



Nath Ahuja & Co.

Chartered Accountants

Independent Auditors' Report

To The Members of All e Technologies Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of All e Technologies Private Limited ("the Company"), which comprise the Balance Sheet as at March 31, 2020, and 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 financial statements give the information required by the Companies Act, 2013 ('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, 2020, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing 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 financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



S-400, Greater Kailash Part-II, New Delhi - 110 048 Phone : 29217969, 29215052

Fax : 29215353 E-Mail : nna@nathahuja.com

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 the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the 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.

Management's responsibility for the financial statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows 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 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 statement 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.



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The board of directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system 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 a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the 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

As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the Annexure "A", a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

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

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account;
- d) In our opinion, the aforesaid financial statements comply with the accounting standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;

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- e) On the basis of the written representations received from the directors as on March 31, 2020 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2020 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crores and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 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 dated June 13, 2017; and
- 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, in our opinion and to the best of our information and according to the explanations given to us;
- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
- c. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 20080178AAAAEZ7710



Place: New Delhi

Date: 21st October'2020

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Annexure "A" to the Independent Auditor's Report

1. In respect of the Company's fixed assets:
 - a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) The Company has a program of verification to cover all the items of fixed assets in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. However, no physical verification has been carried on by the management during the year. Accordingly, we were unable to comment on whether any material discrepancies were noticed on such verification and whether they are properly dealt with in the financial statements.
 - c) According to the information and explanations given to us, the records examined by us and based on the examination of the conveyance deeds provided to us, we report that, the title deeds, comprising all the immovable properties of land and buildings which are freehold, are held in the name of the Company as at the balance sheet date.
2. The company is in the business of service providing and it is not required to hold any physical inventories. Thus, paragraph 2 of the Order is not applicable to the Company.
3. According to information and explanation given to us, the company has granted unsecured loans to the parties covered in the register required under section 189 of the Companies Act, 2013, the disclosure of which has been provided in the Financial Statements.
4. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013. Accordingly, paragraph 3 (iv) of the order is not applicable.
5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 (v) of the order is not applicable.
6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 (vi) of the order is not applicable.

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7. In respect of statutory dues:

- a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at March 31, 2020 for a period of more than six months from the date they became payable

- b) According to the information and explanations given to us and the records of the company examined by us, there are no dues of income-tax, sales-tax, service tax, goods and service tax, duty of customs, duty of excise and value added tax which have not been deposited on account of any dispute.
8. In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of outstanding dues to any financial institutions or banks or any government or any debenture holders during the year. Accordingly, paragraph 3 (viii) of the order is not applicable.
9. The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) and has not taken any term loans during the year. Accordingly, paragraph 3 (ix) of the order is not applicable.
10. To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or no material fraud on the Company by its officers or employees has been noticed or reported during the year.

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11. In our opinion and according to information and explanation given to us, since the Company is private company and therefore paragraph 3 (xi) of the order is not applicable to the Company.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, paragraph 3(xiv) of the order is not applicable.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them hence provision of section 192 of Companies Act 2013 are not applicable to the Company.
16. According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N


N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 20080178AAAAEZ7710

Place: New Delhi

Date: 21st October'2020

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Balance Sheet as at 31st March, 2020

In Indian Rupees

Particulars		Note No.	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
A	EQUITY AND LIABILITIES			
1	Shareholders' Funds			
	(a) Share Capital	3	115,50,000	131,25,000
	(b) Reserves and Surplus	4	2948,79,223	3005,45,146
			3064,29,223	3136,70,146
2	Non Current Liabilities			
	(a) Long Term Borrowings	5	13,08,738	20,23,668
	(b) Deferred Tax Assets/Liabilities (net)		5,80,582	-
			18,89,320	20,23,668
3	Current Liabilities			
	(a) Trade Payables	6	141,05,833	212,07,390
	(b) Other Current Liabilities	7	236,61,022	285,16,152
	(c) Short-Term Provisions	8	540,83,912	451,59,140
			918,50,768	948,82,682
	TOTAL		4001,69,311	4105,76,496
B	ASSETS			
1	Non-Current Assets			
	(a) Property, Plant and Equipment			
	(i) Tangible Assets	9	119,07,802	136,02,610
			119,07,802	136,02,610
	(b) Non Current Investments	10	202,16,882	183,09,455
	(c) Deferred Tax Assets/Liabilities (net)		-	8,68,541
			202,16,882	191,77,996
2	Current Assets			
	(a) Trade Receivables	11	611,07,000	540,03,647
	(b) Cash and Cash equivalents	12	1680,91,528	1984,98,165
	(c) Short-Term Loans and Advances	13	1381,58,536	1243,87,635
	(d) Other Current Assets	14	6,87,562	9,06,443
			3680,44,627	3777,95,890
	TOTAL		4001,69,311	4105,76,496
	Corporate Information and Significant Accounting Policies	1,2		

In terms of our report attached.

For Nath Ahuja & Co.

Chartered Accountants

Firm's Registration No:-001083N


N.N. Ahuja

(Proprietor)

Membership No:080178

Place New Delhi

Date : 21/10/2020

For and on behalf of the Board of Directors



Ajay Mian

Director

DIN : 00170270



Suman Mian

Director

DIN : 00170357

ALL e Technologies Private Limited
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitam Pura, Delhi-110034

Statement of Profit and Loss for the year ended 31st March, 2020

In Indian Rupees

Particulars		Note No.	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
A	CONTINUING OPERATIONS			
1	Revenue from Operations	15	4023,96,855	4240,76,311
2	Other Income	16	145,80,635	161,41,378
3	Total revenue (1+2)		4169,77,490	4402,17,689
4	Expenses			
	(a) Purchase of Software Licenses	17	1268,77,060	1371,02,999
	(b) Employees Benefit Expense	18	2274,48,130	2204,48,606
	(c) Finance Cost	19	2,09,426	2,96,046
	(d) Depreciation	9	41,63,782	32,56,590
	(e) Other Expenses	20	359,06,344	619,02,281
5	Total Expenses		3946,04,742	4230,06,522
6	Profit / (Loss) before extraordinary Item and Tax (3 - 5)		223,72,749	172,11,167
7	Extraordinary Items*		-	-
8	Profit / (Loss) before Tax (6 ± 7)		223,72,749	172,11,167
9	Tax Expense:			
	(a) Tax Expense for Current year		51,12,546	56,16,588
	(b) Deferred Tax Asset/(Liability)		-14,49,123	-2,18,122
10	Profit / (Loss) after Tax		158,11,080	113,76,457
11	Earnings per share(Face Value of Rs 10 /-each)	21		
	(a) Basic		13.69	8.67
	(b) Diluted		13.69	8.67
Corporate Information and Significant Accounting Policies		1,2		

In terms of our report attached.
For Nath Ahuja & Co.
Chartered Accountants
Firm's Registration No:-001083N


N.N. AHUJA
(Proprietor)
Membership No:080178

Place : New Delhi
Date : 21/10/2020

For and on behalf of the Board of Directors


Ajay Mian
Director
DIN : 00170270


Suman Mian
Director
DIN : 00170357

Cash Flow Statement for the year ended 31st March, 2020

In Indian Rupees

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
A Cash flow from operating activities		
Profit / (Loss) before tax from		
~Continuing operations	223,72,749	172,11,167
~Reduction in Securities Premium Account	(120,48,656)	-
~Transfer to Capital Redemption Reserve	(15,75,000)	-
~Other Adjustments	(94,28,347)	-1,95,915
Profit / (Loss) before tax from total operations	(6,79,254)	170,15,252
Adjustments for:		
Depreciation and amortization on continuing operations	41,63,782	32,56,590
Finance costs	2,09,426	2,96,046
Interest income	(111,65,790)	(114,70,125)
Dividend income	(1,31,177)	(55,863)
Profit / (Loss) before working capital changes	(76,03,014)	90,41,900
Movement in working capital :		
(Increase) / decrease in trade receivables	(71,03,353)	-179,01,561
(Increase) / decrease in other receivables, loans and advances	(135,52,020)	170,66,104
(Decrease) / Increase in trade payables, other current liabilities	(119,56,686)	145,23,970
(Decrease) / Increase in provisions	89,24,772	56,52,875
Cash generated from operations	(312,90,301)	283,83,288
Taxes paid, net	51,12,546	56,16,588
Net cash flow (used in) / from operating activities (A)	(364,02,847)	227,66,699
B Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances	(24,68,974)	(51,50,082)
Interest received	111,65,790	114,70,125
(Increase)/Decrease in Investment	(19,07,427)	10,63,228
(Increase)/Decrease in Fixed Deposit	(10,19,070)	32,02,381
Increase in Margin Money	-	(5,22,500)
Dividend received	1,31,177	55,863
Net cash flow (used in) / from investing activities (B)	59,01,496	101,19,015
C Cash flow from financing activities		
Payment of borrowings	(7,14,930)	-2,09,585
Finance costs	(2,09,426)	(2,96,046)
Net cash flow (used in) / from financing activities (C)	(9,24,356)	-5,05,630
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(314,25,707)	323,80,084
Add: Balance of Cash and cash equivalents as at the beginning of the year	518,17,812	194,37,728
Cash and cash equivalents as at the end of the year	203,92,106	518,17,812
a) The reconciliation to the cash and bank balances as given in note 15 is as follows:		
Cash and bank balances including non current bank balances, as per note	1680,91,528	1984,98,165
Less: Balance held as margin money with Bank	85,97,500	85,97,500
Less: Term deposits placed with banks	1391,01,924	1380,82,853
Cash and cash equivalents at the end of the year	203,92,106	518,17,812
* These balances are not available for use by the company as they represent corresponding unpaid dividend liabilities		
Notes:		
1 Figures in bracket indicate cash outflow		
2 The above cash flow statement has been prepared under the indirect method setout in AS-3 'Cash Flow Statement' notified under the Companies (Accounting Standard) Rules, 2014 (as amended).		
3 Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.		

In terms of our report of even date attached.

for **Nath Ahuja & Company**

Chartered Accountants

ICAI Firm Registration Number : 001083N

N N Ahuja

Proprietor

Membership number : 080178

For and on behalf of the Board of Directors

Ajay Mian

Director

DIN : 00170270

Suman Mian

Director

DIN : 00170357

New Delhi
21 October 2020

Notes forming part of the Financial Statements

Note 3: Share Capital

Particulars	Figures at the end of Current Reporting Period		Figures at the end of Previous Reporting Period	
	Number of shares	(Amount in Rs)	Number of shares	(Amount in Rs)
(a) Authorized Equity shares of Rs 10 /-each with voting rights	13,50,000 13,50,000	135,00,000 135,00,000	13,50,000 13,50,000	135,00,000 135,00,000
(b) Issued Equity shares of Rs 10/- each with voting rights	11,55,000 11,55,000	115,50,000 115,50,000	13,12,500 13,12,500	131,25,000 131,25,000
(c) Subscribed and Fully Paid Up Equity shares of Rs 10/-each with voting rights	11,55,000 11,55,000	115,50,000 115,50,000	13,12,500 13,12,500	131,25,000 131,25,000
Total Subscribed and Fully Paid Up	11,55,000	115,50,000	13,12,500	131,25,000

Note 3: (contd.)

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

	Figures at the end of Current Reporting Period		Figures at the end of Previous Reporting Period	
	Number of shares	(Amount in Rs)	Number of shares	(Amount in Rs)
Equity Shares				
At the Beginning of the year	13,12,500	131,25,000	13,12,500	131,25,000
Fresh Issue	-	-	-	-
Bonus Issue	-	-	-	-
Buy-back	1,57,500	15,75,000	-	-
Total	11,55,000	115,50,000	13,12,500	131,25,000

(b) Terms/rights attached to Equity Shareholders

The Company has only one class of Equity shares having a par value of Rs 10 per share. Each holder of Equity share is entitled to one vote per share. 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 amount.

(d) Details of shares held by each shareholder holding more than 5% shares:

Class of Shares / Name of Shareholder	Figures at the end of Current Reporting Period		Figures at the end of Previous Reporting Period	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity Shares with voting rights				
Dr Ajay Mian	5,67,330	49.12	4,83,180	36.81
Rajiv Tyagi	58,530	5.07	50,000	3.81
ESOP 2009 (Holding shares for Beneficial Owner for the benefit of employees)	3,93,728	34.09	3,35,378	25.55
Santa Sood	1,01,500	8.79	1,01,500	7.73
	11,21,088	97.06	9,70,058	73.90



ALL e Technologies Private Limited
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitam Pura, Delhi-110034

Notes forming part of the financial statements

Note	Particulars
1	Corporate Information
	<p>All e Technologies Private Limited is a leading provider of Business Solutions to Growth Companies. Streamlining and automating core business processes with 'Product Based' solutions built with Microsoft Dynamics ERP, CRM developing 'Custom Built' solutions for client specific applications and providing IT Services for all stages of software development and maintenance.</p> <p>Place of Business:- (i) UU-14, Vishakha Enclave, Pitampura, Delhi-110034 (ii) A-61, Sector-58, NOIDA, Gautam Buddha Nagar, Uttar Pradesh, 201301</p>
2	Significant accounting policies
2.1	<p>Basis of accounting and preparation of financial statements</p> <p>The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles 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, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or revision to an existing accounting standard requires a change in the accounting policy hitherto in use. In India (Indian GAAP). The financial statements have been prepared on accrual basis under the historical cost convention.</p>
2.2	<p>Use of estimates</p> <p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.</p>
2.3	<p>Depreciation</p> <p>Depreciation has been provided on the straight line method over the useful lives of the Asset prescribed in Schedule II of Companies Act 2013. Depreciation for the Asset purchased/sold during the period is proportionately charged.</p>
2.4	<p>Revenue recognition</p> <p><u>Sale of product</u> Sales are recognized, net of returns and trade discounts, on transfer of significant risks and rewards of ownership to the buyer, which generally coincides with the delivery of goods to customers. Sales include excise duty but exclude sales tax & value added tax. GST is a consumption-based or destination-based tax, which implies that all tax components are levied at the point of supply. Hence, the state that will collect taxes will be decided by the place of consumption.</p> <p><u>Income from services</u> The Company recognizes revenue from Software Implementation & support services mostly on time and material basis as and when invoices are raised in accordance with agreement with customers. Revenues from fixed priced contract are recognized when services are rendered and related costs are incurred.</p>
2.5	<p>Other Income</p> <p>Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.</p>



Notes forming part of the financial statements

2.6 Tangible Fixed Assets

Fixed assets, are carried at cost less accumulated depreciation and impairment losses, if any. The cost of fixed assets includes interest on borrowings attributable to acquisition of qualifying fixed assets up to the date the asset is ready for its intended use and other incidental expenses incurred up to that date. Exchange differences arising on restatement / settlement of long-term foreign currency borrowings relating to acquisition of depreciable fixed assets are adjusted to the cost of the respective assets and depreciated over the remaining useful life of such assets. Subsequent expenditure relating to fixed assets is capitalized only if such expenditure results in an increase in the future benefits from such asset beyond its previously assessed standard of performance.

Fixed assets retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately in the Balance Sheet.

2.7 Foreign Currency transactions and translations

Initial recognition

Transactions in foreign currencies entered into by the Company and its integral foreign operations are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction.

Measurement of foreign currency monetary items at the Balance Sheet date

Foreign currency monetary items (other than derivative contracts) of the Company and its net investment in non-integral foreign operations outstanding at the Balance Sheet date are restated at the year-end rates.

In the case of integral operations, assets and liabilities (other than non-monetary items), are translated at the exchange rate prevailing on the Balance Sheet date. Non-monetary items are carried at historical cost. Revenue and expenses are translated at the average exchange rates prevailing during the year. Exchange differences arising out of these translations are charged to the Statement of Profit and Loss.

Treatment of exchange differences

Exchange differences arising on settlement / restatement of short-term foreign currency monetary assets and liabilities of the Company and its integral foreign operations are recognized as income or expense in the Statement of Profit and Loss. The exchange differences on restatement / settlement of loans to non-integral foreign operations that are considered as net investment in such operations are accumulated in a "Foreign currency translation reserve" until disposal / recovery of the net investment.

The exchange differences arising on restatement / settlement of long-term foreign currency monetary items are capitalized as part of the depreciable fixed assets to which the monetary item relates and depreciated over the remaining useful life of such assets or amortized on settlement / over the maturity period of such items if such items do not relate to acquisition of depreciable fixed assets. The unamortized balance is carried in the Balance Sheet as "Foreign currency monetary item translation difference account" net of the tax effect thereon.

2.8 Employee benefits

Employee benefits include provident fund, , gratuity fund, compensated absences, long service awards and post-employment medical benefits.

Defined contribution plans

The Company's contribution to provident fund are considered as defined contribution plans and are charged as an expense as they fall due based on the amount of contribution required to be made.

Defined benefit plans

For defined benefit plans in the form of gratuity fund and post-employment medical benefits, the cost of providing benefits is determined using the Projected Unit Credit method, with actuarial valuations being carried out at each Balance Sheet date. Actuarial gains and losses are recognized in the Statement of Profit and Loss in the period in which they occur. Past service cost is recognized immediately to the extent that the benefits are already vested and otherwise is amortized on a straight-line basis over the average period until the benefits become vested. The retirement benefit obligation recognized in the Balance Sheet represents the present value of the defined benefit obligation as adjusted for unrecognized past service cost, as reduced by the fair value of scheme assets. Any asset resulting from this calculation is limited to past service cost, plus the present value of available refunds and reductions in future contributions to the schemes.



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Notes forming part of the financial statements

2.9 Investments	Investments are stated at cost.
2.10 Leases	In respect of Operating lease, lease rentals are accounted on accrual basis in accordance with the respective lease agreements.
2.11 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 weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.
2.12 Borrowing costs.	Borrowing costs include interest, amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date of capitalization of such asset is added to the cost of the assets. Capitalization of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.
2.13 Taxes on income	<p>Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961.</p> <p>Minimum Alternate Tax (MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognized as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.</p> <p>Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.</p>
2.14 Provisions and contingencies	A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.



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Notes forming part of the Financial Statements

Note 4: Reserves and Surplus

<i>In Indian Rupees</i>		
Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Security Premium	120,48,656	120,48,656
Less : Utilised for buy-back of shares	(120,48,656)	-
Total	-	120,48,656
Capital Redemption Reserve	15,75,000	-
Total	15,75,000	-
Surplus		
Opening balance	2884,96,491	2773,15,949
Less : Transfer to Capital Redemption Reserve	15,75,000	-
Less : Other Adjustment	94,28,347	1,95,915
Add: Profit / (Loss) for the year	158,11,080	113,76,457
Sub Total	2933,04,223	2884,96,491
Total	2948,79,223	3005,45,147

Note 5: Long Term Borrowings

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Car Loan	20,23,658	26,84,120
Less: Current Maturities of Long Term Loan	(7,14,921)	(6,60,452)
Total	13,08,738	20,23,668

Note 6: Trade Payables

<i>In Indian Rupees</i>		
Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Dues of micro enterprises and small enterprises	6,592	1,10,380
Dues to others	140,99,241	210,97,010
Total	141,05,833	212,07,390

Note 7: Other Current Liabilities

<i>In Indian Rupees</i>		
Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Statutory Dues Payable	69,77,478	67,09,531
Current maturities of long - term loan	7,14,921	6,60,452
Advances from Customers	37,45,538	88,22,390
Others (Expenses Payable)	122,23,086	123,23,779
Total	236,61,022	285,16,152



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Note 8: Short-Term Provisions

Particulars	In Indian Rupees	
	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
(a) Provision for Employees benefit		
(i) Leave encashment	48,97,869	54,00,486
(ii) Gratuity	204,67,258	159,57,575
(iii) LTA	34,29,593	29,89,443
(iv) Other Employees Benefits	132,25,179	133,89,501
(b) Provision Others		
(i) Income tax	112,11,352	60,98,806
(ii) Expenses	8,52,661	13,23,329
Total	540,83,912	451,59,140

Note 10: Non Current Investments

Particulars	In Indian Rupees	
	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
A) Trade Investment at Cost (Unquoted)		
(a) Investment in Equity Instruments of Subsidiary Companies:		
(i) All e Consulting Private Limited (9999 fully paid up equity shares of Rs 10 each)	1,00,000	1,00,000
(ii) Alletec Retail Solutions Private Limited (41600 fully paid up equity shares of Rs 10 each)	99,99,000	99,99,000
(iii) All e Technologies (Switzerland) GmbH (24 shares of CHF 1000/- each fully paid up)	10,82,222	10,82,222
(iv) Alletec Ptv Ltd. (erstwhile NUAGE Technologies Ptv Ltd.) (60 share of AUD 2000/- each fully paid up)	60,05,018	60,05,018
(v) ALLETEC USA Inc.	17,76,250	-
B) Mutual Funds	12,54,392	11,23,215
Total	202,16,882	183,09,455

Note 11: Trade Receivables

Particulars	In Indian Rupees	
	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Trade receivables outstanding for a period exceeding six months		
Secured, considered good	-	-
Unsecured, considered good	44,28,078	24,57,157
Trade receivables outstanding for a period less than six months		
Secured, considered good	-	-
Unsecured, considered good	566,78,922	515,46,490
Total	611,07,000	540,03,647

Note 12: Cash and Cash equivalents

Particulars	In Indian Rupees	
	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
a) Cash in hand	1,73,818	2,46,316
b) Balances with Bank:		
In Current accounts	103,19,006	273,32,442
In EEFC accounts	98,99,281	242,39,053
In Fixed Deposit accounts	1391,01,925	1380,82,854
c) Balance held as Margin Money with Bank	85,97,500	85,97,500
Total	1680,91,528	1984,98,165



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Note 13: Short-Term Loans and Advances(Unsecured considered Good)

In Indian Rupees

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
(a) Loans and Advances to related parties (See Note below)	178,16,128	178,29,685
(b) Security Deposits	41,87,792	41,87,792
(c) Loans and Advance to Employees :		
(i) Salary advance(refer note below)	5,11,294	4,32,170
(ii) Advance for Expenses	18,23,733	4,14,858
(d) Advances to parties for Supply of goods and rendering of Services	6,77,009	7,88,135
(e) Prepaid Expenses	22,54,898	17,12,983
(f) Balances with Government Authorities		
(i) TDS Receivable:		
(a) 2012-2013	14,87,243	14,87,243
(b) 2017-2018	163,69,578	163,69,578
(c) 2018-2019	136,47,606	137,90,391
(d)2019-2020	172,40,546	-
(ii) WHT Receivable		
(a)2015-2016	1,61,398	1,61,398
(b)2017-2018	10,97,391	10,97,391
(c)2018-2019	12,47,438	12,47,438
(d)2019-2020	5,88,230	-
(iii) TCS Receivable	34,400	34,400
(iv) GST Receivable	11,55,453	11,26,831
(v) GST Receivable on Advances	-	1,91,900
(vi) TDS Receivable on GST	23,890	20,582
(g) Income tax Refund FY 2016-17	-	135,60,350
(h) Other advances (ESOP 2009 Trust Holding shares for the benefit of Employees))	578,34,510	499,34,510
Total	1381,58,536	1243,87,635

Note: Short-Term Loans and Advances to related party include amounts due from:

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
(a) Subsidiary Companies and Companies under the same management:		
(i) All e Consulting Private Limited	12,56,916	23,93,431
(ii) Alletec Retail Solutions Private Limited	155,75,054	154,36,254
(iii) ALLETEC PTY LTD	9,84,158	-
Total	178,16,128	178,29,685

Note 14: Other Current Assets

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Accruals		
-Interest Accrued on Bank Deposits	6,87,562	9,06,443
Total	6,87,562	9,06,443



Note 9 Property, Plant and Equipment

A.	Tangible assets	Gross block							
		Balance as at 1 April, 2019	Additions	Disposals	Revaluation increase	Effect of foreign currency exchange differences	Borrowing cost capitalized	Other adjustments	Balance as at 31 March, 2020
		(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)
	(a) Furniture and Fixtures	49,45,226	34,456	-	-	-	-	-	49,79,682
	(b) Vehicles	101,69,286	-	-	-	-	-	-	101,69,286
	(c) Office equipment	27,06,061	-	-	-	-	-	-	27,06,061
	(d) Electrical Installations and Equipment	72,30,786	-	-	-	-	-	-	72,30,786
	(e) Data processing equipment	553,18,495	24,34,518	-	-	-	-	-	577,53,013
	(f) Leasehold Improvements	64,27,059	-	-	-	-	-	-	64,27,059
	Total	867,96,913	24,68,974	-	-	-	-	-	892,65,887
	Previous year	816,46,831	51,50,082	-	-	-	-	-	867,96,913

Note 9 Property, Plant and Equipment (contd.)

A	Tangible assets	Accumulated depreciation and impairment								Net block	
		Balance as at 1 April, 2019	Depreciation / amortization expense for the year	Depreciation due to Implementation of Schedule II of Companies Act 2013	Eliminated on disposal of assets	Reversal of impairment losses recognized in Statement of Profit and Loss	Other adjustments	Balance as at 31 March, 2020	Balance as at 31 March, 2019		
		(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)	(Amount in Rs)
	(a) Furniture and Fixtures	46,63,365	13,488	-	-	-	-	46,76,853	3,02,829	2,81,861	2,81,861
	(b) Vehicles	41,07,070	9,44,137	-	-	-	-	50,51,207	51,18,079	60,62,216	60,62,216
	(c) Office equipment	13,57,669	3,68,253	-	-	-	-	17,25,922	9,80,139	13,48,392	13,48,392
	(d) Electrical Installations and Equipment	61,01,860	3,84,106	-	-	-	-	64,85,965	7,44,821	11,28,926	11,28,926
	(e) Data processing equipment	505,37,282	24,53,797	-	-	-	-	529,91,079	47,61,934	47,81,213	47,81,213
	(f) Leasehold Improvements	64,27,059	-	-	-	-	-	64,27,059	-	-	-
	Total	731,94,303	41,63,782	-	-	-	-	773,58,085	119,07,802	136,02,610	136,02,610
	Previous year	699,37,713	32,56,590	-	-	-	-	731,94,303	136,02,610	117,09,118	117,09,118

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Notes forming part of the Financial Statements

Note 15: Revenue from Operations

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Sales Noida	3076,87,402	2901,92,105
	3076,87,402	2901,92,105
Sales Delhi	947,09,453	1338,84,206
	947,09,453	1338,84,206
Total	4023,96,855	4240,76,311

Note 16: Other Income

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Interest Income From:		
- Bank Deposits	111,65,790	114,70,125
- Income Tax Refund	-	14,52,888
Dividend From Mutual Fund	1,31,177	55,863
Net gain on Foreign Currency transactions and translation	32,82,753	31,55,024
Other Income (net of expenses directly attributable to such income):-		
- Miscellaneous Income	915	7,478
Total	145,80,635	161,41,378

Note 17: Purchase of Software Licenses

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Software Licenses	1268,77,060	1371,02,999
Total	1268,77,060	1371,02,999

Note 18: Employee Benefit Expense

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Salaries, Wages and Professional fees	2126,40,384	2032,39,509
Contributions to Provident and other funds	38,48,200	41,00,859
LTA Expenses	16,83,391	17,33,408
Gratuity	51,19,203	30,82,779
Leave Encashment	1,12,451	37,68,422
Other Employee Benefits	19,49,245	31,27,079
Staff Welfare Expenses	20,95,256	13,96,550
Total	2274,48,130	2204,48,606

Note 19: Finance Cost

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Interest expense on:		
-Car loan	2,09,426	2,53,023
-Delayed payment of CST	-	43,023
Total	2,09,426	2,96,046



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Note 20: Other Expenses

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Electricity and Water Expenses	22,01,248	22,20,597
DG Running Expenses	3,27,756	2,78,000
Legal & Professional Charges	15,64,925	32,62,413
Advertisement & Business Promotion	2,31,105	8,30,149
Rent Expenses	102,68,375	97,86,355
Repairs and maintenance - Computers	2,35,391	2,76,231
Repairs and maintenance - General	44,54,495	40,82,291
Insurance Expenses	34,36,646	27,40,872
Internet & Communication Expenses	6,72,943	8,22,860
Bank Charges	6,53,508	7,91,588
Security Expenses	11,37,185	9,82,032
Hotel, Boarding and Lodging	20,20,202	28,16,153
Travelling and Conveyance	55,14,243	68,14,216
Printing and Stationery	2,37,192	1,12,163
Telephone Expenses	7,12,538	6,21,298
Membership and Subscription	4,12,655	3,67,332
ROC Filing Fees	15,602	11,345
Relocation Expenses	40,166	89,119
Recruitment Expenses	7,87,625	4,49,249
Payments to Auditors (Refer Note (I) below)	6,02,500	7,50,415
Festival Celebration Expenses	1,61,549	3,58,470
Medical Expenses	65,278	34,621
Amount written off	23,270	201,74,055
Conference & Exhibition Fees	-	6,12,840
Loss on Dis-Investment in WOS	-	21,28,500
Miscellaneous Expenses	1,29,947	4,89,118
Total	359,06,345	619,02,281

Note 20: Other expenses (Contd.)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Payments to the auditors comprises:		
As auditors - Statutory Audit	4,25,000	4,25,000
For Tax Audit	75,000	75,000
For Other Services	1,02,500	2,20,500
Reimbursement of Expenses	-	29,915
Total	6,02,500	7,50,415



Notes forming part of the Financial Statements

AS 18 Disclosures under Accounting Standards

Related Party transactions						
Details of related parties:						
Description of relationship	Names of related parties					
Subsidiary Companies	All e Consulting Private Limited Alletec Retail Solutions Private Limited Alle Technologies (Switzerland) GmbH Alle Technologies PTY Ltd. Australia Alletec USA Inc.					
Key Management Personnel (KMP)	Ajay Kumar Mian (Director) Suman Mian (Director) Praveen Sood (Nominee Director) Rajiv Tyagi (Director)					
Relatives of KMP	Chunni Mian Brij Nath Mian					
Company/Firms in which KMP / Relatives of KMP can exercise significant influence	Associate Service					
Note: Related parties have been identified by the Management.						
Details of related party transactions during the year ended 31 March, 2020 and balances outstanding as at 31 March, 2020:						
Particulars	Subsidiary	Associate	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
A) Transactions during the year:						
<u>i) Loans and Advances given to or received back or written off)</u>						
All e Consulting Private Limited	11,36,515 (67,48,323)	-	-	-	-	11,36,515 (67,48,323)
Alletec Retail Solutions Private Limited	1,38,800 (10,84,676)	-	-	-	-	1,38,800 (10,84,676)
Alletec Pty Ltd	9,84,158	-	-	-	-	9,84,158
Alle Technologies FZE, UAE	- (203,01,586)	-	-	-	-	- (203,01,586)
<u>ii) Renting, Hiring Services & Repairs & Maintenance</u>						
Chunni Mian	-	-	-	1,80,000 (1,80,000)	-	1,80,000 (1,80,000)
Brij Nath Mian	-	-	-	3,60,000 (3,60,000)	-	3,60,000 (3,60,000)
<u>iii) Directors Remuneration</u>						
Ajay Kumar Mian (Director)	-	-	96,37,517 (78,62,807)	-	-	96,37,517 (78,62,807)
Rajiv Tyagi (Director)	-	-	48,38,412 (46,30,519)	-	-	48,38,412 (46,30,519)

Notes forming part of the Financial Statements

AS 18 Disclosures under Accounting Standards

(Cont.)

B) Balances outstanding at the end of the year:						
i) Loans and advances						
All e Consulting Private Limited	12,56,916 (23,93,431)	-	-	-	-	12,56,916 (23,93,431)
Alletec Retail Solutions Private Limited	155,75,054 (154,36,254)	-	-	-	-	155,75,054 (154,36,254)
Alletec Pty Ltd	9,84,158	-	-	-	-	9,84,158
Alle Technologies FZE, UAE	-	-	-	-	-	-
ii) Directors Remuneration Payable						
Ajay Kumar Mian (Director)	-	5,71,119 (6,13,061)	-	-	-	5,71,119 (6,13,061)
Rajiv Tyagi (Director)	-	3,60,578 (3,65,578)	-	-	-	3,60,578 (3,65,578)
iii) Trade Investment at Cost (Unquoted)						
All e Consulting Private Limited	1,00,000 (1,00,000)	-	-	-	-	1,00,000 (1,00,000)
Alletec Retail Solutions Private Limited	99,99,000 (99,99,000)	-	-	-	-	99,99,000 (99,99,000)
Alle Technologies (Switzerland) GmbH	10,82,222 (10,82,222)	-	-	-	-	10,82,222 (10,82,222)
Alle Technologies FZE, UAE	-	-	-	-	-	-
Alletec PTY Ltd(erstwhile NUAGE Technologies PTY LTD)	60,05,018 (60,05,018)	-	-	-	-	60,05,018 (60,05,018)
Alletec USA Inc.	17,76,250	-	-	-	-	17,76,250

Note: Figures in bracket relates to the previous year

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Notes forming part of the Financial Statements

Note 21: Disclosures under Accounting Standards

Particulars	In Indian Rupees	
	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Earnings per share		
Basic		
Continuing operations		
Net profit / (loss) for the year from operations	158,11,080	113,76,457
Less: Preference dividend and tax thereon	-	-
Less: Dividened distribution tax	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	158,11,080	113,76,457
Weighted average number of equity shares	11,55,000	13,12,500
Par value per share	10	10
Earnings per share from continuing operations- Basic	13.69	8.67
Diluted		
Net profit / (loss) for the year from operations	158,11,080	113,76,457
Weighted average shares after taking Cumulative compulsorily convertible preference shares	11,55,000	13,12,500
Dilutive Earning per share	13.69	8.67



ALL e Technologies Private Limited
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitam Pura, Delhi-110034

NOTES TO THE ACCOUNTS

1. Balances of Sundry Creditors, Sundry Debtors & Loans and Advances are subject to confirmations and reconciliation, if any.
2. Deferred Tax Asset arising on account of temporary differences for the current year have been calculated as follows

Calculation of DTA

Deferred Tax arising on Account of Timing differences with respect to	31.3.2020	31.3.2019
Depreciation WDV	7,06,557	4,87,403
Provision For Leave Encashment	30,983	10,38,294
Provision for LTA	4,63,816	4,77,597
Provision for other Employee Benefit	5,37,066	51,12,113
Provision for Gratuity	14,10,468	8,49,383
Gratuity allowed	(1,32,238)	(2,04,972)
LTA allowed	(3,42,544)	(5,26,142)
Leave Encashment allowed	(1,47,626)	(8,13,218)
Other Employee Benefit allowed	(31,07,065)	(55,51,917)
Closing Deferred Tax(Asset/(Liability))	(5,80,582)	8,68,541

3. Expenditure in foreign Currency (On Due Basis)

In INR

	For the year ended 31 March, 2020	For the year ended 31 March, 2019
Traveling, Boarding & Lodging	26,56,881	26,78,126
Import of Software Services & Licenses	460,61,796	392,44,555
Total	487,18,677	419,22,681

4. Earnings in Foreign Exchange (On Due Basis)

In INR

	For the year ended 31 March, 2020(in Rs)	For the year ended 31 March, 2019(in Rs)
Export of Services & Softwares	1453,18,461	1816,25,160
Total	1453,18,461	1816,25,160

5. Based on information available with the Company regarding the status of suppliers as defined under the Micro ,Small and Medium Enterprises , the amount remaining unpaid to Micro Small and Medium Enterprises as at the close of the year is disclosed separately.
6. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.

