



Nath Ahuja & Co.

Chartered Accountants

Independent Auditors' Report

To The Members of **All e Technologies Limited** (formerly known as **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 Limited** (formerly known as **All e Technologies Private Limited**) ("the Company"), which comprise the Balance Sheet as at 31st March, 2022 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 31st March, 2022, 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.



Emphasis of Matter:-

We draw attention to the following matters in the Notes to the financial statements:

Note 24:- Disclosure under Accounting Standards:- In calculating "Earning Per Share", management has excluded Extraordinary Items (i.e. Employees Stock Option Expenses, Investment in Subsidiary w/off and Product Development Cost) amounting to Rs. 1,68,38,726/- in March, 2022, which is net of Income Tax.

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.



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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.
- 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



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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, 2020 ("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;
- e) On the basis of the written representations received from the directors and taken on record by the board of directors, none of the directors is disqualified as on 31st March, 2022 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;
- 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;



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- 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.
- h) (i) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the Intermediary shall whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.
- (ii) No funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Based on such audit procedures that we here considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material miss-statement.

- i) Company has declared and paid Dividend during the year in compliance with section 123 of the Companies Act, 2013.
- j) Yes, the company is using accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all transactions recorded in the software and the audit trail feature has not been tampered with and the audit trail has been preserved by the company as per the statutory requirements for record retention.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 22080178ALMLHX1142

Place: New Delhi

Date: 20th June, 2022

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Annexure "A" to the Independent Auditor's Report

1. In respect of the Company's Property, Plant and Equipment:

- 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. We were not provided with any such physical verification report. Accordingly, we are 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, Company doesn't own any immovable property hence this sub clause is not applicable on the Company.
- d) The Company didn't revalued its Property, Plant and Equipment (including Right of Use Assets) or Intangible Assets or both during the year.
- e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. The company is in the business of service providing and it is not required to hold any physical inventories. Thus, paragraph 3 of clause (ii) along with sub clauses of the Order are not applicable to the Company.

3. According to information and explanation given to us, the company has made investments in, provided unsecured loans to the companies.

- a) The aggregate amount during the year, and balance outstanding at the balance sheet date with respect to such loan or advances to subsidiaries are reported under AS-18 note of financial statement.
- b) As per the information provided by the management investments made are not prejudicial to the company's interest.
- c) Clause (iii) sub clauses (c) to (f) are not applicable.

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 clause (iv) of the order is not applicable.



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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 clause (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 clause (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 31st March, 2022 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. There is no transaction, which was not recorded in the books of accounts earlier and surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

9. In respect of default in repayment of loans and interest thereon:

a) In our opinion and according to the information and explanations given to us, the company has not defaulted in repayment of loans or other borrowings or in, the payment of interest thereon to any lender due to no loan taken by the Company.

b) The Company has not made any default in respect of Paragraph 3 clause (ix) sub clauses (b) to (f) of the order.

10. 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 clause (x) along with its sub clause (b) of the order is not applicable.



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11. 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. Accordingly, paragraph 3 clause (xi) along with its sub clause (b) and (c) of the order is not applicable.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 clause (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. The Company covered under Small and Medium-Sized Enterprises and the nature of its business is not complex, hence the Company don't have an internal audit system.
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. Accordingly, sub clause (b) to (d) of paragraph 3 clause (xvi) of the order is not applicable.
17. To the best of our knowledge and according to the information and explanations given to us, the company has not incurred any cash losses in the financial year and the immediately preceding financial year.
18. To the best of our knowledge and according to the information and explanations given to us, during the year, there has not been any resignation of statutory auditors.
19. According to the information and explanations given to us and based on our examination of the records of the company, there has no existence of any material uncertainty on the date of the audit report on an evaluation of: – The ageing report, financial ratios and expected dates of realisation of financial assets and payment of financial liabilities, any other information accompanying the financial statements, the auditor's knowledge of the Board of Directors and management plans.

Auditor's Opinion on Company's capability of meeting liability-

According to the information and explanations given to us and based on our examination of the records of the company, we are of the opinion that the Company is capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date.



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20. According to the information and explanations given to us and based on our examination of the records, the company has comply with the obligations under Corporate Social Responsibility and has spent the required amount during the year. The company don't have any ongoing project in respect of Corporate Social Responsibility. Hence the Company is not required to transfer any unspent amount in funds specified in schedule VII to the Companies Act and special account with the provision of sub-section (6) of section 135 of the said Act.
21. This Audit Report is prepared for Standalone financial Statement hence paragraph 3 clause (xxi) of the order is not applicable.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 22080178ALMLHX1142

Place: New Delhi

Date: 20th June, 2022

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Annexure “B” to the Independent Auditor’s Report

Report on the internal financial controls over financial reporting under clause (i) of sub – section 3 of section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of **All e Technologies Limited (formerly known as All e Technologies Private Limited)** (“the Company”), as at 31st March, 2022, in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management’s responsibility for internal financial controls

The board of directors of the Company is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors’ responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those standards and the guidance note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor’s judgement, including the assessment of the risks of material misstatement in the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company’s internal financial control system over financial reporting.



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Meaning of internal financial controls over financial reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Limitations of internal financial controls over financial reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management of override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

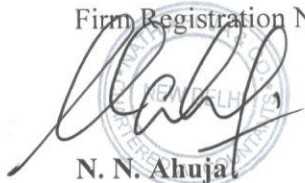
Opinion

In our opinion and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2022 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 22080178ALMLHX1142

Place: New Delhi

Date: 20th June, 2022

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ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Balance Sheet as at 31st March, 2022

Amount in ₹

Particulars	Note No.	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
		(31/03/2022)	(31/03/2021)
A EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	3	15,33,01,760	1,15,50,000
(b) Reserves and Surplus	4	25,47,22,274	35,53,14,279
		40,80,24,034	36,68,64,279
2 Non Current Liabilities			
(a) Long Term Borrowings	5	-	6,44,759
(b) Long-Term Provisions	6	2,34,91,991	2,48,67,944
		2,34,91,991	2,55,12,703
3 Current Liabilities			
(a) Short Term Borrowings	7	6,40,116	6,68,622
(b) Trade Payables	8	2,66,10,800	1,81,41,121
(c) Other Current Liabilities	9	4,25,41,021	2,70,71,963
(d) Short-Term Provisions	10	7,31,57,580	6,88,37,003
		14,29,49,517	11,47,18,709
TOTAL		57,44,65,542	50,70,95,691
B ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment			
(i) Tangible Assets	11	1,09,10,216	1,04,50,822
		1,09,10,216	1,04,50,822
(b) Non Current Investments	12	2,89,95,740	2,51,68,258
(c) Long Term Loan & Advances	13	4,49,67,892	7,70,58,351
(d) Deferred Tax Assets (net)		13,29,601	16,31,029
		7,52,93,233	10,38,57,638
2 Current Assets			
(a) Trade Receivables	14	9,45,20,712	5,98,37,673
(b) Cash and Cash equivalents	15	32,26,23,458	27,36,96,201
(c) Short-Term Loans and Advances	16	7,03,27,059	5,80,57,869
(d) Other Current Assets	17	7,90,864	11,95,488
		48,82,62,093	39,27,87,231
TOTAL		57,44,65,542	50,70,95,691
Corporate Information and Significant Accounting Policies	1&2		
Notes & Annexures Forming Part of Financial Statements	3-26		

As per our report of even date attached

For Nath Ahuja & Co.

Chartered Accountants

Firm's Registration No:-001083N

N.N Ahuja

(Proprietor)

Membership No:080178

Place : New Delhi

Date : 20th June, 2022

For and on behalf of the Board of Directors

Ajay Mian

Managing Director

DIN : 00170270

Suman Mian

Director

DIN : 00170357

Sandeep Jain

Chief Financial Officer

Akash Chaudhary

Company Secretary

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Statement of Profit and Loss for the year ended 31st March, 2022

Amount in ₹

Particulars	Note No.	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
		From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
A CONTINUING OPERATIONS			
1 Revenue from Operations	18	57,81,73,452	44,88,33,518
2 Other Income	19	2,17,45,792	1,63,50,965
3 Total Income (1+2)		59,99,19,244	46,51,84,483
4 Expenses			
(a) Purchase of Stock In Trade	20	16,14,69,121	12,58,52,597
(b) Employees Benefit Expenses	21	27,82,09,328	22,97,79,887
(c) Finance Costs	22	74,334	1,39,782
(d) Depreciation & Amortisation Expenses	11	63,71,428	45,98,863
(e) Other Expenses	23	2,79,74,165	2,23,40,688
5 Total Expenses		47,40,98,376	38,27,11,816
6 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 5)		12,58,20,868	8,24,72,667
7 Exceptional items & Extraordinary items	26.2	(2,57,09,129)	-
8 Profit / (Loss) before Tax (6 + 7)		10,01,11,739	8,24,72,667
9 Tax Expense:			
(a) Tax Expense for Current year		(2,87,72,134)	(2,17,42,433)
(b) Deferred Tax Asset/(Liability)		(3,01,428)	22,11,611
10 Profit / (Loss) after Tax		7,10,38,177	6,29,41,845
11 Earnings per share(Face Value of Rs 10 /-each)	24		
(a) Basic		5.93	4.26
(b) Diluted		5.93	4.26
Corporate Information and Significant Accounting Policies	1&2		
Notes & Annexures Forming Part of Financial Statements	3-26		

As per our report of even date attached

For Nath Ahuja & Co.

Chartered Accountants

Firm's Registration No:-001083N

N.N Ahuja

(Proprietor)

Membership No:080178

Place : New Delhi

Date : 20th June, 2022

For and on behalf of the Board of Directors

Ajay Mian

Director

DIN : 00170270

Sandeep Jain
Chief Financial Officer

Suman Mian

Director

DIN : 00170357

Akash Chaudhary
Company Secretary

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Cash Flow Statement for the year ended 31st March, 2022

Amount in ₹

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
A Cash flow from operating activities		
Profit / (Loss) before tax from		
- Continuing operations	10,01,11,739	8,24,72,667
Extraordinary/Exceptional Items	2,57,09,129	-
Adjustment for Previous year	(4,03,284)	(25,06,790)
Profit / (Loss) before tax from total operations	12,54,17,584	7,99,65,877
Adjustments for:		
Depreciation and amortization on continuing operations	63,71,428	45,98,863
Share Based Payments	93,73,983	-
Finance costs	74,334	1,39,782
Interest income	(1,56,40,558)	(1,31,76,270)
Profit / (Loss) before working capital changes	12,55,96,771	7,15,28,251
Movement in working capital :		
(Increase) / decrease in trade receivables	(3,46,83,039)	12,69,327
(Increase) / decrease in other receivables, loans and advances	(1,18,64,566)	31,79,208
(Decrease) / Increase in trade payables, other current liabilities, borrowings	2,39,10,231	75,16,331
(Decrease) / Increase in provisions	29,44,624	3,96,21,035
Cash generated from operations	10,59,04,020	12,31,14,153
Taxes paid, net	(2,87,72,134)	(2,17,42,433)
Net cash flow (used in) / from operating activities (A)	7,71,31,886	10,13,71,720
B Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances (Net)	(68,30,822)	(31,41,883)
Interest received	1,56,40,558	1,31,76,270
(Increase)/Decrease in Investment (Net)	(38,27,482)	(49,51,376)
(Increase)/Decrease in Fixed Deposit	(4,27,87,148)	(8,21,28,912)
(Increase)/Decrease in Loans & Advances	63,81,330	-
Increase in Margin Money	(3,44,805)	(7,61,125)
Dividend Paid	(6,93,00,000)	-
Net cash flow (used in) / from investing activities (B)	(10,10,68,369)	(7,78,07,026)
C Cash flow from financing activities		
Increase in Share Capital	3,04,50,880	-
Repayment of borrowings	(6,44,759)	(7,10,277)
Finance costs	(74,334)	(1,39,782)
Net cash flow (used in) / from financing activities (C)	2,97,31,787	(8,50,058)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	57,95,304	2,27,14,636
Add: Balance of Cash and cash equivalents as at the beginning of the year	4,31,06,739	2,03,92,104
Cash and cash equivalents as at the end of the year	4,89,02,043	4,31,06,739
a) Reconciliation to cash and bank balances as given in note 15 is as follows:		
Cash and bank balances including non current bank balances, as per note 15	32,26,23,458	27,36,96,201
Less: Balance held as margin money with Bank	97,03,430	93,58,625
Less: Term deposits placed with banks	26,40,17,985	22,12,30,837
Cash and cash equivalents at the end of the year	4,89,02,043	4,31,06,739



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Cash Flow Statement for the year ended 31st March, 2022

Amount in ₹

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021

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

New Delhi

Date : 20th June, 2022

For and on behalf of the Board of Directors

Ajay Mian

Managing Director

DIN : 00170270

Suman Mian

Director

DIN : 00170357

Sandeep Jain

Chief Financial Officer

Akash Chaudhary

Company Secretary

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the financial statements

Note	Particulars
1	Corporate Information
	<p>All e Technologies 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:-</p> <p>(i) UU-14, Vishakha Enclave, Pitampura, Delhi-110034</p> <p>(ii) A-1, Sector-58, NOIDA, Gautam Buddha Nagar, Uttar Pradesh, 201301</p>
2	Significant accounting policies
	The Financial statements have been prepared using the significant accounting policies and measurement bases summarized below:
2.1	Basis of accounting and preparation of financial statements
	<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.</p> <p>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).</p> <p>The financial statements have been prepared on accrual basis under the historical cost convention.</p> <p>The financial statements are presented in Indian Rupees (₹) which is also the functional currency of the Company.</p>
2.2	Recent accounting pronouncements
	<p>On March 24, 2021, the Ministry of Corporate Affairs ("MCA") through a notification, amended schedule III of the Companies Act, 2013. The amendments revise Division I, II, and III of Schedule III and are applicable from 1st April, 2021.</p> <p>Key amendments relating to Division I which relate to companies whose financial statements are required to comply with are as follows:-</p> <p><u>Balance Sheet:</u></p> <p>i). Specified format for disclosures of shareholding of promoters.</p> <p>ii). Specified format for ageing schedule of Trade Receivables, Trade Payables.</p> <p>iii). If Company has not used funds for the specified purpose for which it was borrowed from Banks and financial institutions, then disclosure of details of where it has been used.</p> <p>iv). Specified disclosures under 'additional regulatory requirements' such as compliance with approved schemes of arrangements, compliance with number of layers of companies, title deed of immovable property not held in name of company, Benami Property held etc.</p> <p><u>Statement of Profit and Loss:</u></p> <p>i). Additional disclosures relating to Corporate Social Responsibility (CSR), undisclosed income and crypto or virtual currency specified under the head 'additional information' in the notes forming part of the financial statements.</p> <p>The amendments are extensive and the company will evaluate the same to given effect to them as required by law.</p>



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the financial statements

Note	Particulars
2.3	<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.</p> <p>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>
2.4	<p>Revenue recognition</p> <p><u>Sale of product</u></p> <p>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.</p> <p>Sales exclude Goods and Service 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></p> <p>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.</p> <p>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. Any other income is accounted on receipt basis.</p>
2.6	<p>Property, Plant and Equipment and Depreciation</p> <p>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.</p> <p>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 economic benefits from such asset beyond its previously assessed standard of performance.</p> <p>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.</p> <p>Depreciation has been provided on the written down value over the useful life of the Asset prescribed in Schedule II of Companies Act 2013. Depreciation for the Asset purchased/sold during the period is proportionately charged.</p> <p>The management has a policy of depreciating assets up to 5% of their salvage value.</p>



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the financial statements

Note	Particulars
2.7	<p>Foreign Currency transactions and translations</p> <p><u>Initial recognition</u> Transactions in foreign currencies entered 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.</p> <p><u>Measurement of foreign currency monetary items at the Balance Sheet date</u> 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.</p> <p><u>Treatment of exchange differences</u> 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.</p>
2.8	<p>Employee benefits</p> <p>Employee benefits includes Provident Fund, , Gratuity Fund, Compensated absences (i.e. Leave Encashment), Long Service Awards and Post-Employment Medical Benefits.</p> <p><u>i). Defined contribution plans</u> The Company's contribution towards Provident Fund are considered as Defined Contribution Plan and are charged as an expense as they fall due based on the amount of contribution required to be made.</p> <p><u>ii). Defined benefit plans</u> For Defined Benefit Plans in the form of Gratuity Fund and Post-Employment Medical Benefits, the cost of providing benefit is determined using the Projected Unit Credit Method, with Actuarial Valuations being carried out at the end of 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.</p>



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the financial statements

Note	Particulars
	<p>iii). Share Based Payment - Employee Stock Option Scheme ('ESOP')</p> <p>The fair value of options granted under employee stock option plan is recognised as an employee benefits expense with a corresponding increase in Share Option Outstanding Account under Reserve & Surplus. The total amount to be expensed is determined by reference to the fair value of options. The total expense is recognised over the vesting period, which is the period over which all of the specified vesting conditions are to be satisfied. At the end of each period, the entity revises its estimates of the number of options that are expected to vest based on the non-market vesting and service conditions. It recognises the impact of the revision to original estimates, if any, in profit or loss, with a corresponding adjustment to equity. Upon exercise of share options, the proceeds received are allocated to share capital up to the par value of the shares issued with any excess being recorded as share premium.</p>
2.9	<p>Investments</p> <p>Investments are stated at cost. Investments which are listed on any recognised stock exchange fair value is mentioned for information purpose only.</p>
2.10	<p>Leases</p> <p>In respect of Operating lease, Lease rentals are accounted on accrual basis in accordance with the respective lease agreements.</p>
2.11	<p>Earnings per share</p> <p>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.</p> <p>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.</p>
2.12	<p>Borrowing costs.</p> <p>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.</p> <p>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.</p> <p>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.</p>



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the financial statements

Note	Particulars
2.13	<p>Taxes on income</p> <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.</p> <p>Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date.</p> <p>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	<p>Provisions and contingencies</p> <p>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.</p>
2.15	<p>Current / non-current classification:</p> <p>All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set-out in the Act. Deferred tax assets and liabilities are classified as non-current assets and non-current liabilities, as the case may be.</p>



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 3: Share Capital

Amount in ₹

Particulars	Figures as at the end of Current Reporting Period (31/03/2022)		Figures as at the end of Previous Reporting Period (31/03/2021)	
	Number of shares	Amount	Number of shares	Amount
(a) Authorized Equity shares of Rs 10 /-each with voting rights	2,10,00,000	21,00,00,000	13,50,000	1,35,00,000
	2,10,00,000	21,00,00,000	13,50,000	1,35,00,000
(b) Issued Equity shares of Rs 10/- each with voting rights	1,53,30,176	15,33,01,760	11,55,000	1,15,50,000
	1,53,30,176	15,33,01,760	11,55,000	1,15,50,000
(c) Subscribed and Fully Paid Up Equity shares of Rs 10/-each with voting rights	1,53,30,176	15,33,01,760	11,55,000	1,15,50,000
	1,53,30,176	15,33,01,760	11,55,000	1,15,50,000
Total Subscribed and Fully Paid Up	1,53,30,176	15,33,01,760	11,55,000	1,15,50,000

Note 3: (contd.)

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

Equity Shares	Figures as at the end of Current Reporting Period (31/03/2022)		Figures as at the end of Previous Reporting Period (31/03/2021)	
	Number of shares	Amount	Number of shares	Amount
At the Beginning of the year	11,55,000	1,15,50,000	11,55,000	1,15,50,000
Bonus Issue Shares	1,11,30,088	11,13,00,880	-	-
Right Shares Issue	30,45,088	3,04,50,880	-	-
Total	1,53,30,176	15,33,01,760	11,55,000	1,15,50,000

(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

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

Class of Shares / Name of Shareholder	Figures as at the end of Current Reporting Period (31/03/2022)		Figures as at the end of Previous Reporting Period (31/03/2021)	
	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				
Ajay Mian	99,27,872	64.76%	6,20,492	53.72%
ESOP 2009 Trust (For benefit of Employees)	31,49,224	20.54%	3,93,728	34.09%
Sarita Sood	16,24,000	10.59%	1,01,500	8.79%
Total	1,47,01,096	95.90%	11,15,720	96.60%



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 4: Reserves and Surplus

Amount in ₹

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
Capital Redemption Reserve	15,75,000	15,75,000
Total	15,75,000	15,75,000
Share Option Outstanding Account		
Employees Stock Option Plan	93,73,983	-
	93,73,983	-
Surplus		
Opening balance	35,37,39,279	29,33,04,224
Less : Amount utilised for issuance of Bonus Shares	(11,13,00,880)	-
Less : Interim Dividend Paid	(6,93,00,000)	-
Less : Adjustment for Taxation/Utilised for buy-back of shares/Others	(4,03,284)	(25,06,790)
Add: Profit / (Loss) for the year	7,10,38,177	6,29,41,845
Sub Total	24,37,73,291	35,37,39,279
Total	25,47,22,274	35,53,14,279

Share option outstanding account:-

The reserve is used to recognise the grant date fair value of options issued to employees under employee stock option scheme and is adjusted on exercise/forfeiture of options.

Note 5: Long Term Borrowings

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
Car Loan	-	13,13,381
Less: Current Maturities of Long Term Loan	-	(6,68,622)
Total	-	6,44,759

Note 6: Long-Term Provisions

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
(a) Provision for Employees benefit		
(i) Leave encashment	40,92,979	48,87,441
(ii) Gratuity	1,93,99,012	1,99,80,503
Total	2,34,91,991	2,48,67,944



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 7: Short Term Borrowings

Amount in ₹

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
Current maturities of Long Term Borrowings	6,40,116	6,68,622
Total	6,40,116	6,68,622

Note 8: Trade Payables

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
Dues to micro enterprises and small enterprises (as per the intimation received from the vendors)	-	5,42,987
Dues to other than micro enterprises and small enterprises	2,66,10,800	1,75,98,134
Total	2,66,10,800	1,81,41,121

* Refer "Annexure-2" for Trade Payables Ageing Required under Schedule-III Division-I

Note 9: Other Current Liabilities

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
Statutory Dues Payable	1,09,99,581	1,13,23,009
Advances from Customers	35,78,427	17,48,755
Contract Liabilities	51,10,032	-
Salary Payable	1,97,12,001	1,40,00,199
Expenses incurred by Subsidiary Company	31,40,980	-
Total	4,25,41,021	2,70,71,963



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 10: Short-Term Provisions

Amount in ₹

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
(a) Provision for Employees benefit		
(i) Leave encashment	3,80,532	4,09,312
(ii) Gratuity	21,99,977	21,28,298
(iii) LTA	45,51,738	44,49,384
(iv) Other Employees Benefits	1,21,41,169	2,94,91,669
(b) Provision Others		
(i) Income tax	4,69,47,870	2,84,17,481
(ii) Expenses	69,36,294	39,40,858
Total	7,31,57,580	6,88,37,003

Note 12: Non Current Investments

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
A) Investment in Equity Instruments (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 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 directly and 100 Shares of Rs. 10 through nominee shareholder)	-	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) Other Investments:		
(i) Saleassist Innov8 Pvt. Ltd.	10,99,220	-
B) Investments in Mutual Funds (Market Value of Mutual Fund as at 31.03.2022 of Rs. 1,78,80,961/-)	1,74,33,030	62,05,768
C) Investment in Debentures		
- Non Convertible Debentures	15,00,000	-
Total	2,89,95,740	2,51,68,258



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 13: Long Term Loans & Advances

Amount in ₹

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
<u>Loan and Advances to Related Parties:-</u>		
Unsecured, Considered Good		
(i) ESOP 2009- Trust Holding shares for the benefit of Employees	4,34,34,510	5,78,34,510
(ii) Alletec Retail Solutions Private Limited	-	1,56,65,129
<u>Loan and Advances to Others:-</u>		
Security Deposits	15,33,382	35,58,712
Total	4,49,67,892	7,70,58,351

Note 14: Trade Receivables

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
Trade receivables outstanding for a period exceeding six months		
Secured, considered good	-	-
Unsecured, considered good	74,06,170	18,86,543
Trade receivables outstanding for a period less than six months		
Secured, considered good	-	-
Unsecured, considered good	8,71,14,542	5,79,51,130
Total	9,45,20,712	5,98,37,673

* Refer "Annexure-3" for Trade Receivables Ageing Required under Schedule-III Division-I

Note 15: Cash and Cash equivalents

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
a) Cash in hand	75,650	1,73,820
b) Balances with Bank:		
- In Current accounts	1,96,65,555	2,43,31,084
- In EEFC accounts	2,85,92,976	1,86,01,836
- In Fixed Deposit accounts	26,40,17,985	22,12,30,837
c) Balance held as Margin Money with Bank	97,03,430	93,58,625
d) Amount in Transit	5,67,862	-
Total	32,26,23,458	27,36,96,201



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Tangible assets	Gross block			Amount in ₹
	Balance as at 1 April, 2021	Additions	Disposals	Balance as at 31 March, 2022
(a) Furniture and Fixtures	49,79,682	1,89,240	-	51,68,922
(b) Vehicles	1,01,69,286	-	-	1,01,69,286
(c) Office equipment	31,43,747	63,250	-	32,06,997
(d) Electrical Installations and Equipment	72,30,786	-	-	72,30,786
(e) Data processing equipment	6,04,57,210	66,74,400	(96,068)	6,70,35,542
(f) Leasehold Improvements	64,27,059	-	-	64,27,059
Total	9,24,07,770	69,26,890	(96,068)	9,92,38,592
Previous year	8,92,65,887	31,95,490	(53,607)	9,24,07,770

Tangible assets	Accumulated depreciation and impairment				Net block		Amount in ₹
	Balance as at 1 April, 2021	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 31 March, 2022	Balance as at 31 March, 2022	Balance as at 31 March, 2021	
(a) Furniture and Fixtures	46,96,046	6,385	-	47,02,431	4,66,491	2,83,636	
(b) Vehicles	56,86,226	19,48,353	-	76,34,578	25,34,708	44,83,060	
(c) Office equipment	19,93,667	6,39,253	-	26,32,921	5,74,076	11,50,080	
(d) Electrical Installations and Equipment	65,89,484	1,06,705	-	66,96,189	5,34,597	6,41,302	
(e) Data processing equipment	5,65,64,466	36,70,732	-	6,02,35,198	68,00,344	38,92,744	
(f) Leasehold Improvements	64,27,059	-	-	64,27,059	-	-	
Total	8,19,56,948	63,71,428	-	8,83,28,376	1,09,10,216	1,04,50,822	
Previous year	7,73,58,085	45,98,863	-	8,19,56,948	1,04,50,822	1,19,07,802	



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 16: Short-Term Loans and Advances (Unsecured considered Good)

Amount in ₹

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
(a) Loans and Advance to Employees:-		
(i) Salary advance	23,86,407	8,90,652
(b) Prepaid Expenses	24,55,948	17,50,518
(c) Balances with Government Authorities		
(i) TDS Receivable:		
(a) Current Year	1,53,27,657	-
(b) Previous Years	1,03,03,719	4,12,14,921
(ii) WHT Receivable		
(a) Current Year	9,07,587	-
(b) Previous Years	22,84,265	35,31,703
(iii) GST Receivable	37,10,780	24,52,615
(iv) Advance Income Tax		
(a) Current Year	2,40,30,000	-
(b) Previous Years	80,00,000	80,00,000
(d) Advance to Vendors	9,20,696	2,17,460
Total	7,03,27,059	5,80,57,869

Note 17: Other Current Assets

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
(i) Interest Accrued on Bank Deposits	7,90,864	8,74,716
(ii) Other Assets	-	3,20,772
Total	7,90,864	11,95,488



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 18: Revenue from Operations

Amount in ₹

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Sale of Software Licenses/Services- Uttar Pradesh	50,25,49,051	36,82,20,406
Sale of Software Licenses/Services- Delhi	7,56,24,401	8,06,13,112
Total	57,81,73,452	44,88,33,518

Note 18: Revenue from Operations (Contd.)

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Sale of Software Licenses	18,96,63,620	14,43,00,539
	18,96,63,620	14,43,00,539
Sale of Software Services	38,85,09,832	30,45,32,980
	38,85,09,832	30,45,32,980
Total	57,81,73,452	44,88,33,518

Note 19: Other Income

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
<u>Interest Income From:-</u>		
- Bank Deposits	1,34,12,867	1,19,40,377
- Income Tax Refund	22,27,691	12,35,893
Gain on Foreign Exchange	53,64,647	30,67,963
Miscellaneous Income	7,40,588	1,06,732
Total	2,17,45,792	1,63,50,965

Note 20: Purchase of Software Licenses

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Software Licenses	16,14,69,121	12,58,52,597
Total	16,14,69,121	12,58,52,597



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 21: Employee Benefit Expense

Amount in ₹

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Salaries, Wages and Professional fees	25,66,11,555	20,99,82,546
Employee Option Expenses	93,73,983	-
Contributions to Provident and other funds	42,20,535	36,75,789
LTA Expenses	18,46,888	16,49,774
Gratuity	25,77,113	20,94,309
Leave Encashment	24,336	6,57,222
Other Employee Benefits	21,53,889	1,06,43,045
Staff Welfare Expenses	14,01,029	10,77,202
Total	27,82,09,328	22,97,79,887

Note 22: Finance Cost

Amount in ₹

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Interest expense on:		
-Car loan	74,334	1,39,782
Total	74,334	1,39,782



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 23: Other Expenses

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Electricity and Water Expenses	12,52,497	12,27,462
DG Running Expenses	3,15,840	1,45,721
Legal & Professional Charges	8,64,288	7,18,650
Advertisement & Business Promotion	15,35,611	5,98,568
Rent Expenses	48,62,050	62,79,899
Repairs and maintenance	42,25,555	31,23,240
Insurance Expenses	30,55,176	29,66,135
Internet & Communication Expenses	16,81,376	17,81,011
Bank Charges	10,44,845	7,62,455
Security Expenses	7,23,166	7,76,296
Hotel, Boarding and Lodging	90,644	6,21,257
Travelling and Conveyance	12,73,109	6,82,292
Printing and Stationery	8,534	12,594
Membership and Subscription	7,71,698	3,59,071
ROC & Statutory Fees	14,41,700	20,460
AMC Charges	8,16,445	-
Recruitment Expenses	16,63,008	9,11,837
Payments to Auditors (Refer Note (i) below)	7,00,000	6,26,000
CSR Expenses	8,14,000	-
Festival Celebration Expenses	13,794	55,682
Medical Expenses	19,823	16,297
Prior Period Expenses	2,25,667	-
Discount Granted	2,02,820	5,36,813
Miscellaneous Expenses	3,72,520	1,18,948
Total	2,79,74,165	2,23,40,688

Note 23: Other expenses (Contd.)

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Payments to the auditors comprises:		
As auditors - Statutory Audit	6,00,000	4,95,000
For Tax Audit	1,00,000	75,000
For Other Services	-	56,000
Total	7,00,000	6,26,000



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Notes forming part of the Financial Statements

Note 24: Disclosures under Accounting Standards

Amount in ₹

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Earnings per share		
<u>Basic</u>		
<u>Continuing operations</u>		
Net profit / (loss) for the year from operations	7,10,38,177	6,29,41,845
Add:- Extraordinary Items (Net of Tax)		
- ESOP Expenses	93,73,983	-
- Investment in Subsidiary w/off	99,99,000	-
- Product Development Cost	-	-
-Income Tax effect on above	(25,34,257)	-
Less: Preference dividend and tax thereon	-	-
Less: Dividend distribution tax	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	8,78,76,903	6,29,41,845
Weighted average number of equity shares	1,48,07,025	1,47,79,888
Par value per share	10	10
Earnings per share from continuing operations- Basic	5.93	4.26
<u>Diluted</u>		
Net profit / (loss) for the year from operations	8,78,76,903	6,29,41,845
Weighted average shares after taking Cumulatively compulsorily convertible preference shares	1,48,07,025	1,47,79,888
Dilutive Earning per share	5.93	4.26



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitam Pura, Delhi-110034

Notes forming part of the Financial Statements

Note 25: AS 18 Disclosures under Accounting Standards

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 Tyagi (Director)
Relatives of KMP	Chunni Devi Brij Nath Mian
Enterprise in which KMP / Relatives of KMP having significant influence	ESOP 2009 Trust Aexent Technologies Private Limited Alletec Emerge 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 31st March, 2022 and balances outstanding as at 31st March, 2022: Amount in ₹

Particulars	Subsidiary	Associate	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
<u>A) Transactions during the year:</u>						
<u>(i) Loans and Advances given to or received back or written off)</u>						
All E Consulting Pvt. Ltd. (Net off taken)	28,20,208 (9,36,144)					28,20,208 (9,36,144)
Alletec Retail Solutions Pvt. Ltd. (Written off)	1,57,10,129 (90,075)	-	-	-	-	1,57,10,129 (90,075)
Alletec Pty Ltd.	- (9,84,158)	-	-	-	-	- (9,84,158)
<u>(ii) Export Revenue</u>						
Alletec Pty Ltd.	1,50,44,026 (48,69,273)	-	-	-	-	1,50,44,026 (48,69,273)
Alletec USA Inc.	57,25,964					57,25,964
<u>(iii) Renting, Hiring Services & Repairs & Maintenance</u>						
Chunni Devi	-	-	-	5,40,000 (4,50,000)	-	5,40,000 (4,50,000)
Brij Nath Mian	-	-	-	- (90,000)	-	- (90,000)
<u>(iv) Allocation of expenses to group company</u>						
All e Consulting Private Limited	- (3,18,772)					- (3,18,772)



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitam Pura, Delhi-110034

Notes forming part of the Financial Statements

Note 25: AS 18 Disclosures under Accounting Standards

<u>(v) Interest Received on Loan and Advance</u>						
Alletec Pty Ltd	-					-
	(41,633)					(41,633)
<u>(vi) Directors Remuneration</u>						
	-	-	98,80,341	-	-	98,80,341
Ajay Mian (Director)	-	-	(89,06,044)	-	-	(89,06,044)
	-	-	74,76,488	-	-	74,76,488
Rajiv Tyagi (Director)	-	-	(54,48,348)	-	-	(54,48,348)
<u>B) Balances outstanding at the end of the year:</u>						
<u>i) Loans and advances</u>						
Alletec Retail Solutions Private Limited	-	-	-	-	-	-
	(1,56,65,129)	-	-	-	-	(1,56,65,129)
<u>ii) Directors Remuneration Payable</u>						
Ajay Mian (Director)	-	-	9,12,747	-	-	9,12,747
	-	-	(7,97,890)	-	-	(7,97,890)
Rajiv Tyagi (Director)	-	-	5,54,040	-	-	5,54,040
	-	-	(5,62,947)	-	-	(5,62,947)
<u>iii) Reimbursement Receivable</u>						
All e Consulting Private Limited	-					-
	(3,20,772)					(3,20,772)
<u>iv) Reimbursement Payable</u>						
All e Consulting Private Limited	31,40,980					31,40,980
<u>v) Trade Receivable</u>						
Alletec Pty Ltd	2,79,550					2,79,550
	-					-
Alletec USA Inc.	26,29,261					26,29,261
	-					-
<u>vi) Trade Investment at Cost (Unquoted)</u>						
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	60,05,018					60,05,018
	(60,05,018)					(60,05,018)

Note: Figures in bracket relates to the previous year



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Note 26: Notes To The Accounts

26.1. Balances of Sundry Creditors, Sundry Debtors & Loans and Advances are subject to confirmations and reconciliation, if any.

26.2. During the year, Management has written off Value of Investment and Loan given to Alletec Retail Solutions Private Limited (Wholly owned subsidiary). The written off is necessitated as management feels there is permanent diminution in the value of investment and aforesaid company will not be able to meet out its obligation toward loan. Hence it has been written off Investment of Rs. 99,99,000/- and Loan of Rs. 1,57,10,129/- and reflected them as Nil.

26.3. 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

Amount in ₹

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2022)	(31/03/2021)
Depreciation WDV	14,40,790	9,59,975
Provision For Leave Encashment	6,125	1,65,410
Provision for LTA	4,64,862	4,15,215
Provision for Other Employee Benefit	5,42,134	26,78,642
Provision for Gratuity	6,48,659	5,27,096
LTA allowed	(4,23,508)	(1,66,203)
Leave Encashment allowed	(1,18,172)	(56,777)
Gratuity allowed	(6,89,155)	(1,90,806)
Other Employee Benefit allowed	(5,42,134)	(27,01,522)
Closing Deferred Tax(Asset/(Liability))	13,29,601	16,31,029

26.4. Expenditure in foreign Currency (On Due Basis)

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Traveling, Boarding & Lodging	4,49,085	-
Import of Software Services & Licenses	7,52,01,046	5,44,23,614
Total	7,56,50,131	5,44,23,614

26.5. Earnings in Foreign Exchange (On Due Basis)

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Export of Services & Softwares	27,67,34,787	21,33,61,923
Total	27,67,34,787	21,33,61,923

26.6. Employee Benefits (As per Accounting Standard- 15)

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

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Contributions to Provident and other funds	42,20,535	36,75,789
Gratuity	25,77,113	20,94,309
Leave Encashment	24,336	6,57,222
Total	68,21,984	64,27,320



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Note 26: Notes To The Accounts

(b) Gratuity Plan -

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2021 to 31/03/2022	From 01/04/2020 to 31/03/2021
Discount Rate	7.10%	6.70%
Future Salary Increase	8.00%	8.00%
Expected average remaining working lives of employees	26.09 Years	24.83 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.

(c) Disclosure for ESOP as per Guidance note issued by ICAI on Share Based Payments:-

Under Employee Stock Option Scheme (ESOP) of the Company, share options of the company are granted to employees subject to achievement of targets as defined in ongoing vision of the company.

Vesting period range from 1 to 4 years.

Each option carries the right to the holder to apply for share of the company granted at par.

The share options are valued at the fair value of the options as on the date of grant using Black Scholes pricing model.

There is no cash settlement alternative.

26.7. 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.

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

26.9. No Loans and Advances in that nature of loan granted to Promoters, directors, KMPs, and Related Parties (as defined in companies Act 2013), either jointly or severally with any other person, that are
(a) repayable on demand or
(b) without specifying any terms or period of repayment

26.10. No borrowings has been made from banks or financial institution against current assets.

26.11. Company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with companies(Restriction on number of layers) rules, 2017.

26.12. Specified Ratio has been Calculated as per "Annexure-4" Attached.

26.13. No scheme of arrangement have been approved by competent authority in terms of section 230 to 237 of companies Act 2013.

26.14. No Advance or loan or invested funds has been given by company to any person(s) or entity(ies), including foreign entities (intermediaries) with the understanding that the intermediary shall
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company(ultimate Beneficiaries.) or
(ii) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Note 26: Notes To The Accounts

- 26.15.** No fund received by company from any person(s) or entity(ies), including foreign entities(funding party) with the understanding (whether recorded in writing or otherwise) that the company shall
- (i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate Beneficiaries.) or
 - (ii) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.

26.16. Corporate Social Responsibility (CSR) Expenditure:-

Amount in ₹

The details for CSR activities are as follows:-	FY 2021-22	FY 2020-21
i). Gross amount required to be spent by the company during the year	8,13,711	NA
ii). Amount spent during the year on the followings:		
a). Construction/acquisition of any asset	-	NA
b). On purpose other than (a) above	8,14,000	NA
Total	8,14,000	NA

- iii). The Company doesn't carry any provisions for Corporate Social Responsibility expenses for the current year and previous year.
- iv). The Company doesn't wish to carry forward any excess amount spent during the year.
- iv). The Company doesn't have any ongoing projects as at 31st March, 2022.



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PTC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Annexures forming part of the financial statements

Annexure of Promoter' Holding:-					Annexure-1	
Promoters Name	Shares held by promoters at the end of 31st March, 2022		Shares held by promoters at the end of 31st March, 2021			% Change during year
	No. of Shares	% of total shares	No. of Shares	% of total shares		
Ajay Mian	99,27,872	64.76%	6,20,492	53.72%	11.04%	
Suman Mian	1,60,000	1.04%	10,000	0.87%	0.18%	
Total	1,00,87,872	65.80%	6,30,492	54.59%	11.22%	

Annexure of Trade Payables as at 31st March, 2022:-					Annexure-2 (i)
Particulars	Outstanding for following periods from due date of payment				Total in ₹
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	2,66,10,800	-	-	-	2,66,10,800
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Annexure of Trade Payables as at 31st March, 2021:-					Annexure-2 (ii)
Particulars	Outstanding for following periods from due date of payment				Total in ₹
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	5,42,987	-	-	-	5,42,987
(ii) Others	1,83,28,621	-	-	-	1,83,28,621
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-



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

Annexures forming part of the financial statements

Annexure of Trade Receivables as at 31st March, 2022:-

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	8,71,14,542	14,48,503	58,06,467	1,51,200	-	9,45,20,712
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-

Annexure of Trade Receivables as at 31st March, 2021:-

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	5,79,51,130	10,58,644	8,27,899	-	-	5,98,37,673
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-



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Annexure forming part of the Balance Sheet

Annexure-4

Ratios	Formulas	Ratio (2021-22)		Ratio (2020-21)	
		Amount in ₹	Ratio	Amount in ₹	Ratio
1) Current Ratio:-	Current Assets	48,82,62,093	3.4156	39,27,87,231	3.4239
	Current Liabilities	14,29,49,517		11,47,18,709	
2) Debt - Equity Ratio:-	Total Debt	6,40,116	0.0016	13,13,381	0.0036
	Shareholder's Equity	40,80,24,034		36,68,64,279	
3) Debt Service Coverage Ratio:-	Earning Available for Debt Service	13,22,66,630	176.9219	8,72,11,311	102.5944
	Debt Service	7,47,599		8,50,059	
4) Return on Equity:-	(Net profit after taxes- Pref. Dividend)	7,10,38,177	0.1834	6,29,41,845	0.1870
	Average Shareholder's Equity	38,74,44,157		33,66,46,751	
5) Inventory Turnover Ratio:-	Cost of Goods sold or Sales	-	NA	-	NA
	Average Inventory	-		-	
6) Trade Receivable Ratio:-	Net Credit Sales*	57,81,73,452	7.4913	44,88,33,518	7.4221
	Average Account Receivables	7,71,79,193		6,04,72,337	
7) Trade Payable Ratio:-	Net Credit Purchases*	16,14,69,121	7.2162	12,58,52,597	7.8055
	Average Trade Payables	2,23,75,961		1,61,23,477	
8) Net Capital Turnover Ratio:-	Net Sales	57,81,73,452	1.8550	44,88,33,518	1.3721
	Average Working Capital	31,16,90,549		32,71,02,766	
9) Net Profit Ratio:-	Net Profit	12,58,20,868	0.2176	8,24,72,667	0.1837
	Net Sales	57,81,73,452		44,88,33,518	
10) Return on Capital Employed:-	Earning Before Interest and Taxes	10,01,11,739	0.2320	8,24,72,667	0.2102
	Capital Employed	43,15,16,025		39,23,76,982	
11) Return on Investment:-	{MV(T1)-MV(T0)-SUM[C(t)]}	-	NA	-	NA
	{MV(T0)+Sum[W(t)*C(t)]}	-		-	

* Management has considered total purchase and sale while calculating the above mentioned ratios.



Handeep Jain