



# *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, 2021, 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, 2021, 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.





**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.





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.

*S-400, Greater Kailash Part-II, New Delhi-110 048*

*Phone : 29217969, 29215052 Fax : 29215353 E-Mail : [nna@nathahuja.com](mailto:nna@nathahuja.com)*





- 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;

*S-400, Greater Kailash Part-II, New Delhi-110 048*

*Phone : 29217969, 29215052 Fax : 29215353 E-Mail : nna@nathahuja.com*



- e) On the basis of the written representations received from the directors as on March 31, 2021 taken on record by the board of directors, none of the directors is disqualified as on March 31, 2021 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: 21080178AAAAJB9263

Place: New Delhi

Date: 18/08/2021

*S-400, Greater Kailash Part-II, New Delhi-110 048*

*Phone : 29217969, 29215052 Fax : 29215353 E-Mail : nna@nathahuja.com*



## 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.

*S-400, Greater Kailash Part-II, New Delhi-110 048*

*Phone : 29217969, 29215052 Fax : 29215353 E-Mail : nna@nathahuja.com*





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.

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, 2021 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.

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.

*S-400, Greater Kailash Part-II, New Delhi-110 048*

*Phone : 29217969, 29215052 Fax : 29215353 E-Mail : nna@nathahuja.com*



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: 21080178AAAAJB9263

Place: New Delhi

Date: 18/08/2021

*S-400, Greater Kailash Part-II, New Delhi-110 048*

*Phone : 29217969, 29215052 Fax : 29215353 E-Mail : nna@nathahuja.com*



**Balance Sheet as at 31st March, 2021**

*In Indian Rupees*

Particulars		Note No.	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>Shareholders' Funds</b>			
	(a) Share Capital	3	1,15,50,000	1,15,50,000
	(b) Reserves and Surplus	4	35,53,14,279	29,48,79,223
			36,68,64,279	30,64,29,223
<b>2</b>	<b>Non Current Liabilities</b>			
	(a) Long Term Borrowings	5	6,44,759	13,08,738
	(b) Long-Term Provisions	6	2,48,67,944	2,28,84,800
	(c) Deferred Tax Liabilities (net)		-	5,80,582
			2,55,12,703	2,47,74,120
<b>3</b>	<b>Current Liabilities</b>			
	(a) Short Term Borrowings	7	6,68,622	7,14,921
	(b) Trade Payables	8	1,88,71,608	1,41,05,833
	(c) Other Current Liabilities	9	2,56,96,658	2,29,46,102
	(d) Short-Term Provisions	10	6,88,37,003	3,11,99,112
			11,40,73,891	6,89,65,968
	<b>TOTAL</b>		<b>50,64,50,873</b>	<b>40,01,69,311</b>
<b>B</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-Current Assets</b>			
	(a) Property, Plant and Equipment			
	(i) Tangible Assets	11	1,04,50,822	1,19,07,802
			1,04,50,822	1,19,07,802
	(b) Non Current Investments	12	2,51,68,258	2,02,16,882
	(c) Deferred Tax Assets (net)		16,31,029	-
			2,67,99,287	2,02,16,882
<b>2</b>	<b>Current Assets</b>			
	(a) Trade Receivables	13	5,98,37,673	6,11,07,000
	(b) Cash and Cash equivalents	14	27,36,96,201	16,80,91,528
	(c) Short-Term Loans and Advances	15	13,44,71,402	13,69,01,620
	(d) Other Current Assets	16	11,95,488	19,44,478
			46,92,00,764	36,80,44,627
	<b>TOTAL</b>		<b>50,64,50,873</b>	<b>40,01,69,311</b>
	<b>Corporate Information and Significant Accounting Policies</b>	<b>1&amp;2</b>		
	<b>Notes Forming Part of Financial Statements</b>	<b>3-25</b>		

**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 : 18/08/2021

**For and on behalf of the Board of Directors**



**Ajay Mian**

Director

DIN : 00170270



**Suman Mian**

Director

DIN : 00170357



**Statement of Profit and Loss for the year ended 31<sup>st</sup> March, 2021**

*In Indian Rupees*

Particulars		Note No.	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
<b>A</b>	<b>CONTINUING OPERATIONS</b>			
<b>1</b>	Revenue from Operations	17	44,88,33,518	40,23,96,855
<b>2</b>	Other Income	18	1,63,50,965	1,45,80,635
<b>3</b>	<b>Total revenue (1+2)</b>		<b>46,51,84,483</b>	<b>41,69,77,490</b>
<b>4</b>	<b>Expenses</b>			
	(a) Purchase of Software Licenses	19	12,58,52,597	12,68,77,060
	(b) Employees Benefit Expense	20	22,97,79,887	22,74,48,130
	(c) Finance Cost	21	1,39,782	2,09,426
	(d) Depreciation	11	45,98,863	41,63,782
	(e) Other Expenses	22	2,23,40,688	3,59,06,344
<b>5</b>	<b>Total Expenses</b>		<b>38,27,11,816</b>	<b>39,46,04,742</b>
<b>6</b>	<b>Profit / (Loss) before extraordinary Item and Tax (3 - 5)</b>		<b>8,24,72,667</b>	<b>2,23,72,749</b>
<b>7</b>	Extraordinary Items*		-	-
<b>8</b>	<b>Profit / (Loss) before Tax (6 ± 7)</b>		<b>8,24,72,667</b>	<b>2,23,72,749</b>
<b>9</b>	<b>Tax Expense:</b>			
	(a) Tax Expense for Current year		2,17,42,433	51,12,546
	(b) Deferred Tax Asset/(Liability)		22,11,611	(14,49,123)
<b>10</b>	<b>Profit / (Loss) after Tax</b>		<b>6,29,41,845</b>	<b>1,58,11,080</b>
<b>11</b>	<b>Earnings per share(Face Value of Rs 10 /-each)</b>	23		
	(a) Basic		54.50	13.69
	(b) Diluted		54.50	13.69
	<b>Corporate Information and Significant Accounting Policies</b>	<b>1,2</b>		
	<b>Notes Forming Part of Financial Statements</b>	<b>3-25</b>		


**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 : 18/08/2021

**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 31<sup>st</sup> March, 2021

In Indian Rupees

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
<b>A Cash flow from operating activities</b>		
Profit / (Loss) before tax from		
~Continuing operations	8,24,72,667	2,23,72,749
~Reduction in Securities Premium Account	-	(1,20,48,656)
~Transfer to Capital Redemption Reserve	-	(15,75,000)
Less : Adjustment for Taxation/Utilised for buy-back of shares	(25,06,790)	(94,28,347)
<b>Profit / (Loss) before tax from total operations</b>	<b>7,99,65,877</b>	<b>(6,79,254)</b>
<b>Adjustments for:</b>		
Depreciation and amortization on continuing operations	45,98,863	41,63,782
Finance costs	1,39,782	2,09,426
Interest income	(1,31,76,270)	(1,11,65,790)
Dividend income	-	(1,31,177)
<b>Profit / (Loss) before working capital changes</b>	<b>7,15,28,251</b>	<b>(76,03,014)</b>
<b>Movement in working capital :</b>		
(Increase) / decrease in trade receivables	12,69,327	-71,03,353
(Increase) / decrease in other receivables, loans and advances	31,79,208	-1,35,52,020
(Decrease) / Increase in trade payables, other current liabilities	75,16,331	-1,19,56,686
(Decrease) / Increase in provisions	3,96,21,035	89,24,772
<b>Cash generated from operations</b>	<b>12,31,14,153</b>	<b>-3,12,90,301</b>
Taxes paid, net	2,17,42,433	51,12,546
<b>Net cash flow (used in) / from operating activities (A)</b>	<b>10,13,71,720</b>	<b>-3,64,02,847</b>
<b>B Cash flow from investing activities</b>		
Capital expenditure on fixed assets, including capital advances	(31,41,883)	(24,68,974)
Interest received	1,31,76,270	1,11,65,790
(Increase)/Decrease in Investment	(49,51,376)	(19,07,427)
(Increase)/Decrease in Fixed Deposit	(8,21,28,912)	(10,19,070)
Increase in Margin Money	(7,61,125)	-
Dividend received	-	1,31,177
<b>Net cash flow (used in) / from investing activities (B)</b>	<b>(7,78,07,026)</b>	<b>59,01,496</b>
<b>C Cash flow from financing activities</b>		
Repayment of borrowings	(7,10,277)	-7,14,930
Finance costs	(1,39,782)	(2,09,426)
<b>Net cash flow (used in) / from financing activities (C)</b>	<b>(8,50,058)</b>	<b>-9,24,356</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>2,27,14,636</b>	<b>(3,14,25,707)</b>
<b>Add: Balance of Cash and cash equivalents as at the beginning of the year</b>	<b>2,03,92,104</b>	<b>5,18,17,812</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>4,31,06,739</b>	<b>2,03,92,104</b>
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	27,36,96,201	16,80,91,528
Less: Balance held as margin money with Bank	93,58,625	85,97,500
Less: Term deposits placed with banks	22,12,30,837	13,91,01,924
<b>Cash and cash equivalents at the end of the year</b>	<b>4,31,06,739</b>	<b>2,03,92,104</b>
* These balances are not available for use by the company as they represent corresponding unpaid dividend liabilities		
<b>Notes:</b>		
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

Date : 18/08/2021



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	1,35,00,000	13,50,000	1,35,00,000
	13,50,000	1,35,00,000	13,50,000	1,35,00,000
(b) Issued Equity shares of Rs 10/- each with voting rights	11,55,000	1,15,50,000	11,55,000	1,15,50,000
	11,55,000	1,15,50,000	11,55,000	1,15,50,000
(c) Subscribed and Fully Paid Up Equity shares of Rs 10/-each with voting rights	11,55,000	1,15,50,000	11,55,000	1,15,50,000
	11,55,000	1,15,50,000	11,55,000	1,15,50,000
<b>Total Subscribed and Fully Paid Up</b>	<b>11,55,000</b>	<b>1,15,50,000</b>	<b>11,55,000</b>	<b>1,15,50,000</b>

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)
<b>Equity Shares</b>				
At the Beginning of the year	11,55,000	1,15,50,000	13,12,500	1,31,25,000
Fresh Issue	-	-	-	-
Bonus Issue	-	-	-	-
Buy-back	-	-	1,57,500	15,75,000
<b>Total</b>	<b>11,55,000</b>	<b>1,15,50,000</b>	<b>11,55,000</b>	<b>1,15,50,000</b>

(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.

(c) 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	6,20,492	53.72	5,67,330	49.12
Rajiv Tyagi	29,280	2.54	58,530	5.07
ESOP 2009 (Holding shares for Beneficial Owner for the benefit of employees)	3,93,728	34.09	3,93,728	34.09
Sarita Sood	1,01,500	8.79	1,01,500	8.79
	<b>11,15,720</b>	<b>96.60</b>	<b>11,21,088</b>	<b>97.06</b>



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
<b>1</b>	<b>Corporate Information</b>
	<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-1, Sector-58, NOIDA, Gautam Buddha Nagar, Uttar Pradesh, 201301</p>
<b>2</b>	<b>Significant accounting policies</b>
<b>2.1</b>	<b>Basis of accounting and preparation of financial statements</b>
	<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>
<b>2.2</b>	<b>Use of estimates</b>
	<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>
<b>2.3</b>	<b>Revenue recognition</b>
	<p><i>Sale of product</i> 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 &amp; 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><i>Income from services</i> The Company recognizes revenue from Software Implementation &amp; 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>
<b>2.4</b>	<b>Other Income</b>
	<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**

**2.5 Property, Plant and Equipment and Depreciation**

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.

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. The management has a policy of depreciating assets upto 5% of their salvage value

**2.6 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.

**2.7 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.





Notes forming part of the financial statements

<b>2.8 Investments</b>	Investments are stated at cost.
<b>2.9 Leases</b>	In respect of Operating lease, lease rentals are accounted on accrual basis in accordance with the respective lease agreements.
<b>2.10 Earnings per share</b>	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.
<b>2.11 Borrowing costs.</b>	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.
<b>2.12 Taxes on income</b>	<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>
<b>2.13 Provisions and contingencies</b>	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.





Notes forming part of the Financial Statements

Note 4: Reserves and Surplus

In Indian Rupees

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Security Premium	-	1,20,48,656
Less : Utilised for buy-back of shares	-	(1,20,48,656)
<b>Total</b>	<b>-</b>	<b>-</b>
Capital Redemption Reserve	15,75,000	15,75,000
<b>Total</b>	<b>15,75,000</b>	<b>15,75,000</b>
Surplus		
Opening balance	29,33,04,224	28,84,96,491
Less : Transfer to Capital Redemption Reserve	-	(15,75,000)
Less : Adjustment for Taxation/Utilised for buy-back of shares	(25,06,790)	(94,28,347)
Add: Profit / (Loss) for the year	6,29,41,845	1,58,11,080
<b>Sub Total</b>	<b>35,37,39,279</b>	<b>29,33,04,224</b>
<b>Total</b>	<b>35,53,14,279</b>	<b>29,48,79,223</b>

Note 5: Long Term Borrowings

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Car Loan	13,13,381	20,23,658
Less: Current Maturities of Long Term Loan	(6,68,622)	(7,14,921)
<b>Total</b>	<b>6,44,759</b>	<b>13,08,738</b>

Note 6: Long-Term Provisions

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
(a) Provision for Employees benefit		
(i) Leave encashment	48,87,441	44,59,432
(ii) Gratuity	1,99,80,503	1,84,25,368
<b>Total</b>	<b>2,48,67,944</b>	<b>2,28,84,800</b>

Note 7: Short Term Borrowings

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Current maturities of Long Term Borrowings	6,68,622	7,14,921
<b>Total</b>	<b>6,68,622</b>	<b>7,14,921</b>

Note 8: Trade Payables

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Dues to micro enterprises and small enterprises	5,42,987	6,592
Dues to others	1,83,28,621	1,40,99,241
<b>Total</b>	<b>1,88,71,608</b>	<b>1,41,05,833</b>



**Notes forming part of the Financial Statements**

**Note 9: Other Current Liabilities**

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Statutory Dues Payable	1,13,23,009	69,77,478
Advances from Customers	17,48,755	37,45,538
Salary Payable	1,26,24,894	1,22,23,086
<b>Total</b>	<b>2,56,96,658</b>	<b>2,29,46,102</b>

**Note 10: Short-Term Provisions**

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
(a) Provision for Employees benefit		
(i) Leave encashment	4,09,312	4,38,437
(ii) Gratuity	21,28,298	20,41,890
(iii) LTA	44,49,384	34,29,593
(iv) Other Employees Benefits	2,94,91,669	1,32,25,179
(b) Provision Others		
(i) Income tax	2,84,17,481	1,12,11,352
(ii) Expenses	39,40,858	8,52,661
<b>Total</b>	<b>6,88,37,003</b>	<b>3,11,99,112</b>

**Note 12: Non Current Investments**

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
<b>A) Trade Investment at Cost (Unquoted)</b>		
(a) Investment in Equity Instruments of Subsidiary Companies:		
(i) All e Consulting Private Limited* (9999 fully paid up equity shares of Rs 10 each directly and 1 share of Rs. 10 through nominee shareholder )	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 Pty Ltd. {erstwhile NUAGE Technologies Pty Ltd.} (60 share of AUD 2000/- each fully paid up)	60,05,018	60,05,018
(v) ALLETEC USA Inc.	17,76,250	17,76,250
<b>B) Mutual Funds</b>	62,05,768	12,54,392
<b>Total</b>	<b>2,51,68,258</b>	<b>2,02,16,882</b>





**Notes forming part of the Financial Statements**

**Note 13: Trade Receivables**

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
<b>Trade receivables outstanding for a period exceeding six months</b>		
Secured, considered good	-	-
Unsecured, considered good	18,86,543	44,28,078
<b>Trade receivables outstanding for a period less than six months</b>		
Secured, considered good	-	-
Unsecured, considered good	5,79,51,130	5,66,78,922
<b>Total</b>	<b>5,98,37,673</b>	<b>6,11,07,000</b>

**Note 14: Cash and Cash equivalents**

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
a) Cash in hand	1,73,820	1,73,818
b) Balances with Bank:		
In Current accounts	2,43,31,084	1,03,19,006
In EEFC accounts	1,86,01,836	98,99,281
In Fixed Deposit accounts	22,12,30,837	13,91,01,925
c) Balance held as Margin Money with Bank	93,58,625	85,97,500
<b>Total</b>	<b>27,36,96,201</b>	<b>16,80,91,528</b>

**Note 15: Short-Term Loans and Advances(Unsecured considered Good)**

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)	1,56,65,129	1,65,59,212
(b) Security Deposits	35,58,712	41,87,792
(c) Loans and Advance to Employees :		
(i) Salary advance	4,63,294	5,11,294
(ii) Advance for Expenses	-	18,23,733
(d) Advances to parties for Supply of goods and rendering of Services	-	6,77,009
(e) Prepaid Expenses	17,50,518	22,54,898
(f) Balances with Government Authorities		
(i) TDS Receivable:		
(a) 2012-2013	14,87,243	14,87,243
(b) 2017-2018	-	1,63,69,578
(c) 2018-2019	1,36,47,606	1,36,47,606
(d) 2019-2020	1,72,58,044	1,72,40,546
(e) 2020-2021	88,22,028	-
(ii) WHT Receivable		
(a) 2015-2016	1,61,398	1,61,398
(b) 2017-2018	-	10,97,391
(c) 2018-2019	12,47,438	12,47,438
(d) 2019-2020	5,88,230	5,88,230
(e) 2020-2021	15,34,638	-
(iii) TCS Receivable	-	34,400
(iv) GST Receivable	24,52,615	11,55,453
(v) GST Receivable on Advances	-	-
(vi) TDS Receivable on GST	-	23,890
(g) Advance Income Tax	80,00,000	-
(h) Other advances (ESOP 2009 Trust Holding shares for the benefit of Employees))	5,78,34,510	5,78,34,510
<b>Total</b>	<b>13,44,71,402</b>	<b>13,69,01,620</b>



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

**Notes forming part of the Financial Statements**

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) Alletec Retail Solutions Private Limited	1,56,65,129	1,55,75,054
(ii) ALLETEC PTY LTD	-	9,84,158
<b>Total</b>	<b>1,56,65,129</b>	<b>1,65,59,212</b>

**Note 16: Other Current Assets**

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
(i) Interest Accrued on Bank Deposits	8,74,716	6,87,562
(ii) Other Assets	3,20,772	12,56,916
<b>Total</b>	<b>11,95,488</b>	<b>19,44,478</b>





**Notes forming part of the Financial Statements**

**Note 17: Revenue from Operations**

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Sale of Software Licenses/Services- Uttar Pradesh	36,82,20,406	30,76,87,402
	36,82,20,406	30,76,87,402
Sale of Software Licenses/Services- Delhi	8,06,13,112	9,47,09,453
	8,06,13,112	9,47,09,453
<b>Total</b>	<b>44,88,33,518</b>	<b>40,23,96,855</b>

**Note 17: Revenue from Operations (Contd.)**

(In Indian Rupees)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Previous Reporting Period
Sale of Software Licenses	14,43,00,539	16,25,73,350
	14,43,00,539	16,25,73,350
Sale of Software Services	30,45,32,980	23,98,23,505
	30,45,32,980	23,98,23,505
	<b>44,88,33,518</b>	<b>40,23,96,855</b>

**Note 18: 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	1,19,40,377	1,11,65,790
- Income Tax Refund	12,35,893	-
Dividend From Mutual Fund	-	1,31,177
Net gain on Foreign Currency transactions and translation	30,67,963	32,82,753
Other Income (net of expenses directly attributable to such income):-		
- Miscellaneous Income	1,06,732	915
<b>Total</b>	<b>1,63,50,965</b>	<b>1,45,80,635</b>

**Note 19: 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	12,58,52,597	12,68,77,060
<b>Total</b>	<b>12,58,52,597</b>	<b>12,68,77,060</b>

**Note 20: 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	20,99,82,546	21,26,40,384
Contributions to Provident and other funds	36,75,789	38,48,200
LTA Expenses	16,49,774	16,83,391
Gratuity	20,94,309	51,19,203
Leave Encashment	6,57,222	1,12,451
Other Employee Benefits	1,06,43,045	19,49,245
Staff Welfare Expenses	10,77,202	20,95,256
<b>Total</b>	<b>22,97,79,887</b>	<b>22,74,48,130</b>

**Note 21: 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	1,39,782	2,09,426
<b>Total</b>	<b>1,39,782</b>	<b>2,09,426</b>



Notes forming part of the Financial Statements

Note 22: 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	12,27,462	22,01,248
DG Running Expenses	1,45,721	3,27,756
Legal & Professional Charges	7,18,650	15,64,925
Advertisement & Business Promotion	5,98,568	2,31,105
Rent Expenses	62,79,899	1,02,68,375
Repairs and maintenance	31,23,240	46,89,886
Insurance Expenses	29,66,135	34,36,646
Internet & Communication Expenses	17,81,011	13,85,481
Bank Charges	7,62,455	6,53,508
Security Expenses	7,76,296	11,37,185
Hotel, Boarding and Lodging	6,21,257	20,20,202
Travelling and Conveyance	6,82,292	55,14,243
Printing and Stationery	12,594	2,37,192
Membership and Subscription	3,59,071	4,12,655
ROC Filing Fees	20,460	15,602
Recruitment Expenses	9,11,837	8,27,791
Payments to Auditors (Refer Note (i) below)	6,26,000	6,02,500
Festival Celebration Expenses	55,682	1,61,549
Medical Expenses	16,297	65,278
Amount written off	-	23,270
Discount Granted	5,36,813	-
Miscellaneous Expenses	1,18,948	1,29,947
<b>Total</b>	<b>2,23,40,688</b>	<b>3,59,06,345</b>

Note 22: Other expenses (Contd.)

Particulars	Figures at the end of Current Reporting Period	Figures at the end of Current Reporting Period
Payments to the auditors comprises:		
As auditors - Statutory Audit	4,95,000	4,25,000
For Tax Audit	75,000	75,000
For Other Services	56,000	1,02,500
<b>Total</b>	<b>6,26,000</b>	<b>6,02,500</b>





Note 11 Property, Plant and Equipment

A.	Tangible assets	Gross block						
		Balance as at 1 April, 2020	Additions	Disposals	Revaluation increase	Effect of foreign currency exchange differences	Borrowing cost capitalized	Other adjustments
		(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	49,79,682	-	-	-	-	-	49,79,682
	(b) Vehicles	1,01,69,286	-	-	-	-	-	1,01,69,286
	(c) Office equipment	27,06,061	4,37,686	-	-	-	-	31,43,747
	(d) Electrical Installations and Equipment	72,30,786	-	-	-	-	-	72,30,786
	(e) Data processing equipment	5,77,53,013	27,57,804	53,607.00	-	-	-	6,04,57,210
	(f) Leasehold Improvements	64,27,059	-	-	-	-	-	64,27,059
	<b>Total</b>	<b>8,92,65,887</b>	<b>31,95,490</b>	<b>53,607</b>	-	-	-	<b>9,24,07,770</b>
	<b>Previous year</b>	<b>8,67,96,913</b>	<b>24,68,974</b>	-	-	-	-	<b>8,67,96,913</b>

Note 11 Property, Plant and Equipment (contd.)

A	Tangible assets	Accumulated depreciation and impairment						Net block	
		Balance as at 1 April, 2020	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, 2021	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	46,76,853	19,193	-	-	-	-	46,96,046	3,02,829
	(b) Vehicles	50,51,207	6,35,019	-	-	-	-	56,86,226	51,18,079
	(c) Office equipment	17,25,922	2,67,745	-	-	-	-	19,93,667	9,80,139
	(d) Electrical Installations and Equipment	64,85,965	1,03,518	-	-	-	-	65,89,484	7,44,821
	(e)Data processing equipment	5,29,91,079	35,73,387	-	-	-	-	5,65,64,466	47,61,934
	(f)Leasehold Improvements	64,27,059	-	-	-	-	-	64,27,059	-
	<b>Total</b>	<b>7,73,58,085</b>	<b>45,98,863</b>	-	-	-	-	<b>8,19,56,948</b>	<b>1,19,07,802</b>
	<b>Previous year</b>	<b>7,31,94,303</b>	<b>41,63,782</b>	-	-	-	-	<b>7,73,58,085</b>	<b>1,36,02,610</b>



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

Notes forming part of the Financial Statements

Note 23: Disclosures under Accounting Standards

Particulars	Figures at the end of Current Reporting Period	In Indian Rupees Figures at the end of Previous Reporting Period
<b>Earnings per share</b>		
Basic		
Continuing operations		
Net profit / (loss) for the year from operations	6,29,41,845	1,58,11,080
Less: Preference dividend and tax thereon	-	-
Less: Dividened distribution tax	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	6,29,41,845	1,58,11,080
Weighted average number of equity shares	11,55,000	11,55,000
Par value per share	10	10
Earnings per share from continuing operations- Basic	54.50	13.69
Diluted		
Net profit / (loss) for the year from operations	6,29,41,845	1,58,11,080
Weighted average shares after taking Cumulative compulsorily convertible preference shares	11,55,000	11,55,000
Dilutive Earning per share	54.50	13.69





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

Notes forming part of the Financial Statements

Note 24: 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 Mian (Director) Suman Mian (Director) Rajiv Tvaal (Director)
Relatives of KMP	Chunni Mian Brij Nath Mian
Enterprise in which KMP / Relatives of KMP having significant influence	ESOP 2009 Trust  Aexent Technologies Private Limited Alletec Emerae Private Limited Healnt Technologies Private Limited Aexent Ventures Private Limited

Note: Related parties have been identified by the Management.

Details of related party transactions during the year ended 31 March, 2021 and balances outstanding as at 31 March, 2021:

Particulars	Subsidiary	Associate	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
<b>A) Transactions during the year:</b>						
<b><u>(i) Loans and Advances given to or received back or written off)</u></b>						
Alletec Retail Solutions Private Limited	90,075 (1,38,800)	-	-	-	-	90,075 (1,38,800)
Alletec Pty Ltd	9,84,158	-	-	-	-	9,84,158
<b><u>(ii) Export Revenue</u></b>						
Alletec Pty Ltd	48,69,273 (o)	-	-	-	-	48,69,273 (o)
<b><u>(iii) Renting, Hiring Services &amp; Repairs &amp; Maintenance</u></b>						
Chunni Mian	-	-	-	4,50,000	-	4,50,000
Brij Nath Mian	-	-	-	(1,80,000)	-	(1,80,000)
	-	-	-	90,000	-	90,000
	-	-	-	(3,60,000)	-	(3,60,000)
<b><u>(iv) Allocation of expenses to group company</u></b>						
All e Consulting Private Limited	3,18,772 (12,56,916)	-	-	-	-	3,18,772 (12,56,916)
<b><u>(v) Interest Received on Loan and Advance</u></b>						
Alletec Pty Ltd	41,633	-	-	-	-	41,633
<b><u>(vi) Directors Remuneration</u></b>						
Ajay Mian (Director)	-	-	89,06,044 (96,37,517)	-	-	89,06,044 (96,37,517)
Rajiv Tvaal (Director)	-	-	54,48,348 (48,38,412)	-	-	54,48,348 (48,38,412)



## Notes forming part of the Financial Statements

## AS 18 Disclosures under Accounting Standards

(Cont.)

<b>B) Balances outstanding at the end of the year:</b>						
<b>i) Loans and advances</b>						
Alletec Retail Solutions Private Limited	1,56,65,129	-	-	-	-	1,56,65,129
	(1,55,75,054)	-	-	-	-	(1,55,75,054)
Alletec Pvt Ltd	-	-	-	-	-	-
	(9,84,158)	-	-	-	-	(9,84,158)
<b>ii) Directors Remuneration Payable</b>						
Ajay Mian (Director)	-	7,97,890	-	-	-	7,97,890
	-	(5,71,119)	-	-	-	(5,71,119)
Rajiv Tyagi (Director)	-	56,294	-	-	-	56,294
	-	(3,60,578)	-	-	-	(3,60,578)
<b>iii) Reimbursement Receivable</b>						
All e Consulting Private Limited	3,20,772	-	-	-	-	3,20,772
	(12,56,916)	-	-	-	-	(12,56,916)
<b>iv) Trade Investment at Cost (Unquoted)</b>						
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)
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
	(17,76,250)	-	-	-	-	(17,76,250)
Note: Figures in bracket relates to the previous year						





**Note 25: NOTES TO THE ACCOUNTS**

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

**Calculation of DTA as per Accounting Standard- 22**

Deferred Tax arising on Account of Timing differences with respect to	31.3.2021	31.3.2020
Depreciation WDV	9,59,975	7,06,557
Provision For Leave Encashment	1,65,410	30,983
Provision for LTA	4,15,215	4,63,816
Provision for other Employee Benefit	26,78,642	5,37,066
Provision for Gratuity	5,27,096	14,10,468
Gratuity allowed	-	(1,32,238)
LTA allowed	(55,426)	(3,42,544)
Leave Encashment allowed	(53,372)	(1,47,626)
Other Employee Benefit allowed	(26,78,642)	(31,07,065)
Closing Deferred Tax(Asset)/(Liability)	<b>19,58,897</b>	<b>(5,80,582)</b>

**3. Expenditure in foreign Currency (On Due Basis)**

	For the year ended 31 March, 2021	For the year ended 31 March, 2020
Traveling, Boarding & Lodging	-	26,56,881
Import of Software Services & Licenses	5,44,23,614	4,60,61,796
<b>Total</b>	<b>5,44,23,614</b>	<b>4,87,18,677</b>

**4. Earnings in Foreign Exchange (On Due Basis)**

	For the year ended 31 March, 2021	For the year ended 31 March, 2020
Export of Services & Softwares	21,33,61,923	14,53,18,461
<b>Total</b>	<b>21,33,61,923</b>	<b>14,53,18,461</b>

**5. Employee Benefits (As per Accounting Standard- 15)**

**(a) Expenses recognized in the Statement of Profit & Loss in respect of Employee Benefits is as under:-**

	For the year ended 31 March, 2021	For the year ended 31 March, 2020
Contributions to Provident and other funds	36,75,789	38,48,200
Gratuity	20,94,309	51,19,203
Leave Encashment	6,57,222	1,12,451
<b>Total</b>	<b>64,27,320</b>	<b>90,79,854</b>

**(b) Gratuity Plan -**

	For the year ended 31 March, 2021	For the year ended 31 March, 2020
Discount Rate	6.70%	6.70%
Future Salary Increase	8.00%	8.00%
Expected average remaining working lives of employees	24.83 Years	26.03 Years

\* Gratuity and Leave Encashment are provided in books as per the Actuarial Valuation Report.

\*LTA and Other Employee Benefits are provided in books by the management itself.

6. 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.

7. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.

