

APOINT INFOTECH PRIVATE LIMITED
BALANCE SHEET AS AT 31.03.2025

(₹ in Hundreds)

PARTICULARS	Notes	AS AT 31.03.2025	AS AT 31.03.2024
I. EQUITY AND LIABILITIES			
EQUITY			
Shareholder's Funds			
Share Capital	2	1,000.00	1,000.00
Reserves and Surplus	3	(57,135.33)	(46,510.62)
LIABILITIES			
Non-Current Liabilities			
Long Term Borrowings	4	90,047.34	-
Deferred Tax Liability(Net)	5	1,267.78	1,067.43
Current Liabilities			
Trade payables		-	-
total outstanding dues of micro enterprises and small enterprises		-	-
total outstanding dues of Creditors other than micro enterprises and small enterprises		-	-
Other Current Liabilities	6	76,005.60	71,025.64
Total		1,11,185.39	26,582.45
II. ASSETS			
Non-Current Assets			
Property, Plant and Equipment and Intangible Assets			
Property, Plant and Equipment	7	90,047.34	-
Intangible Assets	8	18,678.60	24,198.38
Current Assets			
Trade receivables	9	450.39	-
Cash and cash equivalents	10	1,641.80	9.70
Short Term Loans and Advances		-	-
Other current assets	11	367.26	2,374.37
Total		1,11,185.39	26,582.45

Significant accounting Policies

1

The accompanying notes are an integral part of these financial statements

As per our attached report of even date attached

For Rajiv Mehta & Associates
 Chartered Accountants
 Firm Reg. No.: 017137N

For and on behalf of Board of Directors

Rajiv Mehta
 (Proprietor)
 Membership No. 094091

Place: New Delhi
 Date: 25.09.2025

UDIN: 25094091BMINPD8674

Randeep Hundal
 (Director)
 DIN: 01887587

Uday Pal Singh
 (Director)
 DIN: 01716503

Place: New Delhi
 Date: 25.09.2025

Place: New Delhi
 Date: 25.09.2025

APOINT INFOTECH PRIVATE LIMITED
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31.03.2025

(₹ in Hundreds)

Particulars	Notes	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
I. Income:			
Revenue from operations	12	381.69	95,388.32
Other Income	13	70.76	60.99
Total Income		452.45	95,449.31
II. Expenses:			
Employee Benefit Expenses	14	3,708.07	1,18,841.31
Finance Costs	15	67.53	9.64
Depreciation and Amortization		5,519.78	4,523.02
Other Expenses	16	1,581.42	7,731.84
Total Expenses		10,876.80	1,31,105.81
III. Profit before exceptional and extraordinary items and tax (I-II)		(10,424.35)	(35,656.50)
IV. Exceptional Items		-	-
V. Profit before extraordinary items and tax (III-IV)		(10,424.35)	(35,656.50)
VI. Extraordinary Items		-	-
VII. Profit Before Tax (V-VI)		(10,424.35)	(35,656.50)
VIII. Tax expense:			
(1) Current tax		-	-
(2) Deferred tax		200.36	1,067.43
IX. Profit/(Loss) for the YEAR from continuing operations (VII-VIII)		(10,624.71)	(36,723.93)
X. Profit/(Loss) for the YEAR from discontinuing operations		-	-
XI. Tax Expenses of discontinuing operations		-	-
XII. Profit/(Loss) from discontinuing operations (After Tax)(X-XI)		-	-
XIII. Profit/(Loss) for the YEAR (IX+XII)		(10,624.71)	(36,723.93)
Earnings per equity share (Par value of ₹10 per share):			
(1) Basic (₹)	17	(106.25)	(367.24)
(2) Diluted (₹)		(106.25)	(367.24)
Significant accounting Policies	1		
The accompanying notes are an integral part of these financial statements			
As per our attached report of even date attached			

For Rajiv Mehta & Associates
Chartered Accountants
Firm Reg. No.: 017137N

For and on behalf of Board of Directors

Rajiv Mehta
(Proprietor)
Membership No. 094091

Randeep Hundal
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APOINT INFOTECH PRIVATE LIMITED

Notes to the financial statements AS AT 31.03.2025

Note 2 : Share Capital

Particulars	(₹ In Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024
Authorised Share Capital		
10,000 Equity Shares of ₹10/- Each	1,000.00	1,000.00
Issued Subscribed & Paid-up Share Capital		
10,000 Equity Shares of ₹10/- Each	1,000.00	1,000.00
TOTAL	1,000.00	1,000.00

Reconciliation of share capital at the beginning and close of the accounting period :

Particulars	(₹ In Hundreds)	
	Number of Equity Shares	Amount
Shares outstanding at the beginning of the year	10,000.00	1,000.00
Shares issued during the year	-	-
Shares bought back during the year	-	-
Shares outstanding at the end of the year	10,000.00	1,000.00
TOTAL	10,000.00	1,000.00

Shareholders holding more than 5% shares in the Company :

Name of Shareholder	AS AT 31.03.2025		AS AT 31.03.2024	
	No. of Equity shares held	Percentage of Holding(%)	No. of Equity shares held	Percentage of Holding(%)
Equity shares of ₹10/- each fully paid				
Randeep Hundal	5,000	50%	5,000	50%
Uday Pal Singh	5,000	50%	5,000	50%
TOTAL	10,000	100%	10,000	100%

Shares held by Promoters at the end of the year 31.03.2025:

Name of Promoter	No. of Equity shares held	Percentage of Holding(%)	Change during the year (%)
Equity shares of ₹10/- each fully paid			
Randeep Hundal	5,000	50%	-
Uday Pal Singh	5,000	50%	-
TOTAL	10,000	100%	-

Shares held by Promoters at the end of the year 31.03.2024:

Name of Promoter	No. of Equity shares held	Percentage of Holding(%)	Change during the year (%)
Equity shares of ₹10/- each fully paid			
Randeep Hundal	5,000	50%	-
Uday Pal Singh	5,000	50%	-
TOTAL	10,000	100%	-



APOINT INFOTECH PRIVATE LIMITED

Note 3 : Reserves and Surplus

Particulars	(₹ in Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024
Bought Forward Profit/(Loss)	(46,510.62)	(9,786.69)
Add: Profit/(Loss) for the period	(10,624.71)	(36,723.93)
TOTAL	(57,135.33)	(46,510.62)

Note 4: Long Term Borrowing

Particulars	(₹ in Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024
<u>Unsecured-From Directors and Shareholders</u>		
Randeep Hundal	26,047.34	-
Uday Pal Singh	64,000.00	-
TOTAL	90,047.34	-

Note 5: Deferred Tax Liability (Net)

Particulars	(₹ in Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024
Property, Plant and Equipment and Intangible Assets	1,267.78	1,067.43
TOTAL	1,267.78	1,067.43

Note 6: Other Current Liabilities

Particulars	(₹ in Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024
<u>Advances from related parties (Unsecured)</u>		
Innovision Limited	69,432.86	62,220.04
Expenses Payable	6,572.74	8,797.17
Statutory dues	-	8.43
TOTAL	76,005.60	71,025.64



APOINT INFOTECH PRIVATE LIMITED

Property, Plant & Equipment

(₹ in Hundreds)

Note 7

Particulars	<u>Gross Block</u>			<u>Depreciation</u>			<u>Net Block</u>
	As on 31.03.2024	Additions	Reversed	As on 31.03.2024	During the year	Depreciation Reversed	
Land	-	90,047.34	-	90,047.34	-	-	90,047.34
TOTAL	0.00	90,047.34	-	90,047.34	-	-	90,047.34

Intangible Assets

Particulars	<u>Gross Block</u>			<u>Depreciation</u>			<u>Net Block</u>		
	As on 31.03.2024	Additions	Reversed	As on 31.03.2025	As on 31.03.2024	During the year		Depreciation Reversed	As on 31.03.2025
SOFTWARE	29,051.48	-	-	29,051.48	4,853.10	5,519.78	-	10,372.88	18,678.60
TOTAL	29,051.48	-	-	29,051.48	4,853.10	5,519.78	-	10,372.88	18,678.60

Note 8

APOINT INFOTECH PRIVATE LIMITED

Note to the financial statements AS AT 31.03.2025

Note 9 : Trade Receivable

Particulars	(₹ In Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024
Trade Receivable (Unsecured)	450.39	
TOTAL	450.39	

Trade Receivable Aging Schedule as at 31.03.2025

Particulars	Outstanding for following periods from due date of payment					(₹ in Hundreds)
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivable - Considered good	450.39					450.39
TOTAL	450.39					450.39

Trade Receivable Aging Schedule as at 31.03.2024

Particulars	Outstanding for following periods from due date of payment					(₹ in Hundreds)
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivable - Considered good						
TOTAL						

Note 10 : Cash & Cash Equivalents

Particulars	(₹ in Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024

Cash-in-Hand

Cash Balance	-	-
TOTAL (A)	-	-

Bank Balance - (B)

ICICI Bank	1,641.80	9.70
TOTAL (B)	1,641.80	9.70
TOTAL (A+B)	1,641.80	9.70

Note 11: Other current assets

Particulars	(₹ in Hundreds)	
	AS AT 31.03.2025	AS AT 31.03.2024
Other current asset	367.26	2,374.37
TOTAL	367.26	2,374.37

Ramji Singh

APOINT INFOTECH PRIVATE LIMITED

Notes to the financial statements for the YEAR ENDED 31.03.2025

Note 12: Revenue from operations

Particulars	(₹ in Hundreds)	
	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Revenue from services	381.69	95,388.32
TOTAL	381.69	95,388.32

Note 13: Other Income

Particulars	(₹ in Hundreds)	
	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Interest from Income Tax Refund	70.76	59.41
Misc Income	-	1.58
TOTAL	70.76	60.99

Note 14: Employee Benefit Expenses

Particulars	(₹ in Hundreds)	
	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Salaries	3,708.07	1,18,841.31
TOTAL	3,708.07	1,18,841.31

Note 15: Finance Costs

Particulars	(₹ in Hundreds)	
	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Bank Charges	67.53	6.32
Interest-Others	-	3.32
TOTAL	67.53	9.64

Note 16: Other Expenses

Particulars	(₹ in Hundreds)	
	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Fees & Taxes	-	5359.84
Advertisement & Publicity	1,058.20	1,785.70
Conveyance & Travelling Expenses	23.22	-
Printing & Stationery	-	30.00
Audit Fees	500.00	500.00
Written Off	-	56.30
TOTAL	1,581.42	7,731.84

Note 17: Earnings Per Share(EPS)

Particulars	YEAR ENDED 31.03.2025	YEAR ENDED 31.03.2024
Profit/(Loss) for the Year (₹ in Hundreds)	(10,624.71)	(36,723.93)
Number of weighted average shares considered for calculating basic earning per share	10,000.00	10,000.00
Add: Dilutive Effect	-	-
Number of weighted average shares considered for calculating diluted earning per share	10,000.00	10,000.00
Earning Per Equity Share (Par value of ₹10 per share)		
Basic (₹)	(106.25)	(367.24)
Diluted (₹)	(106.25)	(367.24)

