



Nath Ahuja & Co.

Chartered Accountants

Independent Auditors' Report

To The Members of **All e Consulting Private Limited**

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **All e Consulting 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.



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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.

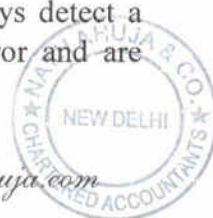
The board of directors are also responsible for overseeing the Company's financial reporting process.

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

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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:

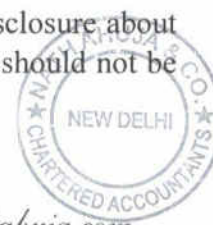
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting 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 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

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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) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crore and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crore, 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

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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: 22080178ALMNZI6156

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: 22080178ALMNZI6156

Place: New Delhi

Date: 20th June, 2022

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ALL e CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN No:-U72200DL2005PTC142845

Balance Sheet as at 31st March, 2022

Amount in ₹

Particulars	Note No.	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 EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	3	1,00,000	1,00,000
(b) Reserves and Surplus	4	2,59,26,324	2,46,19,597
		2,60,26,324	2,47,19,597
2 Non- Current Liabilities			
(a) Long-Term Provisions	5	2,60,880	3,60,000
(b) Deferred Tax Liability (Net)		58,552	-
		3,19,432	3,60,000
3 Current Liabilities			
(a) Trade Payables	6	41,40,046	77,09,967
(b) Other Current Liabilities	7	16,57,176	9,91,911
(c) Short-Term Provisions	8	21,97,197	27,49,620
		79,94,419	1,14,51,498
TOTAL		3,43,40,175	3,65,31,095
B ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment & Intangible Assets			
(i) Property, Plant & Equipment	9	1,58,756	2,25,059
(b) Deferred Tax Assets (Net)		-	88,294
		1,58,756	3,13,353
2 Current Assets			
(a) Trade Receivables	10	-	1,22,085
(b) Cash and Cash equivalents	11	2,43,12,517	2,84,38,515
(c) Short-Term Loans and Advances	12	98,27,137	76,10,482
(d) Other Current Assets	13	41,765	46,660
		3,41,81,419	3,62,17,742
TOTAL		3,43,40,175	3,65,31,095
Corporate Information and Significant accounting policies	1&2		
Notes and Annexures forming part of Financial Statements	3-21		

As per our report of even date attached

For Nath Ahuja & Co


Chartered Accountants

FRN No. 001083N


Nath Ahuja
 (Proprietor)
 M.No:80178

For and on behalf of the Board of Directors


Ajay Mian
 (Director)
 DIN No. 00170270


Suman Mian
 (Director)
 DIN No. 00170357

Place : New Delhi

Dated : 20th June, 2022

ALL e CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN No:-U72200DL2005PTC142845

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	14	8,80,06,190	10,17,24,235
2 Other Income	15	11,74,428	11,08,618
3 Total Income (1+2)		8,91,80,618	10,28,32,853
4 Expenses			
(a) Purchases of Stock in Trade	16	7,62,43,174	8,76,31,379
(b) Employee Benefit Expenses	17	53,49,897	50,04,335
(d) Depreciation & Amortisation Expenses	9	-	1,140
(e) Other Expenses	18	54,80,309	61,18,048
5 Total Expenses		8,70,73,380	9,87,54,902
6 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 5)		21,07,238	40,77,951
7 Exceptional items & Extraordinary items		-	-
8 Profit / (Loss) before tax (6 ± 7)		21,07,238	40,77,951
9 Tax Expense:			
(a) Current Tax Expense		(5,21,000)	(10,73,317)
(b) MAT Credit entitlement		-	1,32,665
(c) Deferred Tax Asset/(Liability)		(1,46,846)	3,716
10 Profit / (Loss) after Tax		14,39,392	31,41,016
11 Earnings per share (Face Value of Rs 10 each)	20		
(a) Basic		143.94	314.10
(b) Diluted		143.94	314.10
Corporate Information and Significant Accounting Policies	1&2		
Notes and Annexures forming part of Financial Statements	3-21		

As per our report of even date attached

For Nath Ahuja & Co

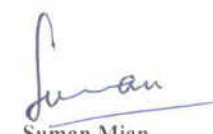
Chartered Accountants

ERN No. 001083N


N.N. Ahuja
 (Proprietor)
 M.No:80178

For and on behalf of the Board of Directors


Ajay Mian
 (Director)
 DIN No. 00170270


Suman Mian
 (Director)
 DIN No. 00170357

Place : New Delhi

Dated : 20th June, 2022

ALL e CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN No:-U72200DL2005PTC142845

Cash Flow Statement for the year ended 31 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 Operations	21,07,238	40,77,952
Adjustments For:		
Depreciation And Amortisation On Continuing Operations	-	1,140
Other Adjustments	(1,32,666)	9,40,652
Profit / (Loss) Before Working Capital Changes	19,74,572	50,19,743
Movement In Working Capital :		
(Increase)/Decrease in Trade Receivables	1,22,085	(1,22,085)
(Increase)/Decrease in Other Receivables, Loans And Advances	(22,11,760)	(10,52,676)
(Decrease)/Increase in Trade Payables, Other Current Liabilities	(29,04,656)	77,508
(Decrease)/Increase in Long Term & Short Term Provisions	(11,72,543)	11,77,152
Cash Generated From Operations	(41,92,302)	50,99,643
Net Cash Flow (Used In) / From Operating Activities (A)	(41,92,302)	50,99,643
B Cash Flow From Investing Activities		
Increase/(Decrease) In Fixed Deposit & Fixed Assets	(13,03,373)	(9,53,717)
Net Cash Flow (Used In) / From Investing Activities (B)	(13,03,373)	(9,53,717)
C Cash Flow From Financing Activities		
Others	-	-
Net Cash Flow (Used In) / From Financing Activities (C)	-	-
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	(54,95,675)	22,64,623
Add: Balance Of Cash And Cash Equivalents At The Beginning	1,03,89,562	81,24,940
Cash And Cash Equivalents At The End Of The Year [Refer Note (a)]	48,93,888	1,03,89,562
a) Components Of Cash And Cash Equivalents		
Balances With Bank In Current Accounts	48,93,888	1,03,84,408
Cash in Hand	-	5,154
	48,93,888	1,03,89,562

Notes:

- Figures in bracket indicate cash outflow
- The above cash flow statement has been prepared under the indirect method set out in AS-3 'Cash Flow Statement' notified under the Companies (Accounting Standard) Rules, 2014 (as amended).
- Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

As per our report of even date attached

For Nath Ahuja & Co

Chartered Accountants

FRN No.001083N

(Signature)

N.N. Ahuja

(Proprietor)

M.No:80178

(Stamp)

Place : New Delhi

Dated : 20th June, 2022

For and on behalf of the Board of Directors

(Signature)

Ajay Mian

(Director)

DIN No. 00170270

(Signature)

Suman Mian

(Director)

DIN No. 00170357

ALLE CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN No:-U72200DL2005PTC142845

Notes forming part of the Financial Statements

Note	Particulars
1 Corporate Information	
	<p>Alle Consulting 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 and XRM, developing 'Custom Built' solutions for client specific applications and providing IT Services for all stages of soft ware development and maintenance.</p> <p>Place of Business:- UU-14, Vishakha Enclave, Pitampura, Delhi-110034</p>
2 Significant Accounting Policies	
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. GAAP comprises mandatory accounting standards as prescribed under section 133 of the Companies Act 2013('Act ') read with rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or revision to an existing accounting standard requires a change in the accounting policy hitherto in use in India (Indian GAAP).The financial statements have been prepared on accrual basis under the historical cost convention.</p>
2.2 Use of Estimates	<p>The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.</p>
2.3 Inventories	<p>Inventories are valued at cost or Market Price which ever is lower. Cost includes all charges in bringing the goods to the point of sale. The Company estimates that the closing stock has nil value.</p>
2.4 Cash and cash equivalents (for purposes of Cash Flow Statement)	<p>Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.</p>
2.5 Cash flow statement	<p>Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.</p>
2.6 Revenue Recognition	<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. Sales include excise duty but exclude sales tax & value added tax . GST is a consumption-based or destination-based tax, which implies that all tax components are levied at the point of supply. Hence, the state that will collect taxes will be decided by the place of consumption.</p> <p><u>Income from services</u></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 . Revenues from fixed priced contract are recognized when services are rendered and related costs are incurred.</p>



Notes forming part of the Financial Statements

Note	Particulars
2.7 Other Income	Interest income is accounted on accrual basis. Dividend income is accounted for when the right to receive it is established.
2.8 Property, Plant and Equipment & Depreciation	<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. 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.</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 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 an asset up to a salvage value of 5%.</p>
2.9 Foreign Currency transactions and translations	<p><u>Initial recognition</u> 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.</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.</p> <p>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.</p> <p>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>
2.10 Employee benefits	<p>Employee benefits include provident fund, , gratuity fund, compensated absences, long service awards and post-employment medical benefits.</p> <p><u>Defined contribution plans</u> 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.</p> <p><u>Defined benefit plans</u> 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.</p>



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Note	Particulars
2.11 Borrowing Costs	Borrowing costs include interest, amortization of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilized for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset up to the date of capitalization of such asset is added to the cost of the assets. Capitalization of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.
2.12 Leases	Assets leased by the Company in its capacity as lessee where substantially all the risks and rewards of ownership vest in the Company are classified as finance leases. Such leases are capitalised at the inception of the lease at the lower of the fair value and the present value of the minimum lease payments and a liability is created for an equivalent amount. Each lease rental paid is allocated between the liability and the interest cost so as to obtain a constant periodic rate of interest on the outstanding liability for each year. Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss on a straight-line basis.
2.13 Earnings per Share	Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.
2.14 Taxes on Income	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. 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. 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.
2.15 Provisions and Contingencies	A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.
2.16 GST (Goods and Service tax) input credit	Goods and Service tax input credit is accounted for in the books in the period in which the underlying service received is accounted and when there is no uncertainty in availing / utilizing the credits. GST mean seamless input credits for intrastate and interstate purchases of goods. This will mean reduction in cost of raw materials as input GST can be setoff against the output GST payable on sales. Also GST paid on many services like legal consultation, audit fees, engineering consultation etc. can be setoff against output GST.



Notes forming part of the Financial Statements

Note 3: Share capital

Particulars	Figures as at the end of Current Reporting		Figures as at the end of Previous Reporting	
	Number of shares	Amount	Number of shares	Amount
(a) Authorized				
Equity shares of Rs 10/-each with voting rights	10,000	1,00,000	10,000	1,00,000
(b) Issued				
Equity shares of Rs 10/- each with voting rights	10,000	1,00,000	10,000	1,00,000
(c) Subscribed and fully paid up				
Equity shares of Rs 10/-each with voting rights	10,000	1,00,000	10,000	1,00,000
Total Subscribed and Fully paid fully paid up	10,000	1,00,000	10,000	1,00,000

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		Figures as at the end of Previous Reporting	
	Number of shares	Amount in ₹	Number of shares	Amount in ₹
Opening Equity Shares	10,000	1,00,000	10,000	1,00,000
Add:- Fresh Issue During the Year	-	-	-	-
Less:- Redemption/Buy Back During the Year	-	-	-	-
Total	10,000	1,00,000	10,000	1,00,000

(b) Terms/rights attached to Equity Shareholders

The Company has only one class of Equity shares having a par value of Rs 10 per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amount.

(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		Figures as at the end of Previous Reporting	
	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				
All e Technologies Private Limited	9,999	99.99%	9,999	99.99%
Suman Mian (Nominee Share Holder on behalf of Holding Company)	1	0.01%	1	0.01%
Total	10,000	100.00%	10,000	100.00%

* Refer "Annexure-1" for detail of Promoter's Holding and Changes during the year in Promoter's Holdings.



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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)
Surplus		
Opening balance	2,46,19,597	2,14,78,581
Less:- MAT credit not adjusted earlier	(1,32,665)	-
Add:- Profit / (Loss) for the year	14,39,392	31,41,017
Total	2,59,26,324	2,46,19,597

Note 5: 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:		
-Gratuity	1,99,251	2,67,737
-Leave Encashment	61,629	92,263
Total	2,60,880	3,60,000

Note 6: 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 And Small Enterprises	-	49,655
Dues To Others	41,40,046	76,60,312
Total	41,40,046	77,09,967

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

Note 7: 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)
(a) Other payables		
(i) Statutory Liabilities	3,45,837	3,52,700
(ii) Advances from customers	4,99,141	-
(iii) Contract Liability	63,600	
(iv) Others	7,48,598	6,39,211
Total	16,57,176	9,91,911



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Note 8: 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:		
<u>-Income Tax:-</u>		
- Current Year	5,21,000	-
- Previous Years	12,77,734	22,27,046
-Expenses	1,53,000	3,72,432
-LTA	75,832	75,207
-Other Employees Benefits	1,50,510	50,425
-Gratuity	14,823	18,602
-Leave Encashment	4,298	5,908
Total	21,97,197	27,49,620

Note 10: 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	-	-
Trade receivables outstanding for a period less than six months		
Secured, considered good	-	-
Unsecured, considered good	-	1,22,085
Total	-	1,22,085

Note 11: 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	-	5,154
(b) Balances with Banks		
(i) In Current Accounts	48,93,888	1,03,84,408
(ii) In Fixed Deposit accounts	1,63,68,629	1,49,98,953
(c) Balance held as Margin Money with Bank (Bank Guarantees)	30,50,000	30,50,000
Total	2,43,12,517	2,84,38,515



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Note 9: Property, Plant and Equipment

Tangible assets	Gross block				Amount in ₹
	Balance as at 1 April, 2021	Additions	Disposals	Balance as at 31 March, 2022	
(a) Furniture and Fixtures	1,03,224	-	-	1,03,224	
(b) Vehicles	13,26,080	-	(13,26,080)	-	
(c) Office equipment	6,49,729	-	-	6,49,729	
(d) Electrical Installations	1,92,350	-	-	1,92,350	
(e) Computers and Data processing equipment	23,31,458	-	-	23,31,458	
Total	46,02,841	-	(13,26,080)	32,76,761	
Previous year	46,02,841	-	-	46,02,841	

Note 9: Property, Plant and Equipment (Contd.)

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	98,062	-	-	98,062	5,162	5,162	
(b) Vehicles	12,59,776	-	(12,59,776)	-	-	66,304	
(c) Office equipment	6,17,762	-	-	6,17,762	31,967	31,967	
(d) Electrical Installations	1,82,733	-	-	1,82,733	9,617	9,617	
(e) Computers and Data processing equipment	22,19,448	-	-	22,19,448	1,12,010	1,12,010	
Total	43,77,781	-	(12,59,776)	31,18,005	1,58,756	2,25,059	
Previous year	43,62,211	1,140	-	43,77,781	2,25,059	2,26,199	



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Note 12: Short-Term Loans and Advances(Unsecured Considered good)

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) Advance Income Tax		
(a) Previous Years	14,19,733	14,19,733
(b) 2021-2022	7,50,000	-
(b) Prepaid Expenses	-	5,327
(c) Balances with Government Authorities		
(i) GST receivable	32,49,285	40,22,904
(ii) TDS Receivable		
(a) Previous Years	11,05,550	20,29,854
(b) 2021-2022	1,61,589	-
(iii) MAT Credit Receivable (2018-19)	-	1,32,665
(d) Expenses incurred on behalf of Holding Company	31,40,980	-
Total	98,27,137	76,10,482

Note 13: 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)
Interest Accrued on Bank Deposits	41,765	46,660
Total	41,765	46,660



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Notes forming part of the Financial Statements

Note 14: 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:	8,80,06,190	10,17,24,235
Total	8,80,06,190	10,17,24,235

Note 15: 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
Interest Income:		
-On Fixed Deposit	10,34,915	11,05,954
Miscellaneous Income	1,02,093	2,664
Profit on sale of Vehicle	37,420	-
Total	11,74,428	11,08,618

Note 16: Purchases 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	7,62,43,174	8,76,31,379
Total	7,62,43,174	8,76,31,379

Note 17: Employee Benefits Expense

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 and Wages	24,52,001	29,22,096
Professional Charges	28,46,280	19,54,359
LTA Expenses	15,988	22,500
Gratuity	1,583	48,311
Leave Encashment	-	669
Contributions to Provident and Other Funds	32,245	49,200
Staff Welfare Expenses	1,800	7,200
Total	53,49,897	50,04,335



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Note 18: Other Expenses

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
<u>Professional Charges:-</u>		
(i) Technical & Professional Charges	42,91,570	47,27,136
(ii) Professional Charges (Admin)	1,25,500	80,923
Rent Expenses (Including Lease Rentals)	5,34,000	4,20,000
Water and Electricity	-	2,54,739
DG Running Expense	-	64,033
Loss on Foreign Exchange Fluctuation	-	1,082
Telephone, Internet & Communication	2,72,044	3,50,004
Bank Charges	71,563	48,036
Payments to Auditors (Refer Note (i) below)	1,50,000	1,50,000
Miscellaneous Expenses (Including ROC Fee)	972	11,252
Bad Debts	29,333	-
Insurance Expenses	5,327	10,843
Total	54,80,309	61,18,048

Note 18: 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
(i) Payments to the Auditors comprises:		
-As Auditors - Statutory Audit	1,25,000	1,25,000
-As Tax Auditor	25,000	25,000
Total	1,50,000	1,50,000



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Notes forming part of the Financial Statements

Note 19: AS-18 Disclosure of Related Party

Details of related parties:

Description of relationship	Names of related parties
Holding Company	All e Technologies Private Limited
Key Management Personnel (KMP)	Ajay Mian (Director) Suman Mian (Director)
Enterprise in which KMP / Relatives of KMP having significant influence	ESOP 2009 Trust Aexent Technologies Private Limited Alletec Retail Solutions 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 31 March, 2022 and balances outstanding as at 31 March, 2022:

Amount in ₹

Particulars	KMP	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Holding Company
<u>Leasing arrangements (Rent paid)</u>				
Ajay Mian (Director)	3,85,000 (4,20,000)	- -	- -	- -
Suman Mian (Director)	35,000	-	-	-
<u>Expenses incurred on behalf of Holding Company</u>				
All e Technologies Private Limited	-	-	-	31,40,980
<u>Expenses incurred by Holding Company</u>				
All e Technologies Private Limited	-	-	-	(3,18,772)
<u>Balances outstanding end of the year (Net)</u>				
All e Technologies Private Limited	-	-	-	31,40,980 (3,20,772)

Note: Figures in bracket relates to the previous year



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Note 20: 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	14,39,392	31,41,016
Less: Preference dividend and tax thereon	-	-
Less: Dividend distribution tax	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	14,39,392	31,41,016
Weighted average number of equity shares	10,000	10,000
Par value per share	10	10
Earnings per share from continuing operations - Basic	143.94	314.10
<u>Diluted</u>		
Net profit / (loss) for the year from operations	14,39,392	31,41,016
Weighted average number of equity shares	10,000	10,000
Diluted Earning per share	143.94	314.10



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Note 21 :-Other notes to accounts

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

21.2. Deferred Tax Liability arising on account of temporary differences for the current year.

Calculation of DTA (As per Accounting Standard- 22)

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)
Difference in WDV	(31,433)	56,209
On Disallowances	1,70,909	1,18,971
On Allowances	(1,98,028)	(86,886)
Closing Deferred Tax Asset/(Liability)	(58,552)	88,294

21.3. Additional information pursuant to Part II of Schedule III of the Companies Act, 2013:

(a) Expenditure in foreign Currency (On Due Basis)	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
Import Purchases	Nil	Nil

(b) Earnings in Foreign Exchange (On Due Basis)	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 Sales	72,75,506	78,18,984

21.4. 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	32,245	49,200
Gratuity	1,583	48,311
Leave Encashment	-	669
Total	33,828	98,180



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Note 21 :-Other notes to 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.

21.5. Based on information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprises, the amount remaining unpaid to Micro Small and Medium Enterprises as at the close of the year is disclosed separately.

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

21.7. No Loans and Advances in the 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

21.8. No borrowings have been made from banks or financial institution against current assets.

21.9. 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.

21.10. Specified Ratio has been Calculated as per "Annexure-3" Attached.

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

21.12. 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.

21.13. Contingent Liabilities

The company has a demand liability of INR 29.91 lacs due to addition of INR 90.42 lacs in the assessment of AY- 2013-14. Against this, the company has filed a case in the Income Tax Appellate Tribunal, Delhi for AY-2013-14. The matter is under progress and on the basis of legal advice the company is expecting a favourable order and therefore no provision has been made for the income tax demand.



ALL e CONSULTING PRIVATE LIMITED
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Annexure 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	
All e Technologies Private Limited	9,999	99.99%	9,999	99.99%	-
Suman Mian	1	0.01%	1	0.01%	-
Total	10,000	100%	10,000	100%	-

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

Annexure-2

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	41,40,046	-	-	-	41,40,046
(iii) Disputed dues- MSME	-	-	-	-	-
(iii) Disputed dues- Others	-	-	-	-	-



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Annexure forming part of the Balance Sheet

Annexure-3

Ratios	Formulas	Ratio (2021-22)		Ratio (2020-21)	
		Amount in ₹	Ratio	Amount in ₹	Ratio
1) Current Ratio:-	Current Assets	3,41,81,419	4.2757	3,62,17,742	3.1627
	Current Liabilities	79,94,419		1,14,51,498	
2) Debt - Equity Ratio:-	Total Debt	-	NA	-	NA
	Shareholder's Equity	-		-	
3) Debt Service Coverage Ratio:-	Earning Available for Debt Service	-	NA	-	NA
	Debt Service	-		-	
4) Return on Equity:-	(Net profit after taxes- Pref. Dividend)	21,07,238	0.0831	40,77,951	0.1762
	Average Shareholder's Equity	2,53,72,961		2,31,49,089	
5) Inventory Turnover Ratio:-	Cost of Goods sold or Sales	-	NA	-	NA
	Average Inventory	-		-	
6) Trade Receivable Ratio:-	Net Credit Sales*	8,80,06,190	1,441.7199	10,17,24,235	1,666.4494
	Average Account Receivables	61,043		61,043	
7) Trade Payable Ratio:-	Net Credit Purchases*		To be prepared by		To be prepared by
	Average Trade Payables				
8) Net Capital Turnover Ratio:-	Net Sales	8,80,06,190	3.4544	10,17,24,235	4.3908
	Average Working Capital	2,54,76,622		2,31,67,368	
9) Net Profit Ratio:-	Net Profit	21,07,238	0.0239	40,77,951	0.0401
	Net Sales	8,80,06,190		10,17,24,235	
10) Return on Capital Employed:-	Earning Before Interest and Taxes	21,07,238	0.0800	40,77,951	0.1626
	Capital Employed	2,63,45,756		2,50,79,597	
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 ratios.

