

APEX ENGINEERS (INDIA) PRIVATE LIMITED

CIN : U72200TG2004PTC042848

6-1-307/1, 2nd Floor, Padmarao Nagar, Secunderabad, Telangana - 500 025

All Amounts in INR in Lakhs

Balance Sheet as on 31st March 2025			
Particulars	Reference Note No	As at 31.03.2025	As at 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Funds			
(a) Share capital	1	1.00	1.00
(b) Reserves and surplus	2	-98.32	-97.33
(2) Non-Current Liabilities			
(a) Long-term borrowings	3	100.00	100.00
(4) Current Liabilities			
(a) Trade payables		-	-
(i) Total outstanding dues to micro enterprises and small enterprises		-	-
(ii) Total outstanding dues to creditors other than micro enterprises and small enterprises		-	-
(b) Other Current Liabilities	4	0.67	0.64
	Total	3.34	4.31
II. ASSETS			
(1) Non-current assets			
(a) Property, Plant and Equipment & Intangible Assets	5		
(i) Property, Plant and Equipment		0.07	0.11
(ii) Intangible assets			
(iii) Capital work-in-progress			
(b) Deferred tax assets (net)	6	0.42	0.69
(c) Other non-current assets	7		-
(2) Current assets			
(a) Cash and bank balances	8	1.14	1.81
(b) Other current assets	9	1.71	1.71
		3.34	4.31
Significant Accounting Policies & Notes on Accounts	12		

The accompanying Notes referred to above form integral part of Financial Statements

As per our Report of even date
For Dhaveji & Associates LLP
Chartered Accountants
Firm Regn No S000077

For and on behalf of the Board of Directors
Of Apex Engineers (India) Private Limited


Aurowill Rao N
Partner

M. No: 259112
Hyderabad
16.05.2025
UDIN: 25259112BMOFZJ5655




N C Padmaja

Director
DIN: 01173673
Hyderabad
16.05.2025




N C V Rangacharya

Director
DIN: 01067596
Hyderabad
16.05.2025

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All Amounts in INR in Lakhs

Statement Of Profit & Loss for the year ended 31st March 2025

Particulars	Reference Note No	Year Ended 31.03.2025	Year Ended 31.03.2024
(A) Revenue From Operations		-	-
(B) Other Income		-	-
(C) Total Revenue		-	-
(D) Expenses:			
Employee Benefit Expenses		-	-
Depreciation and Amortization Expense	5	0.03	0.05
Other Expenses	10	0.70	4.15
Total Expenses		0.73	4.20
(E) Profit before exceptional and extraordinary items and tax		-0.73	-4.20
(F) Exceptional Items			-
(G) Profit before extraordinary items and tax		-0.73	-4.20
(H) Extraordinary Items		-	-
(I) Profit before tax		-0.73	-4.20
(J) Tax expense:			
(i) Current tax		-	-
(ii) Deferred tax		0.27	0.38
(iii) Earlier Year Taxes			
(K) Profit/(Loss) for the period from continuing operations		-1.00	-4.58
(L) Profit/(Loss) from discontinuing operations		-	-
(M) Tax expense of discounting operations		-	-
(N) Profit/(Loss) from discontinuing operations (after tax)		-	-
(O) Profit/(Loss) for the Year		-1.00	-4.58
(P) Earning per equity share:	11		
(i) Basic		-9.95	-45.80
(ii) Diluted		-9.95	-45.80
Significant Accounting Policies & Notes on Accounts	12		

The accompanying Notes referred to above form integral part of Financial Statements


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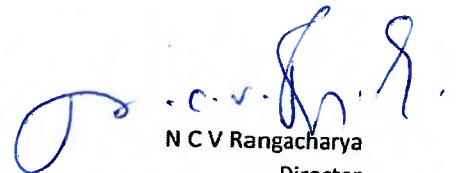

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Cash Flow Statement for the year ended 31.03.2025


Particulars	Year Ended 31.03.2025	Year Ended 31.03.2024
A. Cash Flow From Operating Activities		
Profit before tax as per Statement of Profit and Loss	-0.73	-4.20
<u>Adjustments for :</u>		
Depreciation and Amortisation Expense	0.03	0.05
Others	-	0.98
Operating Profit before Working Capital Changes	-0.70	-3.17
Adjustments for (Increase) / Decrease in operating assets		
Trade Receivables	-	-
Other Current Assets	-	0.04
Adjustments for Increase / (Decrease) in operating liabilities		
Trade Payables		
Other Current Liabilities	-	0.03
Cash flow from Operating Activity	-0.70	-3.11
Income Tax Paid		
Net Cash Flow from Operating Activities (A)	-0.70	-3.11
B. Cash Flow From Investing Activities		
Payments for Non Current Investments	-	-
Net Cash from Investing Activities (B)	-	-
C. Cash Flow From Financing Activities		
Changes in Long Term Borrowings	-	-5.00
Net Cash Flow from Financing Activities (C)	-	-5.00
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	-0.70	-8.11
Add: Opening Balance of Cash & Cash Equivalents	1.81	9.92
Closing Balance of Cash & Cash Equivalents	1.12	1.81


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APEX ENGINEERS (INDIA) PRIVATE LIMITED

"Formerly known as V-Enable Internet Technologies Private Limited"
6-1-307/1, 2nd Floor, Padmarao Nagar, Secunderabad, Telangana - 500 025

Notes to Financial Statements for the Year Ended 31.03.2024

All Amounts in INR in Lakhs except Earnings per Share

Note:1 - SHARE CAPITAL	Year Ended 31.03.2025	Year Ended 31.03.2024
a) Authorized Share Capital		
10,000 Equity Shares of Rs 10 each	1.00	1.00
Total	1.00	1.00
b) Issued Capital, Subscribed & Paid-up Capital		
10,000 Equity Shares of Rs 10 each	1.00	1.00
Total	1.00	1.00

c) Reconciliation of the number of shares outstanding

Equity Shares	Year ended 31.03.2025		Year ended 31.03.2024	
	Number	Value	Number	Value
Shares outstanding at the beginning of the year	10,000	1.00	10,000	1.00
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the year end	10,000	1.00	10,000	1.00

d) Terms/Rights attached to Shares

The Company has only one class of shares i.e., equity shares having a par value of Rs.10 per share. Each holder of equity share is entitled to one vote irrespective of number shares held

In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company after distribution of all preferential amounts in the proportion of number equity shares held by them

e) Details of Shareholders holding more than 5% shares of the Company

Equity Shares of Rs 10 each fully paid up held by

Name of the Equity Share Holder	Year ended 31.03.2025		Year ended 31.03.2024	
	Number of shares held	% of share holding in the Class	Number of shares held	% of share holding in the Class
Ultimate Holding Company	-	-	-	-
Holding Company				
Cadsys (India) Limited	8,000	80	8,000	80
Subsidiary of Ultimate Holding Company or Holding Company as the Case may be	-	-	-	-
Name of the Other Share Holders				
N C Padmaja	1,000	10	1,000	10
N C V Rangacharya	1,000	10	1,000	10

f) Details of Promoters Share holding

Promoter Name	Year ended 31.03.2025		Year ended 31.03.2024		% Change during the year
	Number of shares held	% of Total Shares	Number of shares held	% of Total Shares	
N C Padmaja	1,000	10	1,000	10	-
N C V Rangacharya	1,000	10	1,000	10	-
Cadsys (India) Limited	8,000	80	8,000	80	-

N.C. Padmaja



g) Details of Shares held by Ultimate Holding Company/Holding Company and their Subsidiaries/Associates

Equity Shares of Rs 10 each fully paid up held by

Promoter Name	Year ended 31.03.2025		Year ended 31.03.2024	
	Number of shares held	Amount	Number of shares held	Amount
Ultimate Holding Company	-	-	-	-
Holding Company	8,000	80,000	8,000	80,000
Subsidiary of Ultimate Holding Company or Holding Company as the Case may be	-	-	-	-

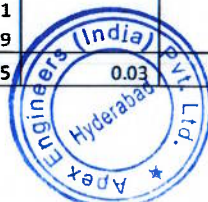
Note:2 - RESERVES AND SURPLUS	Year Ended 31.03.2024	Year Ended 31.03.2024
(Deficit)/Surplus in the Statement of Profit and Loss		
Balance at the beginning of the Year	-97	-92.75
Add/Less		
(Net Loss) for the current year	-1	-4.58
Balance at the end of the Year	-98.32	-97.33

Note:3 - LONG TERM BORROWINGS	Year Ended 31.03.2025	Year Ended 31.03.2024
Loans & Advances from Related Parties		
Unsecured		
Loans from Directors	55.00	55.00
Nature of Security - NA		
Loans Guaranteed by Directors - NA		
There is no default as on the balance sheet date in repayment of loan		
Loans & Advances from Related Parties		
Unsecured		
Loans from Companies in which KMP have significant influence	45.00	45.00
Nature of Security - NA		
Loans Guaranteed by Directors - NA		
There is no default as on the balance sheet date in repayment of loan		
	100.00	100.00

Note: 4 - OTHER CURRENT LIABILITIES	Year Ended 31.03.2025	Year Ended 31.03.2024
Statutory Dues Payable		
Professional Tax Payable	0.08	0.05
TDS Payable	0.05	0.05
Other Payables		
Audit Fees Payable	0.54	0.54
Total	0.67	0.64

Note: 5 - PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS & DEPRECIATION								
DESCRIPTION	GROSS BLOCK			DEPRECIATION			NET BLOCK	
	As at 01.04.2024	Additions/ (Deletions) during the year	As at 31.03.2025	As at 01.04.2024	Depreciation for the Year	As at 31.03.2025	As at 31.03.2025	As at 31.03.2024
Tangible								
Servers	1.00	-	1.00	0.95	0.02	0.97	0.03	0.05
Office Equipment	1.15	-	1.15	1.10	0.02	1.12	0.04	0.06
Intangible								
Software	70.71	-	70.71	70.71	-	70.71	-	-
Goodwill	28.79	-	28.79	28.79	-	28.79	-	-
Total	101.65	-	101.65	101.55	0.03	101.58	0.07	0.11

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Note: 4 - OTHER CURRENT LIABILITIES	Year Ended 31.03.2025	Year Ended 31.03.2024
Statutory Dues Payable		
Professional Tax Payable	0.08	0.05
TDS Payable	0.05	0.05
Other Payables		
Audit Fees Payable	0.54	0.54
Total	0.67	0.64

Note: 6 - DEFERRED TAX ASSET (NET)	As at 01.04.2024	During the Year	As at 31.03.2025
Adjustment on account of temporary timing differences related to Fixed Assets	0.69	0.27	0.42

Note: 7 - OTHER NON CURRENT ASSETS	Year Ended 31.03.2025	Year Ended 31.03.2024
Long Term Trade Receivables - Unsecured Considered Good	-	-
Total	-	-

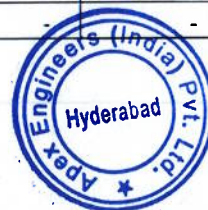
Figures For the Current Reporting Period

Particulars	Outstanding for following periods from due date of payment as on 31.03.2025					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

Figures For the Previous Reporting Period

Particulars	Outstanding for following periods from due date of payment as on 31.03.2024					Total
	Less than 6 Months	6 Months - 1Year	1-2 Years	2-3 Years	More than 3 Years	
Undisputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Disputed Trade Receivables- Considered Goods	-	-	-	-	-	-
Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Others	-	-	-	-	-	-
Total	-	-	-	-	-	-

H.C. Padmaja



Note: 8 - CASH AND CASH EQUIVALENTS	Year Ended 31.03.2025	Year Ended 31.03.2024
a. Balances with Banks		
-Current Accounts	1.14	1.80
-Deposit Accounts		-
-Cheques on hand		-
b. Cash on Hand	0.00	0.01
Total	1.14	1.81

Note: 9 - OTHER CURRENT ASSETS	Year Ended 31.03.2025	Year Ended 31.03.2024
Balances with Govt Authorities	1.61	1.61
Others	0.10	0.10
Total	1.71	1.71

Note: 10 - OTHER EXPENSES	Year Ended 31.03.2025	Year Ended 31.03.2024
Professional & Consultancy Charges	0.07	2.32
Auditor's Remuneration		
For Taxation matters		
For company law matters	0.59	0.59
For other services	-	-
For reimbursement of expenses	-	-
Rates & Taxes	0.03	0.08
Other Expenses	0.00	1.16
Total	0.70	4.15

Note: 11 - EARNINGS PER SHARE	Year Ended 31.03.2025	Year Ended 31.03.2024
Net Profit available to Equity Share Holders (after adjustments,if any)	(99,525)	(4,57,963)
Weighted Average number of Equity Shares held	10,000	10,000
Potential Equity Shares	-	-
Earnings per Share - Basic	-9.95	-45.80
Earnings per Share - Diluted	-9.95	-45.80

A. C. Padmaja

