

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
<u>I. EQUITY AND LIABILITIES</u>			
<u>EQUITY</u>			
<u>Shareholder's Funds</u>			
Share Capital	2	1,000.00	1,000.00
Reserves and Surplus	3	(57,135.33)	(46,510.62)
<u>LIABILITIES</u>			
<u>Non-Current Liabilities</u>			
Long Term Borrowings	4	90,047.34	-
Deferred Tax Liability(Net)	5	1,267.78	1,067.43
<u>Current Liabilities</u>			
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
<u>II. ASSETS</u>			
<u>Non-Current Assets</u>			
<u>Property, Plant and Equipment and Intangible Assets</u>			
Property, Plant and Equipment	7	90,047.34	-
Intangible Assets	8	18,678.60	24,198.38
<u>Current Assets</u>			
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

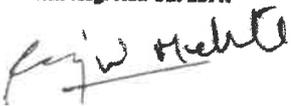
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The accompanying notes are an integral part of these financial statements

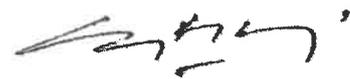
As per our attached report of even date attached

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
(Director)
DIN: 01887587

Uday Pal Singh
(Director)
DIN: 01716503

Place: New Delhi
Date: 25.09.2025

Place: New Delhi
Date: 25.09.2025

Place: New Delhi
Date: 25.09.2025

UDIN: 25094091BMINPD8674

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)
Earning 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

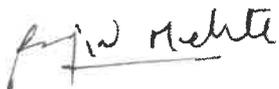
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The accompanying notes are an integral part of these financial statements

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

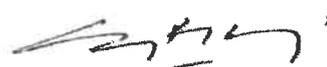
Place: New Delhi
Date: 25.09.2025

UDIN: 25094091BMINPD8674



Randeep Hundal
(Director)
DIN: 01887587

Place: New Delhi
Date: 25.09.2025



Uday Pal Singh
(Director)
DIN: 01716503

Place: New Delhi
Date: 25.09.2025

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
Unsecured-From Directors and Shareholders		
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
Advances from related parties (Unsecured)		
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 Z

Particulars	Gross Block			Depreciation			Net Block	
	As on 31.03.2024	Additions	Reversed	As on 31.03.2025	During the year	Depreciation Reversed	As on 31.03.2025	As on 31.03.2024
Land		90,047.34	-	90,047.34	-	-	90,047.34	-
TOTAL	0.00	90,047.34	-	90,047.34	-	-	90,047.34	-

Note 8

(₹ in Hundreds)

Particulars	Gross Block			Depreciation			Net Block	
	As on 31.03.2024	Additions	Reversed	As on 31.03.2025	During the year	Depreciation Reversed	As on 31.03.2025	As on 31.03.2024
SOFTWARE	29,051.48	-	-	29,051.48	5,519.78	-	10,372.88	18,678.60
TOTAL	29,051.48	-	-	29,051.48	5,519.78	-	10,372.88	24,198.38
								18,678.60
								18,678.60
								24,198.38

Randhawa

APOINT INFOTECH PRIVATE LIMITED

Notes to the financial statements AS AT 31.03.2025

Note 2: 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					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
	₹ In Hundreds					
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					Total
	Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
	₹ In Hundreds					
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

(Handwritten signatures)

APOINT INFOTECH PRIVATE LIMITED

Notes to the financial statements for the YEAR ENDED 31.03.2025

Note 12: Revenue from operations

(₹ in Hundreds)

Particulars	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

(₹ in Hundreds)

Particulars	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

(₹ in Hundreds)

Particulars	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

(₹ in Hundreds)

Particulars	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

(₹ in Hundreds)

Particulars	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: Earning 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)

