

**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](http://www.alletec.com)  
Regd. Office: UU-14, Vishakha Enclave  
Pitampura, Delhi-110034, India  
CIN: L72200DL2000PLC106331



June 28, 2025

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

**SYMBOL: ALLETEC**  
**ISIN: INE0M2X01012**

**Subject: Submission of Financial Results for the half year and year ended on March 31, 2025**

Dear Sir/Madam,

This is in reference to your observation received regarding the financial results submitted on May 21, 2025, for All E Technologies Limited (ALLETEC).

In this regard, we hereby submit the audited standalone and consolidated financial statements of the Company, along with the Limited Review Report, for the half year and year ended March 31, 2025, in compliance with the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on record.

Thanking you

Yours truly  
**For All e Technologies Limited**

**Kanak Gupta**  
**Company Secretary and Compliance Officer**  
**Membership No.: A74117**



## SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

**Independent Auditor's report on Consolidated Financial Results for the half year and year ended March 31, 2025, of the Company 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 Financial Results of **All e Technologies Limited (formerly known as All e Technologies Private Limited)** (hereinafter referred to as Holding Company) and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the half year ended and for the year ended March 31st, 2025 attached herewith, being submitted by the company 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 half year and year ended March 31, 2025 comprising Consolidated Statement of Assets and Liabilities, Financial Results showing items mentioned in the Consolidated Statement of Profit and Loss and Consolidated Statement of 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.

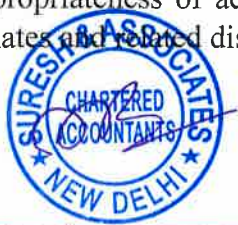
The respective Management of the Companies included in the Group are also responsible for overseeing the financial reporting process of their respective companies.

### **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:

- Two Indian subsidiary companies, whose results include total revenues of Rs 488.22 lacs and Rs 981.60 lacs of the half year 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. We have not audited financial statements of these subsidiaries and have relied upon the audit report issued by the respective auditors.

- Six foreign subsidiaries, whose results include total revenues of Rs 1771.93 lacs and Rs 3721.98 lacs of the half year 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, the unaudited financial results for the half year ended March 31, 2025 and for the period from April 1, 2024 to March 31, 2025 of these entities have been relied upon, as furnished to us by the management.

The Statement includes the results for the half year 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 half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our conclusion on the current period is not modified in respect of this matter.

We draw attention to the fact that we had previously issued our limited review report dated 21st May 2025 on the consolidated audited financial results for the quarter ended March 31st 2025 and for the year ended March 31 2025. The current limited review report is issued pursuant to an email dated 20th June, 2025 received by the company from National Stock Exchange wherein company has been directed to submit half yearly results.

**For Suresh & Associates**

Chartered Accountants

FRN No: 003316N

  
**Narendra K Arora**

(Partner)

M No:088256





UDIN: 25088256BMKSTY7150

Place: New Delhi

Date: 28.06.2025

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 Half Year & Year ended on March 31, 2025 Pursuant to regulation 33 of SEBI (LODR)						
		₹ in Lacs				
Particulars		Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Half Year 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	7,092.46	6,904.27	6,046.19	13,996.73	11,633.28
II	Other income	550.94	399.26	372.37	950.20	732.17
III	<b>Total Revenue (I + II)</b>	<b>7,643.40</b>	<b>7,303.54</b>	<b>6,418.56</b>	<b>14,946.94</b>	<b>12,365.45</b>
IV	<b>Expenses</b>					
	Purchase of Software Licenses	2,115.72	2,586.31	2,105.36	4,702.03	4,154.28
	Employee Benefits Expenses	2,444.50	2,161.71	2,037.35	4,606.21	3,993.71
	Cost of Technical Consultants	395.15	441.61	367.27	836.76	733.86
	Finance Costs	1.79	-	-	1.79	-
	Depreciation & Amortisation Expenses	53.05	61.31	54.05	114.37	99.80
	Other Expenses	427.73	359.41	404.43	787.14	762.98
	<b>Total Expenses</b>	<b>5,437.94</b>	<b>5,610.36</b>	<b>4,968.47</b>	<b>11,048.30</b>	<b>9,744.63</b>
V	<b>Profit before Extraordinary Items and Tax</b>	<b>2,205.46</b>	<b>1,693.18</b>	<b>1,450.09</b>	<b>3,898.64</b>	<b>2,620.82</b>
	Extraordinary Items	84.36	-	-	84.36	-
	<b>Profit / (Loss) before Tax</b>	<b>2,289.82</b>	<b>1,693.18</b>	<b>1,450.09</b>	<b>3,983.00</b>	<b>2,620.82</b>
VI	<b>Tax Expenses</b>					
	(1) Current Tax	(536.21)	(407.00)	(356.92)	(943.21)	(642.39)
	(2) Deferred Tax Asset/(liability)	10.66	-	(4.92)	10.66	(4.92)
	(3) Adjustment for Taxation of Previous Year	(33.95)	-	-	(33.95)	-
VII	<b>Profit/(Loss) after Tax</b>	<b>1,730.31</b>	<b>1,286.18</b>	<b>1,088.24</b>	<b>3,016.50</b>	<b>1,973.51</b>
	Minority Share	(0.24)	(0.82)	(3.15)	(1.06)	(4.95)
		<b>1,730.07</b>	<b>1,285.37</b>	<b>1,085.09</b>	<b>3,015.44</b>	<b>1,968.56</b>
	<b>Profit Attributable to Equity Shareholders After Tax before Extraordinary Items</b>	<b>1,730.07</b>	<b>1,285.37</b>	<b>1,085.09</b>	<b>3,015.44</b>	<b>1,968.56</b>
VIII	<b>Share Capital :</b>	<b>2,019.42</b>	<b>2,019.42</b>	<b>2,019.42</b>	<b>2,019.42</b>	<b>2,019.42</b>
	<i>Weighted Average Share Capital:</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>
IX	<b>Reserve &amp; Surplus:</b>	<b>12,412.02</b>	<b>10,986.59</b>	<b>9,871.65</b>	<b>12,412.02</b>	<b>9,871.65</b>
X	<b>Earning per Equity Share :</b>					
	(1) Basic (in Rs.)	8.57	6.37	5.37	14.93	9.75
	(2) Diluted (in Rs.)	8.57	6.37	5.37	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 half year 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 second 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

**Notes:**

- 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.
- The figures for the half year 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 second quarter of the financial year which were subjected to limited review.
- 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.
- 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 March 31, 2025.
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- 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 Statement of Assets & Liabilities as on March 31, 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)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
	(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
		<b>14,448.91</b>	<b>11,910.25</b>
2	<b>Non Current Liabilities</b>		
	(a) Long Term Borrowings	51.27	-
	(b) Long-Term Provisions	360.58	303.95
		<b>411.85</b>	<b>303.95</b>
3	<b>Current Liabilities</b>		
	(a) Short Term Borrowings	6.64	-
	(b) Trade Payables	-	-
	'total outstanding dues of micro and small enterprises	496.11	658.75
	'total outstanding dues of creditors other than micro and small enterprises	-	-
	(c) Other Current Liabilities	1,262.74	1,197.51
	(d) Short-Term Provisions	1,429.74	1,113.94
		<b>3,195.23</b>	<b>2,970.20</b>
	<b>TOTAL</b>	<b>18,055.98</b>	<b>15,184.40</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(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	-
		<b>518.52</b>	<b>362.47</b>
	(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
		<b>504.23</b>	<b>734.00</b>
2	<b>Current Assets</b>		
	(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
		<b>17,033.24</b>	<b>14,087.93</b>
	<b>TOTAL</b>	<b>18,055.98</b>	<b>15,184.40</b>

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 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
<b>(A) Cash flow from operating activities</b>		
Profit / (Loss) before tax from		
- Continuing operations	3,983.00	2,620.82
Adjustment for Taxation of Previous Year	(2.12)	(8.46)
<b>Profit / (Loss) before tax from total operations</b>	<b>3,980.87</b>	<b>2,612.36</b>
<b>Adjustments for:</b>		
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)
<b>Profit / (Loss) before working capital changes</b>	<b>3,364.39</b>	<b>2,088.38</b>
<b>Movement in working capital :</b>		
(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
<b>Cash generated from operations</b>	<b>3,157.16</b>	<b>2,255.58</b>
Taxes paid, net	(943.21)	(642.39)
<b>Net cash flow (used in) / from operating activities (A)</b>	<b>2,213.96</b>	<b>1,613.19</b>
<b>(B) Cash flow from investing activities</b>		
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
<b>Net cash flow (used in) / from investing activities (B)</b>	<b>(688.36)</b>	<b>(1,262.27)</b>
<b>(C) Cash flow from financing activities</b>		
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)	-
<b>Net cash flow (used in) / from financing activities (C)</b>	<b>(567.60)</b>	<b>(201.94)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>957.99</b>	<b>148.98</b>
<b>Add: Balance of Cash and cash equivalents as at the beginning of the year</b>	<b>1,030.23</b>	<b>881.24</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>1,988.21</b>	<b>1,030.23</b>
<b>Reconciliation to cash and bank balances as given in note 17 is as follows:</b>		
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
<b>Cash and cash equivalents at the end of the year</b>	<b>1,988.21</b>	<b>1,030.23</b>

**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.

For All e Technologies Limited

Ajay Mian  
Managing Director  
DIN : 00170270



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



## SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

**Independent Auditor's report on Standalone Financial Results for the half year ended and for the year ended March 31, 2025, of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended)**

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 Standalone Financial Results of **All e Technologies Limited (formerly known as All e Technologies Private Limited)** (hereinafter referred to as the "Company") for the half year ended and for the year ended March 31st, 2025 attached herewith, being submitted by the company 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 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 half year and year ended March 31<sup>st</sup> 2025) comprising Statement of Assets and Liabilities, Financial Results showing items mentioned in the Statement of Profit and Loss and Statement of 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 half year 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 half year of the current financial year which were subject to limited review by us. Our conclusion on the current period is not modified in respect of this matter.

We draw attention to the fact that we had previously issued our limited review report dated 21st May 2025 on the audited financial results for the quarter ended March 31st 2025 and for the year ended March 31 2025. The current limited review report is issued pursuant to an email dated 20th June, 2025 received by the company from National Stock Exchange, wherein Company has been directed to submit half yearly results.

#### **For Suresh & Associates**

Chartered Accountants

FRN No: -003316N

**Narendra K Arora**

(Partner)

M No:088256



**UDIN: 25088256BMKSTX9258**

**Place: New Delhi**

**Date: 28.06.2025**



**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 Half Year & Year ended on March 31, 2025 Pursuant to regulation 33 of SEBI (LODR)


₹ in Lacs

Particulars		Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Financial Year ended on 31/03/2025	Financial Year ended on 31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
<b>I</b>	Revenue from operations	5,740.42	5,339.34	4,715.94	11,079.77	9,071.41
<b>II</b>	Other income	509.30	371.08	360.97	880.38	711.20
<b>III</b>	<b>Total Revenue (I + II)</b>	<b>6,249.72</b>	<b>5,710.43</b>	<b>5,076.91</b>	<b>11,960.15</b>	<b>9,782.61</b>
<b>IV</b>	<b>Expenses</b>					
	Purchase of Software Licenses	1,363.49	1,682.68	1,342.66	3,046.17	2,620.62
	Employee Benefits Expenses	2,362.74	2,082.02	1,968.37	4,444.77	3,856.49
	Cost of Technical Consultants	301.64	294.12	189.48	595.75	391.38
	Finance Costs	1.79	-	-	1.79	-
	Depreciation & Amortisation Expenses	52.56	61.31	53.89	113.88	99.63
	Other Expenses	369.96	328.83	373.26	698.78	696.17
	<b>Total Expenses</b>	<b>4,452.18</b>	<b>4,448.96</b>	<b>3,927.65</b>	<b>8,901.14</b>	<b>7,664.29</b>
<b>V</b>	<b>Profit before Extraordinary Items and Tax</b>	<b>1,797.54</b>	<b>1,261.47</b>	<b>1,149.26</b>	<b>3,059.01</b>	<b>2,118.31</b>
	Extraordinary Items	84.36	-	-	84.36	-
	<b>Profit / (Loss) before Tax</b>	<b>1,881.89</b>	<b>1,261.47</b>	<b>1,149.26</b>	<b>3,143.37</b>	<b>2,118.31</b>
<b>VI</b>	<b>Tax Expenses</b>					
	(1) Current Tax	(485.72)	(315.37)	(291.75)	(801.09)	(534.01)
	(2) Deferred Tax Asset/(liability)	10.66	-	(4.64)	10.66	(4.64)
	(3) Adjustment for Taxation of Previous Year	(24.37)	-	(6.18)	(24.37)	(6.18)
<b>VII</b>	<b>Profit/(Loss) after Tax</b>	<b>1,382.46</b>	<b>946.10</b>	<b>846.68</b>	<b>2,328.56</b>	<b>1,573.48</b>
	Minority Share	-	-	-	-	-
		<b>1,382.46</b>	<b>946.10</b>	<b>846.68</b>	<b>2,328.56</b>	<b>1,573.48</b>
	<b>Profit Attributable to Equity Shareholders After Tax before Extraordinary Items</b>	<b>1,382.46</b>	<b>946.10</b>	<b>846.68</b>	<b>2,328.56</b>	<b>1,573.48</b>
<b>VIII</b>	<b>Share Capital :</b>	<b>2,019.42</b>	<b>2,019.42</b>	<b>2,019.42</b>	<b>2,019.42</b>	<b>2,019.42</b>
	Weighted Average Share Capital:	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
<b>IX</b>	<b>Reserve &amp; Surplus:</b>	<b>10,706.07</b>	<b>9,665.50</b>	<b>8,884.41</b>	<b>10,706.07</b>	<b>8,884.41</b>
<b>X</b>	<b>Earning per Equity Share :</b>					
	(1) Basic (in Rs.)	6.85	4.69	4.19	11.53	7.79
	(2) Diluted (in Rs.)	6.85	4.69	4.19	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 half year 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 second 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 L 72200DL2000PLC106331**  
**UU-14, Vishakha Enclave, Pitampura, Delhi-110034**

**Standalone Statement of Assets & Liabilities as on March 31, 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)
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	<b>Shareholders' Funds</b>		
	(a) Share Capital	2,019.42	2,019.42
	(b) Reserves and Surplus	10,706.07	8,884.41
		<b>12,725.48</b>	<b>10,903.83</b>
2	<b>Non Current Liabilities</b>		
	(a) Long Term Borrowings	51.27	-
	(b) Long-Term Provisions	355.40	299.75
		<b>406.67</b>	<b>299.75</b>
3	<b>Current Liabilities</b>		
	(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
		<b>2,612.20</b>	<b>2,302.39</b>
	<b>TOTAL</b>	<b>15,744.35</b>	<b>13,505.97</b>
<b>B</b>	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(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	-
		<b>515.91</b>	<b>360.09</b>
	(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
		<b>641.62</b>	<b>878.30</b>
2	<b>Current Assets</b>		
	(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
		<b>14,586.82</b>	<b>12,267.58</b>
	<b>TOTAL</b>	<b>15,744.35</b>	<b>13,505.97</b>

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.)  
CTN 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
<b>(A) Cash flow from operating activities</b>		
Profit / (Loss) before tax from - Continuing operations	3,143.37	2,118.31
<b>Profit / (Loss) before tax from total operations</b>	3,143.37	2,118.31
<b>Adjustments for:</b>		
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)
<b>Profit / (Loss) before working capital changes</b>	<b>2,590.77</b>	<b>1,628.84</b>
<b>Movement in working capital :</b>		
(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
<b>Cash generated from operations</b>	<b>2,363.26</b>	<b>1,603.21</b>
Taxes paid, net	(825.47)	(540.20)
<b>Net cash flow (used in) / from operating activities (A)</b>	<b>1,537.80</b>	<b>1,063.01</b>
<b>(B) Cash flow from investing activities</b>		
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
<b>Net cash flow (used in) / from investing activities (B)</b>	<b>(675.37)</b>	<b>(710.38)</b>
<b>(C) Cash flow from financing activities</b>		
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)	-
<b>Net cash flow (used in) / from financing activities (C)</b>	<b>(574.25)</b>	<b>(201.94)</b>
<b>Net increase / (decrease) in Cash and cash equivalents (A+B+C)</b>	<b>288.19</b>	<b>150.69</b>
<b>Add: Balance of Cash and cash equivalents as at the beginning of the year</b>	<b>529.16</b>	<b>378.48</b>
<b>Cash and cash equivalents as at the end of the year</b>	<b>817.35</b>	<b>529.16</b>
<b>Reconciliation to cash and bank balances as given in note 17 is as follows:</b>		
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
<b>Cash and cash equivalents at the end of the year</b>	<b>817.35</b>	<b>529.16</b>

**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