 by conducting Orientation cum Awareness Programme on PREVENTION OF SEXUAL HARASSMENT AT WORKPLACE to the employees of THE CITIZEN COOPERATIVE SOCIETY LIMITED, HYDERABAD.

Taken up marketing of Insurance Products namely "Ab Arogyamitra" (a health insurance product with affordable premium from Niva-Bupa Insurance Company) and "Ab Pranahitha" (a loan protection Insurance plan with affordable premium) as "Facilitator" to Holistic Health Tech and launched the products on 10.10.2024.

5. Material changes and commitments:

There is no material change that has affected the financial position of the Company.

The Company has obtained required statutory permissions after incorporation and renewing the same every year regularly, wherever it is necessary. The details are furnished here-under:

PAN No.	:	AAQCA7046K
TAN No.	:	HYDA20636A
GST Number: Andhra Pradesh	:	37AAQCA7046K1Z4
GST Number: Telangana	:	36AAQCA7046K1Z6
EPFO Number	:	APHYD1734693000
ESI Registration Number	:	52000 67328 0001001
Labour Contract License No.	:	<ol style="list-style-type: none"> 1. CLRA/ALCVIJAYAWADA/2023/L-68 Dated 27.03.2023 renewed up-to 26.03.2026 issued by Assistant Labour Commissioner (Central) Vijayawada 2. CLRA/ALCHYDERABAD1/2022/L-184 Dated 03.08.2022 renewed up-to 02.08.2026 by Deputy Chief Labour Commissioner (Central) Hyderabad 3. CLRA/RLCVISAKHAPATNAM/2023/L-35 Dated 06.02.2023 renewed up-to 05.02.2026 issued by Regional Labour Commissioner (Central) Visakhapatnam

6. Dividend:

Final dividend of Rs. 25.00 Lacs ie. 500% was declared as approved by the Members of the Board in the Board Meeting Resolution No. 2024/42 of 4th Board Meeting FY 2024-25 dated 21.03.2025) for the financial year ending 31stMarch 2025 and accordingly, the dividend was paid on 25.03.2025.

7. Transfer of Reserves:

There were no transfers to any of the Reserves during the Financial Year 2024-25.

8. Share Capital:

The Authorized Share Capital of the Company is Rs. 10,00,000/- divided into 1,00,000 Equity Shares of Rs. 10/- each.

The paid-up share capital is Rs. 5,00,000/- divided into 50,000/- Equity shares of Rs. 10/- each.

During the year under review, the Company has not issued any shares with preferential rights and hence no information as per provisions of Section 43(a) (ii) of the Act read with Rule 4 (4) of the Companies (Share Capital and debenture) Rules, 2014 is furnished.

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.	Date of Appointment	Designation	No. of Meetings attended during the year
01.	Mr. Nageshwar Rao Bagat (Retd. Senior Law Officer, Andhra Bank)	06607907	26.03.2018	Director	0
02.	Mr. Srinivasa Rao Kshirasagara (Retd. Dy. General Manager, Andhra Bank)	07563216	26.03.2018	Director	4
03.	Mr. Rao Venkata Surya Narasimha Rao (Retd. Sr. Manager, Andhra Bank)	07562525	26.03.2018	Whole-time Director	4
04.	Mr. Seshagiri Rao Hejeebu (Retd. Asst. General Manager, Andhra Bank)	07977194	26.03.2018	Director	4
05.	Mr. Kanchinadham Satya Prasad (Retd. Dy. General Manager, Andhra Bank)	08512651	28.08.2020	Managing Director	4
06.	Mr. Surya Narayana Nandyala, (Retd. Asst. General Manager, Union Bank of India)	09228293	12.07.2021	Director	4

07.	Mr. Gopala Krishna Chakravadhanula, (Retd. General Manager, Andhra Bank)	07794498	02.06.2022	Director	4
08.	Mr. Sriramachandra Murthy Lolla (Retd. Asst. General Manager, Andhra Bank)	09627574	02.06.2022	Director	4
09.	Mr. Vissapragada Venkata Srinivasa Rao (Retd. Asst. General Manager, Union Bank of India)	0943172	12.05.2023	Director	4
10.	Mr. Varadarajan Mankala (Retd. Dy. General Manager, Union Bank of India)	0937459	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.

10. 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	9	100.00%
02.	31.10.2024	9	9	100.00%
03.	02.01.2025	9	9	100.00%
04.	21.03.2025	9	9	100.00%

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:

The Company does not have any Subsidiary, Joint venture or an Associate Company.

However, Company is the Subsidiary Company of **ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED (Holding Company)**.

14. Particulars of Contracts or arrangements mode 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 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 notification 2021) 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 the 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, and required 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 3rd Annual General Meeting held on 06.08.2021 till the conclusion of 7th 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 2023-24

28. Reporting of Frauds by Auditors:

During the year under review, neither the Statutory Auditors nor the Secretarial Auditors has 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:

The Company did not have any funds lying unpaid or unclaimed for a period of seven years. Therefore, there were no funds which were required to be transferred to **Investor Education and Protection Fund (IEPF)**.

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:

There are no unclaimed dividends as on 31st March 2025.

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(1) 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.

- ✚ Issue of Equity shares with differential rights as to dividend, voting or otherwise.
- ✚ 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.
- ✚ There has been no change in the nature of business of the Company.
- ✚ There is no proceeding pending under the insolvency and bankruptcy code, 2016.
- ✚ 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, State bank of India, Canara Bank, Tirumala Tirupathi Devasthanam's, State and Central Governments, 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 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: abreposeservices@gmail.com

CIN: U93090TG2018PLC123342

INDEPENDENT AUDITOR'S REPORT

To the Members of ABREPOSE SERVICES Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying financial statements of ABREPOSE 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, 2024, 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 Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key Audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 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. We have determined the matters described below to be the key audit matters to be communicated in our report.

Sl. No.	Key Audit Matter	Auditor's Reponse
01.	Revenue Rs. 5,77,83,541.00	e-Invoicing applicable for company and complying FY 25-26 onwards.

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.

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for the Standalone 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 Standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by 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 material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that are of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. The provisions of 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, 2013 are not applicable to the company.

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.

(d) 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.

(g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to me/us:

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

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

iii. There 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;

b) 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

c) 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.

v. No dividend has been declared or paid during the year by the company.

vi. The Company has used an accounting software for maintaining its books of accounts which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For S. SIVA PARVATHI & ASSOCIATES
Chartered Accountants
Firm Registration No. 020872S

S. Siva Parvathi
Proprietor
Membership No: 226087
UDIN:

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 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:

i. 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 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) During the year the Company has not provided loans, advances in the nature of loans, stood guarantee or provided security to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(a) of the Order is not applicable to the Company.

b) During the year the Company has not made investments, provided guarantees, provided security and granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(b) of the Order is not applicable to the Company.

c) The Company has not granted loans and advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(c) of the Order is not applicable to the Company.

d) The Company has not granted loans or advances in the nature of loans to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(d) of the Order is not applicable to the Company.

e) There were no loans or advances in the nature of loan granted to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the requirement to report on clause 3(iii)(e) of the Order is not applicable to the Company.

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 companies, firms, Limited Liability Partnerships or any other parties. 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 does not have any subsidiary, associate or joint venture. 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.

x. a) The Company has not raised any money during the year by way of initial public offer / Further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

b) The Company has not made any preferential allotment or private placement of shares /fully or partially or optionally convertible debentures during the year under audit and hence, the requirement to report on clause 3(x)(b) of the Order is not applicable to the Company.

xi. 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.

xii. 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.

xiii. Transactions with the related parties are in compliance with section 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 in so far as it relates to section 177 of the Act is not applicable to the Company.

xiv. 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.

xv. 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.

xvi. 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 has not conducted any Non-Banking Financial or Housing Finance activities without obtained 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.

xvii. 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.

xviii. 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.

xix. On the basis of the financial ratios disclosed in note 27 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.

xx. 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:

Place: Hyderabad
Date: 13.08.2025

ABREPOSE SERVICES LIMITED			
CIN No. U93090TG2018PLC123342			
BALANCE SHEET AS AT MARCH 31, 2025			
(All amounts in Indian Rupees, except as otherwise stated)			
PARTICULARS	Note	(Rupees in '000s)	
		As at 31st March, 2025	As at 31st March, 2024
EQUITY & LIABILITIES			
SHAREHOLDERS FUNDS:			
1) Share Capital	3	500.00	500.00
2) Reserves and Surplus	4	426.60	210.06
TOTAL		926.60	710.06
NON-CURRENT LIABILITIES:			
Long Term Liabilities			
Deferred Tax Liability (Net) (Refer Note No. 30)		1.44	0.79
		1.44	0.79
CURRENT LIABILITIES:			
Short Term Borrowings			
Trade Payable			
i) Total Outstanding dues of Micro Enterprises and Small Enterprises (Note 35)			
ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises			
iii) Other Current Liabilities	5	9147.51	8519.07
iv) Short Term Provisions	6	962.15	855.79
TOTAL		10109.66	9374.86
TOTAL LIABILITIES		11037.70	10085.71
PARTICULARS	Note	31st March, 2025	31st March, 2024
ASSETS			
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
i) Property, Plant and Equipment	7	113.20	11.92
ii) Intangible Assets			
Deferred Tax Assets (Net)			
Other Non-Current Assets	8	1031.49	999.85
Long Term Loans and Advances	9	90.00	90.00
TOTAL		1234.69	1101.77
CURRENT ASSETS			
i) Inventories			
i) Trade Receivables	10	3501.77	3445.20
ii) Cash and Cash Equivalents	11	3279.29	2904.08
iii) Other Current Assets	12	3021.95	2634.67
TOTAL		9803.01	8983.94
TOTAL ASSETS		11037.70	10085.71

<p>Summary of significant accounting policies</p> <p>As per our report of even date</p> <p>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:</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 Prasad Director (DIN No. 08512651)</p> <p>Place: Hyderabad Date: 13.08.2025</p>
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ABREPOSE SERVICES LIMITED			
CIN No. U93090TG2018PLC123342			
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	Note	As at 31st March, 2025	As at 31st March, 2024
INCOME			
Revenue from Operations	13	57783.54	42401.79
Other Income	14	323.99	1034.39
TOTAL INCOME		58107.53	43436.17
EXPENSES			
Cost of Material Consumed			
Employee Benefit Expenses	15	53557.46	39449.83
Other Expenses	16	888.73	793.90
Depreciation and amortization expenses	17	30.51	7.95
Finance Costs			
TOTAL EXPENSES		54476.70	40251.67
Profit / (Loss) before extraordinary items and tax		3630.83	3184.50
Prior Period Expenses			
Profit / (Loss) before tax		3630.83	3184.50
TAX EXPENSES:			
Current Tax / minimum alternative tax		913.66	828.79
Previous year taxes			
Deferred tax	11	0.64	0.79
TOTAL TAX EXPENSES		914.30	829.58
PROFIT / (LOSS) FOR THE PERIOD		2716.53	2354.92
Earnings/(loss) per equity share (EPS)			
Basic		54.33	47.10
Nominal value of share		10.00	10.00
Weighted average number of equity shares in calculating Basic EPS		50.00	50.00
<p>Summary of significant accounting policies As per our report of even date</p> <p>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>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 Prasad Director (DIN No. 08512651)</p> <p>Place: Hyderabad Date: 13.08.2025</p>	

ABREPOSE SERVICES LIMITED		
CIN No. U93090TG2018PLC123342		
CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2025		
(All amounts in Indian Rupees, except as otherwise stated)		
(Rupees in '000s)		
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	2716.54	3184.50
Adjustments:		
Depreciation and amortization expense	30.51	7.95
Deferred Tax	0.64	
Interest Income		(1034.39)
Operating Profit/(Loss) before working capital changes	2747.69	2158.06
Movements in Working Capital		
Increase / (Decrease) in Trade payables		
Increase / (Decrease) in Current Liabilities		
Increase / (Decrease) in Other Current Liabilities	106.37	3946.75
Increase / (Decrease) in Short Term Provisions	628.44	269.03
Increase / (Decrease) in Trade Receivables	(56.57)	(2869.58)
Increase / (Decrease) in Other Current Assets	(387.28)	(1723.17)
Cash generated from operations	3038.65	1781.08
Direct Income Tax		
Previous year Tax		(566.76)
Net Cash Flow from operating activities (A)	3038.64	1214.32
B. Cash from investing activities		
Investment in Mutual Funds	(31.64)	(1499.73)
Investment in Term Deposits	0.00	(1000.00)
Interest & Dividends on Investments	0.00	1005.85
Redemption of Mutual Funds	0.00	4546.00
Purchase of Fixed Assets	(131.79)	0.00
Net Cash Flow used in investing activities (B)	(163.43)	3052.12
C. Cash from financing activities		
Dividend paid	(2500.00)	(2800.00)
Net Cash flow from financing activities (C)	(2500.00)	(2800.00)
Net (decrease) / Increase in cash and cash equivalents (A+B+C)	375.21	1466.44
Cash and cash equivalents at the beginning of the period	2904.08	1437.64
Cash and cash equivalents at the end of the period	3279.29	2904.08
Components of cash and cash equivalents:		
Balances with Banks:		
In Current Accounts	3279.29	2904.08
Total cash and cash equivalents (refer note 11)	3279.29	2904.08

<p>Summary of significant accounting policies As per our report of even date</p> <p>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:</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 Prasad Director (DIN No. 08512651)</p> <p>Place: Hyderabad Date: 13.08.2025</p>
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Notes to financial statements for the period ended March 31, 2025

1. Description of the Business

ABREPOSE Services Limited (Company) was incorporated on March 26, 2018 with the objective to under transact all kinds of agency business except insurance business under sound principles or to act as distributors, agents, contract men and indenting agency on commission and/or allowances basis as may be deemed fit and to act as agency of company or concern and to act to perform all and singular the several duties, services and authorities appertaining to such offices and to become bound by all restrictions, limitations and conditions appertaining to such offices are imposed by the terms of any agreement or agreement entered into for the enforced business.

2. Significant Accounting Policies

2.1 Basis of Accounting

These financial statements are prepared and presented in accordance with Indian Generally Accepted Accounting 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 requires 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 the generally accepted accounting principles in India requires management to make estimates and assumptions that affect 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 statements. Actual results could differ from those 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 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.

2.6. 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.

2.7. 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.

2.8. Taxes on Income

Tax expense for a year comprises of current tax, fringe benefit tax and deferred 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 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 attributable to differences between the financial statements carrying amounts of existing assets and liabilities and their respective tax bases and operating loss carry forwards.

2.9. Provisions, Contingent Liabilities and Contingent Assets

Provision is 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.

ABREPOSE SERVICES LIMITED

CIN: U93090TG2018PLC123342

Notes to Financial Statements for the period ended March 31, 2025

(All Accounts in Indian Rupees except as otherwise stated)

(Rupees in '000s)

3.Share Capital		As at March 31, 2025		As at March 31, 2024	
Authorized Shares 1,00,000 equity shares of Rs. 10/ each issued capital		1000.00		1000.00	
Issued Capital subscribed and paid-up capital 50,000 equity shares of Rs. 10/= each		500.00		500.00	
		500.00		500.00	
a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period					
	As at March 31, 2025		As at March 31 2024		
	No. of Shares	Amount	No. of Shares	Amount	
	50.00	500.00	50	500.00	
Outstanding at the end of the period	50.00	500.00	50	500.00	
b. terms/rights attached to equity shares					
The Company has only one class of equity shares, having par value of INR 10/= per share. Each shareholder of equity shares is entitled to one vote per share. The company has declared dividend of INR Rs. 25,00,000/= (Rs. 500/= per share) during the period.					
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 shareholders		As at March 31 2025		As at March 31 2024	
Equity shares of INR 10/= each fully paid ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED		49.991	99.982%	49.991	99.982%
As per records of the Company, including the register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.					

d.shares held by Promoters 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
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	49,991	0.00	49,991	99.982%	0.00%
Kanchinadham Satya Prasad	1	-	1	0.002%	0.00%
Somanadham Madduri	1	-	1	0.002%	0.00%
Venkat Ratnam Veerapaneni	1	-1	0	0.000%	-100.00%
Nageswar Rao Bagath	1	-	1	0.002%	0.00%
Rajendra Prasad Athili	1	-	1	0.002%	0.00%
Seshagiri Rao Hejeebu	1	-	1	0.002%	0.00%
Srinivasa Rao Kshirasagara	1	-	1	0.002%	0.00%
R. V. S. Narasimha Rao	1	-	1	0.002%	0.00%
Sriramachandra Murthy Lolla	1	-	1	0.002%	0.00%
Suryanarayana Nandyala	0	+1	1	0.002%	+100.00%
TOTAL	50,000	0	50,000	100.00%	

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
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	49,991	0.00	49,991	99.982%	0.00%
Kanchinadham Satya Prasad	1	-	1	0.002%	0.00%
Somanadham Madduri	1	-	1	0.002%	0.00%
Venkat Ratnam Veerapaneni	1	-	1	0.002%	0.00%
Nageswar Rao Bagath	1	-	1	0.002%	0.00%
Rajendraprasad Attili	1	-	1	0.002%	0.00%
Seshagiri Rao Hejeebu	1	-	1	0.002%	0.00%
Srinivasa Rao Kshirasagara	1	-	1	0.002%	0.00%
R. V. S. Narasimha Rao	1	-	1	0.002%	0.00%
Seshu Mohan Panyala	1	-1	0	0.000%	-100.00%
Sriramachandra Murthy Lolla	0	1	1	0.002%	0.00%
TOTAL	50,000	0	50,000	100.00%	

4.Reserves & Surplus	As at March 31, 2025	As at March 31, 2024
A.Surplus in Profit & Loss		
1, Balance at the beginning of the period	210.06	655.14
Add: Transfer from surplus in the Statement of Profit & Loss Account	3630.83	2354.92
TOTAL	3840.89	3010.06
Less: Deductions during the year		
a) Current Tax	914.30	0.00
b) Dividend paid for FY 2024-25	2500.00	2800.00
TOTAL	3414.30	2800.00
2. Balance at the end of the period	426.60	210.06
5.Other Current Liabilities	As at March 31, 2025	As at March 31, 2024
Employee Security Deposits*	3585.47	2975.47
Wages Payable	1748.17	1931.18
Employees' State Insurance (ESI) Payable	198.77	176.60
Employees Provident Fund (EPF) Payable	1018.37	1039.32
GST Payable	2592.87	2389.40
Expenses Payable	3.86	7.10
TOTAL	9147.51	8519.07

*The Security Deposits given by the workers is in compliance with the company's acceptance of Deposits Rules and the same is repayable as per the norms of the Company

6.Short Term Provisions	As at March 31, 2025	As at March 31, 2024
Audit Fee Payable	20.00	20.00
Dividend Payable		
Provision for Income-Tax	913.66	828.79
Other Provisions	28.50	7.00
TOTAL	962.16	855.79
8. Non-Current Investments	As at March 31, 2025	As at March 31, 2024
Investment in Mutual Funds	1031.48	999.85
TOTAL	1031.48	999.85
9. Other Non-current Assets	As at March 31, 2025	As at March 31, 2024
Rental Security Deposits	90.00	90.00
TOTAL	90.00	90.00

10. Trade Receivables	As at March 31, 2025	As at March 31, 2024
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					
	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31st March 2025						
i)Undisputed Trade Receivables- Considered Good	3130.01	371.76	--	--	--	3501.77
ii)Undisputed Trade Receivables- Considered Doubtful	--	--	--	--	--	--
iii)Disputed Trade Receivables- Considered Good	--	--	--	--	--	--
iv)Disputed Trade Receivables- considered Doubtful	--	--	--	--	--	--
v) Unbilled dues	--	--	--	--	--	--
Total	3130.01	371.76	--	--	--	3501.77
Particulars	Outstanding for following periods from due date of payment					
	Less than 6 months	6 months 1 year	1-2 years	2-3 years	More than 3 years	Total
As at 31st March 2024						
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

11.Cash and Bank Balances	As at March 31, 2025	As at March 31, 2024
Cash and Cash Equivalents		
Balance with Banks in Current Accounts	1679.29	904.08
Term Deposits with banks maturing within 12 months	1600.00	2000.00
Total	3279.29	2904.08
12.Other Current Assets	As at March 31, 2025	As at March 31, 2024
TDS on GST – AP	282.13	109.49
TDS on GST – TG	6.29	13.04
TDS Receivable	1183.74	219.05
TDS Receivable 2023-24	--	811.87
Other Receivables	34.40	27.01
GST Cash Ledger Balances – TG	33.67	171.65
GST Cash Ledger balances – AP	1481.02	1282.56
TG GST Input	0.70	--
Total	3021.95	2634.67
13.Revenue from Operations	As at March 31, 2025	As at March 31, 2024
Sale of Services		
Income from Temple and Technical Services	57783.54	42401.79
Total	57783.54	42401.79

14.Other Income	As at March 31, 2025	As at March 31, 2024
Interest on Fixed Deposits	34.60	52.41
Dividend on Mutual Funds	128.55	215.75
Other Income - Trainings	2.43	0.00
Income on Sale of Mutual Funds	74.99	766.23
Income tax Refund	27.56	0.00
Income Tax	24.31	0.00
Gain on Mutual Funds Valuation	31.54	0.00
Total	323.99	1034.39
15.Employees Benefit Expenses	As at March 31, 2025	As at March 31, 2024
Wages	45332.55	33230.46
Salaries	702.00	634.16
Remuneration to Directors		
Employee Provident Fund (EPF) Expenses	5804.67	4294.54
Employees' State Insurance Expenses	1452.49	1073.62
Other Allowances (HRA)	47.94	45.25
Staff Conveyance Expenses	181.80	171.80
Staff Welfare Expenses	36.00	0.00
Total5,	53557.46	39449.83
16.Other Expenses	As at March 31, 2025	As at March 31, 2024
Bank Charges	7.49	2.14
Electricity Charges	35.10	34.45
License and Fees	28.69	54.52
Repairs and Maintenance	0.00	61.50
Postage and Courier	4.12	4.21
Printing and Stationery	48.82	27.57
Rent - Premises	132.00	155.00
Sitting Fees to Directors	72.00	85.00
Telephone Expenses	57.23	50.74
Audit Fee	20.00	20.00
Office Expenses	50.00	40.00
Ex gratia to Staff	47.08	44.20
Professional Tax	2.50	2.50
Miscellaneous Expenses	55.58	85.91
Professional Fees	124.36	102.00
Building Maintenance	66.00	61.50
TA & DA	18.78	24.16
Provision for Tax	0.00	
Deferred Tax	0.00	
Computerization	56.64	
Trainings	60.15	
Books & Periodicals	2.20	
TOTAL	888.73	793.90

Note (i)

Payment to the Auditors (excluding applicable taxes):			
	For the period ended on March 31, 2025	For the period ended on March 31, 2024	
As Auditor: Statutory Audit Fee	20.00	20.00	
Total	20.00	20.00	
17. Depreciation & Amortization	As at March 31, 2025	As at March 31, 2024	
Depreciation on property, plant and equipment	30.51	7.95	
Total	30.51	7.95	
18. Finance Costs	As at March 31, 2025	As at March 31, 2024	
Bank Charges	7.49	2.14	
Total	7.49	2.14	
19. The Company is a small and medium-sized Company (SMC) as defined in the General Instructions respect of Accounting Standards notified under Section 133 of the Companies Act, 2013, read together with Rule 7 of the Companies (Accounts Rules 2014). Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.			
20. Related Parties			
A. Names of related parties and nature of the relationships			
Name of the Related Party	Nature of Relationship		
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	Holding Company		
KANCHINADHAM SATYA PRASAD	Key Managerial Person (KMP)		
B. Details of the transactions with the related parties during the period			
Related party name	Nature of Transaction	For the period ended on March 31 2025	For the period ended on March 31 2024
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	Dividend Paid	2500.00	2800.00
KANCHINADHAM SATYA PRASAD	Remuneration	128.00	96.00
KANCHINADHAM SATYA PRASAD	Sitting Fee	8.00	9.00
C. Dues from(to) Related Parties			
Related party name		For the period ended on March 31 2025	For the period ended on March 31 2024
		NIL	NIL

D. Summary of the unsecured loans obtained by workers of the company from ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED (NON-BANKING FINANCIAL COMPANY) for which installment amount will be deducted from wages paid from ABREPOSE SERVICES LIMITED on behalf of the workers.

	For the period ended on March 31 2025			For the period ended on March 31 2024		
	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	35.76	15.92

21. Compliance with number of layers of Companies:
The Company is not a parent company and accordingly, compliance 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 is not applicable for the year under consideration.

22. Relationship with Struck of Companies:
The Company did not have any transactions 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 transactions 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 (Intermediaries) 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 has 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 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	0.97	0.96	0.00	Variance is on account of decrease in Current Assets
Return on Equity Ratio	Net Profit after Tax	Average Shareholder's Equity	5.43	4.71	0.15	NA
Trades Receivables Turnover Ratio	Revenue from Operations	Average Trade Receivables	4.16	6.26	0.34	NA
Trades Payable Turnover Ratio	Other expenses	Average Trades Payable	0.00	0.00	0	NA
Net Capital Turnover Ratio	Revenue from Operations	Working Capital (Current Assets-Current Liabilities)	-188.43	-108.47	0.74	Variance is on account of decrease in Current Assets
Net Profit Ratio	Net Profit	Revenue from Operations	0.05	0.06	-0.15	Variance is on account of decrease in Profit after Taxes
Return on Capital Employed	Earnings before interest and taxes	Capital employed (Net Worth)	0.00	0.00	0.15	Variance is on account of decrease in Net Worth

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 member of equity shares outstanding during the year.

PARTICULARS	In Rupees	
	As at 31st March, 2025	As at 31st March, 2024
Net Profit after Tax	2716.54	2354.92
Weighted Average number of Equity Shares Outstanding	50.00	50.00
Earnings per share (Rs.) - Basic and Diluted (Face Value Rs. 10/= per share)	54.33	47.10

30. DIFERRED 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 date are given:

PARTICULARS	In Rupees	
	As at 31st March, 2025	As at 31st March, 2024
Opening Deferred Tax (Liability) / Asset	0.79	0.16
Depreciation & Gratuity	0.65	0.63
Closing Deferred Tax (Liability) / Asset	1.44	0.79

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 does not apply to the Company.

32. 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.

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

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:

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 SERVICES LIMITED
CIN No. U93090TG2018PLC123342
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2025
(All amounts in Indian Rupees, except as otherwise stated)

7. PROPERTY, PLANT AND EQUIPMENT									(Rs. In 000's)
Inventory No.	Date of Purchase	No. of Days	Particulars	Net Value as on 31.03.2024	Additions	Written off	Balance after Written off	Depreciation	Net Value as on 31.0.2025
COMPUTER @ 40%									
01.	19.06.2018	365	Computer	1.42				0.57	0.85
02.	26.10.2022	365	DELL-Laptop	10.50				4.20	6.30
03.	24.09.2024	189	ColourPrinter		3.60			0.75	2.85
04.	24.10.2024	159	Computer		24.94			4.35	20.59
05.			Software		103.25			20.65	82.60
TOTAL				11.92	131.79			30.51	113.20

5.1. 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.

<p>Summary of significant accounting policies As per our report of even date</p> <p>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:</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 Prasad Director (DIN No. 08512651) Place: Hyderabad Date: 13.08.2025</p>
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We Serve



Regd. & Admin. Office:

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