

All e Technologies Ltd.

(Formerly: All e Technologies Pvt. Ltd.)

A 1, Sector 58, Noida 201301, India

Tel.: +91-120-3000 300 www.alletec.com

Regd. Office: UU-14, Vishakha Enclave Pitampura

Delhi-110034, India

CIN: L72200DL2000PLC106331



May 21, 2025

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1 G Block
Bandra-Kurla Complex, Bandra(E)
Mumbai -400051

SYMBOL: ALLETEC

ISIN: INE0M2X01012

Subject: Outcome of Board Meeting

Dear Sir/Madam,

With reference to the above-mentioned subject, we hereby inform you that a meeting of the Board of Directors of **All e Technologies Limited** was held on Wednesday, May 21, 2025. The Board meeting commenced at 3:45 P.M. and concluded at 4:35 P.M. The following business was considered and approved at the meeting:

- Audited consolidated and standalone financial statements for the last quarter (Q4) and year ended March 31, 2025.
- Recommendation to shareholders for re-appointment of Ms. Ritu Sood, as Executive Director on the Board of the Company, who retires by rotation at the ensuing Annual General Meeting and being eligible, offers herself for re-appointment.
- The Board of Directors has recommended a Final Dividend of Rs. 1.5/- per Equity Share of face value of Rs. 10/- each, (i.e. 15% of the face value of Equity Share) for the financial year ended March 31, 2025, subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.
- Other Business Matters

M/s. Suresh & Associates, the Statutory Auditors of the Company have issued auditors' reports with an unmodified opinion on the Financial Results of the Company for the Financial Year ended March 31, 2025.

Further, pursuant to the provisions of Regulation 33(3)(d) of the Listing Regulations, a declaration of Unmodified Opinion signed by the Chief Financial Officer of the Company, in respect of the Audited standalone and consolidated financial statements of the Company for the financial year ended March 31, 2025 is also enclosed herewith.

Kindly take the information on your record.

Thanking you

Yours truly

For **All e Technologies Limited**

Kanak Gupta

Company Secretary and Compliance Officer

Membership No.: A74117

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Disclosure pursuant to regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Recommendation to shareholders for re-appointment of Ms. Ritu Sood, as Executive Director on the Board of the Company, who retires by rotation at the ensuing Annual General Meeting and being eligible, offers herself for re-appointment.

| | |
|--|--|
| Name of Director | Ms. Ritu Sood |
| DIN | 07411926 |
| Date of Birth | October 16, 1975 |
| Date of First Appointment | May 16, 2022 |
| Qualification | B.Com. and Chartered Accountant |
| Brief Profile | She graduated with Commerce from Shri Ram College of Commerce, University of Delhi, and went on to become a Chartered Accountant. Ritu has experience of over 2 decades in building and delivering enterprise systems to customers. She plays a vital advisory role in customer engagements, and is hands-on with Business Process Study, Agile execution, and systems integration. Ritu manages a large part of Alletec's international business. She also heads the corporate HR function. |
| Directorships held in other public companies (excluding foreign companies and Section 8 companies) | Alphamate Technologies Private Limited |
| Memberships/Chairmanships of Committees of other public companies (includes only Audit Committee and Stakeholder's Relationship Committee) | Nil |
| Shareholding in the Company | 0.37% |
| Relationship with Other Directors, Managers and Other key Managerial Personnel of the company | Not related to any Director and KMP |
| Attendance at Board meetings in FY 2024-25 | Present in 5 Board Meetings out of 5 Board Meetings held during the year |



SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

Auditor's report on Consolidated Annual Financial Results of All e Technologies Limited for the quarter and year ended March 31, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

All e Technologies Limited

(Formerly known as All e Technologies Private Limited)

Opinion

We have audited the accompanying statement of Consolidated Annual Financial Results ("the Statement") of **All e Technologies Limited** (hereinafter referred to as Holding Company) & its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2025 comprising of Balance Sheet, consolidated statement of Profit and Loss and Cash flows attached herewith, being submitted by the Group pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. includes the results of the following entities: -

| Name of Entity | Relationship |
|--|-------------------------|
| All E Technologies Limited (A Company incorporated under Companies Act, 1956) | Parent Company |
| All e Consulting Private Limited (A Company incorporated under Companies Act, 1956) | Wholly Owned Subsidiary |
| Alletec Retail Solutions Private Limited (A Company incorporated under Companies Act, 1956) | Wholly Owned Subsidiary |
| Alletec USA Inc. (Foreign Subsidiary Company) | Wholly Owned Subsidiary |
| Alle Technologies (Switzerland) GmbH (Foreign Subsidiary Company) | Subsidiary Company |
| Alletec PTY Ltd, Australia (Foreign Subsidiary Company) | Subsidiary Company |



| | |
|---|-------------------------|
| Alletec Pte. Ltd., Singapore (Foreign Subsidiary Company) | Wholly Owned Subsidiary |
| Alletec ARC Ltd., Kenya (Foreign Subsidiary Company) | Wholly Owned Subsidiary |
| Alletec Canada Inc (Foreign Subsidiary Company) | Wholly Owned Subsidiary |

ii. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and

iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the net profit and other financial information of the Group for the quarter ended March 31, 2025 and for the year ended March 31, 2025 comprising of Balance Sheet, consolidated statement of Profit and Loss and Cash flows.

Basis for opinion

We conducted our audit of the consolidated financial statements in accordance with the standards on auditing (SAs) 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 Consolidated 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 Consolidated 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 on the Consolidated Financial Statements.

Management's responsibility for the Consolidated Financial Statements

These consolidated annual financial results have been prepared on the basis of the consolidated financial statements.

The Holding Company's Management is responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these consolidated financial statements that give a true and fair view of the consolidated financial position, financial performance and cash flows of the Group 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 Group 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 consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual financial Statement, the respective Management of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Management of the Companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

Auditor's responsibilities for the audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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



consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Statements.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors 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.

Other Matter

The accompanying statement includes the financial results in respect of:

- 2 Indian subsidiary companies, whose results include total revenues of Rs 195.63 lacs and Rs 981.60 lacs of the quarter ended March 31, 2025 and for the period from April 1, 2024 to March 31, 2025 respectively and total assets of Rs 522.93 lacs for the period from April 1, 2024 to March 31, 2025, as considered in the statement which have been audited by their respective independent auditors.
- 6 foreign subsidiaries, whose results include total revenues of Rs 1023.72 lacs and Rs 3721.98 lacs of the quarter ended March 31, 2025 and for the period from April 1, 2024 to March 31, 2025 respectively and total assets of Rs 2382.97 lacs for the period from April 1, 2024 to March 31, 2025 as considered in the statement which have not been subjected to review either by us or audited by other auditors, and therefore, the unaudited financial results for the quarter ended March 31, 2025 and for the period from



April 1, 2024 to March 31, 2025 of these entities have been furnished to us by the management.

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our report on the consolidated financial results included in the Statement is not modified in respect of this matter.

For Suresh & Associates

Chartered Accountants

FRN No: 003316N

Narendra

Kumar Arora

Digitally signed by
Narendra Kumar Arora
Date: 2025.05.21 16:41:12
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Narendra K Arora

(Partner)

M No:088256



UDIN: 25088256BMKSSL4359

Place: New Delhi

Date: 21/05/2025

ALL e Technologies Limited

(Formerly Known as All e Technologies Pvt. Ltd.)

CIN No. L72200DL2000PLC106331

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

Statement of Audited Consolidated Financial Results for the Quarter & Year ended on March 31, 2025 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

| Particulars | | Quarter ended on 31/03/2025 | Quarter ended on 31/12/2024 | Quarter ended on 31/03/2024 | Financial Year ended on 31/03/2025 | Financial Year ended on 31/03/2024 |
|-------------|--|--------------------------------|--------------------------------|--------------------------------|--|--|
| | | Audited | Unaudited | Audited | Audited | Audited |
| I | Revenue from operations | 3,493.49 | 3,598.97 | 3,041.49 | 13,996.73 | 11,633.28 |
| II | Other income | 337.38 | 213.56 | 196.02 | 950.20 | 732.17 |
| III | Total Revenue (I + II) | 3,830.88 | 3,812.52 | 3,237.51 | 14,946.94 | 12,365.45 |
| IV | Expenses | | | | | |
| | Purchase of Software Licenses | 994.84 | 1,120.87 | 1,001.80 | 4,702.03 | 4,154.28 |
| | Employee Benefits Expenses | 1,200.72 | 1,243.78 | 1,044.30 | 4,606.21 | 3,993.71 |
| | Cost of Technical Consultants | 204.44 | 190.71 | 194.26 | 836.76 | 733.86 |
| | Finance Costs | 1.26 | 0.53 | - | 1.79 | - |
| | Depreciation & Amortisation Expenses | 27.56 | 25.50 | 30.68 | 114.37 | 99.80 |
| | Other Expenses | 175.46 | 252.27 | 223.09 | 787.14 | 762.98 |
| | Total Expenses | 2,604.28 | 2,833.66 | 2,494.13 | 11,048.30 | 9,744.63 |
| V | Profit before Extraordinary Items and Tax | 1,226.60 | 978.86 | 743.38 | 3,898.64 | 2,620.82 |
| | Extraordinary Items | 84.36 | - | - | 84.36 | - |
| | Profit / (Loss) before Tax | 1,310.95 | 978.86 | 743.38 | 3,983.00 | 2,620.82 |
| VI | Tax Expenses | | | | | |
| | (1) Current Tax | (281.27) | (254.94) | (184.83) | (943.21) | (642.39) |
| | (2) Deferred Tax Asset/(liability) | 14.48 | (3.82) | (4.92) | 10.66 | (4.92) |
| | (3) Adjustment for Taxation of Previous Year | (33.95) | - | - | (33.95) | - |
| VII | Profit/(Loss) after Tax | 1,010.21 | 720.10 | 553.63 | 3,016.50 | 1,973.51 |
| | Minority Share | (0.17) | (0.08) | (2.31) | (1.06) | (4.95) |
| | | 1,010.05 | 720.02 | 551.32 | 3,015.44 | 1,968.56 |
| | Profit Attributable to Equity Shareholders After Tax before Extraordinary Items | 1,010.05 | 720.02 | 551.32 | 3,015.44 | 1,968.56 |
| VIII | Share Capital : | 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 | 2,019.42 | 2,019.42 | 2,019.42 |
| IX | Reserve & Surplus: | 12,412.02 | 11,766.24 | 9,871.65 | 12,412.02 | 9,871.65 |
| X | Earning per Equity Share : | | | | | |
| | (1) Basic (in Rs.) | 5.00 | 3.57 | 2.73 | 14.93 | 9.75 |
| | (2) Diluted (in Rs.) | 5.00 | 3.57 | 2.73 | 14.93 | 9.75 |

Notes:

- (i) The above Consolidated Audited 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 May 21, 2025 and were subjected to audit by the Statutory Auditor.
- (ii) The figures for the quarter ended 31 March 2025 are the derived figures between audited figures in respect of full financial year and the unaudited published year to-date figures up to the third quarter of the financial year which were subjected to limited review.
- (iii) The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- (iv) The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.
- (v) There are no investor complaints received/pending as on March 31, 2025.
- (vi) Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- (vii) 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:- 21/05/2025

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN L72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
Consolidated Balance Sheet as at 31st March, 2025

₹ in Lacs

| Particulars | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
|--|---|--|
| | (31/03/2025) | (31/03/2024) |
| A EQUITY AND LIABILITIES | | |
| 1 Shareholders' Funds | | |
| (a) Share Capital | 2,019.42 | 2,019.42 |
| (b) Reserves and Surplus | 12,412.02 | 9,871.65 |
| (c) Minority Interest | 17.47 | 19.18 |
| | 14,448.91 | 11,910.25 |
| 2 Non Current Liabilities | | |
| (a) Long Term Borrowings | 51.27 | - |
| (b) Long-Term Provisions | 360.58 | 303.95 |
| | 411.85 | 303.95 |
| 3 Current Liabilities | | |
| (a) Short Term Borrowings | 6.64 | - |
| (b) Trade Payables | | |
| '-total outstanding dues of micro and small enterprises | - | - |
| '-total outstanding dues of creditors other than micro and small enterprises | 496.11 | 658.75 |
| (c) Other Current Liabilities | 1,262.74 | 1,197.51 |
| (d) Short-Term Provisions | 1,429.74 | 1,113.94 |
| | 3,195.23 | 2,970.20 |
| TOTAL | 18,055.98 | 15,184.40 |
| B ASSETS | | |
| 1 Non-Current Assets | | |
| (a) Property, Plant and Equipment and Intangible assets | | |
| (i) Property, Plant & Equipment | 132.48 | 79.46 |
| (ii) Intangible Assets | 344.43 | 283.00 |
| (iii) Capital work in Progress | 41.61 | - |
| | 518.52 | 362.47 |
| (b) Non Current Investments | 275.03 | 339.45 |
| (c) Deferred Tax Assets (net) | 25.72 | 15.06 |
| (d) Long Term Loan & Advances | 20.18 | 13.95 |
| (e) Other Non-Current Assets | 183.30 | 365.54 |
| | 504.23 | 734.00 |
| 2 Current Assets | | |
| (a) Trade Receivables | 1,739.57 | 1,466.00 |
| (b) Cash and Cash equivalents | 14,055.76 | 11,534.35 |
| (c) Short-Term Loans and Advances | 1,203.20 | 1,010.10 |
| (d) Other Current Assets | 34.71 | 77.48 |
| | 17,033.24 | 14,087.93 |
| TOTAL | 18,055.98 | 15,184.40 |

For All e Technologies Limited


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 21/05/2025

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN L72200DL2000PLC106331
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Consolidated Cash Flow Statement for the year ended 31st March, 2025

₹ in Lacs

| Particulars | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
|--|---|--|
| | From 01/04/2024 to 31/03/2025 | From 01/04/2023 to 31/03/2024 |
| (A) Cash flow from operating activities | | |
| Profit / (Loss) before tax from | | |
| - Continuing operations | 3,983.00 | 2,620.82 |
| Adjustment for Taxation of Previous Year | (2.12) | (8.46) |
| Profit / (Loss) before tax from total operations | 3,980.87 | 2,612.36 |
| Adjustments for: | | |
| Depreciation and amortization on continuing operations | 114.37 | 99.80 |
| Share Based Payment Expenses | 116.84 | 74.25 |
| Minority Interest | (1.06) | -4.95 |
| Gain on Sale of Mutual Funds | (4.37) | (8.88) |
| Finance costs | 1.79 | - |
| Interest income | (844.04) | (684.19) |
| Profit / (Loss) before working capital changes | 3,364.39 | 2,088.38 |
| Movement in working capital : | | |
| (Increase) / decrease in trade receivables | (273.57) | (303.15) |
| (Increase) / decrease in other receivables, loans and advances | (150.32) | (460.86) |
| (Decrease) / Increase in trade payables | (162.64) | 189.18 |
| (Decrease) / Increase in Other current liabilities | 65.23 | 427.42 |
| (Decrease) / Increase in Minority Interest | (1.71) | 4.76 |
| (Decrease) / Increase in provisions | 315.79 | 309.85 |
| Cash generated from operations | 3,157.16 | 2,255.58 |
| Taxes paid, net | (943.21) | (642.39) |
| Net cash flow (used in) / from operating activities (A) | 2,213.96 | 1,613.19 |
| (B) Cash flow from investing activities | | |
| Capital expenditure on fixed assets, including capital advances (Net) | (270.42) | (139.34) |
| Interest received | 844.04 | 684.19 |
| Gain on Sale of Mutual Funds | 4.37 | 8.88 |
| (Increase)/Decrease in Investment (Net) | 64.42 | (20.99) |
| (Increase)/Decrease in Fixed Deposit | (1,677.70) | (1,962.14) |
| (Increase)/Decrease in Loans & Advances and long term provisions | 50.40 | 48.69 |
| (Increase)/Decrease in Margin Money | 114.27 | (2.89) |
| (Increase)/Decrease in Other Non-Current Assets | 182.24 | 121.32 |
| Net cash flow (used in) / from investing activities (B) | (688.36) | (1,262.27) |
| (C) Cash flow from financing activities | | |
| Increase/(Decrease) in Long Term & Short Term borrowings | 57.92 | - |
| Finance costs | (1.79) | - |
| Dividend Paid | (201.94) | (201.94) |
| Deferred IPO Expenditure | (421.79) | - |
| Net cash flow (used in) / from financing activities (C) | (567.60) | (201.94) |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | 957.99 | 148.98 |
| Add: Balance of Cash and cash equivalents as at the beginning of the year | 1,030.23 | 881.24 |
| Cash and cash equivalents as at the end of the year | 1,988.21 | 1,030.23 |
| Reconciliation to cash and bank balances as given in note 17 is as follows: | | |
| Cash and bank balances including non current bank balances, as per note 17 | 14,055.76 | 11,534.35 |
| Less: Balance held as margin money with Bank | 8.89 | 123.16 |
| Less: Term deposits placed with banks | 12,025.12 | 10,349.81 |
| Less: Corporate Fixed Deposit | 33.53 | 31.15 |
| Cash and cash equivalents at the end of the year | 1,988.21 | 1,030.23 |

Notes:

- Figures in bracket indicate cash outflow
- 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).
- Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

For All e Technologies Limited


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 21/05/2025

Auditor's report on Standalone Annual Financial Results of All e Technologies Limited for the quarter and year ended March 31, 2025, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors of

All e Technologies Limited

(Formerly known as All e Technologies Private Limited)

Opinion

We have audited the accompanying Standalone financial Results (the Statement) of **All e Technologies Limited (formerly known as All e Technologies Private Limited)** ("the Company"), for the quarter and year ended March 31st 2025 comprising of Balance Sheet, Standalone statement of Profit and Loss and Cash flows, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Listed Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results:-

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
- ii. give a true and fair view in conformity with the accounting principles generally accepted in India, of the net profit and other financial information of the Company for the quarter and year ended March 31st 2025 comprising of Balance Sheet, Standalone statement of Profit and Loss and Cash flows.

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.



Management's responsibility for the financial statements

These standalone annual financial results have been prepared on the basis of the standalone financial statements.

The Company's Management is 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 and in compliance with Regulation 33 of the Listing Regulations. 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 Standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone 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 Standalone 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 the 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 Standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) Planning the scope of our audit work and in evaluating the results of our work: and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Statements.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about



the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited standalone figures in respect of the full financial year and the published year to date standalone figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the standalone financial results included in the Statement is not modified in respect of this matter.

For Suresh & Associates
Chartered Accountants
FRN No: -003316N

Narendra
Kumar Arora

Digitally signed by
Narendra Kumar Arora
Date: 2025.05.21
16:39:20 +05'30'

Narendra K Arora
(Partner)
M.No:088256



UDIN: 25088256BMKSSK3193
Place: New Delhi
Date: 21/05/2025

ALL e Technologies Limited

(Formerly Known as All e Technologies Pvt. Ltd.)

CIN No. L72200DL2000PLC106331

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

Statement of Audited Standalone Financial Results for the Quarter & Year ended on March 31, 2025 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

| Particulars | | Quarter ended on 31/03/2025 | Quarter ended on 31/12/2024 | Quarter ended on 31/03/2024 | Financial Year ended on 31/03/2025 | Financial Year ended on 31/03/2024 |
|-------------|--|--------------------------------|--------------------------------|--------------------------------|--|--|
| | | Audited | Unaudited | Audited | Audited | Audited |
| I | Revenue from operations | 2,743.23 | 2,997.20 | 2,307.28 | 11,079.77 | 9,071.41 |
| II | Other income | 310.81 | 198.49 | 190.24 | 880.38 | 711.20 |
| III | Total Revenue (I + II) | 3,054.04 | 3,195.68 | 2,497.52 | 11,960.15 | 9,782.61 |
| IV | Expenses | | | | | |
| | Purchase of Software Licenses | 587.29 | 776.21 | 596.11 | 3,046.17 | 2,620.62 |
| | Employee Benefits Expenses | 1,156.03 | 1,206.71 | 1,009.74 | 4,444.77 | 3,856.49 |
| | Cost of Technical Consultants | 132.13 | 169.50 | 92.63 | 595.75 | 391.38 |
| | Finance Costs | 1.34 | 0.45 | - | 1.79 | - |
| | Depreciation & Amortisation Expenses | 27.06 | 25.50 | 30.52 | 113.88 | 99.63 |
| | Other Expenses | 142.57 | 227.39 | 202.43 | 698.78 | 696.17 |
| | Total Expenses | 2,046.43 | 2,405.76 | 1,931.43 | 8,901.14 | 7,664.29 |
| V | Profit before Extraordinary Items and Tax | 1,007.61 | 789.93 | 566.09 | 3,059.01 | 2,118.31 |
| | Extraordinary Items | 84.36 | - | - | 84.36 | - |
| | Profit / (Loss) before Tax | 1,091.97 | 789.93 | 566.09 | 3,143.37 | 2,118.31 |
| VI | Tax Expenses | | | | | |
| | (1) Current Tax | (271.06) | (214.66) | (145.98) | (801.09) | (534.01) |
| | (2) Deferred Tax Asset/(liability) | 14.48 | (3.82) | (4.64) | 10.66 | (4.64) |
| | (3) Adjustment for Taxation of Previous Year | (24.37) | - | - | (24.37) | (6.18) |
| VII | Profit/(Loss) after Tax | 811.01 | 571.45 | 415.46 | 2,328.56 | 1,573.48 |
| | Minority Share | - | - | - | - | - |
| | | 811.01 | 571.45 | 415.46 | 2,328.56 | 1,573.48 |
| | Profit Attributable to Equity Shareholders After Tax before Extraordinary Items | 811.01 | 571.45 | 415.46 | 2,328.56 | 1,573.48 |
| VIII | Share Capital : | 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 | 2,019.42 | 2,019.42 | 2,019.42 |
| IX | Reserve & Surplus: | 10,706.07 | 10,246.32 | 8,884.41 | 10,706.07 | 8,884.41 |
| X | Earning per Equity Share : | | | | | |
| | (1) Basic (in Rs.) | 4.02 | 2.83 | 2.06 | 11.53 | 7.79 |
| | (2) Diluted (in Rs.) | 4.02 | 2.83 | 2.06 | 11.53 | 7.79 |

Notes:

- (i) The above Standalone Audited 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 May 21, 2025 and were subjected to audit by the Statutory Auditor.
- (ii) The figures for the quarter ended 31 March 2025 are the derived figures between audited figures in respect of full financial year and the unaudited published year to-date figures up to the third quarter of the financial year which were subjected to limited review.
- (iii) The Statutory Auditors of the Company have carried out the Statutory Audit of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- (iv) The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.
- (v) There are no investor complaints received/pending as on March 31, 2025.
- (vi) Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- (vii) 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:- 21/05/2025

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN L72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
Balance Sheet as at 31st March, 2025

₹ in Lacs

| Particulars | | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
|-------------|--|---|--|
| | | (31/03/2025) | (31/03/2024) |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' Funds | | |
| | (a) Share Capital | 2,019.42 | 2,019.42 |
| | (b) Reserves and Surplus | 10,706.07 | 8,884.41 |
| | | 12,725.48 | 10,903.83 |
| 2 | Non Current Liabilities | | |
| | (a) Long Term Borrowings | 51.27 | - |
| | (b) Long-Term Provisions | 355.40 | 299.75 |
| | | 406.67 | 299.75 |
| 3 | Current Liabilities | | |
| | (a) Short Term Borrowings | 6.64 | - |
| | (b) Trade Payables | | |
| | '-total outstanding dues of micro and small enterprises | - | - |
| | '-total outstanding dues of creditors other than micro and small enterprises | 331.83 | 375.28 |
| | (c) Other Current Liabilities | 1,062.28 | 1,026.30 |
| | (d) Short-Term Provisions | 1,211.45 | 900.81 |
| | | 2,612.20 | 2,302.39 |
| | TOTAL | 15,744.35 | 13,505.97 |
| B | ASSETS | | |
| 1 | Non-Current Assets | | |
| | (a) Property, Plant and Equipment and Intangible assets | | |
| | (i) Property, Plant & Equipment | 129.87 | 77.09 |
| | (ii) Intangible Assets | 344.43 | 283.00 |
| | (iii) Capital work in Progress | 41.61 | - |
| | | 515.91 | 360.09 |
| | (b) Non Current Investments | 413.36 | 477.78 |
| | (c) Long Term Loan & Advances | 21.03 | 31.14 |
| | (d) Deferred Tax Assets (net) | 25.57 | 14.91 |
| | (e) Other Non-Current Assets | 181.66 | 354.47 |
| | | 641.62 | 878.30 |
| 2 | Current Assets | | |
| | (a) Trade Receivables | 1,644.93 | 1,177.39 |
| | (b) Cash and Cash equivalents | 11,959.88 | 10,177.95 |
| | (c) Short-Term Loans and Advances | 949.57 | 835.30 |
| | (d) Other Current Assets | 32.44 | 76.94 |
| | | 14,586.82 | 12,267.58 |
| | TOTAL | 15,744.35 | 13,505.97 |

For All e Technologies Limited


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 21/05/2025

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN L72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Cash Flow Statement for the year ended 31st March, 2025

₹ in Lacs

| Particulars | Figures as at the end of Current Reporting Period | Figures as at the end of Previous Reporting Period |
|--|---|--|
| | From 01/04/2024 to 31/03/2025 | From 01/04/2023 to 31/03/2024 |
| (A) Cash flow from operating activities | | |
| Profit / (Loss) before tax from - Continuing operations | 3,143.37 | 2,118.31 |
| Profit / (Loss) before tax from total operations | 3,143.37 | 2,118.31 |
| Adjustments for: | | |
| Depreciation and amortization on continuing operations | 113.88 | 99.63 |
| Share Based Payments | 116.84 | 74.25 |
| Gain on Sale of Mutual Funds | (4.37) | (8.88) |
| Finance costs | 1.79 | - |
| Interest income | (780.73) | (654.48) |
| Profit / (Loss) before working capital changes | 2,590.77 | 1,628.84 |
| Movement in working capital : | | |
| (Increase) / decrease in trade receivables | (467.54) | (140.87) |
| (Increase) / decrease in other receivables, loans and advances | (69.77) | (384.59) |
| (Decrease) / Increase in trade payables, other current liabilities, borrowings | (0.84) | 270.37 |
| (Decrease) / Increase in provisions | 310.63 | 229.46 |
| Cash generated from operations | 2,363.26 | 1,603.21 |
| Taxes paid, net | (825.47) | (540.20) |
| Net cash flow (used in) / from operating activities (A) | 1,537.80 | 1,063.01 |
| (B) Cash flow from investing activities | | |
| Capital expenditure on fixed assets, including capital advances (Net) | (269.69) | (138.40) |
| Gain on Sale of Mutual Funds | 4.37 | 8.88 |
| (Increase)/Decrease in Investment (Net) | 64.42 | (49.04) |
| (Increase)/Decrease in Fixed Deposit | (1,577.52) | (1,361.21) |
| (Increase)/Decrease in Loans & Advances and long term provisions | 65.75 | 45.60 |
| (Increase)/Decrease in Margin Money | 83.77 | (2.89) |
| (Increase)/Decrease in Other Non-Current Assets | 172.81 | 132.20 |
| Interest received | 780.73 | 654.48 |
| Net cash flow (used in) / from investing activities (B) | (675.37) | (710.38) |
| (C) Cash flow from financing activities | | |
| Increase/(Decrease) in Long Term & Short Term borrowings | 51.27 | - |
| Finance costs | (1.79) | - |
| Dividend Paid | (201.94) | (201.94) |
| Deferred IPO Expenditure | (421.79) | - |
| Net cash flow (used in) / from financing activities (C) | (574.25) | (201.94) |
| Net increase / (decrease) in Cash and cash equivalents (A+B+C) | 288.19 | 150.69 |
| Add: Balance of Cash and cash equivalents as at the beginning of the year | 529.16 | 378.48 |
| Cash and cash equivalents as at the end of the year | 817.35 | 529.16 |
| Reconciliation to cash and bank balances as given in note 17 is as follows: | | |
| Cash and bank balances including non current bank balances, as per note 17 | 11,959.88 | 10,177.95 |
| Less: Balance held as margin money with Bank | 8.89 | 92.66 |
| Less: In Corporate Fixed Deposit accounts | 33.53 | 31.15 |
| Less: Term deposits placed with banks | 11,100.11 | 9,524.98 |
| Cash and cash equivalents at the end of the year | 817.35 | 529.16 |

Notes:

- Figures in bracket indicate cash outflow
- 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).
- Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

For All e Technologies Limited


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 21/05/2025

All e Technologies Ltd.

(Formerly: All e Technologies Pvt. Ltd.)

A 1, Sector 58, Noida 201301, India

Tel.: +91-120-3000 300 www.alletec.com

Regd. Office: UU-14, Vishakha Enclave Pitampura

Delhi-110034, India

CIN: L72200DL2000PLC106331



May 21, 2025

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1 G Block
Bandra-Kurla Complex, Bandra(E)
Mumbai -400051

SYMBOL: ALLETEC

ISIN: INE0M2X01012

Sub: Declaration of unmodified opinion of Statutory Auditor

Dear Sir/Madam,

This is in reference to Regulation 33 (3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2016.

We, hereby confirm and declare that the Statutory Auditor of the Company M/s. Suresh & Associates (Firm Registration No. 003316N) has issued Audit Report with unmodified opinion(s) in respect of Audited Standalone and Consolidated Financial Results for the last quarter (Q4) and year ended March 31, 2025.

Kindly take the information on your record.

Thanking you

Yours truly

For All e Technologies Limited




Sandeep Jain
Chief Financial Officer