



Nath Ahuja & Co.
Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

**Review Report To
The Board of Directors
All E Technologies Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **All E Technologies Limited** ("the Parent"), which includes its subsidiary (the Parent and its subsidiaries together referred to as 'the Group') for the Quarter and Nine Months ended on December 31, 2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable

us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

All E Technologies Limited (“Parent”) (A Company incorporated under Companies Act, 2013)

Subsidiaries:-

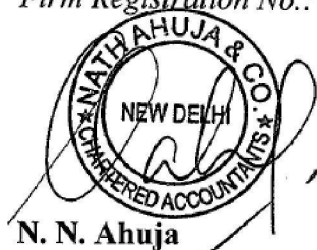
1. ALL E CONSULTING PRIVATE LIMITED (A Company incorporated under Companies Act, 2013)
 2. ALLETEC RETAIL SOLUTIONS PRIVATE LIMITED (A Company incorporated under Companies Act, 2013)
 3. ALLE TECHNOLOGIES (SWITZERLAND) GMBH
 4. ALLETEC PTY LTD., AUSTRALIA
 5. ALLETEC USA INC.
 6. ALLETEC PTE. LTD., SINGAPORE
 7. ALLETEC ARC LTD., KENYA
 8. ALLETEC CANADA INC.
5. The accompanying Statements include the unaudited interim financial results of parent along with its subsidiaries for the Quarter and Nine Months ended on December 31, 2023 respectively as considered in the unaudited financial results. The unaudited financial results of subsidiaries have been reviewed by the management itself. Review reports have been submitted to us by the management and our conclusion on the statement in so far as it relates to amounts and disclosure in the financial statements of subsidiary companies are based solely on the report of the management certification and procedure performed by us. Our conclusion, in so far as it relates to the affairs of such subsidiaries are based solely on the report of management. Our conclusion is not modified in respect of this matter.
6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Consolidated Statement, prepared in accordance with the generally accepted accounting principles in India and to comply with the Accounting Standard-25 “Interim Financial

Reporting” notified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 24080178BKDAEF1258

Place: New Delhi

Date: 31/01/2024

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Statement of Unaudited Consolidated Financial Results for the Quarter & Nine Months ended on December 31, 2023 Pursuant to regulation 33 of SEBI (LODR)
₹ in Lacs

Particulars		Quarter ended on 31/12/2023	Quarter ended on 30/09/2023	Quarter ended on 31/12/2022	YTD for the period ended on 31/12/2023	YTD for the period ended on 31/12/2022	Financial Year ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operation	3,004.70	2,883.91	2,229.34	8,591.79	6,391.43	8,768.43
II	Other income	176.35	188.98	52.54	536.15	170.22	381.12
III	Total Revenue (I + II)	3,181.05	3,072.89	2,281.89	9,127.94	6,561.65	9,149.55
IV	Expenses						
	Purchase of Traded goods	1,103.55	1,031.67	667.08	3,152.47	2,136.96	2,867.82
	Employee Benefits Expenses	993.05	1,000.39	872.61	2,949.41	2,421.64	3,298.53
	Cost of Technical Consultants	173.02	196.63	153.68	539.61	475.45	716.73
	Finance Cost	-	0.06	0.05	0.11	1.37	1.15
	Depreciation and Amortisation Cost	23.37	23.23	14.01	69.12	41.63	68.02
	Other Expenses	181.35	184.19	162.89	539.78	418.60	670.58
	Total Expenses	2,474.35	2,436.17	1,870.32	7,250.50	5,495.65	7,622.83
V	Profit before Extraordinary Items and Tax	706.71	636.72	411.57	1,877.44	1,066.00	1,526.72
	Extraordinary Items	-	-	-	-	-	-
	Profit / (Loss) before Tax	706.71	636.72	411.57	1,877.44	1,066.00	1,526.72
VI	Tax Expenses						
	(1) Current Tax	(172.09)	(155.41)	(96.01)	(457.56)	(261.57)	(375.25)
	(2) Excess of Tax expense for Previous Years	-	-	-	-	-	(0.52)
	(3) Deferred Tax Asset/(liability)	-	(1.13)	-	-	5.86	7.27
		534.61	480.18	315.56	1,419.88	810.29	1,158.21
VII	Profit/(Loss) after Tax	0.85	0.93	-	2.64	-	0.96
	Minority Share	533.77	479.25	315.56	1,417.24	810.29	1,159.17
VIII	Profit/(Loss) after Tax	533.77	479.25	315.56	1,417.24	810.29	1,159.17
	Add:- Extraordinary Items						
	- ESOP Expenses	-	-	23.43	-	70.30	65.44
	-Income Tax effect on above	-	-	-	-	-	(16.46)
	Profit Attributable to Equity Shareholders	533.77	479.25	338.99	1,417.24	880.59	1,208.14
IX	Share Capital :	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
	Weighted Average Share Capital:	2,019.42	2,019.42	1,552.47	2,019.42	1,552.47	1,667.61
X	Reserve & Surplus:	9,279.21	8,637.06	7,422.79	9,279.21	7,422.79	8,039.24
XI	Earning per Equity Share :						
	(1) Basic (in Rs.)	2.64	2.37	2.18	7.02	5.67	7.24
	(2) Diluted (in Rs.)	2.64	2.37	2.18	7.02	5.67	7.24

Notes:

- (i) The above Consolidated Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on January 31, 2024
- (ii) The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these Results
- (iii) The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.
- (iv) There are no investor complaints received/pending as on December 31, 2023
- (v) Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- (vi) The above Consolidated Results are available on the Company's website - <https://www.alletec.com/investors-alletec> and on the stock exchange at <https://www.nseindia.com>

For All e Technologies Limited


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 31/01/2024



Nath Ahuja & Co.
Chartered Accountants

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations And Disclosure Requirements) Regulations, 2015, As Amended

**Review Report To
The Board of Directors
All E Technologies Limited**

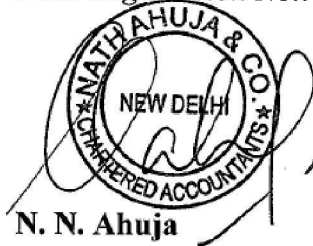
1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **All E Technologies Limited** (the 'Company') for the Quarter and Nine Months ended on December 31, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 (the Circular).
2. The preparation of this Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of the interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying other analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the aforesaid accompanying Statement, prepared in accordance with the generally accepted accounting principles in India and to comply with the Accounting Standard-25 "Interim Financial Reporting" notified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 24080178BKDAEE6395

Place: New Delhi

Date: 31/01/2024

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. U72200DL2000PLC106331

UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Statement of Unaudited Standalone Financial Results for the Quarter & Nine Months ended on December 31, 2023 Pursuant to regulation 33 of SEBI (LODR)
₹ in Lacs

Particulars		Quarter ended on 31/12/2023	Quarter ended on 30/09/2023	Quarter ended on 31/12/2022	YTD for the period ended on 31/12/2023	YTD for the period ended on 31/12/2022	Financial Year ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operation	2,408.66	2,278.82	1,777.31	6,764.13	5,105.32	6,965.22
II	Other income	170.73	183.89	58.17	520.96	170.39	364.33
III	Total Revenue (I + II)	2,579.39	2,462.71	1,835.48	7,285.09	5,275.71	7,329.55
IV	Expenses						
	Purchase of Traded goods	746.54	651.01	377.47	2,024.50	1,202.22	1,634.59
	Employee Benefits Expenses	958.63	966.65	839.17	2,846.75	2,323.35	3,174.84
	Cost of Technical Consultants	96.85	114.17	145.35	298.76	452.13	580.47
	Finance Cost	-	0.06	0.05	0.11	1.09	1.10
	Depreciation and Amortisation Cost	23.37	23.23	14.01	69.12	41.63	68.02
	Other Expenses	170.83	155.58	139.01	493.63	364.06	579.98
	Total Expenses	1,996.22	1,910.70	1,515.06	5,732.86	4,384.49	6,039.01
V	Profit before Extraordinary Items and Tax	583.17	552.01	320.42	1,552.22	891.22	1,290.54
	Extraordinary Items	-	-	-	-	-	-
	Profit / (Loss) before Tax	583.17	552.01	320.42	1,552.22	891.22	1,290.54
VI	Tax Expenses						
	(1) Current Tax	(145.77)	(137.30)	(80.06)	(388.03)	(222.81)	(322.56)
	(2) Deferred Tax Asset/(liability)	-	(1.13)	-	-	5.09	6.26
VII	Profit/(Loss) after Tax	437.41	413.58	240.35	1,164.20	673.51	974.24
	Minority Share	-	-	-	-	-	-
		437.41	413.58	240.35	1,164.20	673.51	974.24
VIII	Profit/(Loss) after Tax	437.41	413.58	240.35	1,164.20	673.51	974.24
	Add:- Extraordinary Items	-	-	-	-	-	65.44
	- ESOP Expenses	-	-	-	-	-	(16.46)
	-Income Tax effect on above	-	-	-	-	-	-
	Profit Attributable to Equity Shareholders	437.41	413.58	240.35	1,164.20	673.51	1,023.21
	After Tax before Extraordinary Items	437.41	413.58	240.35	1,164.20	673.51	1,023.21
IX	Share Capital :	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
	Weighted Average Share Capital:	2,019.42	2,019.42	1,552.47	2,019.42	1,552.47	1,667.61
X	Reserve & Surplus:	8,449.94	7,891.22	7,095.53	8,449.94	7,095.53	7,438.61
XI	Earning per Equity Share :						
	(1) Basic (in Rs.)	2.17	2.05	1.55	5.77	4.34	6.14
	(2) Diluted (in Rs.)	2.17	2.05	1.55	5.77	4.34	6.14

Notes:

- The above Standalone Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on January 31, 2024
- The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these Results
- The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.
- There are no investor complaints received/pending as on December 31, 2023
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- The above Standalone Results are available on the Company's website - <https://www.alletec.com/investors-alletec> and on the stock exchange at <https://www.nseindia.com>

For All e Technologies Limited

Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 31/01/2024