



ABREPOSE

ABREPOSE SERVICES LIMITED

(A Subsidiary of Abrepose Financial and Technical Services Limited)

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**8th ANNUAL REPORT
2025-2026**

BOARD OF DIRECTORS



Mr. Kanchaiah Raju Prasad
Managing Director



Mr. Srinivasa Rao Kallamraju
Director



Mr. B. V. S. Manohar Rao
Director



Mr. Seshagiri Rao Hebbar
Director



Mr. Kalyan Marayana Maripala
Director



Mr. Gopala Krishna Chakravarthi
Director



Mr. Srinivasanandam Marthy Lala
Director



Mr. V. Venkata Srinivasa Rao
Director



Mr. Venkatesh Reddy
Director



Mr. Khadiga Ramakrishna
Director

STATIONARY AUDITORS

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

OUR BANKERS



REGISTERED OFFICE

"SRINIVASAM", 16-11-16/184, 2nd Floor,
SRIPUNAM COLONY, MALAKPET,
HYDERABAD - 500038, Telangana State, India
www.sbrpos.in
Tel: 040-24080318, Mobile: 94412 29318
Email: sbrposservices@gmail.com
CIN: U83090TG2018PLC123342

COMPANY SECRETARY

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

NOTICE OF ANNUAL GENERAL MEETING

Notice is hereby given that the 8th Annual General Meeting of the members of M/s AMETEC SERVICES LIMITED is scheduled to be held on **TUESDAY, 18th SEPTEMBER 2024** at 02.00 p.m. at the Registered & Admin. Office of the Company situated at: "SURYABAHU", 14-11-14/18A, 2nd floor, Siripuram Colony, Madhavpet, Hyderabad, Telangana – 500056 to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited standalone financial statements of the Company for the Financial Year ended 31st March 2024, together with the reports of Board of Directors and Auditors thereon.
2. To declare dividend @ 540% for the financial year ended 31st March 2024
3. To appoint a director in place of Mr. Venkata Srinivas Rao Visapragada (DIN. No. 07343172) 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 Marikala (DIN. No. 07227457) 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. 224087) 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 137, 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, (Membership No: 224087), 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 13th 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-appointment of Mr. Kanchinadham Salya Prasad (DIN No. 08512451) as the Managing Director of the Company

"RESOLVED THAT pursuant to Sections 174, 177, 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 salya Prasad (DIN. No. 08512451) be and is hereby reappointed as Chairman & Managing Director of the Company for a period of 3 (THREE) YEARS WITH EFFECT FROM 28th August 2024 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 SERVICES LIMITED**

Srinivasa Rao Kshirsagar
Director
(DIN No. 07563216)

Kanchinasalem Solya Prasad
Managing Director
(DIN No. 08512661)

Date: 21.06.2024
Place: HYDERABAD

REGISTERED OFFICE:
"SUNNABANE", 14-11-14/184, 2nd Floor,
Bipuram Colony, Malakpet,
HYDERABAD, Telangana -- 500036
Tel. No. 040-34047314, Mobile: 9441229338
[email: abrepose.services@gmail.com](mailto:abrepose.services@gmail.com)
CIN: U72901TG2018PLC120042

NOTES:

1. A member entitled to attend and vote at the annual general meeting may appoint a proxy to attend and vote on his behalf. A proxy need not be a member of the Company.
2. Proxies, in order to be effective, must be submitted at the registered address of the company, not less than forty-eight hours before the commencement of the annual general meeting.
3. Corporate members are required to send a certified copy of the board resolution, pursuant to section 113 of the Companies Act, 2013, authorising their representatives to attend and vote at the annual general meeting.
4. Member/proxies/authorised representatives should bring the duly filed attendance slip enclosed with the notice of annual general meeting to attend the meeting.
5. Explanatory statement, pursuant to section 102 of the Companies Act, 2013, relating to the special business to be transacted at this annual general meeting, is annexed.
6. Members are requested to notify immediately any change in their address to the company at the Registered Office.
7. Pursuant to Section 72(1) of the Companies Act, 2013, read with rule 19(1) of Companies (Share Capital and Debentures) Rules, 2014, facility for making nominations is now available to INDIVIDUALS holding Shares in the Company.
8. In case of Joint Holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
9. The Dividend as recommended by the Board of Directors, if declared at the Annual General Meeting will be paid within a period of 30 days to those members whose names appear as shareholders in the books of the Company.
10. Brief resume of the Directors including those proposed to be appointed / re-appointed, nature of their expertise in specific functional areas, names of Companies in which they hold Directorships and Memberships/Chairmanships of the board Committees, shareholding and relationships between Directors inter-se, is annexed (Annexure – A) hereto and forms part of the Notice.
11. Members holding shares in multiple folios in identical names or joint accounts in the same order of names are requested to consolidate their shareholdings into one folio.
12. Members are requested to send their queries at least 10 days before the date of meeting so that information can be made available at the meeting.

13. In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide facility to the members to exercise their right to vote at the 8th Annual General Meeting (AGM).

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

For and on behalf of the Board
For ABBEPOSF SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07563216)

Kanchinasubram Sathya Prasad
Managing Director
(DIN No. 08512651)

Date: 21.08.2024
Place: HYDERABAD

REGISTERED OFFICE:
"SRINIVASAM", 1A-11-1A/16A, 2nd floor,
Sripaaram Colony, Malakpet,
HYDERABAD, Telangana - 500036
Tel. No. 040-24049318, Mobile: 9441229318
Email: abbeposfservices@gmail.com
CIN: U93090TG2016PLC123242

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 21.08.2024.

7. **ITEM No. 4:** To approve the re-appointment of Mr. Kanchinodham Satya Prasad (DIN No. 06612651) as the Managing Director of the Company

Considering the performance of Mr. Kanchinodham Satya Prasad, Board of Directors in their meeting held on 21.08.2024 have recommended the re-appointment of Mr. Kanchinodham Satya Prasad as Managing Director of the Company, whose 2nd term expires on 27.03.2026, along with the regularization in the Annual General Meeting of the Company for approval of Members.

In compliance with the provisions of section 151, 154 & 197 and any other applicable provisions of the Companies Act, 2013, the appointment of Mr. Kanchinodham Satya Prasad, as 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 at e-Andhra Bank and served the Bank in various capacities for 40 years and retired from services as Dy. General Manager in September 2018. Worked as Branch Head of Green Park (Delhi) and H. K. Road (Bangalore) the top 20 branches of the Bank. Having vast experience in the following areas of Banking:

1. Branch Banking 3. Revenue Mobilization 4. Marketing 4. Credit Management 5. Credit Monitoring & Review 6. Treasury Management 7. Insurance

Your Board recommends the resolution as set out in Item No. 4 for approval of the members on Ordinary Resolution.

Except Mr. Kanchinodham 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 of Item No. 4 of the Notice.

For and on behalf of the Board
For ABSEPOSE SERVICES LIMITED

Srinivas Rao Krishnamoorti
Director
(DIN No. 07563214)

Kanchinodham Satya Prasad
Managing Director
(DIN No. 06612651)

Date: 21.08.2024
Place: HYDERABAD

REGISTERS OFFICE:
"SRI NIVASAM", 14-11-14/189, 2nd floor,
Bipuram Colony, Akaltipet, HYDERABAD,
Telangana - 500034 - Tel. No. 040-28067319,
Mobile: 9441229318 - Email: abseposervices@gmail.com
CIN: U75907TG2018PLC122342

ANNEXURE – A

Profile of the Director seeking Appointment/Re-Appointment at the 8th coming Annual General Meeting:

Name of the Director	Designation	DIN	Date of Birth	Date of appointment
Sh Kanchinadharam Satya Prasad	Managing Director	08512451	10.09.1955	28.08.2020
Retired Dy. General Manager, erstwhile Andhra Bank				
Sh Viswapragada Venkata Srinivasa Rao	Director	09343172	01.04.1961	12.05.2023
Retired Asst. General Manager, Union Bank of India				
Sh Varadarajan Manikala	Director	09337459	22.04.1961	17.08.2023
Retired Dy. General Manager, Union Bank of India				

For and on behalf of the Board
For ABREPOSE SERVICES LIMITED

Srinivasa Rao Kshirasagara
Director
(DIN No. 07543216)

Kanchinadharam Satya Prasad
Managing Director
(DIN No. 08512451)

Date: 21.08.2025

Place: HYDERABAD

REGISTERED OFFICE:

"SRIKESAVAN", 14-11-16/184, 2nd Floor,

Sajapuram Colony, Madhapur,

HYDERABAD, Telangana – 500034

Tel. No. 040-24049318, Mobile: 9441229318

Email: prasadkshirasagara@gmail.com

CIN: 093090/G2018/PLC123342

BOARD'S REPORT

To
The Members of
ABRPOSE SERVICES LIMITED

Directors hereby present the 8th Annual Report on the business and operations of the Company together with the Audited Financial Statements for the Financial year ended 31st March 2026 containing such matters as required under Section 134 (3) of the Companies Act, 2013 ("the Act") and Companies (Accounts) Rules, 2014 (the rules).

1. Financial Results:

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

Particulars	(Rs. in 000's)	
	Current Year 31.03.2026	Previous Year 31.03.2025
Income from Temples and Technical Services	58,877.77	57,783.54
Other Income	251.63	323.99
Total Income	59,129.40	68,107.53
Total Expenditure	56,001.51	54,876.70
Profit/(Loss): before exceptional and extra-ordinary items and Tax	3,127.89	3,630.83
Less: Exceptional and Extra-ordinary items	0.00	0.00
Profit / (Loss): Before Taxation	3,127.89	3,630.83
Less: Current Tax Expenses	704.09	913.46
Previous Years Taxes	0.00	0.00
Differential Tax change/(Credit)	3.14	0.44
Profit after Tax	2,340.66	2,716.53
Previous year surplus	426.59	210.06
Interim Dividend paid for 2024-25	0.00	2500.00
Interim Dividend paid for 2025-26	2700.00	0.00
Profit / (Loss): After Tax	47.25	426.59

2. Future Outlook:

The Company continues to assist Union Bank of India, State Bank of India, and Canara Bank in manning of counters for sale of Dashan and AjithaSeva Tickets, Prasadam Tickets, Dollar counters, and other counters at Tirumala (Tirupathi), Kanipakam, Srialahalli, Dwaraka-Tirumala, Annaram, Simhachalam and Tadagigutta temples and Parakamani Currency Counting Activity at Tirumala-Tirupathi Devasthanam, Tirumala in the States of Andhra Pradesh and Telangana. Deployment of manpower in Sri Durga Maheswara Swamy varka Devasthanam, Indrakulachi, Vijayawada started from 12.02.2026 with an Annual Budget of Rs. 16.01 Lacs (For deploying 1 Supervisor & 4 unskilled workers).

3. The State of Company Affairs:

There has been no change in the nature of business of the Company during the Financial Year ended 31st March 2026.

During the period under review, the Company has earned revenue from operations of Rs. 588.78 Lacs as against the revenue from operation of Rs. 577.83 Lacs previous year. The Company has earned a Net Profit of Rs. 23.41 Lacs (after tax) as compared to Rs. 27.16 Lacs previous year. This is due to the increase of Employee benefit expenses from Rs. 535.57 Lacs to Rs. 551.22 Lacs.

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

TID vide their proceeding No. TID-84021/12/2025-POMN SEC-TID dated 07.03.2026 permitted to continue ABREPOSE services for supplying of manpower to Parakamani operations at both Currency Parakamani, Tumala and Coins Parakamani, Tirupathi on daily wage basis for a further period of One (01) year with effect from 01.04.2026.

5. Material changes and commitments:

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

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

PAN No.	:	AAQCA7046K
TAN No.	:	HTDA20636A
GST Number: Andhra Pradesh	:	37AAQCA7046K1Z4
GST Number: Telangana	:	36AAQCA7046K1Z6
EPFO Number	:	APHYD1734693000
ESI Registration Number	:	62000 47328 0001001
Labour Contract license No.	:	1. CLRA/ALCVIJAYAWADA/2023/L-68 Dated 27.03.2023 renewed up-to 26.03.2027 issued by Assistant Labour Commissioner (Central) Vijayawada
	:	2. CLRA/ALCHYDERABAD/2022/L-184 Dated 03.08.2022 renewed up-to 02.08.2026 by Deputy Chief Labour Commissioner (Central) Hyderabad
	:	3. CLRA/RLCVISAKHAPATNAM/2023/L-35 Dated 06.02.2023 renewed up-to 06.02.2027 issued by Regional Labour Commissioner (Central) Visakhapatnam

4. Dividend:

Final dividend of Rs. 27.00 Lacs i.e. 540% was declared as approved by the Members of the Board in the Board Meeting Resolution No. 2025/40 of 4th Board Meeting FY 2025-26 dated 23.03.2026 for the financial year ending 31st March 2026 and accordingly, the dividend was paid on 30.03.2026.

6. Transfer of Reserves:

There were no transfers to any of the Reserves during the Financial Year 2025-26.

B. Share Capital:

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

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

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

9. Change in Board of Directors and Key Managerial Personnel

There is change in the constitution of the Board of Directors as on 31.03.2026. 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 Bogot (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	26.03.2018	Director	04
02.	Mr. Rao Venkata Surya Narasimha Rao (Retd. Sr. Manager, Andhra Bank)	07562525	26.03.2018	Whole-time Director	04
03.	Mr. Seshagiri Rao Hejeebu (Retd. Asst. General Manager, Andhra Bank)	07977194	26.03.2018	Director	04
04.	Mr. Kanchinadham Satya Prasad (Retd. Dy. General Manager, Andhra Bank)	08512651	28.08.2020	Managing Director	04
05.	Mr. Surya Narayana Nandyala, (Retd. Asst. General Manager, Union Bank of India)	09228293	12.07.2021	Director	04
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	04
08.	Mr. Vissapragada Venkata Srinivasa Rao (Retd. Asst. General Manager, Union Bank of India)	09343172	12.05.2023	Director	04
09.	Mr. Varadarajan Mankala (Retd. Dy. General Manager, Union Bank of India)	09337459	17.08.2023	Director	04
10.	Mr. Ramchandar Kendyala (Retd. Chief Manager)	11155117	20.06.2025	Director	03

Meetings of the Board of Directors:

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

10. Meetings of the Board of Directors:

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

S. No.	Date of Board Meetings	No. of Directors entitled to attend	No. of Directors attended	% of their Attendance
01.	20.04.2025	9	9	100.00%
02.	13.08.2026	10	10	100.00%
03.	04.12.2025	10	10	100.00%
04.	23.03.2026	10	10	100.00%

11. Deposits:

The Company has not accepted any deposits under Section 73 of the Companies Act, 2013 during the year under review. As such no amount of principal or interest was outstanding as on 31st March 2026.

12. Particulars of Loans, guarantees or investments under Section 184 of the Act:

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

13. Subsidiaries, Joint Ventures, and Associate Companies:

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

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

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 taken to reduce energy consumption wherever possible.

Foreign Exchange Earnings & out-go:

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

Particulars	2025-26	2024-25
Foreign Exchange Earnings	NIL	NIL
Foreign Exchange Out-go	NIL	NIL

16. Annual Return:

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

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

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

17. Secretarial Standards:

The Company complies with all applicable secretarial standards.

18. Risk Management:

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

19. Adequacy of Internal Financial Controls with reference to Financial Statements:

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

20. Statement on Declaration given by independent Director under Sub-Section (4) 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 Regulation, 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. 224087), were appointed as Statutory Auditors of the Company for a period of One year from conclusion of the 7th Annual General Meeting held on 10.09.2025 till the conclusion of 8th 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 Auditor 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 has reported to the Audit Committee, under Section 143 (12) of the Companies Act, 2013, any instance of Fraud Committed against the Company by its officers or employees, the details of which would need to be mentioned in the Director's Report.

29. Director's Responsibility Statement:

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

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

1. Followed in the preparation of the annual accounts for the Financial Year ended 31st March 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 31st 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:

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

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

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

32. Internal Control:

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

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

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

33. Unclaimed Dividend:

There are no unclaimed dividends as on 31st March 2026.

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 Regulator. The Company's Board consists of Retired bankers with experience of more than thirty years to monitor Company's performance and give proper guidance in functioning of the Company taking care the interest of stakeholders.

35. Disclosure of Composition of Audit Committee and Providing VIGIL MECHANISM:

Audit Committee:

The Company is not required to constitute the audit Committee under Section 177(1) of the Companies Act, 2013.

Vigil Mechanism:

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

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

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

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

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

38. Personnel:

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

39. General:

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

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

40. Acknowledgement:

The Directors take this opportunity in expressing their gratitude to Government of India, Reserve bank of India, Union bank of India, State bank of India, Canara Bank, Tirumala Tirupathi Devasthanam's, State and Central Governments, and also thank to all its Shareholders, Banks, Auditors, Company Secretaries and Customers for their unstinted support to the Company.

For and on behalf of the Board
For **ABRPOSE SERVICES LIMITED**

Srinivasa Rao Kshirsagar
Director
(DIN No. 07543216)

Kanchineelam Saiya Prasad
Managing Director
(DIN No. 08512651)

Date: 21.08.2024
Place: HYDERABAD

REGISTERED OFFICE:
"SRINIVASAM", 16-11-16/184, 2nd Floor,
Siparum Colony, Madhapur,
HYDERABAD, Telangana – 500034
Tel. No. 040-24069318, Mobile: 9441229318
Email: abrpose-services@gmail.com
CIN: U93090TG2018PLC123342

INDEPENDENT AUDITOR'S REPORT

To the Members of ABREPOSE SERVICES Limited

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the standalone financial statements of ABREPOSE SERVICES LIMITED ("the Company"), which comprise the Balance sheet as at March 31, 2026, the Statement of Profit and Loss and statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone 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 and the changes in equity for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Information other than the Financial Statements and Auditors Report thereon:

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in Annual Report, but does not include the Standalone financial statements and our auditor's report thereon.

Our opinion on the Standalone 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 Standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the Standalone financial statements, or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

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

Responsibility of Management for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone financial statements that give a true and fair view of the financial position, financial performance, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements

Our objectives are to obtain reasonable assurance about whether the Standalone 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 Standalone 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 Standalone financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to the financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone financial statements, including the disclosures, and whether the Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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

Report on Other Legal and Regulatory Requirements

1. The provisions of the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 are not applicable to the company.

2. As required by Section 143(3) of the Act, we report that:

(a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

(b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

(c) The Balance Sheet, the Statement of Profit and Loss, Cash Flow Statement and the statement of changes in equity dealt with by this Report, are in agreement with the books of account.

(d) In our opinion, the aforesaid Standalone financial statements comply with the (Accounting Standards) specified under section 133 of the Act, read with the Companies (Accounting standards) Rules, 2021.

(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) Since the Companies Turnover as per last Audited Financial Statements is less than Rs. 50.00 Crores and its borrowings from other Bank and Financial Institutions at any time during the year is less than Rs. 25.00 Crores, the company is exempted from getting an Audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification No. G.S.R. 583(E) dated June 13, 2017.

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

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

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

iii. There were no amounts which were required to be transferred, to the Investor Education and Protection Fund by the Company.

iv. a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any persons or entities, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

c) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub clause (a) and (b) contain any material misstatement.

v. The company has declared and paid an Interim dividend during the year in accordance with the provisions of section 123 of the Companies Act, 2013. The amount of dividend paid is Rs. 27,00,000/-

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

For S. SIVA PRAVATH & ASSOCIATES
Chartered Accountants
Firm Registration No. 0208723

S. Siva Pravathi
Proprietor
Membership No: 224087
UDIN: 24224087ZVVCFO4675

Place: Hyderabad
Date: 21.08.2024

AIRSPORE SERVICES LIMITED			
CIN No. P902400918901388-18			
BALANCE SHEET AS AT MARCH 31, 2024			
(All amounts in Indian Rupees, except as otherwise stated)			
PARTICULARS	Note	(Rupees in '000s)	
		As of 31st March, 2024	As of 31st March, 2023
EQUITY & LIABILITIES			
SHAREHOLDERS FUND			
i) Share Capital	3	500.00	500.00
ii) Reserves and Surplus	4	67.26	426.60
TOTAL		567.26	926.60
NON-CURRENT LIABILITIES			
Long Term Liabilities			
Deferred Tax Liability (Net) (Refer Note No. 30)		4.57	1.44
		4.57	1.44
CURRENT LIABILITIES			
Short Term Liabilities			
Trade Payables			
i) Total Outstanding dues of Micro Enterprises and Small Enterprises (Note 35)			
ii) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises			
iii) Other Current Liabilities	5	10344.93	9147.51
iv) Short Term Provisions	6	822.49	962.15
TOTAL		11167.42	10109.66
TOTAL LIABILITIES		11739.25	11037.70
ASSETS			
NON-CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS			
i) Property, Plant and Equipment	7	80.31	113.20
ii) Intangible Assets			
Deferred Tax Assets (Net)			
Other Non-Current Assets	8	988.58	1031.49
Long Term Loans and Advances	9	90.00	90.00
TOTAL		1158.89	1234.69
CURRENT ASSETS			
Receivables			
i) Trade Receivables	10	4341.41	3551.77
ii) Cash and Cash Equivalents	11	3092.20	3279.29
iii) Other Current Assets	12	3146.75	3021.75
TOTAL		10580.36	9803.01
TOTAL ASSETS		11739.25	11037.70

Summary of significant accounting policies
As per our report of same date

For S. Siva Parvathi & Associates
ICAI Firm Registration Number 053878
Chartered Accountants

S. Siva Parvathi
Fugate
Membership No. 204087

Place: Hyderabad
Date: 21.08.2024
UDIN: 262260872YVC1D4676

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

Srinivas Rao Edirisingara
Director
(DIN No. 07563314)

Konchikodharam Satya Prasad
Director
(DIN No. 08612681)

Place: Hyderabad
Date: 21.08.2024

AIRPOSER SERVICES LIMITED			
CIN No. U93090TG2018PLC123342			
STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2024			
(All amounts in Indian Rupees, except as otherwise stated)			
		(Rupees in '000s)	
PARTICULARS	Note	As at 31st March, 2024	As at 31st March, 2023
INCOME			
Revenue from Operations	13	58877.77	57783.54
Other Income	14	251.64	323.99
TOTAL INCOME		59129.41	58107.53
EXPENSES			
Cost of Materials Consumed			
Employee Benefit Expenses	15	55121.87	53557.46
Other Expenses	16	844.92	881.23
Depreciation and amortization expenses	17	32.89	30.51
Finance Costs		1.84	7.50
TOTAL EXPENSES		56001.52	54476.70
Profit / (Loss) before extraordinary items and tax		3127.89	3630.83
Prior Period Expenses			
Profit / (Loss) before tax		3127.89	3630.83
TAX EXPENSES:			
Current tax / minimum alternative tax		784.09	913.66
Previous year taxes			
Deferred tax	11	3.13	0.64
TOTAL TAX EXPENSES		787.23	914.30
PROFIT / (LOSS) FOR THE PERIOD		2340.66	2716.53
Earnings/(Loss) per equity share (EPS)			
Basic		46.81	54.23
Nominal value of share		10.00	10.00
Weighted average number of equity shares in calculating Basic EPS		60000.00	60000.00
Summary of significant accounting policies As per our report of same date		For and on behalf of the Board of Directors of AIRPOSER SERVICES LIMITED	
For S. Siva Parvathi & Associates ICAI firm registration number 020873 Chartered Accountants		Srinivas Reddy Koduru Director (DIN No. 07563214)	
S. Siva Parvathi Proprietor Membership No. 234887		Kanchinasubramanian Satya Prasad Director (DIN No. 08615451)	
Place: Hyderabad Date: 21.08.2024 UDIN: 26727608/24VVS106675		Place: Hyderabad Date: 21.08.2024	

ASHPOKE SERVICES LIMITED		
CIN No. U75306TG3018PLC133342		
CASH FLOW STATEMENT FOR THE PERIOD ENDED MARCH 31, 2023		
(All amounts in Indian Rupees, except as otherwise stated)		
	(Rupees in '000s)	
PARTICULARS	For the period ended March 31, 2024	For the period ended March 31, 2023
A. Cash flows from operating activities		
Profit / (Loss) before tax	3127.89	2714.54
Adjustments:		
Depreciation and amortisation expense	32.89	30.81
Deferred tax	0.00	0.44
Interest income		
Operating Profit/(Loss) before working capital changes	3160.78	2747.49
Movements in Working Capital		
Increase / (Decrease) in trade payables		
Increase / (Decrease) in Current Liabilities		
Increase / (Decrease) in Other Current Liabilities	1197.43	428.44
Increase / (Decrease) in Short Term Provisions	(139.44)	104.37
Increase / (Decrease) in Trade Receivables	(837.44)	(54.87)
Increase / (Decrease) in Other Current Assets	(124.80)	(287.28)
Cash generated from operations	3256.11	3038.44
Direct Income Tax	(784.09)	
Previous year Tax		
Net Cash flow from operating activities (A)33	2472.01	3038.44
B. Cash from investing activities		
Investment in Mutual Funds	427.04	(31.44)
Purchase of fixed Assets	9.00	(131.77)
Net Cash flow used in investing activities (B)	427.04	(143.43)
C. Cash from financing activities		
Dividend paid	(2700.00)	(2600.00)
Net Cash flow from financing activities (C)	(2700.00)	(2600.00)
Net (decrease) / Increase in cash and cash equivalents (A+B+C)	(187.08)	375.21
Cash and cash equivalents at the beginning of the period	3279.28	2904.08
Cash and cash equivalents at the end of the period	3092.20	3279.29
Components of cash and cash equivalents:		
Balances with Banks:		
In Current Accounts	3092.20	3279.29
Total cash and cash equivalents (refer note 11)	3092.20	3279.29
Summary of significant accounting policies	2	0.15

For S. Siva Parvathi & Associates ICAI Firm Registration Number (2024/75) Chartered Accountants S. Siva Parvathi Proprietor Membership No. 334867 Place: Hyderabad Date: 27.06.2024 UDIN: 26225087ZVVCFO4475	For and on behalf of the Board of Directors of ASHPOKE SERVICES LIMITED Srinivas Rao Eshwaragari Director (DIN No. 075432714) Kanchisailam Sriya Prasad Director (DIN No. 08512651) Place: Hyderabad Date: 27.06.2024
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ABREPOSE SERVICES LIMITED
CIN:U93090TG2018PLC123342

Notes to financial statements for the period ended March 31, 2024

1. Description of the Business

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

2. Significant Accounting Policies

2.1 Basis of Accounting

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

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

2.2. Use of Estimates

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

2.3. Revenue Recognition

a) Income from Services

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

2.4. Property, Plant and Equipment

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

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

2.4. 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 stated at year end exchange rate. Non-monetary items are carried at historical cost and the exchange gains or losses are recognized in the Statement of Profit and Loss. Exchange differences arising on a monetary item that, in substance, form part of an enterprise's net investments in a non-integral foreign operation are accumulated in a foreign currency translation reserve.

2.7. Employee Benefits

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

2.6. Taxes on Income

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

2.9. Provisions, Contingent Liabilities and Contingent Assets

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

Contingent liabilities are disclosed unless the possibility of outflow of resources is remote. Contingent assets are neither recognized nor disclosed in the financial statements.

ABREPOSE SERVICES LIMITED

CIN: U93090TG2018PIC123342

Notes to Financial Statements for the period ended March 31, 2026

(All Amounts in Indian Rupees except as otherwise stated)

(Rupees in '000s)

3.Share Capital	As of March 31, 2024	As of March 31, 2025
Authorized Shares	1000.00	1000.00
1,00,000 equity shares of Rs. 10/- each issued capital		
Issued Capital subscribed and paid-up capital	500.00	500.00
50,000 equity shares of Rs. 10/- each		
	500.00	500.00

a. Reconciliation of the shares outstanding at the beginning and at the end of the reporting period				
	As of March 31, 2024	As of March 31, 2025		
	No. of Shares	Amount	No. of Shares	Amount
	50.00	500.00	50.00	500.00
Outstanding at the end of the period	50.00	500.00	50.00	500.00

b. Terms/rights attached to equity shares				
The Company has only one class of equity shares, having par value of INR 10/- per share. Each shareholder of equity shares is entitled to one vote per share. The company has declared dividend of INR Rs. 27,00,000/- (Rs. 54/- per share) during the period.				
In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				

c. details of shareholders holding more than 5% shares in the Company				
Name of shareholder	As of March 31, 2024		As of March 31, 2025	
Equity shares of INR 10/- each fully paid	49.991	99.982%	49.991	99.982%
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED				
As per records of the Company, including the register of shareholders/members and other declarations received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownership of shares.				

d. shares held by Promoters as of March 31, 2025					
Promoter's Name	No. of shares at the beginning of the year	Change during the year	No. of shares at the end of the year	% of total shares	% of change during the year
ABREPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	49.991	0.00	49.991	99.982%	0.00%
Kanchinadharam Satya Prasad	1	-	1	0.002%	0.00%
Somanadharam Madduri	1	-	1	0.002%	0.00%
Nageswar Rao Jagath	1	+1	2	0.004%	+1.00%
Varadarajan Manikala	0	1	1	0.002%	1.00%
Rajendra Prasad ARB	1	+1	2	0.004%	+1.00%
Vasanthapada Venkata	0	1	1	0.002%	1.00%
Srinivasa Rao					
Sethagiri Rao Rajeebu	1	-	1	0.002%	0.00%
Srinivasa Rao Kihirapada	1	-	1	0.002%	0.00%
R. V. S. Narasimha Rao	1	-	1	0.002%	0.00%
Sakamchunduram Murthy Lalla	1	-	1	0.002%	0.00%
Suryanarayana Nandiyala	1	-	1	0.002%	0.00%
TOTAL	50.000	0	50.000	100.00%	

As of 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
ABRPOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	49,991	0.00	49,991	94.92%	0.00%
Kanchinasubram Sathya Prasad	1	-	1	0.002%	0.00%
Jeyanandham Madhavi	1	-	1	0.002%	0.00%
Venkat Ratnam Veerapandeni	1	-1	0	0.002%	-1.00%
Nageswar Rao Jagathi	1	-	1	0.002%	0.00%
Rajendraprasad ARI	1	-	1	0.002%	0.00%
Seshagiri Rao Rajeebu	1	-	1	0.002%	0.00%
Selvasan Rao Krishnasagara	1	-	1	0.002%	0.00%
R. V. S. Narasimha Rao	1	-	1	0.002%	0.00%
Sekamachandran Madhav Lella	1	-	1	0.002%	0.00%
Surya Narayana Nandiyala	0	1	1	0.002%	1.00%
TOTAL	49,995	0	49,995	100.00%	
A Reserves & Surplus			As of March 31, 2024	As of March 31, 2025	
A Surplus in Profit & Loss					
1. Balance of the beginning of the period			426.59	210.06	
Add: Transfer from surplus in the Statement of Profit & Loss Account			3127.89	3630.83	
ICIAI			3554.48	3840.89	
Less: Deductions during the year					
a) Current Tax			787.22	914.30	
b) Dividend paid for FY 2024-25			0.00	2600.00	
c) Dividend paid for FY 2025-26			7700.00	0.00	
ICIAI			3487.22	3414.30	
2. Balance of the end of the period			47.26	426.60	
5 Other Current Liabilities			As of March 31, 2024	As of March 31, 2025	
Employee Security Deposits*			5600.47	5585.47	
Wages Payable			2219.97	1248.17	
Employers' State Insurance (ESI) Payable			212.23	199.77	
Employees Provident Fund (EPF) Payable			1146.78	1018.37	
GST Payable			2642.42	2592.87	
Expenses Payable			3.86	3.86	
TOTAL			10344.93	9147.51	

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

A Short Term Provisions	As of March 31, 2024	As of March 31, 2025
Audit Fee Payable	25.00	20.00
Provision for Income-Tax	784.09	913.66
Other Provisions	13.40	28.50
ICIAI	822.49	962.16
B. Non-Current Investments	As of March 31, 2024	As of March 31, 2025
Investment in Mutual Funds	988.68	1031.48
ICIAI	798.60	1031.48
9. Other Non-current Assets	As of March 31, 2024	As of March 31, 2025
Rental Security Deposits	90.00	90.00
TOTAL	90.00	90.00

10. Trade Receivables	As at March 31, 2026	As at March 31, 2025
Other Receivables		
Unsecured, considered good	4341.41	3501.77
TOTAL	4341.41	3501.77

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					
As at 31 st March 2026	Less than 1 month	1 month 1 year	1-2 years	2-3 years	More than 3 years	Total
Unsecured Trade Receivables- Considered Good	3919.44	—	371.76	—	—	4291.21
Unsecured Trade Receivables- Considered Doubtful	—	—	—	—	—	—
Unsecured Trade Receivables- Considered Good	—	—	—	—	—	—
Unsecured Trade Receivables- Considered Doubtful	—	—	—	—	—	—
Unsecured dues	—	—	—	—	—	—
Total	3919.44	—	371.76	—	—	4291.21
Particulars	Outstanding for following periods from due date of payment					
As at 31 st March 2025	Less than 1 month	1 month 1 year	1-2 years	2-3 years	More than 3 years	Total
Unsecured Trade Receivables- Considered Good	3180.81	371.76	—	—	—	3552.57
Unsecured Trade Receivables- Considered Doubtful	—	—	—	—	—	—
Unsecured Trade Receivables- Considered Good	—	—	—	—	—	—
Unsecured Trade Receivables- Considered Doubtful	—	—	—	—	—	—
Unsecured dues	—	—	—	—	—	—
Total	3180.81	371.76	—	—	—	3552.57

11. Cash and Bank Balances	As at March 31, 2026	As at March 31, 2025
Cash and Cash Equivalents		
Balance with Banks in Current Accounts	2072.20	1679.29
Term Deposits with banks maturing within 12 months	1000.00	1600.00
Total	3072.20	3279.29
12. Other Current Assets	As at March 31, 2026	As at March 31, 2025
TDS on GST – AP	350.32	282.13
TDS on GST – IG	8.20	6.29
TDS Receivable	1238.43	1183.74
Other Receivables	34.40	34.40
GST Credit Ledger Balances – IG	33.67	33.67
GST Credit Ledger balances – AP	1481.02	1481.02
IG GST Input	0.70	0.70
Total	3144.74	3021.95
13. Revenue from Operations	As at March 31, 2026	As at March 31, 2025
Sale of Services		
Income from Temple and Technical Services	52837.77	57783.54
Total	52837.77	57783.54

14. Other Income	As at March 31, 2026	As at March 31, 2025
Interest on Fixed Deposits	37.00	34.60
Dividend on Mutual Funds	111.13	126.55
Other Income – Trainings	28.51	2.43
Income on Sale of Mutual Funds	60.15	74.99
Income Tax Refund	14.85	27.56
Income Tax	0.00	34.31
Gain on Mutual Funds Valuation	0.00	21.54
Total	261.63	323.99
15. Employees Benefit Expenses	As at March 31, 2026	As at March 31, 2025
Wages	46418.35	46332.55
Salaries	448.48	574.00
Remuneration to Directors	174.00	126.00
Employee Provident Fund (EPF) Expenses	6891.40	6804.67
Employees' State Insurance Expenses	1493.09	1452.49
Other Allowances (HRA)	60.65	47.94
Staff Conveyance Expenses	223.90	181.80
Staff Welfare Expenses	0.00	26.00
Total	56121.87	53557.46
16. Other Expenses	As at March 31, 2026	As at March 31, 2025
Bank Charges	0.00	0.00
Brokerly Charges	20.13	26.10
License and Fees	37.74	26.69
Repairs and Maintenance	0.00	0.00
Postage and Courier	5.01	4.12
Printing and Stationery	34.29	40.81
Rent – Premises	171.20	132.00
Sitting Fees to Directors	78.00	72.00
Telephone Expenses	63.60	57.22
Audit Fee	25.00	20.00
Office Expenses	0.00	50.00
Ex gratia to Staff	60.20	47.08
Professional Tax	2.50	2.50
Miscellaneous Expenses	77.65	55.58
Professional Fees	125.43	124.36
Building Maintenance	47.65	46.00
TA & DA	28.52	18.78
Provision for Tax	0.00	0.00
Deferred Tax	0.00	0.00
Computerization	54.64	56.44
Trainings	0.00	60.15
Books & Periodicals	0.00	2.20
Loss on MF Valuation	11.26	0.00
TOTAL	844.92	881.23

Note (i)**Payment to the Auditors (excluding applicable taxes):**

	For the period ended on March 31, 2024	For the period ended on March 31, 2023
As Auditor:	25.00	20.00
Statutory Audit Fee		
Total	25.00	20.00
17 Depreciation & Amortisation	As of March 31, 2024	As of March 31, 2023
Depreciation on property, plant and equipment	32.89	30.51
Total	32.89	30.51
18. Finance Costs	As of March 31, 2024	As of March 31, 2023
Bank Charges	18.40	7.49
Total	18.40	7.49

19. The Company is a small and medium-sized Company (SMC) as defined in the General Instructions respect of Accounting Standards notified under Section 133 of the Companies Act, 2013, read together with Rule 7 of the Companies (Accounts) Rules 2014). Accordingly, the Company has complied with the Accounting Standards as applicable to a SMC.

20. Related Parties**A. Names of related parties and nature of the relationships**

Name of the Related Party	Nature of Relationship
ABEFOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	Holding Company
KANCHIBADRIAM SATYA PRASAD	Key Managerial Person (KMP)

B. Details of the transactions with the related parties during the period

Related party name	Nature of Transaction	For the period ended on March 31 2024	For the period ended on March 31 2023
ABEFOSE FINANCIAL AND TECHNICAL SERVICES LIMITED	Dividend Paid	2700.00	2500.00
KANCHIBADRIAM SATYA PRASAD	Remuneration	196.00	128.00
KANCHIBADRIAM SATYA PRASAD	Selling Fee	8.00	8.00

C. Dues from/to Related Parties						
Related party name	For the period ended on March 31 2024			For the period ended on March 31 2025		
	NIL			NIL		
D. Summary of the unsecured loans obtained by workers of the company from ABSEPOE FINANCIAL AND TECHNICAL SERVICES LIMITED (IRON BANKING FINANCIAL COMPANY) for which installment amount will be deducted from wages paid from ABSEPOE SERVICES LIMITED on behalf of the workers.						
	For the period ended on March 31 2024			For the period ended on March 31 2025		
	No. of A/c	AMT. LONG.	ON BAL.	No. of A/c	AMT. LONG.	ON BAL.
ABSEPOE FINANCIAL AND TECHNICAL SERVICE LIMITED	74	54.20	28.33	94	29.40	16.92
21.Compliance with number of layers of Companies: The Company is not a parent company and accordingly, compliance with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of layers) Rules, 2017 is not applicable for the year under consideration.						
22.Relationship with Stock of Companies: The Company did not have any transactions with Companies stock off under Section 248 of Companies Act, 2013 or Section 540 of Companies Act, 1956 considering the information available with the Company						
23.Undisclosed Income: The Company do not have any transactions which are not recorded in the books of accounts that has been surrendered or disclosed as income in the tax assessments under the Income Tax Act, 1961 during any of the years.						
24.Details of Crypto Currency or Virtual Currency: The Company did not trade or invest in Crypto Currency or Virtual Currency during the Financial Year. Hence, disclosures relating to it are not applicable.						
25.Contingent liabilities: Contingent liabilities as at March 31, 2024: Rs. NIL (Previous year Rs. NIL)						
26.The Company have not advanced or loaned or invested funds to any other persons or entities, including foreign entities (Intermediaries) with the understanding that the intermediary shall: (a) Directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate beneficiaries) or (b) Provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries						
27. The Company has not received any fund from any persons or entities, including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall: (a)directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate beneficiaries) or (b) Provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.						

28. 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 000's]	
	As at 31st March, 2026	As at 31st March, 2025
Net Profit after Tax	2340.66	2716.64
Weighted Average number of Equity Shares Outstanding	50.00	50.00
Earnings per share (Rs.) - Basic and Diluted (Face Value Rs. 10/- per share)	46.81	54.33

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 date are given:

PARTICULARS	[Rupees in 000's]	
	As at 31st March, 2026	As at 31st March, 2025
Opening Deferred Tax (Liability) / Asset	1.44	0.79
Depreciation & Gratuity	3.13	0.65
Closing Deferred Tax (Liability) / Asset	4.57	1.44

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 does not apply to the Company.

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

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

Summary of significant accounting policies
As per our report of even date

For S. Siva Parvathi & Associates
ICAI Firm Registration Number 020875
Chartered Accountants

S. Siva Parvathi
Proprietor
Membership No. 726067

Place: Hyderabad
Date: 21.08.2026

UDIN: 26226087ZVYCPO6475

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

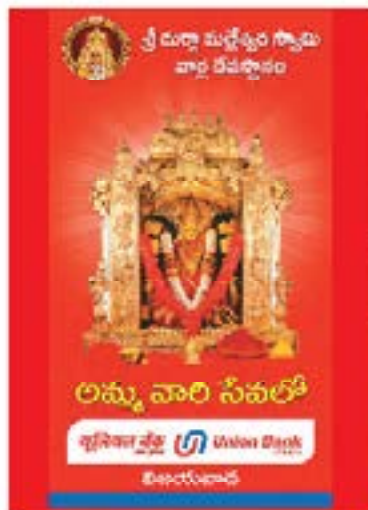
Srinivasa Rao Kishinasagara
Director
(DIN No. 07543214)

Kaschinnadham Satya Prasad
Director
(DIN No. 08512651)
Place: Hyderabad
Date: 21.08.2026

ABREPOSE SERVICES LIMITED									
CIN No. U75200TG20160200001									
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDING MARCH 31, 2024									
(All amounts in Indian Rupees, except as otherwise stated)									
7. PROPERTY, PLANT AND EQUIPMENT									(Rs. in 000's)
Inventory No.	Date of Purchase	No. of Days	Particulars	Net Value as on 31.03.2023	Additions	Written off	Balance after Written off	Depreciation	Net Value as on 31.0.2024
COMPUTER @ 40%									
01.	19.06.2018	345	Computer	0.85	-	-	0.85	0.34	0.51
02.	24.10.2022	345	Dell Laptop	4.30	-	-	4.30	2.52	3.78
03.	24.09.2024	345	ColourPrinter	2.85	-	-	2.85	1.14	1.71
04.	24.10.2024	345	Computer	20.59	-	-	20.59	8.24	12.34
05.			Software	82.40	-	-	82.40	20.45	41.95
TOTAL				112.20	-	-	112.20	32.67	80.31
8.1. Proceedings under the Benami Transactions (Prohibition) Act, 1988 (48 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 (48 of 1988) and rules made thereunder.									

Summary of significant accounting policies As per our report of even date For S. Siva Parvathi & Associates ICAI Firm Registration Number 1220875 Chartered Accountants S. Siva Parvathi Proprietor Membership No. 226067 Place: Hyderabad Date: 21.08.2024 UDIN: 26226067ZVVCJ06475	For and on behalf of the Board of Directors of ABREPOSE SERVICES LIMITED Srinivasa Rao Kothanagora Director (DIN No. 07543214) Kamathineelam Satya Prasad Director (DIN No. 08512451) Place: Hyderabad Date: 21.08.2024
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Our Services at
Sri Durga Malleswara Swamy Varia Devasthanam
launched



Sri K. Venkateswaram

Director

16-19-2001 to 22-06-2002

R.S.N. : 05-02-1930

R.S.N. : 71-06-0025



Sri B. Nagaswara Rao

Member

29-07-2001 to 24-06-2004

R.S.N. : 26-06-1940

R.S.N. : 75-12-0000





We Serve

Regd. & Admin. Office:

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

MALAKPET, HYDERABAD – 500036, Telangana State

CIN: U93090TG2018PLC123342

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