



**ABREPOSE**

**ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED**



Mortgage  
Loans



Business Loans

Gold Loans



Personal  
Loans

Vehicle  
Loans



MSME  
Loans

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

**34<sup>th</sup> ANNUAL REPORT  
2025-2026**

## BOARD OF DIRECTORS



**Mr. Kanchinadham Satya Prasad**  
Managing Director



**Mr. Srinivasa Rao Kshirasagara**  
Director



**Mr. R. V. S. Narasimha Rao**  
Director



**Mr. Seshagiri Rao Hejeebu**  
Director



**Mr. Surya Narayana Nandiyala**  
Working Director



**Mr. Gopala Krishna Chakravadhanula**  
Director



**Mr. Sriramachandra Murthy Lolla**  
Director



**Mr. V. Venkata Srinivasa Rao**  
Director



**Mr. Varadarajan Mankala**  
Director



**Mr. Kendyala Ramchandar**  
Director

### STATUTORY AUDITORS

**M/s S. Siva Parvathi & Associates,**  
Chartered Accountants  
Flat No. 303 & 304, 3rd Floor,  
Fortune Cyber Buildings, Anjaiah Nagar,  
Gachibowli, Hyderabad 500032  
Telangana

### OUR BANKERS



### REGISTERED OFFICE

"SRINIVASAM", 16-11-16/184, 2nd Floor,  
SRIPURAM COLONY, MALAKPET,  
HYDERABAD – 500036, Telangana State, India  
[www.abrepose.in](http://www.abrepose.in)  
Tel: 040-24069318, Mobile: 94412 29318  
Email: [abreposeftservices@gmail.com](mailto:abreposeftservices@gmail.com)  
CIN: U65993TG1991PLC013572

### COMPANY SECRETARY

**M/s AGR Advisors, LLP**  
Company Secretaries & Management  
Consultants,  
Flat No. 303 & 304, 3rd Floor,  
Fortune Cyber Buildings, Anjaiah Nagar,  
Gachibowli, Hyderabad 500032  
Telangana

## NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 34<sup>th</sup> Annual General Meeting of the members of ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED will be held on MONDAY, 28<sup>th</sup> SEPTEMBER 2026 at 10.00 a.m. at Regd. & Admn. Office: 2<sup>nd</sup> Floor, "SRINIVASAM", 16-11-16/184, Sripuram Colony, Malakpet, Hyderabad – 500036 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 31<sup>st</sup> March 2026, 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 31<sup>st</sup> March 2026, and the report of the Auditors there-on
2. To declare dividend @ 8.25% out of the profits for the Financial Year ended 31<sup>st</sup> March 2026.
3. To appoint a director in place of Mr. Venkata Srinivasa Rao Vissapragada (DIN. No. 09343172) who retires by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment.
4. To appoint a director in place of Mr. Varadarajan Mankala (DIN. No. 09337459) who retires by rotation at the ensuing Annual General Meeting and being eligible, offers himself for re-appointment.
5. To appoint M/s S. Siva Parvathi & Associates (Membership No. 226087) as Statutory Auditors 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 Accountants, (FRN: 020872S), as Statutory Auditors of the Company, to hold office for a term of 5 (FIVE) years from the conclusion of this Annual General Meeting until the conclusion of the 39<sup>th</sup> 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 approve the re-appoint of Mr. Kanchinadham Satya Prasad (DIN No. 08512651) as the Chairman & Managing Director of the Company

"RESOLVED THAT pursuant to Sections 196, 197, 203 and all other applicable provisions of the Companies Act, 2013 (including any statutory modifications or re-enactments thereof, for the time being in force) read with Schedule V prescribed under the Companies Act, 2013 and pursuant to the provisions of Articles of Association of the Company and subject to other approvals as may be required, Mr Kanchinadham Satya Prasad (DIN. No. 08512651) be and is hereby reappointed as Chairman & Managing Director of the Company for a period of 3 (THREE) YEARS WITH EFFECT FROM 28<sup>th</sup> August 2026 subject to retirement by rotation, on such terms and conditions, including remuneration, as may be approved by the Members at the ensuing Annual General Meeting."

"RESOLVED FURTHER THAT any of the Directors be and is hereby authorized to take such steps as may be necessary for obtaining the requisite approvals, to sign and execute such deeds, applications, documents and writings as may be required, and to file the necessary forms with the Registrar of Companies, on behalf of the Company, and generally to do all such acts, deeds, matters and things as may be necessary, proper, expenditure incidental for giving 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 Satya Prasad  
Managing Director  
(DIN No. 08512651)

Date: 21.08.2026

Place: HYDERABAD

REGISTERED OFFICE:

"SRINIVASAM", 16-11-16/184, 2<sup>ND</sup> Floor,  
Sripuram Colony, Malakpet,  
HYDERABAD, Telangana – 500036  
Tel. No. 040-24069318, Mobile: 9441229318  
Email: [abreposeftservices@gmail.com](mailto:abreposeftservices@gmail.com)  
CIN: U65993TG1991PLC013572

## 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 here-with.
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 11.09.2026.**
12. The Dividend on equity shares, if declared at the Annual General Meeting, shall be paid **on or after 28<sup>th</sup> September 2026 i.e., date of 34<sup>th</sup> 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 **34<sup>th</sup> 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. 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 **34<sup>th</sup> 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., 11.09.2026.**
- f) **Members as on 11.09.2026** 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 **25<sup>th</sup> SEPTEMBER 2026 at 9.00 A.M. and ends on 27<sup>th</sup> SEPTEMBER 2026 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., **11<sup>th</sup> SEPTEMBER 2026 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 demat account holders, by way of a single login credential, through their demat 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 for e-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 **25<sup>th</sup> SEPTEMBER 2026 at 9.00 A.M. and ends on 27<sup>th</sup> SEPTEMBER 2026 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., **11<sup>th</sup> SEPTEMBER 2026 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 demat account holders, by way of a single login credential, through their demat 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 demat 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 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.

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

| Type of shareholders                                                                                               | Login Method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders holding securities in Demat mode with <b>CDSL Depository</b>                               | <ol style="list-style-type: none"> <li>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 <a href="https://web.cdslindia.com/myeasi/home/login">https://web.cdslindia.com/myeasi/home/login</a> or visit <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System Myeasi.</li> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the e-voting 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 the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; 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 the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/EasiRegistration">https://web.cdslindia.com/myeasi/Registration/EasiRegistration</a></li> <li>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 <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page or click on <a href="https://evoting.cdslindia.com/Evoting/EvotingLogin">https://evoting.cdslindia.com/Evoting/EvotingLogin</a>. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol> |
| Individual Shareholders holding securities in demat mode with <b>NSDL Depository</b>                               | <ol style="list-style-type: none"> <li>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: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> 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 &amp; voting during the meeting.</li> <li>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select "Register Online for IDeAS" "Portal" or click at</li> <li>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> 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 or e-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 &amp; voting during the meeting.</li> </ol>        |
| Individual Shareholders (holding securities in demat mode) login through their <b>Depository Participants (DP)</b> | <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 on e-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 or e-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 &amp; 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                                                                                                                                                                                                           |
|---------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders holding securities in Demat mode with <b>CDSL</b> | Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 22 55 33 |
| Individual Shareholders holding securities in Demat mode with <b>NSDL</b> | Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at toll free no.: 1800 1020 990 and 1800 22 44 30         |

**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 Demat form.**

- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://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](http://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:

|                                                        | <b>For Physical shareholders and other than individual shareholders holding shares in Demat.</b>                                                                                                                                                                                                                                                                                          |
|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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> <ul style="list-style-type: none"> <li>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.</li> </ul> |
| Dividend Bank Details<br><b>OR</b> 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"> <li>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.</li> </ul>                        |

- (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 for e-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](http://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](mailto: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](mailto:meilmedak@gmail.com) (designated email address by company), if they have voted from individual tab & not uploaded same in the CD&SL 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: 21.8.2026**  
**Place: HYDERABAD**  
**REGISTERED OFFICE:**  
**"SRINIVASAM", 16-11-16/184, 2<sup>ND</sup> Floor,**  
**Sripuram Colony, Malakpet,**  
**HYDERABAD, Telangana – 500036**  
**Tel. No. 040-24069318, Mobile: 9441229318**  
**Email: [abreposeftservices@gmail.com](mailto:abreposeftservices@gmail.com)**  
**CIN: U65993TG1991PLC013572**

**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 21.08.2026.

1. **ITEM No. 6:** To approve the re-appointment of Mr. Kanchinadham Satya Prasad (DIN No. 08512651) as the Chairman & Managing Director of the Company

Considering the performance of Mr. Kanchinadham Satya Prasad, Board of Directors in their meeting held on 21.08.2026 have recommended the re-appointment of Mr. Kanchinadham Satya Prasad as Managing Director of the Company, whose 2<sup>nd</sup> term expires on 27.08.2026 along with the regularization in the Annual General Meeting of the Company for approval of Members.

In compliance with the provisions of Section 151, 196 & 197 and any other applicable provisions of the Companies Act, 2013, the appointment of Mr. Kanchinadham Satya Prasad, as Chairman & Managing Director is being placed before the members for their approval.

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

Started his career as Clerk in e-Andhra Bank and served the Bank in various capacities for 40 years and retired from services as Dy. General Manager in September 2015. Worked as Branch Head of Green Park (Delhi) and N. R. Road (Bangalore) the TOP 20 branches of the Bank. Having vast experience in the following areas of Banking:

1. Branch Banking 2. Resources Mobilization 3. Marketing 4. Credit Management 5. Credit Monitoring & Review 6. Recovery Management 7. Inspection.

Your Board recommends the resolution as set out in Item No. 6 for approval of the members as Ordinary Resolution.

Except Mr. Kanchinadham Satya Prasad, none of the Directors and Key Managerial Personnel of the Company and their respective relatives, in any way concerned or interested, financially or otherwise, in the resolution set out at item No. 6 of the Notice.

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: 21.08.2026  
Place: HYDERABAD

REGISTERED OFFICE:  
"SRINIVASAM", 16-11-16/184, 2<sup>ND</sup> Floor,  
Sripuram Colony, Malakpet,  
HYDERABAD, Telangana – 500036  
Tel. No. 040-24069318, Mobile: 9441229318  
Email: [abreposeftservices@gmail.com](mailto:abreposeftservices@gmail.com)  
CIN: U65993TG1991PLC013572

**ANNEXURE – A**

**Profile of the Directors seeking Appointment/Re-appointment of the 34<sup>th</sup> coming Annual General Meeting**

| Name of the Director                   | Designation                                         | DIN      | Date of Birth | Date of Appointment |
|----------------------------------------|-----------------------------------------------------|----------|---------------|---------------------|
| Sri Kanchinadham Satya Prasad          | Chairman & Managing Director                        | 08512651 | 10.09.1955    | 28.08.2020          |
|                                        | Retired. Dy. General Manager, erstwhile ANDHRA BANK |          |               |                     |
| Sri Vissapragada Venkata Srinivasa Rao | Director                                            | 09343172 | 01.06.1961    | 12.05.2023          |
|                                        | Retired Asst. General Manager, Union Bank of India  |          |               |                     |
| Sri Varadarajan Mankala                | Director                                            | 09337459 | 22.06.1961    | 17.08.2023          |
|                                        | Retired. Dy. General Manager, Union Bank of India   |          |               |                     |

**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: 21.08.2026  
Place: HYDERABAD**

**REGISTERED OFFICE:**  
"SRINIVASAM", 16-11-16/184, 2<sup>ND</sup> Floor,  
Sripuram Colony, Malakpet,  
HYDERABAD, Telangana – 500036  
Tel. No. 040-24069318, Mobile: 9441229318  
Email: [abreposeftservices@gmail.com](mailto:abreposeftservices@gmail.com)  
CIN: U65993TG1991PLC013572

**ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED**  
**Regd. & Admn. Office: "SRINIVASAM", 16-11-16/184, 2<sup>nd</sup> 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 | :                                                                                                                             |
| Name of the Company               | : Abrepose Financial and Technical Services Limited                                                                           |
| Registered Office                 | : "SRINIVASAM", 16-11-16/184, 2 <sup>nd</sup> Floor, Sripuram Colony,<br>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. E mail Id :  
4. Signature :

1. Name :  
2. Address :  
3. E mail Id :  
4. Signature :

1. Name :  
2. Address :  
3. E mail Id :  
4. Signature :

1. Name :  
2. Address :  
3. E mail Id :  
4. Signature :

As my proxy to attend and vote (On a poll) for me/us on my/our behalf at the 34<sup>th</sup> Annual General Meeting of the Company, to be held on 28<sup>th</sup> SEPTEMBER 2026 at 10.00 a.m. at "SRINIVASAM", 16-11-16/184, 2<sup>nd</sup> Floor, Sripuram Colony, Malakpet, HYDERABAD - 500036. Telangana State, India and at any adjournment thereof in respect of such resolutions as are indicated below:

| Resolutions                                                                                                                                                                                                                                                                                                                                                                                                         | Voted<br>for | Voted<br>against | Abstain<br>from<br>voting |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|------------------|---------------------------|
| <b>ORDINARY BUSINESS</b>                                                                                                                                                                                                                                                                                                                                                                                            |              |                  |                           |
| 1. To receive, consider and adopt.<br>a) The Audited Standalone Financial Statements of the Company for the Financial year ended 31 <sup>st</sup> March 2026, the Report of the Board of Directors and the Report of the Auditors thereon, and<br>b) The Audited Consolidated Financial Statements of the Company for the Financial year ended 31 <sup>st</sup> March 2026 and the Reports of the Auditors there-on |              |                  |                           |
| 2. To declare a dividend @ 8.25% out of profits for the financial year ended 31 <sup>st</sup> March 2026.                                                                                                                                                                                                                                                                                                           |              |                  |                           |
| 3. To Appoint a director in place of Mr. Venkata Srinivasa Rao Vissapragada (DIN No. 09343172) 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. Varadarajan Mankala (DIN No. 09337459) who retires by rotation at this Annual General Meeting and being eligible, offers himself for re-appointment.                                                                                                                                                                                                                       |              |                  |                           |
| 5. To appoint M/s. Siva Parvathi & Associates as Statutory Auditor of the Company for another period of 5 (FIVE) Years.                                                                                                                                                                                                                                                                                             |              |                  |                           |
| <b>SPECIAL BUSINESS</b>                                                                                                                                                                                                                                                                                                                                                                                             |              |                  |                           |
| 6. To recommend the re-appointment of Mr Kanchinadham Satya Prasad (DIN. No. 08512651) as Chairman & Managing Director of the company                                                                                                                                                                                                                                                                               |              |                  |                           |

Signed this \_\_\_\_\_ day of \_\_\_\_\_ 2026.

|                                  |
|----------------------------------|
| Affix Rs.1/-<br>Revenue<br>stamp |
|----------------------------------|

Signature of the Share 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", 16-11-16/184, 2<sup>nd</sup> 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 **34<sup>th</sup>** Annual General Meeting of the Company, to be held **on 28.09.2026 at 10.00 a.m. at "SRINIVASAM", 16-11-16/184, 2<sup>nd</sup> Floor, Sripuram Colony, Malakpet, Hyderabad – 500036, Telangana State, India, 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 **34<sup>th</sup> Annual Report** together with Audited Accounts for the year ended 31<sup>st</sup> March 2026.

### **1. FINANCIAL RESULTS:**

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

| <b>(In Rupees)</b>                                      |                                    |                                     |
|---------------------------------------------------------|------------------------------------|-------------------------------------|
| <b>Particulars</b>                                      | <b>Current Year<br/>31.03.2026</b> | <b>Previous year<br/>31.03.2025</b> |
| Revenue from Operations                                 | <b>50,71,826</b>                   | <b>39,89,070</b>                    |
| Other Income                                            | <b>37,20,309</b>                   | <b>42,94,072</b>                    |
| <b>Total Income</b>                                     | <b>87,92,135</b>                   | <b>82,83,142</b>                    |
| Total Expenditure                                       | <b>54,16,141</b>                   | <b>25,64,548</b>                    |
| Profit: Before exceptional and extra-ordinary items     | <b>33,75,994</b>                   | <b>57,18,594</b>                    |
| Less: Exceptional and Extra-ordinary items              | <b>0.00</b>                        | <b>0.00</b>                         |
| <b>Profit: Before Taxation</b>                          | <b>33,75,994</b>                   | <b>57,18,594</b>                    |
| Less: Provision for Taxation                            | <b>8,47,802</b>                    | <b>14,38,067</b>                    |
| <b>Profit: After Tax</b>                                | <b>25,28,193</b>                   | <b>42,80,527</b>                    |
| Add: Balance brought forward                            | <b>27,64,056</b>                   | <b>18,65,366</b>                    |
| Less: Transfer to Statutory Reserves                    | <b>5,05,639</b>                    | <b>8,56,103</b>                     |
| Less: Dividend for FY 2024-25/2023-24                   | <b>27,56,488</b>                   | <b>18,57,733</b>                    |
| Less: Provision for Dividend for FY 2025-26 (CCPs @ 8%) | <b>6,68,000</b>                    | <b>6,68,000</b>                     |
| <b>Balance carried forward at the end of the year</b>   | <b>13,62,122</b>                   | <b>27,64,056</b>                    |

During the Financial Year 2025-26, the Company earned "**INTEREST INCOME ON LOANS**" of Rs. 50.72 Lacs. Last year, the "**INTEREST INCOME ON LOANS**" of the Company was Rs. 39.89 Lacs. Thus, the interest income increased by 27%.

Total expenditure of the Company increased from Rs. 25.64 Lacs (as on 31.03.2025) to Rs. 54.31 Lacs (as on 31.03.2026). The major factors effecting the increase in expenditure during the year are as follows:

2. Fees paid for increasing the Authorized capital from Rs. 5.00 Crores to Rs. 10.00 Crores.
3. Gratuity Expenses
4. Provision on Bad & doubtful debts
5. Loss on Mutual Funds investments due to sudden market crash because of gulf war.
6. Expenses incurred for conducting well-wishers meetings, Travelling expenses paid to the Directors for mobilizing the Shares under Rights Issue.

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

| Parameter                              | Stipulated Criteria | 2025-26 | 2024-25 |
|----------------------------------------|---------------------|---------|---------|
| 1. Net owned funds (Amount Rs.in Lacs) | 200                 | 895.55  | 469.72  |
| 2. Financial Assets % to Total Assets  | Above 50%           | 74.16%  | 94.01%  |
| 3. Financial Income & to Total Income  | Above 50%           | 100.00% | 100.00% |
| 4. Leverage Ratio                      | Less than 7         | 0.01    | 0.02    |

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 increased Authorized Capital from Rs. 5.00 Crores to Rs. 10.00 Crores during the year and raised 40,09,575 equity shares of Rs. 10/= each Amounting to Rs. 4,00,95,575 under Rights Issue.

The company is going ahead with the aim of reaching NoF of Rs. 10.00 Crores by 31.03.2027 as stipulated by RBI.

It is proposed to deploy funds to the maximum possible extent in Credit during the year 2026-27 to get more returns from revenue operations. The Company is making efforts to increase Gold Loans, Mortgage Loans and Saral Housing Loans. The Surplus funds if any will be invested in “Mutual Funds” & “Liquid 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 (1A), 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, 68,00,188 shares out of total shares of 74,34,063 were dematerialized as on 31.03.2026 (which constitute 91.47%).**

### DETAILS OF SHARE CAPITAL OF THE COMPANY AS ON 31.03.2026:

| 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                      | 65,99,063     | 100.00%                   | 8,35,000      | 100.00%                   | 74,34,063     | 100.00%                   |
| 02                             | Held in Dematerialized Form in CDSL | 26,55,290     | 40.25%                    | 4,17,500      | 50.00%                    | 30,72,790     | 41.33%                    |
| 03.                            | Held in Dematerialized form in NSDL | 33,09,898     | 50.15%                    | 4,17,500      | 50.00%                    | 37,27,398     | 50.14%                    |
| 04                             | Held in Physical Form               | 6,33,875      | 9.60%                     | 0.00          | 0.00                      | 6,33,875      | 8.53%                     |
| TOTAL NUMBER OF SHARES (2+3+4) |                                     | 65,99,063     | 100.00%                   | 8,35,000      | 100.00%                   | 74,34,063     | 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, EPF, and ESI etc., which have been deposited regularly in both Telangana and Andhra Pradesh.

Income Tax assessments are completed up to F.Y 2025-26 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 Suidha 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 8.25% (Previous year 10%) on Equity shares of Rs.10/- paid up each for the year ended 31<sup>st</sup> March 2026 and 8.25% 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. 34,41,468.78**

### **7. Transfer to Reserves**

#### **Appropriations**

An amount of Rs. 5.05 Lacs has been transferred to the Statutory Reserves, being the profit earned during the financial year 2025-26.

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. 1000.00 Lacs out of which the paid-up equity capital is Rs. 659.90 Lacs and Paid-up Preferential Share Capital is Rs. 83.50 Lacs (Total Rs. 743.40 Lacs. The reserves of the Company as on 31.03.2026 is Rs. 118.31 Lacs and the Net Worth of the Company as on 31.03.2026 is Rs. 861.72 Lacs.

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

There is change in the constitution of the Board of Directors as on 31.03.2026. Out of 10 Directors as on 31.03.2025, 1 Director demitted the Office of the Board of Directors during the period and one Director was inducted during the period.

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

**Sri Kendyala Ramchandar (DIN. No. 11155117) was appointed as Director of the Company w.e.f. 20.06.2025.**

| S. No. | Name of the Director                                                                     | DIN No.  | Date of Appointment | Designation       | No. of Meetings attended during the year |
|--------|------------------------------------------------------------------------------------------|----------|---------------------|-------------------|------------------------------------------|
| 01.    | Mr. Srinivasa Rao Kshirasagara (Retd. Dy. General Manager, Andhra Bank)                  | 07563216 | 11.07.2016          | Director          | 05                                       |
| 02.    | Mr. Rao Venkata Surya Narasimha Rao (Retd. Sr. Manager, Andhra Bank)                     | 07562525 | 11.07.2016          | Director          | 05                                       |
| 03.    | Mr. Seshagiri Rao Hejeebu (Retd. Asst. General Manager, Andhra Bank)                     | 07977194 | 21.12.2017          | Director          | 05                                       |
| 04.    | Mr. Kanchinadham Satya Prasad (Retd. Dy. General Manager, Andhra Bank)                   | 08512651 | 28.08.2020          | Managing Director | 05                                       |
| 05.    | Mr. Surya Narayana Nandyala, (Retd. Asst. General Manager, Union Bank of India)          | 09228293 | 12.07.2021          | Working Director  | 05                                       |
| 06.    | Mr. Gopala Krishna Chakravadhanula, (Retd. General Manager, Andhra Bank)                 | 07794498 | 02.06.2022          | Director          | 04                                       |
| 07.    | Mr. Sriramachandra Murthy Lolla (Retd. Asst. General Manager, Andhra Bank)               | 09627574 | 02.06.2022          | Director          | 05                                       |
| 08.    | Mr. Vissapragada Venkata Srinivasa Rao (Retd. Asst General Manager, Union Bank of India) | 0943172  | 12.05.2023          | Director          | 05                                       |
| 09.    | Mr. Varadarajan Mankala (Retd. Dy. General Manager, Union Bank of India)                 | 0937459  | 17.08.2023          | Director          | 05                                       |
| 10.    | Mr. Ramchandar Kendyala (Retd. Chief Manager, Andhra Bank)                               | 11155117 | 20.06.2025          | Director          | 04                                       |

**Meetings of the Board of Directors:**

The Board of Directors duly met **5 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.    | 20.06.2025             | 9                                   | 9                         | 100.00%               |
| 02.    | 13.08.2025             | 10                                  | 10                        | 100.00%               |
| 03.    | 13.10.2025             | 10                                  | 10                        | 100.00%               |
| 04.    | 23.01.2026             | 10                                  | 9                         | 90.00%                |
| 05.    | 23.03.2026             | 10                                  | 10                        | 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, Investment 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 31<sup>st</sup> March 2026.

**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:

| <b>Particulars</b>        | <b>2025-26</b> | <b>2024-25</b> |
|---------------------------|----------------|----------------|
| 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 05<sup>th</sup> 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](http://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 2025-26.

### **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 one year from conclusion of the 33<sup>rd</sup> Annual General Meeting held on 23.09.2025 till the conclusion of 34<sup>th</sup> Annual General Meeting of the Company. In the Board Meeting held on 21.08.2026, the members resolved to extend the tenure of M/s S. Parvathi & Associates, Chartered Accountants & Statutory Auditors for another FIVE (5) Years till the conclusion of 39<sup>th</sup> 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 2025-26.

### **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 2025-26

### **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 31<sup>st</sup> March 2026, 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 31<sup>st</sup> March 2026 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. 22,825 declared for the FY 2017-18 transferred on 05.05.2026 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 2019 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. 29,475/= declared for the year ended 31<sup>st</sup> March 2019 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 31<sup>st</sup> March 2019 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. 60,550/= in respect of the above shares to IEPF authority during the FY 2018-19.

**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 31<sup>st</sup> March 2026 is **Rs. 3,31,030/=**.

**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.

- 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: 21.08.2026**  
**Place: HYDERABAD**

**REGISTERED OFFICE:**  
"SRINIVASAM", 16-11-16/184, 2<sup>ND</sup> Floor,  
Sripuram Colony, Malakpet,  
HYDERABAD, Telangana – 500036  
Tel. No. 040-24069318, Mobile: 9441229318  
Email: [abreposeftservices@gmail.com](mailto:abreposeftservices@gmail.com)  
CIN: U65993TG1991PLC013572

**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                                                                                                            | <b>ABREPOSE SERVICES LIMITED</b> |
| 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                   |
|        |                                                                                                                                   | <b>(Amount in Rs.)</b>           |
| 4.     | Share Capital                                                                                                                     | <b>5,00,000</b>                  |
| 5.     | Reserves & Surplus                                                                                                                | <b>67,257</b>                    |
| 6.     | Total Assets                                                                                                                      | <b>1,17,39,255</b>               |
| 7.     | Total Liabilities                                                                                                                 | <b>1,17,39,255</b>               |
| 8.     | Investments                                                                                                                       | <b>9,88,582</b>                  |
| 9.     | Turnover                                                                                                                          | <b>5,88,77,773</b>               |
| 10.    | Profit before Taxation                                                                                                            | <b>31,27,890</b>                 |
| 11.    | Provision for Taxation                                                                                                            | <b>7,87,229</b>                  |
| 12.    | Profit & Loss for the period                                                                                                      | <b>23,40,661</b>                 |
| 13.    | Balance of Profit as at the beginning of the period                                                                               | <b>4,26,595</b>                  |
| 15.    | Interim Dividend paid for the FY 2025-26                                                                                          | <b>27,00,000</b>                 |
| 14.    | Balance as at the end of the period                                                                                               | <b>67,256</b>                    |
| 15.    | % of Share holding                                                                                                                | <b>99.982%</b>                   |

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: 21.08.2026**

**Place: HYDERABAD**

**REGISTERED OFFICE:**

**"SRINIVASAM", 16-11-16/184, 2<sup>ND</sup> Floor,  
Sripuram Colony, Malakpet,  
HYDERABAD, Telangana – 500036  
Tel. No. 040-24069318, Mobile: 9441229318  
Email: [abreposeftservices@gmail.com](mailto: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 2026, 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, 2026, 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;
  - (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, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 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 ended March 31, 2026;
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
- i. The Company does not have any pending 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 22,825/- 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

o) 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: 26226087ANUEXF4644**  
**Place: Hyderabad**  
**Date: 21.08.2026**

**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:

- 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 intangible assets. 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, 2026.
- 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                                                           |
|--------------|----------------|-------------------------------------------------------------------|
| 10           | Rs. 5,99,000/= | 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 or 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 40,09,575 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.
- h) 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.
- x. 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.

- 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)(a), (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.
- 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.
- 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.
- 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.
- 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: 26226087ANUEXF4644**  
Place: Hyderabad  
Date: 21.08.2026

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                  |             |                                                                                                     |                         |
|----------------------------------------------------------------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------|-------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                   |             |                                                                                                     |                         |
| STATEMENT OF BALANCE SHEET FOR THE PERIOD ENDED MARCH 31, 2026                                     |             |                                                                                                     |                         |
| (All amounts in Indian Rupees, except as otherwise stated)                                         |             |                                                                                                     |                         |
| (Rupees in '000s)                                                                                  |             |                                                                                                     |                         |
| PARTICULARS                                                                                        | Note        | As at 31st March, 2026                                                                              | As at 31st March, 2025  |
| <b>EQUITY &amp; LIABILITIES</b>                                                                    |             |                                                                                                     |                         |
| 1) Shareholder' Funds                                                                              |             |                                                                                                     |                         |
| a) Share Capital                                                                                   | 3           | 74340.63                                                                                            | 34244.88                |
| 2) Reserves and Surplus                                                                            | 4           | 11831.05                                                                                            | 12727.34                |
| <b>TOTAL</b>                                                                                       |             | <b>86171.68</b>                                                                                     | <b>46972.23</b>         |
| <b>NON-CURRENT LIABILITIES</b>                                                                     |             |                                                                                                     |                         |
| Long-term provisions                                                                               | 5           | 1757.05                                                                                             | 1122.10                 |
| Deferred tax Liability (Net) (Refer Note No. 30)                                                   |             |                                                                                                     |                         |
| <b>TOTAL</b>                                                                                       |             | <b>1757.05</b>                                                                                      | <b>1122.10</b>          |
| 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                 |
| Other Current Liabilities                                                                          | 6           | 1090.15                                                                                             | 1008.81                 |
| Short Term Provisions                                                                              | 7           | 1269.20                                                                                             | 50.60                   |
| <b>TOTAL</b>                                                                                       |             | <b>2359.35</b>                                                                                      | <b>2499.34</b>          |
| <b>TOTAL LIABILITIES</b>                                                                           |             | <b>90288.08</b>                                                                                     | <b>50593.67</b>         |
| <b>ASSETS</b>                                                                                      | <b>Note</b> | <b>31st March, 2026</b>                                                                             | <b>31st March, 2025</b> |
| A) Non-current Assets                                                                              |             |                                                                                                     |                         |
| Property, Plant and Equipment and Intangible Assets                                                |             |                                                                                                     |                         |
| i) Property, Plant and equipment                                                                   | 8           | 431.75                                                                                              | 493.26                  |
| Other Non-Current Assets                                                                           | 9           | 90.00                                                                                               | 90.00                   |
| Non-Current Investments                                                                            | 10          | 26493.99                                                                                            | 6499.61                 |
| Long-Term Loans and Advances                                                                       | 11          | 39720.20                                                                                            | 40901.70                |
| Deferred Tax Assets (Net) (refer Note No. 30)                                                      |             | 355.80                                                                                              | 1.86                    |
| <b>TOTAL</b>                                                                                       |             | <b>67091.74</b>                                                                                     | <b>47986.43</b>         |
| B) Current Assets                                                                                  |             |                                                                                                     |                         |
| Trade Receivables                                                                                  |             |                                                                                                     |                         |
| Cash and Bank Balances                                                                             | 12          | 21819.82                                                                                            | 1458.37                 |
| Short Term Loans & Advances                                                                        |             |                                                                                                     |                         |
| 4. Other Current Assets                                                                            | 13          | 1376.52                                                                                             | 1148.87                 |
| <b>TOTAL</b>                                                                                       |             | <b>23196.34</b>                                                                                     | <b>2607.24</b>          |
| <b>TOTAL ASSETS</b>                                                                                |             | <b>90288.08</b>                                                                                     | <b>50593.67</b>         |
| Summary of significant accounting policies                                                         |             | For and on behalf of the Board of Directors of<br>ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED |                         |
| As per our report of even date                                                                     |             |                                                                                                     |                         |
| For S. Siva Parvathi & Associates<br>ICAI Firm Registration Number 020875<br>Chartered Accountants |             | Srinivasa Rao Kshirasagara<br>Director<br>(DIN No. 07563216)                                        |                         |
| S. Siva Parvathi<br>Proprietor<br>Membership No. 226087                                            |             | Kanchinadham Satya Prasad<br>Director<br>(DIN No. 08512651)                                         |                         |
| Place: Hyderabad<br>Date: 21.08.2026<br>UDIN: 26226087ANUEXF4644                                   |             | Place: Hyderabad<br>Date: 21.08.2026                                                                |                         |

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                  |                                                                                                     |                                      |                                      |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------------|--------------------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                   |                                                                                                     |                                      |                                      |
| STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2026                                   |                                                                                                     |                                      |                                      |
| (All amounts in Indian Rupees, except as otherwise stated)                                         |                                                                                                     |                                      |                                      |
|                                                                                                    |                                                                                                     | (Rupees in '000s)                    |                                      |
| PARTICULARS                                                                                        | Notes                                                                                               | For the year ended<br>March 31, 2026 | For the year ended<br>March 31, 2025 |
| <b>INCOME</b>                                                                                      |                                                                                                     |                                      |                                      |
| I. Income from Operations                                                                          | 14                                                                                                  | 5071.82                              | 3989.07                              |
| II. Other Income                                                                                   | 15                                                                                                  | 3720.31                              | 4294.07                              |
| III. Total Revenue (I+II)                                                                          |                                                                                                     | 8792.13                              | 8283.14                              |
| IV. Expenses                                                                                       |                                                                                                     |                                      |                                      |
| Employees benefits expenses                                                                        | 16                                                                                                  | 1764.42                              | 1219.19                              |
| Other Expenses                                                                                     | 17                                                                                                  | 3590.21                              | 1273.79                              |
| Depreciation & Amortization Expenses                                                               | 18                                                                                                  | 61.51                                | 71.57                                |
| Finance Costs                                                                                      | 19                                                                                                  | 0                                    | 0                                    |
| TOTAL EXPENSES                                                                                     |                                                                                                     | 5416.14                              | 2564.55                              |
| Profit/(Loss) before extraordinary items and tax                                                   |                                                                                                     | 3375.99                              | 5718.59                              |
| Prior Period Expenses                                                                              |                                                                                                     |                                      |                                      |
| Profit/(Loss) before tax                                                                           |                                                                                                     | 3375.99                              | 5718.59                              |
| Tax Expenses                                                                                       |                                                                                                     |                                      |                                      |
| Current Tax/Minimum alternative Tax                                                                |                                                                                                     | 1203.60                              | 1439.93                              |
| Previous Year taxes                                                                                |                                                                                                     |                                      |                                      |
| Deferred tax charge/(Credit)                                                                       |                                                                                                     | (355.80)                             | (1.86)                               |
| TOTAL TAX EXPENSES                                                                                 |                                                                                                     | 847.80                               | 1438.07                              |
| Prior paid Adjustments                                                                             |                                                                                                     |                                      |                                      |
| Profit/(Loss) for the period                                                                       |                                                                                                     | 2528.19                              | 4280.52                              |
| Earnings/(Loss) per equity share (EPS) in Rupees<br>(Face Value Rs. 10/- per share)                |                                                                                                     |                                      |                                      |
| 1. Basic                                                                                           |                                                                                                     | 0.76                                 | 1.65                                 |
| Nominal value of share                                                                             |                                                                                                     | 10                                   | 10                                   |
| Weighted average number of equity shares<br>in calculating Basic EPS                               |                                                                                                     | 3336.47                              | 2589.49                              |
| Summary of significant accounting policies<br>As per our report of even date                       | For and on behalf of the Board of Directors of<br>ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED |                                      |                                      |
| For S. Siva Parvathi & Associates<br>ICAI Firm Registration Number 020875<br>Chartered Accountants | Srinivasa Rao Kshirasagara<br>Director<br>(DIN No. 07563216)                                        |                                      |                                      |
| S. Siva Parvathi<br>Proprietor<br>Membership No. 226087                                            | Kanchinadham Satya Prasad<br>Director<br>(DIN No. 08512651)                                         |                                      |                                      |
| Place: Hyderabad<br>Date: 21.08.2026                                                               | Place: Hyderabad<br>Date: 21.08.2026                                                                |                                      |                                      |
| UDIN: 26226087ANUEXF4644                                                                           |                                                                                                     |                                      |                                      |

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                                                                                                  |                                                                                                     |                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|----------------------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                                                                                                   |                                                                                                     |                                        |
| CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2026                                                                                                                            |                                                                                                     |                                        |
| (All amounts in Indian Rupees, except as otherwise stated)                                                                                                                         |                                                                                                     |                                        |
|                                                                                                                                                                                    | (Rupees in 000's)                                                                                   |                                        |
| PARTICULARS                                                                                                                                                                        | For the period ended<br>March 31, 2026                                                              | For the period ended<br>March 31, 2025 |
| <b>A. Cash flows from operating activities</b>                                                                                                                                     |                                                                                                     |                                        |
| Profit / (Loss) before tax                                                                                                                                                         | 3375.99                                                                                             | 5718.59                                |
| Adjustments:                                                                                                                                                                       |                                                                                                     |                                        |
| Deferred Tax                                                                                                                                                                       | (353.93)                                                                                            | (1.86)                                 |
| Depreciation and amortization expense                                                                                                                                              | 61.50                                                                                               | 71.57                                  |
| Profit/Loss on sale of Mutual Funds                                                                                                                                                | (393.66)                                                                                            | (933.42)                               |
| Interest on Fixed Deposits                                                                                                                                                         | (131.74)                                                                                            | (89.01)                                |
| Dividend on Mutual Funds                                                                                                                                                           | (489.10)                                                                                            | (745.44)                               |
| Provision for Nonperforming assets                                                                                                                                                 | 0.00                                                                                                | 42.84                                  |
| Operating Profit/(Loss) before working capital changes                                                                                                                             | 2069.07                                                                                             | 4063.27                                |
| Movements in working capital:                                                                                                                                                      |                                                                                                     |                                        |
| Increase / (Decrease) in Long Term Loans & Advances                                                                                                                                | 1181.50                                                                                             | (15529.25)                             |
| Increase / (Decrease) in Other Current Liabilities                                                                                                                                 | 81.34                                                                                               | 690.78                                 |
| Increase / (Decrease) in Long Term Provisions                                                                                                                                      | 634.94                                                                                              | 194.23                                 |
| Increase / (Decrease) in Short Term Provisions                                                                                                                                     | 1218.60                                                                                             | (5.00)                                 |
| Increase / (Decrease) in Other Current Assets                                                                                                                                      | (227.65)                                                                                            | (639.13)                               |
| Increase/ (Decrease) in Short Term Loans & Advances                                                                                                                                | (1439.93)                                                                                           | -                                      |
| Cash generated from operations                                                                                                                                                     | 3517.87                                                                                             | (11225.08)                             |
| Direct Income Tax                                                                                                                                                                  |                                                                                                     |                                        |
| Previous year Tax                                                                                                                                                                  | (847.80)                                                                                            | (826.94)                               |
| Net Cash Flow from operating activities (A)                                                                                                                                        | 2670.07                                                                                             | (12052.02)                             |
| <b>B. Cash from investing activities</b>                                                                                                                                           |                                                                                                     |                                        |
| Purchase of Fixed Assets                                                                                                                                                           | -                                                                                                   | (188.55)                               |
| Investment in Mutual Funds                                                                                                                                                         | (19994.38)                                                                                          | (7703.39)                              |
| Deletion of Investment in Mutual Funds                                                                                                                                             | -                                                                                                   | 15999.00                               |
| Interest on Fixed Deposits                                                                                                                                                         | 131.75                                                                                              | 89.00                                  |
| Profit/Loss on sale of Mutual Funds                                                                                                                                                | 393.66                                                                                              | 933.42                                 |
| Dividend on Mutual Funds                                                                                                                                                           | 489.10                                                                                              | 745.44                                 |
| Proceeds from Issue of Preferential shares                                                                                                                                         | -                                                                                                   | -                                      |
| Net Cash Flow used in investing activities (B)                                                                                                                                     | (18979.87)                                                                                          | 9874.92                                |
| <b>C. Cash from financing activities</b>                                                                                                                                           |                                                                                                     |                                        |
| Dividend paid                                                                                                                                                                      | (3424.49)                                                                                           | (1857.73)                              |
| Proceeds from Issue of right shares                                                                                                                                                | 40095.75                                                                                            | -                                      |
| Net Cash flow from financing activities (C)                                                                                                                                        | 36671.26                                                                                            | (1857.73)                              |
|                                                                                                                                                                                    |                                                                                                     |                                        |
| Net (decrease) / Increase in cash and cash equivalents (A+B+C)                                                                                                                     | 20361.45                                                                                            | (4034.83)                              |
| Cash and cash equivalents at the beginning of the period                                                                                                                           | 1458.37                                                                                             | 5493.20                                |
| Cash and cash equivalents at the end of the period                                                                                                                                 | 21819.82                                                                                            | 1458.37                                |
| Components of cash and cash equivalents:                                                                                                                                           |                                                                                                     |                                        |
| Balances with Banks:                                                                                                                                                               |                                                                                                     |                                        |
| In Current Accounts                                                                                                                                                                | 21819.82                                                                                            | 1458.37                                |
| Total cash and cash equivalents (refer note 11)                                                                                                                                    | 21819.82                                                                                            | 1458.37                                |
| Summary of significant accounting policies<br>As per our report of even date<br>For S. Siva Parvathi & Associates<br>ICAI Firm Registration Number 020875<br>Chartered Accountants | For and on behalf of the Board of Directors of<br>ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED |                                        |
| S. Siva Parvathi<br>Proprietor<br>Membership No. 226087                                                                                                                            | Srinivasa Rao Kshirasagara<br>Director<br>(DIN No. 07563216)                                        |                                        |
| Place: Hyderabad<br>Date: 21.08.2026<br>UDIN: 26226087ANUEXF4644                                                                                                                   | Kanchinadham Satya Prasad<br>Director<br>(DIN No. 08512651)<br>Place: Hyderabad<br>Date: 21.08.2026 |                                        |

## ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED

CIN: U65993TG1991PLC013572

Notes to financial statements for the period ended March 31, 2026

### 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 forwards.

## **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: 0208725**

**S Siva Parvathi**  
**Proprietor**  
**Membership No.226087**  
**Hyderabad,**  
**Dated: 21.08.2026**  
**UDIN: 26226087ANUEXF4644**

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                                                                                                                                                                                                     |                        |          |                        |                              |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|----------|------------------------|------------------------------|------------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                                                                                                                                                                                                      |                        |          |                        |                              |                              |
| NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026                                                                                                                                                                                                                     |                        |          |                        |                              |                              |
| (All amounts in Indian Rupees, except as otherwise stated)                                                                                                                                                                                                                            |                        |          |                        |                              |                              |
| (Rupees in '000s)                                                                                                                                                                                                                                                                     |                        |          |                        |                              |                              |
| PARTICULARS                                                                                                                                                                                                                                                                           | Note                   |          |                        | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| Authorized Shares                                                                                                                                                                                                                                                                     |                        |          |                        |                              |                              |
| 1,00,00,000 equity shares of Rs. 10/= each issued Capital                                                                                                                                                                                                                             | 3                      |          |                        | 100000.00                    | 50000.00                     |
| Issued Capital                                                                                                                                                                                                                                                                        |                        |          |                        |                              |                              |
| 1,00,00,000 equity shares of Rs. 10/= each                                                                                                                                                                                                                                            |                        |          |                        | 100000.00                    | 50000.00                     |
| EQUITY SHARE CAPITAL                                                                                                                                                                                                                                                                  |                        |          |                        |                              |                              |
| Subscribed and Paid-up Capital                                                                                                                                                                                                                                                        |                        |          |                        |                              |                              |
| 65,99,0630 equity shares of Rs. 10/= each                                                                                                                                                                                                                                             |                        |          |                        | 65990.63                     | 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                                                                                                                                                                                                                                                                                 |                        |          |                        | 74340.63                     | 34244.88                     |
| a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:                                                                                                                                                                                  |                        |          |                        |                              |                              |
| PARTICULARS                                                                                                                                                                                                                                                                           | As at 31st March, 2026 |          | As at 31st March, 2025 |                              |                              |
|                                                                                                                                                                                                                                                                                       | No. of Shares          | Amount   | No. of Shares          | Amount                       |                              |
| Equity Shares                                                                                                                                                                                                                                                                         | 6599.06                | 65990.63 | 2589.49                | 25894.88                     |                              |
| Preferential Shares (CCPs)                                                                                                                                                                                                                                                            | 835.00                 | 8350.00  | 835.00                 | 8350.00                      |                              |
| TOTAL                                                                                                                                                                                                                                                                                 | 7434.06                | 74340.63 | 3424.49                | 34244.88                     |                              |
| b. Terms/rights attached to equity shares:                                                                                                                                                                                                                                            |                        |          |                        |                              |                              |
| The Company has equity shares under Rights Issue (issued on 23.01.2026) 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, 2026 |          | As at 31st March, 2025 |                              |                              |
|                                                                                                                                                                                                                                                                                       | No. of Shares          | % age    | No. of Shares          | Amount                       |                              |
| Preference shares of INR 10 each fully paid                                                                                                                                                                                                                                           |                        |          |                        |                              |                              |
| Mr. Bollapragada Venkata Ratnam                                                                                                                                                                                                                                                       | 100.00                 | 1.35%    | 100.00                 | 11.98%                       |                              |
| Smt. Voleti Venkata Ramana                                                                                                                                                                                                                                                            | 125.00                 | 1.68%    | 50.00                  | 5.99%                        |                              |

|                               |  |       |       |       |       |
|-------------------------------|--|-------|-------|-------|-------|
| Smt. Karampudi Sandhya Rani   |  | 50.00 | 0.67% | 50.00 | 5.99% |
| Mr. Thakur Ashwin Kumar Singh |  | 50.00 | 0.67% | 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, 2026) |                                            |                        |                                      |                   |                             |
|--------------------------------------------------------------------|--------------------------------------------|------------------------|--------------------------------------|-------------------|-----------------------------|
| 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                                | 0.003             | 0%                          |
| Srinivasa Rao Kshirasagara                                         | 2,550                                      | 2,550                  | 5,100                                | 0.008             | 100%                        |
| R. V. S. Narasimha Rao                                             | 5,200                                      | 10,000                 | 15,200                               | 0.023             | 192%                        |
| Seshagiri Rao Hejeebu                                              | 1,200                                      | 20,000                 | 31,200                               | 0.047             | 1667%                       |
| Surya Narayana Nandyala                                            | 1,375                                      | -                      | 1,375                                | 0.002             | 0%                          |
| Gopala Krishna Chakravadhanula                                     | 7,100                                      | 12,900                 | 20,000                               | 0.030             | 182%                        |
| Sriramachandra Murthy Lolla                                        | 7,750                                      | -                      | 7,750                                | 0.012             | 0%                          |
| Vissapragada Venkata Srinivasa Rao                                 | 6,550                                      | 5,000                  | 11,550                               | 0.018             | 76%                         |
| Varadarajan Mankala                                                | 4,025                                      | 5,975                  | 10,000                               | 0.015             | 148%                        |
| Kendyala Ramchander                                                | -                                          | 15,500                 | 15,500                               | 0.023             | 100%                        |
|                                                                    | 37,750                                     | 71,925                 | 1,19,675                             | 0.181             | 191%                        |

  

| 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                                      | -                      | 1,375                                | 0.004             | 0.00%                       |
| 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                                 | -                                          | 6,550                  | 6,550                                | 0.020             | 100.00%                     |
| Varadarajan Mankala                                                | -                                          | 4,025                  | 4,025                                | 0.012             | 100.00%                     |
|                                                                    | 45,675                                     | 29,075                 | 37,750                               |                   |                             |

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                 |      |                           |                           |
|-----------------------------------------------------------------------------------|------|---------------------------|---------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                  |      |                           |                           |
| NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026                 |      |                           |                           |
| (All amounts in Indian Rupees except as otherwise stated)                         |      |                           |                           |
|                                                                                   |      |                           |                           |
| PARTICULARS                                                                       | Note | (Rupees in '000s)         |                           |
|                                                                                   |      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| RESERVES & SURPLUS                                                                | 4    |                           |                           |
| A. STATUTORY RESERVES                                                             |      |                           |                           |
| Balance as at the beginning of the period                                         |      | 7025.50                   | 6169.40                   |
| Add: Transfer from surplus in the Statement of Profit & Loss Account @ 20%        |      | 505.64                    | 856.10                    |
| Less: Deductions during the period                                                |      |                           |                           |
| Balance as at the end of the period                                               |      | 7531.14                   | 7025.50                   |
| B. GENERAL RESERVES                                                               |      |                           |                           |
| Balance as at the beginning of the period                                         |      | 2490.69                   | 2490.69                   |
| 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                                                |      |                           |                           |
| 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                                         |      | 2764.05                   | 1865.37                   |
| Add: Transfer from Surplus in the statement of Profit & Loss                      |      | 2528.19                   | 4280.52                   |
| Less: Appropriations                                                              |      |                           |                           |
| a. Transferred to Statutory Reserve (@20%)                                        |      | 505.64                    | 856.10                    |
| b. Transferred to General Reserve (@10%)                                          |      | 0                         | 0                         |
| e. Equity Dividend paid for the FY 2024-25 (10%)                                  |      | 2756.49                   | 1857.73                   |
| f. Dividend for Compulsory Convertible preference shares for the FY 2025-26 (@8%) |      | 668.00                    | 668.00                    |
| BALANCE AT THE END OF THE PERIOD                                                  |      | 1362.12                   | 2764.05                   |
| TOTAL RESERVES (A+B+C+D)                                                          |      | 11831.05                  | 12727.34                  |

|                                              |          | (Rupees in '000s)         |                           |
|----------------------------------------------|----------|---------------------------|---------------------------|
| PARTICULARS                                  | Note     | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>LONG TERM PROVISIONS</b>                  | <b>5</b> |                           |                           |
| Provision for Employees' Benefits - Gratuity |          | 955.48                    | 514.93                    |
| Provision on Standard Assets                 |          | 202.49                    | 202.49                    |
| Provision on Bad & Doubtful Debts            |          | 599.08                    | 404.69                    |
| <b>TOTAL</b>                                 |          | <b>1757.05</b>            | <b>1122.10</b>            |

|                                                                    |          | (Rupees in '000s)         |                           |
|--------------------------------------------------------------------|----------|---------------------------|---------------------------|
| PARTICULARS                                                        | Note     | As at<br>31st March, 2025 | As at<br>31st March, 2024 |
| <b>OTHER CURRENT LIABILITIES</b>                                   | <b>6</b> |                           |                           |
| Unclaimed Dividends                                                |          | 331.03                    | 263.14                    |
| Employees' Provident Fund (EPF) Payable                            |          | 23.30                     | 19.54                     |
| Employees' State Insurance (ESI) Payable                           |          | 0.61                      | 0.57                      |
| Expenses Payable                                                   |          | 0.15                      | 0                         |
| Other Current Liabilities                                          |          | 57.56                     | 57.56                     |
| TDS Payable                                                        |          | 9.50                      | 0.00                      |
| Dividend payable on Compulsory Convertible Preference Shares (@8%) |          | 668.00                    | 668.00                    |
| <b>TOTAL</b>                                                       |          | <b>1090.15</b>            | <b>1008.81</b>            |

|                              |          | (Rupees in '000s)         |                           |
|------------------------------|----------|---------------------------|---------------------------|
| PARTICULARS                  | Note     | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>SHORT TERM PROVISIONS</b> | <b>7</b> |                           |                           |
| Audit Fee Payable            |          | 60.00                     | 50.00                     |
| Provision on taxation        |          | 1203.60                   | 1388.92                   |
| Others                       |          | 5.60                      | 0.60                      |
| <b>TOTAL</b>                 |          | <b>1269.20</b>            | <b>1439.52</b>            |

|                                 |          | (Rupees in '000s)         |                           |
|---------------------------------|----------|---------------------------|---------------------------|
| PARTICULARS                     | Note     | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>OTHER NON-CURRENT ASSETS</b> | <b>9</b> |                           |                           |
| Security Deposits               |          |                           |                           |
| Rental deposit                  |          | 90.00                     | 90.00                     |
| <b>TOTAL</b>                    |          | <b>90.00</b>              | <b>90.00</b>              |

|                                |           | (Rupees in '000s)         |                           |
|--------------------------------|-----------|---------------------------|---------------------------|
| PARTICULARS                    | Note      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>NON-CURRENT INVESTMENTS</b> | <b>10</b> |                           |                           |
| Investment in Mutual Funds     |           | 25994.08                  | 5999.70                   |
| Investment in Subsidiary       |           | 499.91                    | 499.91                    |
| <b>TOTAL</b>                   |           | <b>26493.99</b>           | <b>6499.61</b>            |

| PARTICULARS                         | Note      | (Rupees in '000s)         |                           |
|-------------------------------------|-----------|---------------------------|---------------------------|
|                                     |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>LONG-TERM LOANS AND ADVANCES</b> | <b>11</b> |                           |                           |
| Secured Loans                       |           | 18915.56                  | 18161.98                  |
| Un-Secured Loans                    |           | 12181.10                  | 14615.66                  |
| Business Loans                      |           | 271.72                    | 424.83                    |
| ABS Loans                           |           | 399.90                    | 560.23                    |
| Gold Loans                          |           | 1541.00                   | 1489.70                   |
| Housing Loans                       |           | 6410.92                   | 5634.81                   |
| AB Sahay                            |           | 0.00                      | 14.49                     |
| <b>TOTAL</b>                        |           | <b>39720.20</b>           | <b>40901.70</b>           |

| PARTICULARS                             | Note      | (Rupees in '000s)         |                           |
|-----------------------------------------|-----------|---------------------------|---------------------------|
|                                         |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>CASH AND BANK BALANCES</b>           | <b>12</b> |                           |                           |
| Cash and Cash Equivalents               |           |                           |                           |
| Balances with Banks in Current Accounts |           | 819.82                    | 1458.37                   |
| Fixed Deposits                          |           | 21000.00                  |                           |
| <b>TOTAL</b>                            |           | <b>21819.82</b>           | <b>1458.37</b>            |

| PARTICULARS                                   | Note      | (Rupees in '000s)         |                           |
|-----------------------------------------------|-----------|---------------------------|---------------------------|
|                                               |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>OTHER CURRENT ASSETS</b>                   | <b>13</b> |                           |                           |
| Advance Tax                                   |           | 703.57                    | 576.67                    |
| Pre-paid Expenses                             |           | 44.25                     | 44.25                     |
| Dividend Receivable                           |           | 48.91                     | 0                         |
| TDS Receivable on Mutual Funds                |           | 13.18                     | 74.55                     |
| TDS Receivable – On Fixed Deposits with Banks |           | 510.48                    | 6.90                      |
| TDS Receivable – Others                       |           | 56.13                     | 446.51                    |
| <b>TOTAL</b>                                  |           | <b>1376.52</b>            | <b>1148.87</b>            |

| PARTICULARS                    | Note      | (Rupees in '000s)         |                           |
|--------------------------------|-----------|---------------------------|---------------------------|
|                                |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>REVENUE FROM OPERATIONS</b> | <b>14</b> |                           |                           |
| Sale of Services               |           |                           |                           |
| Interest on Loans & Advances   |           | 4934.85                   | 3855.76                   |
| Processing charges on Loans    |           | 136.98                    | 133.32                    |
| <b>TOTAL</b>                   |           | <b>5071.83</b>            | <b>3989.07</b>            |

| PARTICULARS                           | Note | (Rupees in '000s)         |                           |
|---------------------------------------|------|---------------------------|---------------------------|
|                                       |      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| OTHER INCOME                          | 15   |                           |                           |
| Interest on Fixed Deposits            |      | 131.75                    | 89.01                     |
| Dividend on Mutual Funds              |      | 489.10                    | 745.44                    |
| Provision on NPA Advances W/o         |      | 0.00                      | -                         |
| Dividend from Subsidiary              |      | 2699.51                   | 2499.55                   |
| Income on Sale of Mutual Funds        |      | 393.66                    | 933.42                    |
| Recoveries Received from W/o Accounts |      | 2.20                      | 21.77                     |
| Income Tax                            |      | 0.00                      |                           |
| Other Income                          |      | 4.09                      | 4.89                      |
| TOTAL                                 |      | 3720.31                   | 4294.07                   |

| PARTICULARS                               | Note | (Rupees in '000s)         |                           |
|-------------------------------------------|------|---------------------------|---------------------------|
|                                           |      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| EMPLOYEE BENEFIT EXPENSES                 | 16   |                           |                           |
| Salaries                                  |      | 180.99                    | 168.04                    |
| Remuneration to Directors                 |      | 871.00                    | 748.00                    |
| Employee's Provident Fund Expenses (EPF)  |      | 135.08                    | 118.62                    |
| Employee's State Insurance Expenses (ESI) |      | 5.89                      | 5.47                      |
| Gratuity Expenses                         |      | 440.56                    | 73.96                     |
| Other Allowances                          |      | 9.90                      | 9.10                      |
| Director's Sitting Fees                   |      | 121.00                    | 96.00                     |
| TOTAL                                     |      | 1764.42                   | 1219.19                   |

| PARTICULARS                       | Note | (Rupees in '000s)         |                           |
|-----------------------------------|------|---------------------------|---------------------------|
|                                   |      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| OTHER EXPENSES                    | 17   |                           |                           |
| Provision on Bad & Doubtful Debts |      | 223.34                    | 42.84                     |
| Bank Charges                      |      | 15.03                     | 10.19                     |
| Electricity Charges               |      | 27.62                     | 28.83                     |
| Licence & Fee                     |      | 566.01                    | 132.77                    |
| Conveyance                        |      | 271.90                    | 214.54                    |
| Postage & Courier                 |      | 32.03                     | 12.52                     |
| Printing & Stationery             |      | 70.56                     | 30.48                     |
| Rent – Premises                   |      | 135.30                    | 132.00                    |
| Telephone Expenses                |      | 23.30                     | 19.16                     |
| Secretarial Fee                   |      | 24.00                     | 25.44                     |
| Professional Tax                  |      | 2.50                      | 2.50                      |
| Insurance                         |      | 44.25                     | 44.25                     |
| Honorariums paid to Directors     |      | 0.00                      | 25.00                     |
| Building Maintenance              |      | 67.65                     | 66.00                     |
| Provision on Standard Assets      |      | 0.00                      | 77.43                     |
| Miscellaneous Expenses            |      | 414.08                    | 214.09                    |
| TA & DA                           |      | 123.40                    | 24.76                     |
| Statutory Audit Fee               |      | 60.00                     | 50.00                     |
| Exgratia to Staff                 |      | 14.81                     | 13.69                     |
| Furniture Written-off             |      | 0.00                      | 1.92                      |
| Computerization Expenses          |      | 56.64                     | 63.43                     |

|                                                       |  |                |                |
|-------------------------------------------------------|--|----------------|----------------|
| Income Tax                                            |  | 0.00           | 41.93          |
| Loss on Mutual Funds                                  |  | 1417.79        | -              |
| <b>TOTAL</b>                                          |  | <b>3590.21</b> | <b>1273.79</b> |
| <b>Note (i):</b>                                      |  |                |                |
| Payments to the Auditors (Excluding applicable Taxes) |  |                |                |

|                      |      | (Rupees in '000s)        |                           |
|----------------------|------|--------------------------|---------------------------|
| PARTICULARS          | Note | As at<br>31st March 2026 | As at<br>31st March, 2025 |
| As Auditors:         |      |                          |                           |
| Statutory Audit Fee: |      | 60.00                    | 50.00                     |
| <b>TOTAL</b>         |      | <b>60.00</b>             | <b>50.00</b>              |

|                                             |           | (Rupees in '000s)        |                           |
|---------------------------------------------|-----------|--------------------------|---------------------------|
| PARTICULARS                                 | Note      | As at<br>31st March 2026 | As at<br>31st March, 2025 |
| <b>DEPRECIATION AND AMORTIZATION</b>        | <b>18</b> |                          |                           |
| Depreciation on Property, Plant & Equipment |           | 61.51                    | 71.57                     |
| <b>TOTAL</b>                                |           | <b>61.51</b>             | <b>71.57</b>              |

|                                                          |           | (Rupees in '000s)        |                           |
|----------------------------------------------------------|-----------|--------------------------|---------------------------|
| PARTICULARS                                              | Note      | As at<br>31st March 2026 | As at<br>31st March, 2025 |
| <b>19. FINANCE COSTS</b>                                 | <b>19</b> |                          |                           |
| Interest on Compulsorily Convertible Preferential shares |           | -                        | -                         |
| <b>TOTAL</b>                                             |           | <b>-</b>                 | <b>-</b>                  |

## 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 |  |
| SURYA NARAYANA NANDYALA   |      | WORKING DIRECTOR             |  |

|                                                                                  |                        | (Rupees in '000s)                      |                                        |
|----------------------------------------------------------------------------------|------------------------|----------------------------------------|----------------------------------------|
| <b>B. Details of the transactions with the related parties during the period</b> |                        | <b>NIL</b>                             | <b>NIL</b>                             |
| RELATED PARTY NAME                                                               | NATURE OF TRANSACTIONS | For the period ended on March 31, 2026 | For the period ended on March 31, 2025 |
| <b>REMUNERATION PAID TO DIRECTORS</b>                                            |                        |                                        |                                        |
| KANCHINADHAM SATYA PRASAD                                                        |                        | 503.00                                 | 432.00                                 |
| SURYA NARAYANA NANDYALA                                                          |                        | 368.00                                 | 316.00                                 |
| <b>SITTING FEE PAID</b>                                                          |                        |                                        |                                        |
| KANCHINADHAM SATYA PRASAD                                                        |                        | 16.00                                  | 14.00                                  |
| SURYA NARAYANA NANDYALA                                                          |                        | 15.00                                  | 14.00                                  |

|                                     |  | (Rupees in '000s) |     |
|-------------------------------------|--|-------------------|-----|
| C. Dues from / (to) related parties |  |                   |     |
| KANCHINADHAM SATYA PRASAD           |  | NIL               | NIL |
| SURYA NARAYANA NANDYALA             |  | NIL               | NIL |

**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, 2026: 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
- (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 Company (Ultimate beneficiaries) or (b) provide any guarantee, security or the like to or on behalf of the Ultimate beneficiaries
- (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, 2026 | March 31, 2025 | Variation in % | Reasons for Variance                                                                                                  |
| Current Ratio                                                                                                                            | Current Assets                     | Current Liabilities                                    | 9.83           | 1.04           | 842%           | Variance is on account of increase in current assets (Deployment of Share Capital in Fixed Deposits and Bank Account) |
| Return on Equity Ratio                                                                                                                   | Net Profit after Tax               | Average Shareholder's Equity                           | 0.04           | 0.13           | -70%           | Variance is on account of increase in shareholder 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) | 0.49           | 73.94          | -99%           | Variance is on account of increase in Current Assets                                                                  |
| Net Profit Ratio                                                                                                                         | Net Profit                         | Revenue from Operations                                | 0.50           | 1.07           | -54%           | Variance is on account of increase in operating revenue                                                               |
| Returns on Capital Employed                                                                                                              | Earnings before interest and taxes | Capital Employed (Net Worth)                           | 0.04           | 0.12           | -68%           | 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)      |                        |
|------------------------------------------------------------------------------|------------------------|------------------------|
|                                                                              | As at 31st March, 2026 | As at 31st March, 2025 |
| Net Profit after Tax                                                         | 2528.19                | 4280.51                |
| Weighted Average number of Equity Shares Outstanding                         | 3336.48                | 2589.49                |
| Earnings per share (Rs.) - Basic and Diluted (Face Value Rs. 10/= per share) | 0.76                   | 1.65                   |
| *New shares were allocated by way of rights issue at par value on 23.01.2026 |                        |                        |

#### 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)         |                           |
|------------------------------------------|---------------------------|---------------------------|
|                                          | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| Opening Differed Tax (Liability) / Asset | 1.86                      | 2.53                      |
| Depreciation & Gratuity                  | -353.93                   | 0.67                      |
| Closing Deferred Tax (Liability) / Asset | 355.79                    | 1.86                      |

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, 2026 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, 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<br/>As per our report of even date<br/>For S. Siva Parvathi &amp; Associates<br/>ICAI Firm Registration Number 02087S<br/>Chartered Accountants</p> <p>S. Siva Parvathi<br/>Proprietor<br/>Membership No. 226087</p> <p>Place: Hyderabad<br/>Date: 21.08.2026</p> <p>UDIN: 26226087ANUEXF4644</p> | <p>For and on behalf of the Board of Directors of<br/>ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED</p> <p>Srinivasa Rao Kshirasagara<br/>Director<br/>(DIN No. 07563216)</p> <p>Kanchinadham Satya Prasad<br/>Director<br/>(DIN No. 08512651)</p> <p>Place: Hyderabad<br/>Date: 21.08.2026</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                 |  |
|-------------------------------------------------------------------|--|
| (CIN: U65993 TG 1991 PLC 013572)                                  |  |
| NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026 |  |
| (All amounts in Indian Rupees except as otherwise stated)         |  |
| <b>8. Property, Plant &amp; Equipment</b>                         |  |

| (Rs. In 000's)    |        |                     |           |            |                     |                     |                    |                     |                     |                     |
|-------------------|--------|---------------------|-----------|------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| Particulars       | Rate%  | WRITTEN DOWN VALUE  |           |            |                     | DEPRECIATION        |                    |                     | Net Block           |                     |
|                   |        | As on<br>01.04.2026 | Additions | Delefiions | As on<br>31.03.2026 | As on<br>01.04.2026 | For<br>the<br>year | As on<br>31.03.2026 | As on<br>31.03.2026 | As on<br>01.04.2025 |
| Furniture         | 10.00% | 347.94              | -         | -          | 347.94              |                     | 34.80              | 34.80               | 313.14              | 347.94              |
| Computers         | 40.00% | 5.62                | -         | -          | 5.62                |                     | 2.25               | 2.25                | 3.37                | 5.62                |
| Plant & Machinery | 13.91% | 57.10               | -         | -          | 57.10               |                     | 7.94               | 7.94                | 49.16               | 57.10               |
| Intangible Assets |        | 82.60               | -         | -          | 82.60               |                     | 16.52              | 16.52               | 66.08               | 82.60               |
| GRAND TOTAL       |        | 493.26              | -         | -          | 493.26              |                     | 61.51              | 61.51               | 431.75              | 493.26              |

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 are thereunder.

|                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Summary of significant accounting policies<br/>As per our report of even date<br/>For S. Siva Parvathi &amp; Associates<br/>ICAI Firm Registration Number 020875<br/>Chartered Accountants</p> <p>S. Siva Parvathi<br/>Proprietor<br/>Membership No. 226087</p> <p>Place: Hyderabad<br/>Date: 21.08.2026</p> <p>UDIN: 26226087ANUEXF4644</p> | <p>For and on behalf of the Board of Directors of<br/>ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED</p> <p>Srinivasa Rao Kshirasagara<br/>Director<br/>(DIN No. 07563216)</p> <p>Kanchinadham Satya Prasad<br/>Director<br/>(DIN No. 08512651)</p> <p>Place: Hyderabad<br/>Date: 21.08.2026</p> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## **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, 2026, 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, 2026, 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 there under, 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**

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.
  - (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, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026, 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, 2026.
- (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:
  - i. The Company does not have any pending 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 Rs. 22,825/= 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.

**For S. SIVA PARVATHI & ASSOCIATES**

Chartered Accountants  
Firm Registration No. 0208725

**S. Siva Parvathi**

Proprietor  
Membership No: 226087  
UDIN: 26226087ANUEXF4644

Place: Hyderabad  
Date: 21.08.2026

**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, 2026.

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                                                           |
|--------------|----------------|-------------------------------------------------------------------|
| 10           | Rs. 5,99,000/= | 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 40,09,575 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

UDIN: 26226087ANUEXF4644

Place: Hyderabad

Date: 21.08.2026

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                  |      |                                                                                                  |                        |
|----------------------------------------------------------------------------------------------------|------|--------------------------------------------------------------------------------------------------|------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                   |      |                                                                                                  |                        |
| STATEMENT OF CONSOLIDATED BALANCE SHEET FOR THE PERIOD EDED MARCH 31, 2026                         |      |                                                                                                  |                        |
| (All amounts in Indian Rupees, except as otherwise stated)                                         |      |                                                                                                  |                        |
| ((Rupees in '000s))                                                                                |      |                                                                                                  |                        |
| PARTICULARS                                                                                        | Note | As at 31st March, 2026                                                                           | As at 31st March, 2025 |
| <b>EQUITY &amp; LIABILITIES</b>                                                                    |      |                                                                                                  |                        |
| 1) Shareholder' Funds                                                                              |      |                                                                                                  |                        |
| a) Share Capital                                                                                   | 3    | 74340.63                                                                                         | 34244.88               |
| 2) Reserves and Surplus                                                                            | 4    | 11898.39                                                                                         | 13154.02               |
| 3)Minority Interest                                                                                |      |                                                                                                  |                        |
| <b>TOTAL</b>                                                                                       |      | <b>86239.02</b>                                                                                  | <b>47398.90</b>        |
| Long-term provisions                                                                               | 5    | 1757.04                                                                                          | 1122.10                |
| Deferred tax Liability (Net) (Refer Note No. 30)                                                   |      | 4.57                                                                                             | 1.44                   |
| <b>TOTAL</b>                                                                                       |      | <b>1761.61</b>                                                                                   | <b>1123.54</b>         |
| 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                |
| Other Current Liabilities                                                                          | 6    | 11435.09                                                                                         | 10156.32               |
| Short Term Provisions                                                                              | 7    | 2091.70                                                                                          | 1012.76                |
| <b>TOTAL</b>                                                                                       |      | <b>13526.79</b>                                                                                  | <b>12609.01</b>        |
| <b>TOTAL LIABILITIES</b>                                                                           |      | <b>101527.42</b>                                                                                 | <b>61131.45</b>        |
| <b>ASSETS</b>                                                                                      |      |                                                                                                  |                        |
| A) Non-current Assets                                                                              |      |                                                                                                  |                        |
| Property, Plant and Equipment and Intangible Assets                                                |      |                                                                                                  |                        |
| i) Property, Plant and equipment                                                                   | 8    | 512.07                                                                                           | 606.46                 |
| Other Non-Current Assets                                                                           | 9    | 180.00                                                                                           | 180.00                 |
| Non-Current Investments                                                                            | 10   | 26982.66                                                                                         | 7031.19                |
| Long-Term Loans and Advances                                                                       | 11   | 39720.19                                                                                         | 40901.69               |
| Deferred Tax Assets (Net) (refer Note No. 30)                                                      |      | 355.80                                                                                           | 1.86                   |
| <b>TOTAL</b>                                                                                       |      | <b>67750.72</b>                                                                                  | <b>48721.20</b>        |
| B) Current Assets                                                                                  |      |                                                                                                  |                        |
| Trade Receivables                                                                                  | 12   | 4341.41                                                                                          | 3501.77                |
| Cash and Bank Balances                                                                             | 13   | 24912.02                                                                                         | 4737.66                |
| Short Term Loans & Advances                                                                        |      | 0.00                                                                                             |                        |
| 4. Other Current Assets                                                                            | 14   | 4523.27                                                                                          | 4170.82                |
| <b>TOTAL</b>                                                                                       |      | <b>33776.70</b>                                                                                  | <b>12410.25</b>        |
| <b>TOTAL ASSETS</b>                                                                                |      | <b>101527.42</b>                                                                                 | <b>61131.45</b>        |
| 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<br>ICAI Firm Registration Number 02087S<br>Chartered Accountants |      | Srinivasa Rao Kshirasagara<br>Director<br>(DIN No. 07563216)                                     |                        |
| S. Siva Parvathi<br>Proprietor<br>Membership No. 226087                                            |      | Kanchinadham Satya Prasad<br>Director<br>(DIN No. 08512651)                                      |                        |
| Place: Hyderabad<br>Date: 21.08.2026                                                               |      |                                                                                                  |                        |
| UDIN: 26226087NZJRDN9049                                                                           |      | Place: Hyderabad<br>Date: 21.08.2026                                                             |                        |

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                  |                                                                                                     |                                   |                                   |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                   |                                                                                                     |                                   |                                   |
| CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2026                      |                                                                                                     |                                   |                                   |
| (All amounts in Indian Rupees, except as otherwise stated)                                         |                                                                                                     |                                   |                                   |
| PARTICULARS                                                                                        | Notes                                                                                               | (Rupees in '000s)                 |                                   |
|                                                                                                    |                                                                                                     | For the year ended March 31, 2026 | For the year ended March 31, 2025 |
| I. Income from Operations                                                                          | 15                                                                                                  | 63949.60                          | 61772.61                          |
| II. Other Income                                                                                   | 16                                                                                                  | 3971.94                           | 4618.06                           |
| III. Total Revenue (I+II)                                                                          |                                                                                                     | 67921.54                          | 66390.67                          |
| IV. Expenses                                                                                       |                                                                                                     |                                   |                                   |
| Employees benefits expenses                                                                        | 17                                                                                                  | 56886.29                          | 54776.65                          |
| Other Expenses                                                                                     | 18                                                                                                  | 4436.97                           | 2162.51                           |
| Depreciation & Amortization Expenses                                                               | 19                                                                                                  | 94.40                             | 102.08                            |
| Finance Costs                                                                                      | 20                                                                                                  | 0.00                              | 0                                 |
| TOTAL EXPENSES                                                                                     |                                                                                                     | 61417.66                          | 57041.24                          |
| Profit/(Loss) before extraordinary items and tax                                                   |                                                                                                     | 6503.88                           | 9349.43                           |
| Prior Period Expenses                                                                              |                                                                                                     | 0.00                              |                                   |
| Profit/(Loss) before tax                                                                           |                                                                                                     | 6503.88                           | 9349.43                           |
| Tax Expenses                                                                                       |                                                                                                     |                                   |                                   |
| Current Tax/Minimum alternative Tax                                                                |                                                                                                     | 1987.69                           | 2353.59                           |
| Previous Year taxes                                                                                |                                                                                                     | 0.00                              |                                   |
| Deferred tax charge/(Credit)                                                                       |                                                                                                     | -352.66                           | (1.22)                            |
| TOTAL TAX EXPENSES                                                                                 |                                                                                                     | 1635.03                           | 2352.38                           |
| Prior paid Adjustments                                                                             |                                                                                                     |                                   |                                   |
| Profit/(Loss) for the period                                                                       |                                                                                                     | 4868.85                           | 6997.05                           |
| Earnings/(Loss) per equity share (EPS) in Rupees                                                   |                                                                                                     |                                   |                                   |
| (Face Value Rs. 10/- per share)                                                                    |                                                                                                     |                                   |                                   |
| 1. Basic                                                                                           |                                                                                                     | 0.74                              | 2.70                              |
| Nominal value of share                                                                             |                                                                                                     | 10.00                             | 10                                |
| Weighted average number of equity shares in calculating Basic EPS                                  |                                                                                                     | 6599.06                           | 2589.49                           |
| Summary of significant accounting policies<br>As per our report of even date                       | For and on behalf of the Board of Directors of<br>ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED |                                   |                                   |
| For S. Siva Parvathi & Associates<br>ICAI Firm Registration Number 020875<br>Chartered Accountants | Srinivasa Rao Kshirasagara<br>Director<br>(DIN No. 07563216)                                        |                                   |                                   |
| S. Siva Parvathi<br>Proprietor<br>Membership No. 226087                                            | Kanchinadham Satya Prasad<br>Director<br>(DIN No. 08512651)                                         |                                   |                                   |
| Place: Hyderabad<br>Date: 21.08.2026                                                               | Place: Hyderabad<br>Date: 21.08.2026                                                                |                                   |                                   |
| UDIN: 26226087NZJRDN9049                                                                           |                                                                                                     |                                   |                                   |

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                                                                                                  |                                                                                                                                                                                                                                                                                                         |                                        |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                                                                                                   |                                                                                                                                                                                                                                                                                                         |                                        |
| CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2026                                                                                                               |                                                                                                                                                                                                                                                                                                         |                                        |
| (All amounts in Indian Rupees, except as otherwise stated)                                                                                                                         |                                                                                                                                                                                                                                                                                                         |                                        |
| PARTICULARS                                                                                                                                                                        | (Rupees in 000's)                                                                                                                                                                                                                                                                                       |                                        |
|                                                                                                                                                                                    | For the period ended<br>March 31, 2026                                                                                                                                                                                                                                                                  | For the period ended<br>March 31, 2025 |
| <b>A. Cash flows from operating activities</b>                                                                                                                                     |                                                                                                                                                                                                                                                                                                         |                                        |
| Profit / (Loss) before tax                                                                                                                                                         | 6503.88                                                                                                                                                                                                                                                                                                 | 9349.43                                |
| Adjustments:                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                         |                                        |
| Deferred Tax                                                                                                                                                                       | (353.93)                                                                                                                                                                                                                                                                                                | (1.22)                                 |
| Depreciation and amortization expense                                                                                                                                              | 94.40                                                                                                                                                                                                                                                                                                   | 102.08                                 |
| Profit/Loss on sale of Mutual Funds                                                                                                                                                | (393.66)                                                                                                                                                                                                                                                                                                | (933.42)                               |
| Interest on Fixed Deposits                                                                                                                                                         | (131.74)                                                                                                                                                                                                                                                                                                | (123.61)                               |
| Dividend on Mutual Funds                                                                                                                                                           | (489.09)                                                                                                                                                                                                                                                                                                | (873.99)                               |
| Provision for Nonperforming assets                                                                                                                                                 | -                                                                                                                                                                                                                                                                                                       | 42.84                                  |
| Operating Profit/(Loss) before working capital changes                                                                                                                             | 5229.85                                                                                                                                                                                                                                                                                                 | 7562.10                                |
| Movements in working capital:                                                                                                                                                      |                                                                                                                                                                                                                                                                                                         |                                        |
| Increase / (Decrease) in Long Term Loans & Advances                                                                                                                                | 1181.50                                                                                                                                                                                                                                                                                                 | (15529.25)                             |
| Increase / (Decrease) in Other Current Liabilities                                                                                                                                 | 1278.77                                                                                                                                                                                                                                                                                                 | 1319.22                                |
| Increase / (Decrease) in Long Term Provisions                                                                                                                                      | 634.94                                                                                                                                                                                                                                                                                                  | 194.23                                 |
| Increase / (Decrease) in Short Term Provisions                                                                                                                                     | 1078.93                                                                                                                                                                                                                                                                                                 | (812.28)                               |
| Increase / (Decrease) in Trade Receivables                                                                                                                                         | (839.63)                                                                                                                                                                                                                                                                                                | (56.57)                                |
| Increase / (Decrease) in Other Current Assets                                                                                                                                      | (352.45)                                                                                                                                                                                                                                                                                                | (1240.39)                              |
| Increase/ (Decrease) in Short Term Loans & Advances                                                                                                                                | (1439.93)                                                                                                                                                                                                                                                                                               | -                                      |
| Cash generated from operations                                                                                                                                                     | 6771.97                                                                                                                                                                                                                                                                                                 | (8562.93)                              |
| Direct Income Tax                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                         |                                        |
| Previous year Tax                                                                                                                                                                  | (1631.89)                                                                                                                                                                                                                                                                                               | (1656.52)                              |
| <b>Net Cash Flow from operating activities (A)</b>                                                                                                                                 | <b>5140.08</b>                                                                                                                                                                                                                                                                                          | <b>(10219.45)</b>                      |
| <b>B. Cash from investing activities</b>                                                                                                                                           |                                                                                                                                                                                                                                                                                                         |                                        |
| Purchase of Fixed Assets                                                                                                                                                           |                                                                                                                                                                                                                                                                                                         |                                        |
| Non-Current Investments                                                                                                                                                            | -                                                                                                                                                                                                                                                                                                       | 320.34                                 |
| Investment in Mutual Funds                                                                                                                                                         | -                                                                                                                                                                                                                                                                                                       | 263.68                                 |
| Investment in Fixed Deposits                                                                                                                                                       | (19951.47)                                                                                                                                                                                                                                                                                              | (9455.80)                              |
| Deletion of Investment in Mutual Funds                                                                                                                                             | -                                                                                                                                                                                                                                                                                                       | 15999.00                               |
| Interest on Fixed Deposits                                                                                                                                                         | 131.75                                                                                                                                                                                                                                                                                                  | 123.61                                 |
| Profit/Loss on sale of Mutual Funds                                                                                                                                                | 393.66                                                                                                                                                                                                                                                                                                  | 933.42                                 |
| Dividend on Mutual Funds                                                                                                                                                           | 489.10                                                                                                                                                                                                                                                                                                  | 873.99                                 |
| Proceeds from Issue of Preferential Shares                                                                                                                                         | 0.00                                                                                                                                                                                                                                                                                                    | -                                      |
| <b>Net Cash Flow used in investing activities (B)</b>                                                                                                                              | <b>(18936.97)</b>                                                                                                                                                                                                                                                                                       | <b>8417.57</b>                         |
| <b>C. Cash from financing activities</b>                                                                                                                                           |                                                                                                                                                                                                                                                                                                         |                                        |
| Dividend paid                                                                                                                                                                      | (6124.49)                                                                                                                                                                                                                                                                                               | (1857.73)                              |
| Proceeds from Issue of right shares                                                                                                                                                | 40095.75                                                                                                                                                                                                                                                                                                | -                                      |
| <b>Net Cash flow from financing activities (C)</b>                                                                                                                                 | <b>33971.26</b>                                                                                                                                                                                                                                                                                         | <b>(1857.73)</b>                       |
| <b>Net (decrease) / Increase in cash and cash equivalents (A+B+C)</b>                                                                                                              | <b>20174.37</b>                                                                                                                                                                                                                                                                                         | <b>(3659.62)</b>                       |
| Cash and cash equivalents at the beginning of the period                                                                                                                           | 4737.66                                                                                                                                                                                                                                                                                                 | 8397.28                                |
| Cash and cash equivalents at the end of the period                                                                                                                                 | 24912.02                                                                                                                                                                                                                                                                                                | 4737.66                                |
| Components of cash and cash equivalents:                                                                                                                                           |                                                                                                                                                                                                                                                                                                         |                                        |
| Balances with Banks:                                                                                                                                                               | 24912.02                                                                                                                                                                                                                                                                                                | 4737.66                                |
| In Current Accounts                                                                                                                                                                |                                                                                                                                                                                                                                                                                                         |                                        |
| <b>Total cash and cash equivalents (refer note 11)</b>                                                                                                                             | <b>24912.02</b>                                                                                                                                                                                                                                                                                         | <b>4737.66</b>                         |
| Summary of significant accounting policies<br>As per our report of even date<br>For S. Siva Parvathi & Associates<br>ICAI Firm Registration Number 020875<br>Chartered Accountants | <p>For and on behalf of the Board of Directors of<br/>ABREPOSE FINANCIAL AND TECHNICAL SERVICES<br/>LIMITED</p> <p>Srinivasa Rao Kshirasagara<br/>Director<br/>(DIN No. 07563216)</p> <p>Kanchinadham Satya Prasad<br/>Director<br/>(DIN No. 08512651)</p> <p>Place: Hyderabad<br/>Date: 21.08.2026</p> |                                        |
| S. Siva Parvathi<br>Proprietor<br>Membership No. 226087                                                                                                                            |                                                                                                                                                                                                                                                                                                         |                                        |
| Place: Hyderabad<br>Date: 21.08.2026                                                                                                                                               |                                                                                                                                                                                                                                                                                                         |                                        |
| UDIN: 26226087NZJRDN9049                                                                                                                                                           |                                                                                                                                                                                                                                                                                                         |                                        |

**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 "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 are 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  
UDIN: 26226087NZJRDN9049

Place : Hyderabad,  
Dated: 21.08.2026

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                                                                                                                                                                                                     |      |                        |                    |                        |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|------------------------|--------------------|------------------------|-----------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                                                                                                                                                                                                      |      |                        |                    |                        |           |
| NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026                                                                                                                                                                                                        |      |                        |                    |                        |           |
| (All amounts in Indian Rupees, except as otherwise stated)                                                                                                                                                                                                                            |      |                        |                    |                        |           |
| PARTICULARS                                                                                                                                                                                                                                                                           | Note | (Rupees in '000s)      |                    |                        |           |
|                                                                                                                                                                                                                                                                                       |      | As at 31st March, 2026 |                    | As at 31st March, 2025 |           |
| Authorized Shares                                                                                                                                                                                                                                                                     |      |                        |                    |                        |           |
| 1,00,00,000 equity shares of Rs. 10/= each issued Capital                                                                                                                                                                                                                             | 3    |                        | 1,00,000.00        |                        | 50,000.00 |
| Issued Capital                                                                                                                                                                                                                                                                        |      |                        |                    |                        |           |
| 1,00,00,000 equity shares of Rs. 10/= each                                                                                                                                                                                                                                            |      |                        | 1,00,000.00        |                        | 50,000.00 |
|                                                                                                                                                                                                                                                                                       |      |                        |                    |                        |           |
| EQUITY SHARE CAPITAL                                                                                                                                                                                                                                                                  |      |                        |                    |                        |           |
| Subscribed and Paid-up Capital                                                                                                                                                                                                                                                        |      |                        |                    |                        |           |
| 25,94,479 equity shares of Rs. 10/= each                                                                                                                                                                                                                                              |      |                        | 65990.63           |                        | 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                                                                                                                                                                                                                                                                                 |      |                        | 74340.63           |                        | 34244.88  |
| a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period:                                                                                                                                                                                  |      |                        |                    |                        |           |
| PARTICULARS                                                                                                                                                                                                                                                                           |      | (Rupees in '000s)      |                    |                        |           |
|                                                                                                                                                                                                                                                                                       |      | As at 31st March, 2026 |                    | As at 31st March, 2025 |           |
|                                                                                                                                                                                                                                                                                       |      | No. of Shares          | Amount             | No. of Shares          | Amount    |
| Equity Shares                                                                                                                                                                                                                                                                         |      | 65990.63               | 659906.30          | 2589.49                | 25894.88  |
| Preferential Shares (CCPs)                                                                                                                                                                                                                                                            |      | 8350.00                | 83500.00           | 835.00                 | 8350.00   |
| TOTAL                                                                                                                                                                                                                                                                                 |      | 74340.63               | 743406.30          | 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, 2026 |                    | As at 31st March, 2025 |           |
|                                                                                                                                                                                                                                                                                       |      | No. of Shares          | % Holding in Class | No. of Shares          | Amount    |
| Preference shares of INR 10 each fully paid                                                                                                                                                                                                                                           |      |                        |                    |                        |           |
| Sri Bollapragada Venkata Ratnam                                                                                                                                                                                                                                                       |      | 100.00                 | 1.35%              | 100.00                 | 11.98%    |
| Smt. Volefi Venkata Ramana                                                                                                                                                                                                                                                            |      | 125.00                 | 1.68%              | 50.00                  | 5.99%     |
| Sri Karampudi Sandhya Rani                                                                                                                                                                                                                                                            |      | 50.00                  | 0.67%              | 50.00                  | 5.99%     |
| Sri Thakur Ashwin Kumar Singh                                                                                                                                                                                                                                                         |      | 50.00                  | 0.67%              | 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, 2026)**

| 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                                | 0.003             | 0%                          |
| Srinivasa Rao Kshirasagara         | 2,550                                      | 2,550                  | 5,100                                | 0.008             | 100%                        |
| R. V. S. Narasimha Rao             | 5,200                                      | 10,000                 | 15,200                               | 0.023             | 192%                        |
| Seshagiri Rao Hejeebu              | 1,200                                      | 20,000                 | 31,200                               | 0.047             | 1667%                       |
| Surya Narayana Nandyala            | 1,375                                      | -                      | 1,375                                | 0.002             | 0%                          |
| Gopala Krishna Chakravadhanula     | 7,100                                      | 12,900                 | 20,000                               | 0.030             | 182%                        |
| Sriramachandra Murthy Lolla        | 7,750                                      | -                      | 7,750                                | 0.012             | 0%                          |
| Vissapragada Venkata Srinivasa Rao | 6,550                                      | 5,000                  | 11,550                               | 0.018             | 76%                         |
| Varadarajan Mankala                | 4,025                                      | 5,975                  | 10,000                               | 0.015             | 148%                        |
| Kendyala Ramchander                | -                                          | 15,500                 | 15,500                               | 0.023             | 100%                        |
|                                    | <b>37,750</b>                              | <b>71,925</b>          | <b>1,19,675</b>                      | <b>0.181</b>      | <b>191%</b>                 |

**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                                      | -                      | 1,375                                | 0.004             | 0.00%                       |
| 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 | -                                          | 6,550                  | 6,550                                | 0.020             | 100.00%                     |
| Varadarajan Mankala                | -                                          | 4,025                  | 4,025                                | 0.012             | 100.00%                     |
|                                    | <b>45,675</b>                              | <b>29,075</b>          | <b>37,750</b>                        |                   |                             |

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                              |          |                              |                           |
|--------------------------------------------------------------------------------|----------|------------------------------|---------------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                               |          |                              |                           |
| NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026 |          |                              |                           |
| (All amounts in Indian Rupees except as otherwise stated)                      |          |                              |                           |
|                                                                                |          | (Rupees in '000s)            |                           |
| PARTICULARS                                                                    | Note     | As at<br>31st March,<br>2026 | As at<br>31st March, 2025 |
| <b>RESERVES &amp; SURPLUS</b>                                                  | <b>4</b> |                              |                           |
| <b>A. STATUTORY RESERVES</b>                                                   |          |                              |                           |
| Balance as at the beginning of the period                                      |          | 7023.59                      | 6167.49                   |
| Add: Transfer from surplus in the Statement of Profit & Loss Account @ 20%     |          | 505.64                       | 856.10                    |
| Less: Deductions during the period                                             |          |                              |                           |
| Balance as at the end of the period                                            |          | 7529.23                      | 7023.59                   |
| <b>B. GENERAL RESERVES</b>                                                     |          |                              |                           |
| Balance as at the beginning of the period                                      |          | 3145.84                      | 3145.84                   |
| 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                                             |          |                              |                           |
| Balance as at the end of the period                                            |          | 3145.84                      | 3145.84                   |
| <b>C. CAPITAL RESERVES</b>                                                     |          | <b>447.10</b>                | <b>447.10</b>             |
| <b>D. SURPLUS IN PROFIT &amp; LOSS</b>                                         |          |                              |                           |
| Balance as at the beginning of the period                                      |          | 2537.49                      | 1422.28                   |
| Add: Transfer from Surplus in the statement of Profit & Loss                   |          | 4868.85                      | 6997.05                   |
| Less: Appropriations                                                           |          |                              |                           |
| a. Transferred to Statutory Reserve (@20%)                                     |          | 505.64                       | 856.10                    |
| b. Transferred to General Reserve (@10%)                                       |          | 0                            | 0                         |
| c. Equity Dividend paid for the FY 2025-26                                     |          | 2700.00                      | 2500.00                   |
| c. Equity Dividend paid for the FY 2024-25                                     |          | 2756.48                      | 1857.73                   |
| d. Equity Dividend paid for FY 2025-26 (8%)                                    |          | 668.00                       | 668.00                    |
| Balance at the end of the period                                               |          | 776.22                       | 2537.49                   |
| <b>TOTAL RESERVES (A+B+C+D)</b>                                                |          | <b>11898.39</b>              | <b>13154.02</b>           |

|                                              |      | (Rupees in '000s)            |                              |
|----------------------------------------------|------|------------------------------|------------------------------|
| PARTICULARS                                  | Note | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| LONG TERM PROVISIONS                         | 5    |                              |                              |
| Provision for Employees' Benefits - Gratuity |      | 955.48                       | 514.93                       |
| Provision on Standard Assets                 |      | 202.49                       | 202.49                       |
| Provision on Bad & Doubtful Debts            |      | 599.08                       | 404.69                       |
| TOTAL                                        |      | 1757.05                      | 1122.10                      |

|                                                                   |      | (Rupees in '000s)            |                              |
|-------------------------------------------------------------------|------|------------------------------|------------------------------|
| PARTICULARS                                                       | Note | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| OTHER CURRENT LIABILITIES                                         | 6    |                              |                              |
| Unclaimed Dividends                                               |      | 331.03                       | 263.14                       |
| Employees' Provident Fund (EPF) Payable                           |      | 1189.08                      | 1037.90                      |
| Employees' State Insurance (ESI) Payable                          |      | 212.84                       | 199.34                       |
| Expenses Payable                                                  |      | 4.01                         | 3.86                         |
| GST Payable                                                       |      | 2642.63                      | 2592.87                      |
| Employee's Security Deposit                                       |      | 3600.47                      | 3585.47                      |
| Wages Payable                                                     |      | 2719.97                      | 1748.17                      |
| Other Current Liabilities                                         |      | 57.56                        | 57.56                        |
| Dividend payable on 8% Compulsorily Convertible Preference Shares |      | 668.00                       | 668.00                       |
| TDS Payable                                                       |      | 9.50                         | -                            |
| TOTAL                                                             |      | 11435.09                     | 10156.32                     |

|                       |      | (Rupees in '000s)            |                              |
|-----------------------|------|------------------------------|------------------------------|
| PARTICULARS           | Note | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| SHORT TERM PROVISIONS | 7    |                              |                              |
| Audit Fee Payable     |      | 85.00                        | 70.00                        |
| Provision on taxation |      | 1987.69                      | 913.66                       |
| Others                |      | 19.00                        | 29.10                        |
| TOTAL                 |      | 2091.69                      | 1012.76                      |

|                          |      | (Rupees in '000s)            |                              |
|--------------------------|------|------------------------------|------------------------------|
| PARTICULARS              | Note | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| OTHER NON-CURRENT ASSETS | 9    |                              |                              |
| Security Deposits        |      |                              |                              |
| Rental deposit           |      | 180.00                       | 180.00                       |
| TOTAL                    |      | 180.00                       | 180.00                       |

| PARTICULARS                    | Note      | (Rupees in '000s)            |                              |
|--------------------------------|-----------|------------------------------|------------------------------|
|                                |           | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| <b>NON-CURRENT INVESTMENTS</b> | <b>10</b> |                              |                              |
| Investment in Mutual Funds     |           | 26982.66                     | 7031.19                      |
| Investment in Subsidiary       |           |                              |                              |
| <b>TOTAL</b>                   |           | <b>26982.66</b>              | <b>7031.19</b>               |

| PARTICULARS                         | Note      | (Rupees in '000s)            |                              |
|-------------------------------------|-----------|------------------------------|------------------------------|
|                                     |           | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| <b>LONG-TERM LOANS AND ADVANCES</b> | <b>11</b> |                              |                              |
| Secured Loans                       |           | 18915.56                     | 18161.98                     |
| Un-Secured Loans                    |           | 12181.10                     | 14615.66                     |
| Business Loans                      |           | 271.72                       | 424.83                       |
| ABS Loans                           |           | 399.90                       | 560.23                       |
| Gold Loans                          |           | 1541.00                      | 1489.70                      |
| Housing Loans                       |           | 6410.92                      | 5634.81                      |
| Ab Sahay                            |           | 0.00                         | 14.49                        |
| <b>TOTAL</b>                        |           | <b>39720.20</b>              | <b>40901.70</b>              |

| PARTICULARS                | Note      | (Rupees in '000s)            |                              |
|----------------------------|-----------|------------------------------|------------------------------|
|                            |           | As at<br>31st March,<br>2026 | As at<br>31st March,<br>2025 |
| <b>TRADE RECEIVABLES</b>   | <b>12</b> |                              |                              |
| Other Receivables          |           |                              |                              |
| Unsecured, considered good |           | 4341.40                      | 3873.53                      |
| <b>TOTAL</b>               |           | <b>4341.40</b>               | <b>3873.53</b>               |

#### 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<br>6 months                                      | 6 months 1<br>year | 1-2 years | 2-3 years | More than<br>3 years | Total          |
| <b>As at 31<sup>st</sup> March 2026</b>                 |                                                            |                    |           |           |                      |                |
| i)Undisputed Trade Receivables-<br>Considered Good      | 4341.40                                                    | --                 | --        | --        | --                   | 4341.40        |
| ii)Undisputed Trade Receivables-<br>Considered Doubtful | --                                                         | --                 | --        | --        | --                   | --             |
| iii)Disputed Trade Receivables-<br>Considered Good      | --                                                         | --                 | --        | --        | --                   | --             |
| iv)Disputed Trade Receivables-<br>considered Doubtful   | --                                                         | --                 | --        | --        | --                   | --             |
| v) Unbilled dues                                        | --                                                         | --                 | --        | --        | --                   | --             |
| <b>Total</b>                                            | <b>4341.40</b>                                             | --                 | --        | --        | --                   | <b>4341.40</b> |
| Particulars                                             | Outstanding for following periods from due date of payment |                    |           |           |                      |                |
|                                                         | Less than<br>6 months                                      | 6 months 1<br>year | 1-2 years | 2-3 years | More than<br>3 years | Total          |
| <b>As at 31<sup>st</sup> March 2025</b>                 |                                                            |                    |           |           |                      |                |
| i)Undisputed Trade Receivables-<br>Considered Good      | 3873.53                                                    | --                 | --        | --        | --                   | 3873.53        |
| ii)Undisputed Trade Receivables-<br>Considered Doubtful | --                                                         | --                 | --        | --        | --                   | --             |
| iii)Disputed Trade Receivables-<br>Considered Good      | --                                                         | --                 | --        | --        | --                   | --             |
| iv)Disputed Trade Receivables-<br>considered Doubtful   | --                                                         | --                 | --        | --        | --                   | --             |
| v) Unbilled dues                                        | --                                                         | --                 | --        | --        | --                   | --             |
| <b>Total</b>                                            | <b>3873.53</b>                                             | --                 | --        | --        | --                   | <b>3873.53</b> |

| PARTICULARS                             | Note      | (Rupees in '000s)         |                           |
|-----------------------------------------|-----------|---------------------------|---------------------------|
|                                         |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>CASH AND BANK BALANCES</b>           | <b>13</b> |                           |                           |
| Cash and Cash Equivalents               |           |                           |                           |
| Balances with Banks in Current Accounts |           | 2912.02                   | 3137.66                   |
| <b>FIXED DEPOSITS</b>                   |           | 22000.00                  | 1600.00                   |
| <b>TOTAL</b>                            |           | <b>24912.02</b>           | <b>4737.66</b>            |

| PARTICULARS                  | Note      | (Rupees in '000s)         |                           |
|------------------------------|-----------|---------------------------|---------------------------|
|                              |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>OTHER CURRENT ASSETS</b>  | <b>14</b> |                           |                           |
| Advance Tax                  |           | 703.57                    | 576.67                    |
| TDS on GST – AP              |           | 350.32                    | 326.38                    |
| TDS on GST – TS              |           | 8.21                      | 6.29                      |
| TDS receivable               |           | 1748.91                   | 1630.25                   |
| FD interest receivable       |           | 56.14                     | -                         |
| Pre-paid Expenses            |           | 44.25                     | -                         |
| GST Cash Ledger Balance -TS  |           | 33.67                     | 33.67                     |
| GST Cash Ledger Balance – AP |           | 1481.02                   | 1481.02                   |
| TDS Receivable – Others      |           | 48.91                     | 74.54                     |
| Other Receivables            |           | 47.57                     | 41.30                     |
| TS GST Input                 |           | 0.70                      | 0.70                      |
| <b>TOTAL</b>                 |           | <b>4523.27</b>            | <b>4170.82</b>            |

| PARTICULARS                             | Note      | (Rupees in '000s)         |                           |
|-----------------------------------------|-----------|---------------------------|---------------------------|
|                                         |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>REVENUE FROM OPERATIONS</b>          | <b>15</b> |                           |                           |
| Sale of Services                        |           |                           |                           |
| Income from Temple & Technical Services |           | 58877.77                  | 57783.54                  |
| Interest on Loans & Advances            |           | 4934.85                   | 3855.76                   |
| Processing charges on Gold Loans        |           | 136.98                    | 133.32                    |
| <b>TOTAL</b>                            |           | <b>63949.60</b>           | <b>61772.61</b>           |

| PARTICULARS                           | Note      | (Rupees in '000s)         |                           |
|---------------------------------------|-----------|---------------------------|---------------------------|
|                                       |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>OTHER INCOME</b>                   | <b>16</b> |                           |                           |
| Interest on Fixed Deposits            |           | 168.75                    | 123.61                    |
| Dividend on Mutual Funds              |           | 600.22                    | 873.99                    |
| Provision on NPA Advances W/o         |           | -                         | -                         |
| Dividend from Subsidiary (2025-26)    |           | 2699.51                   | -                         |
| Dividend from Subsidiary (2024-25)    |           | -                         | 2499.55                   |
| Income on Sale of Mutual Funds        |           | -                         | 1008.41                   |
| Income on Mutual Funds                |           | 453.81                    | 31.54                     |
| Recoveries Received from W/o Accounts |           | 2.20                      | 21.77                     |
| <b>Other Income</b>                   |           | <b>32.60</b>              | <b>7.32</b>               |

|                             |  |                |                |
|-----------------------------|--|----------------|----------------|
| Interest on IT Refund       |  | 14.85          | 27.56          |
| Income Tax Excess Provision |  | -              | 24.31          |
| <b>TOTAL</b>                |  | <b>3971.94</b> | <b>4618.06</b> |

| PARTICULARS                               | Note      | (Rupees in '000s)         |                           |
|-------------------------------------------|-----------|---------------------------|---------------------------|
|                                           |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>EMPLOYEE BENEFIT EXPENSES</b>          | <b>17</b> |                           |                           |
| Salaries                                  |           | 1025.48                   | 1618.05                   |
| Wages                                     |           | 46618.35                  | 45332.55                  |
| Remuneration to Directors                 |           | 871.00                    | -                         |
| Employee's Provident Fund Expenses (EPF)  |           | 6026.48                   | 5923.29                   |
| Employee's State Insurance Expenses (ESI) |           | 1498.98                   | 1457.96                   |
| Gratuity Expenses                         |           | 440.56                    | 73.96                     |
| Other Allowances                          |           | 60.54                     | 57.04                     |
| Staff Conveyance                          |           | 223.90                    | 181.80                    |
| Director's Sitting Fees                   |           | 121.00                    | 96.00                     |
| Staff Welfare Expenses                    |           | -                         | 36.00                     |
| <b>TOTAL</b>                              |           | <b>56886.29</b>           | <b>54776.65</b>           |

| PARTICULARS                       | Note      | (Rupees in '000s)         |                           |
|-----------------------------------|-----------|---------------------------|---------------------------|
|                                   |           | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>OTHER EXPENSES</b>             | <b>18</b> |                           |                           |
| Provision on Bad & Doubtful Debts |           | 223.34                    | 42.84                     |
| Bank Charges                      |           | 16.87                     | 17.69                     |
| Electricity Charges               |           | 47.75                     | 63.92                     |
| Licence & Fee                     |           | 603.75                    | 161.47                    |
| Conveyance                        |           | 271.90                    | 214.54                    |
| Postage & Courier                 |           | 37.04                     | 16.64                     |
| Printing & Stationery             |           | 104.85                    | 79.30                     |
| Rent – Premises                   |           | 306.60                    | 264.00                    |
| Telephone Expenses                |           | 76.80                     | 76.39                     |
| Secretarial Fee                   |           | 149.43                    | 25.44                     |
| Professional Tax                  |           | 5.00                      | 5.00                      |
| Loans Written off as Bad Debts    |           | -                         | -                         |
| Insurance                         |           | 44.25                     | 44.25                     |
| Honorariums paid to Directors     |           | -                         | 25.00                     |
| Building Maintenance              |           | 135.30                    | 132.00                    |
| Office Expenses                   |           | -                         | 50.00                     |
| Provision on Standard Assets      |           | -                         | 77.43                     |
| Miscellaneous Expenses            |           | 491.72                    | 269.67                    |
| Statutory Audit Fee               |           | 85.00                     | 70.00                     |
| Sitting Fee to Directors          |           | -                         | 72.00                     |
| TA & DA                           |           | 151.92                    | 43.54                     |
| Professional Fees                 |           | -                         | 124.36                    |
| Income Tax                        |           | -                         | 41.93                     |
| Ex gratia to Staff                |           | 65.01                     | 60.77                     |
| Furniture Written off             |           | -                         | 1.92                      |
| Computerization Expenses          |           | 113.28                    | 120.07                    |
| Books & Periodicals               |           | -                         | 2.20                      |

|                                                       |  |                |                |
|-------------------------------------------------------|--|----------------|----------------|
| Trainings                                             |  | -              | 60.14          |
| Loss on sale of MF                                    |  | 78.00          | -              |
| Loss on MF Valuation                                  |  | 1429.16        | -              |
| <b>TOTAL</b>                                          |  | <b>4436.97</b> | <b>2162.51</b> |
| Note (i):                                             |  |                |                |
| Payments to the Auditors (Excluding applicable Taxes) |  |                |                |

|                      |      | (Rupees in '000s)         |                           |
|----------------------|------|---------------------------|---------------------------|
| PARTICULARS          | Note | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| As Auditors:         |      |                           |                           |
| Statutory Audit Fee: |      | 85.00                     | 70.00                     |
| <b>TOTAL</b>         |      | <b>85.00</b>              | <b>70.00</b>              |

|                                               |           | (Rupees in '000s)         |                           |
|-----------------------------------------------|-----------|---------------------------|---------------------------|
| PARTICULARS                                   | Note      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
|                                               |           |                           |                           |
|                                               |           | (Rupees in '000s)         |                           |
| PARTICULARS                                   | Note      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>19. DEPRECIATION AND AMORTIZATION</b>      | <b>19</b> |                           |                           |
| Depreciation on Property, Plant and Equipment |           | 94.40                     | 102.08                    |
| <b>TOTAL</b>                                  |           | <b>94.40</b>              | <b>102.08</b>             |

|                                                           |           | (Rupees in '000s)         |                           |
|-----------------------------------------------------------|-----------|---------------------------|---------------------------|
| PARTICULARS                                               | Note      | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| <b>20. FINANCIAL COSTS</b>                                | <b>20</b> |                           |                           |
| Interest on 8% Compulsorily Convertible Preference Shares |           | -                         | -                         |
| <b>TOTAL</b>                                              |           | <b>-</b>                  | <b>-</b>                  |

## 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 |
| SURYA NARAYANA 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, 2026 | For the period ended on March 31, 2025 |
| <b>REMUNERATION PAID TO DIRECTORS</b>                                     |                        |                                        |                                        |
| KANCHINADHAM SATYA PRASAD                                                 |                        | 699.00                                 | 560.00                                 |
| SURYA NARAYANA NANDYALA                                                   |                        | 368.00                                 | 316.00                                 |
| <b>SITTING FEE PAID</b>                                                   |                        |                                        |                                        |
| KANCHINADHAM SATYA PRASAD                                                 |                        | 24.00                                  | 22.00                                  |
| SURYA NARAYANA NANDYALA                                                   |                        | 15.00                                  | 14.00                                  |

|                                     |  | (Rupees in '000s) |     |
|-------------------------------------|--|-------------------|-----|
| 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 (NONPBANKING FINANCIAL COMPANDY) for which instalment amount will be deducted from wages and paid to ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED on behalf of the workers

|  | No. of accounts | Sanctioned | 31.03.2026<br>(Rupees in '000s) |
|--|-----------------|------------|---------------------------------|
|  | 76              | 56.20      | 28.23                           |

#### 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, 2026: 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, 2026 | March 31, 2025 | Variation in % | Reasons for Variance                                      |
|----------------------------------|------------------------------------|--------------------------------------------------------|----------------|----------------|----------------|-----------------------------------------------------------|
| Current Ratio                    | Current Assets                     | Current Liabilities                                    | 2.50           | 0.98           | 154%           | Variance is on account of increase in Current Assets      |
| Return on Equity Ratio           | Net Profit after Tax               | Average Shareholder's Equity                           | 0.07           | 0.20           | 64%            | 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) | 6.32           | -621.57        | -101%          | Variance is on account of increase in Current Assets      |
| Net Profit Ratio                 | Net Profit                         | Revenue from Operations                                | 0.08           | 0.11           | -33%           | Variance is on account of increase in operating Revenue   |
| Returns on Capital Employed      | Earnings before Interest and taxes | Capital Employed (Net Worth)                           | 0.08           | 0.20           | -62%           | NA                                                        |

**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                                                                  | (Rupees in '000s)         |                           |
|------------------------------------------------------------------------------|---------------------------|---------------------------|
|                                                                              | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| Net Profit after Tax                                                         | 4868.86                   | 6997.05                   |
| Weighted Average number of Equity Shares Outstanding                         | 6599.06                   | 2589.49                   |
| Earnings per share (Rs.) - Basic and Diluted (Face Value Rs. 10/= per share) | 0.74                      | 2.70                      |

**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)         |                           |
|------------------------------------------|---------------------------|---------------------------|
|                                          | As at<br>31st March, 2026 | As at<br>31st March, 2025 |
| Opening Differed Tax (Liability) / Asset | -5,822                    | 2,535                     |
| Depreciation & Gratuity                  | 6,424                     | 8,357                     |
| Closing Deferred Tax (Liability) / Asset | -12,246                   | -5,822                    |

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, 2026 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, 2026. 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 S. Siva Parvathi & Associates,  
ICAI Firm registration number: 0208725  
Chartered Accountants

S. Siva Parvathi  
Proprietor  
Membership No. 226087

Place: Hyderabad  
Date: 21.08.2026  
UDIN: 26226087NZJRDN9049

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  
Managing Director  
DIN No. 08512651

Place: Hyderabad  
Date: 21.08.2026

| ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED                                                                                                                                                  |        |                     |                    |           |                     |                     |                    |                     |                     |                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|---------------------|--------------------|-----------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|
| (CIN: U65993 TG 1991 PLC 013572)                                                                                                                                                                   |        |                     |                    |           |                     |                     |                    |                     |                     |                     |
| NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026                                                                                                                     |        |                     |                    |           |                     |                     |                    |                     |                     |                     |
| (All amounts in Indian Rupees except as otherwise stated)                                                                                                                                          |        |                     |                    |           |                     |                     |                    |                     |                     |                     |
| 8. Property, Plant & Equipment                                                                                                                                                                     |        |                     |                    |           |                     |                     |                    |                     |                     | (Rs. In '000s)      |
|                                                                                                                                                                                                    | Rate%  | As on<br>01.04.2025 | WRITTEN DOWN VALUE |           | As on<br>31.03.2026 | DEPRECIATION        |                    |                     | Net Block           |                     |
|                                                                                                                                                                                                    |        |                     | Additions          | Deletions |                     | As on<br>01.04.2025 | For<br>the<br>year | As on<br>31.03.2026 | As on<br>31.03.2026 | As on<br>01.04.2025 |
| Furniture                                                                                                                                                                                          | 10.00% | 347.94              | -                  | -         | 347.94              |                     | 34.80              | 34.80               | 313.14              | 347.94              |
| Computers                                                                                                                                                                                          | 40.00% | 36.22               | -                  | -         | 36.22               |                     | 14.49              | 14.49               | 21.73               | 36.22               |
| Plant & Machinery                                                                                                                                                                                  | 13.91% | 57.10               | -                  | -         | 57.10               |                     | 7.94               | 7.94                | 49.16               | 57.10               |
| Intangible Assets                                                                                                                                                                                  |        | 165.20              | -                  | -         | 165.20              |                     | 37.17              | 37.17               | 128.03              | 165.20              |
| GRAND TOTAL                                                                                                                                                                                        |        | 606.46              | -                  | -         | 606.46              |                     | 94.40              | 94.40               | 512.06              | 606.46              |
| 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 are thereunder. |        |                     |                    |           |                     |                     |                    |                     |                     |                     |

|                                                                                                                                                                                                                                                                                                                                                                      |                                                                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Summary of significant accounting policies</p> <p>As per our report of even date</p> <p>For S. Siva Parvathi &amp; Associates</p> <p>ICAI Firm Registration Number 020875</p> <p>Chartered Accountants</p> <p>S. Siva Parvathi</p> <p>Proprietor</p> <p>Membership No. 226087</p> <p>Place: Hyderabad</p> <p>Date: 21.08.2026</p> <p>UDIN: 26226087NZJRDN9049</p> | <p>For and on behalf of the Board of Directors of</p> <p>ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED</p> <p>Srinivasa Rao Kshirasagara</p> <p>Director</p> <p>(DIN No. 07563216)</p> <p>Kanchinadham Satya Prasad</p> <p>Director</p> <p>(DIN No. 08512651)</p> <p>Place: Hyderabad</p> <p>Date: 21.08.2026</p> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## NOTES

## NOTES

## Our Respectful Tributes

### Sri V. Venkataratnam

Director

16-12-2001 to 02-06-2022

D.O.B : 05-02-1936

D.O.D : 11-06-2025



### Sri B. Nageshwara Rao

Director

23-07-2001 to 24-04-2024

D.O.B : 25-04-1949

D.O.D : 31-12-2025

## *Glances of*

**33<sup>rd</sup> Annual General Meeting held on 23<sup>rd</sup> September 2025**



*“Don’t look back, when you are on a Mission”*



**Regd. & Admin. Office:**  
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**MALAKPET, HYDERABAD – 500036, Telangana State**

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