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: U72200DL2000PLC106331

November 05, 2023

Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-l 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 Sunday, November 05, 2023. The Board meeting commenced at 9:00 AM and concluded at 9:45 AM and the following business was considered and approved at the meeting: -

- Unaudited Standalone and Consolidated Financial Results of the Company for the second quarter (Q2) and half year ended on September 30, 2023. Also took note of the Limited Review Report issued by the Statutory Auditor thereon.
- Other business matters

Kindly take the information on your record.

Thanking you

Yours truly

For **All e Technologies Limited**

AKASH CHAUDHRY
Digitally signed by AKASH CHAUDHRY
Date: 2023.11.05 09:52:43 +05'30'

Akash Chaudhry
Company Secretary and Compliance Officer

Nath Ahuja & Co.
Chartered Accountants

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

Review Report To
The Board of Directors
All E Technologies Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **All E Technologies Limited** ("the Parent"), which includes its subsidiary (the Parent and its subsidiaries together referred to as 'the Group') for the Quarterly and Half yearly period ended on September 30, 2023 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation') read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India read with the Circular. Our responsibility isto express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable usto obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

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

All E Technologies Limited ("Parent") (A Company incorporated under Companies Act, 2013 or under any previous company law)

S-400, Greater Kailash Part-II, New Delhi - 110 048 Phone : 29217969, 29215052
Fax : 29215353 E-Mail : nna@nathahuja.com

Subsidiaries: -

1. All e Consulting Private Limited (A Company incorporated under Companies Act, 2013, or under any previous company law)
2. Alletec Retail Solutions Private Limited (A Company incorporated under Companies Act, 2013, or under any previous company law)
3. Alle Technologies (Switzerland) GmbH
4. ALLETEC PTY LTD., Australia
5. Alletec USA Inc.
6. ALLETEC PTE. LTD., Singapore
7. ALLETEC ARC LTD., Kenya

5. The accompanying Statements include the unaudited interim financial results of parent along with its subsidiaries for the Quarterly and half yearly period ended on 30th September 2023 respectively as considered in the unaudited financial results. The unaudited financial results of subsidiaries have been reviewed by the management itself. Review reports have been submitted to us by the management and our conclusion on the statement in so far as it relates to amounts and disclosure in the financial statements of subsidiary companies are based solely on the report of the management certification and procedure performed by us. Our conclusion, in so far as it relates to the affairs of such subsidiaries, are based solely on the report of management. Our conclusion is not modified in respect of this matter.

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

For Nath Ahuja & Co.
Chartered Accountants
Firm Registration No.: 001083N

NATH AHUJA & CO. NEW DELHI CHARTERED ACCOUNTANTS

N. N. Ahuja
Proprietor
Membership No.: 080178

UDIN: 23080178BGPQWA1116

Place: New Delhi
Date: 05/11/2023

S-400, Greater Kailash Part-II, New Delhi - 110 048 Phone : 29217969, 29215052
Fax : 29215353 E-Mail : nna@nathahuja.com

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

Statement of Unaudited Consolidated Financial Results for the Quarter ended on September 30, 2023 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

	Particulars	Quarter ended on 30/09/2023	Quarter ended on 30/06/2023	Quarter ended on 30/09/2022	YTD for the period ended on 30/09/2023	YTD for the period ended on 30/09/2022	Financial Year ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operation	2,883.91	2,703.19	1,907.22	5,587.09	4,162.08	8,768.43
II	Other income	188.98	170.81	52.20	359.79	117.68	381.12
III	**Total Revenue (I + II)**	**3,072.89**	**2,874.00**	**1,959.43**	**5,946.89**	**4,279.76**	**9,149.55**
IV	**Expenses**						
	Purchase of Traded goods	1,031.67	1,017.25	504.34	2,048.92	1,403.76	2,867.82
	Employee Benefits Expenses	1,000.39	955.97	876.46	1,956.36	1,608.01	3,298.53
	Cost of Technical Consultants	196.63	169.96	157.01	366.59	332.12	716.73
	Finance Cost	0.06	0.05	0.32	0.11	1.32	1.15
	Depreciation and Amortisation Cost	23.23	22.51	14.15	45.75	27.62	68.02
	Other Expenses	184.19	174.25	126.49	358.44	230.38	670.58
	Total Expenses	**2,436.17**	**2,339.99**	**1,678.76**	**4,776.16**	**3,603.20**	**7,622.83**
V	**Profit before Extraordinary Items and Tax**	**636.72**	**534.01**	**280.66**	**1,170.73**	**676.56**	**1,526.72**
	Extraordinary Items						-
	Profit / (Loss) before Tax	**636.72**	**534.01**	**280.66**	**1,170.73**	**676.56**	**1,526.72**
VI	**Tax Expenses**						
	(1) Current Tax	(155.41)	(130.06)	(61.73)	(285.46)	(171.09)	(375.25)
	(2) Excess of Tax expense for Previous Years		-				(0.52)
	(3) Deferred Tax Asset/(liability)	(1.13)	1.13	-	-	5.86	7.27
VII	**Profit/(Loss) after Tax**	**480.18**	**405.09**	**218.93**	**885.27**	**511.33**	**1,158.21**
	Minority Share	0.93	0.86	-	1.80	(3.18)	**0.96**
		479.25	**404.22**	**218.93**	**883.47**	**514.51**	**1,159.17**
VIII	**Profit/(Loss) after Tax**						
	Add:- Extraordinary Items	**479.25**	**404.22**	**218.93**	**883.47**	**514.51**	**1,159.17**
	- ESOP Expenses	-	-	46.87	-	46.87	65.44
	- Investment in Subsidary w/off	-	-	-	-	-	-
	-Income Tax effect on above	-	-	-	-	-	(16.46)
	Profit Attributabale to Equity Shareholders After Tax before Extraordinary Items	**479.25**	**404.22**	**265.80**	**883.47**	**561.38**	**1,208.14**
IX	**Share Capital :**	**2,019.42**	**2,019.42**	**1,533.02**	**2,019.42**	**1,533.02**	**2,019.42**
	Weighted Average Share Capital:	*2,019.42*	*2,019.42*	*1,533.02*	*2,019.42*	*1,533.02*	*1,667.61*
X	**Reserve & Surplus:**	**8,637.06**	**8,439.66**	**3,216.04**	**8,637.06**	**3,451.60**	**8,039.24**
XI	**Earning per Equity Share :**						
	(1) Basic (in Rs.)	2.37	2.00	1.73	4.37	3.66	7.24
	(2) Diluted (in Rs.)	2.37	2.00	1.73	4.37	3.66	7.24

Notes:

(i) The above Consolidated Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 05, 2023

(ii) The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opnion on these Results

(iii) The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.

(iv) There are no investor complaints received/pending as on September 30, 2023

(v) Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.

(vi) The above Consolidated results are available on the Company's website - https://www.alletec.com/investors-alletec and on the stock exchange at https://www.nseindia.com

For All e Technologies Limited

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 05/11/2023

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

Consolidated Balance Sheet as at 30th September, 2023

₹ in Lacs

	Particulars	As at 30th Sep 2023	As at 31st March 2023
		Unaudited	Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
	(a) Share Capital	2,019.42	2,019.42
	(b) Reserves and Surplus	8,637.06	8,039.24
	(c) Minority Interest	15.66	14.42
		10,672.14	**10,073.08**
2	**Non Current Liabilities**		
	(a) Long Term Borrowings	-	-
	(b) Long-Term Provisions	265.13	258.77
		265.13	**258.77**
3	**Current Liabilities**		
	(a) Short Term Borrowings	-	-
	(b) Trade Payables	682.15	469.57
	(c) Other Current Liabilities	1,017.71	770.09
	(d) Dividend Payable	201.94	-
	(e) Short-Term Provisions	1,335.60	804.09
		3,237.40	**2,043.76**
	TOTAL	**14,174.68**	**12,375.61**
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment [and Intangible assets]		
	(i) Tangible Assets	109.81	108.12
	(ii) Intangible Assets	193.45	214.80
		303.26	**322.92**
	(b) Non Current Investments	355.34	318.46
	(c) Long Term Loan & Advances	-	82.55
	(d) Deferred Tax Assets (net)	19.98	19.98
	(e) Other Non-Current Assets	435.80	421.79
		811.12	**842.78**
2	**Current Assets**		
	(a) Trade Receivables	1,479.07	1,162.85
	(b) Cash and Cash equivalents	10,191.88	9,420.34
	(c) Short-Term Loans and Advances	999.64	549.14
	(d) Other Current Assets	389.69	77.58
		13,060.29	**11,209.91**
	TOTAL	**14,174.68**	**12,375.61**

For All e Technologies Limited

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 05/11/2023

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

Consolidated Cash Flow Statement for Half Year Ended on 30th September, 2023

₹ in Lacs

Particulars	Half Year Ended on 30th September 2023	Half Year Ended on 30th September 2022
A Cash flow from operating activities		
Profit / (Loss) before tax from		
- Continuing operations	1,170.73	676.56
Extraordinary/Exceptional Items	-	46.87
Previous year adjustments for Taxation/FCTR	(116.99)	(64.45)
Profit / (Loss) before tax from total operations	1,053.74	658.98
Adjustments for:		
Depreciation and amortization on continuing operations	45.75	27.62
Change in Provisions	6.36	(9.52)
Share Based Payments	32.72	-
Finance costs	0.11	1.32
Interest income	(318.91)	(91.45)
Profit / (Loss) before working capital changes	**819.76**	**586.94**
Movement in working capital :		
(Increase) / decrease in trade receivables	(316.22)	35.30
(Increase) / decrease in other receivables, loans and advances	(680.06)	11.09
(Decrease) / Increase in trade payables, other current liabilities, borrowings	460.19	347.07
(Decrease) / Increase in provisions	531.51	173.93
Cash generated from operations	**815.17**	**1,154.33**
Taxes paid, net	(285.46)	(171.09)
Net cash flow (used in) / from operating activities (A)	**529.71**	**983.25**
B Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances (Net)	(26.08)	(41.44)
(Increase)/Decrease in Investment (Net)	(36.88)	(91.57)
(Increase)/Decrease in Fixed Deposit	(282.24)	(698.66)
Other Non-Current Assets	(14.01)	(101.70)
Interest received	318.91	91.45
Net cash flow (used in) / from investing activities (B)	**(40.29)**	**(841.93)**
C Cash flow from financing activities		
Repayment of borrowings	-	(3.44)
Finance costs	(0.11)	(1.32)
Net cash flow (used in) / from financing activities (C)	**(0.11)**	**(4.76)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	489.30	136.56
Add: Balance of Cash and cash equivalents as at the beginning of the year	881.24	878.35
Cash and cash equivalents as at the end of the year	**1,370.55**	**1,014.91**
Reconciliation to cash and bank balances as in Balance Sheet is as follows:		
Cash and bank balances including non current bank balances, as per Balance Sheet	10,191.88	4,644.97
Less: Balance held as margin money with Bank	123.16	120.09
Less: Term deposits placed with banks	8,698.17	3,509.98
Cash and cash equivalents at the end of the year	**1,370.55**	**1,014.91**

Notes:

1 Figures in bracket indicate cash outflow

2 The above cash flow statement has been prepared under the indirect method setout in AS-3 'Cash Flow Statement' notified under the Companies (Accounting Standard) Rules, 2014 (as amended).

3 Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

For All e Technologies Limited

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 05/11/2023

Nath Ahuja & Co.
Chartered Accountants

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

Review Report To
The Board of Directors
All E Technologies Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **All E Technologies Limited** (the 'Company') for the Quarterly and half yearly ended on September 30, 2023 (the "Statement") attachedherewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 ('the Circular').

2. The preparation of this Statement is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of the interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying other analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

S-400, Greater Kailash Part-II, New Delhi - 110 048 Phone : 29217969, 29215052
Fax : 29215353 E-Mail : nna@nathahuja.com

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

For Nath Ahuja & Co.
Chartered Accountants
Firm Registration No.: 001083N

NATH AHUJA & CO. NEW DELHI CHARTERED ACCOUNTANTS

N. N. Ahuja
Proprietor
Membership No.: 080178

UDIN: 23080178BGPQVZ8465

Place: New Delhi
Date: 05/11/2023

S-400, Greater Kailash Part-II, New Delhi - 110 048 Phone : 29217969, 29215052
Fax : 29215353 E-Mail : nna@nathahuja.com

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

Statement of Unaudited Standalone Financial Results for the Quarter ended on September 30, 2023 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

	Particulars	Quarter ended on 30/09/2023	Quarter ended on 30/06/2023	Quarter ended on 30/09/2022	YTD for the period ended on 30/09/2023	YTD for the period ended on 30/09/2022	Financial Year ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operation	2,278.82	2,076.65	1,515.16	4,355.47	3,328.01	6,965.22
II	Other income	183.89	166.34	49.46	350.23	112.22	364.33
III	**Total Revenue (I + II)**	**2,462.71**	**2,242.99**	**1,564.63**	**4,705.70**	**3,440.23**	**7,329.55**
IV	**Expenses**						
	Purchase of Traded goods	651.01	626.95	231.89	1,277.96	802.63	1,634.59
	Employee Benefits Expenses	966.65	921.47	831.58	1,888.12	1,528.18	3,174.84
	Cost of Technical Consultants	114.17	87.74	157.01	201.90	306.78	580.47
	Finance Cost	0.06	0.05	0.05	0.11	1.04	1.10
	Depreciation and Amortisation Cost	23.23	22.51	14.15	45.75	27.62	68.02
	Other Expenses	155.58	167.22	131.00	322.80	225.05	579.98
	Total Expenses	**1,910.70**	**1,825.95**	**1,365.68**	**3,736.64**	**2,891.30**	**6,039.01**
V	**Profit before Extraordinary Items and Tax**	**552.01**	**417.04**	**198.95**	**969.05**	**548.93**	**1,290.54**
	Extraordinary Items						-
	Profit / (Loss) before Tax	**552.01**	**417.04**	**198.95**	**969.05**	**548.93**	**1,290.54**
VI	**Tax Expenses**						
	(1) Current Tax	(137.30)	(104.96)	(44.77)	(242.26)	(137.27)	(322.56)
	(2) Deferred Tax Asset/(liability)	(1.13)	1.13	-	-	5.09	6.26
VII	**Profit/(Loss) after Tax**	**413.58**	**313.21**	**154.19**	**726.79**	**416.75**	**974.24**
VIII	**Profit/(Loss) after Tax**						
	Add:- Extraordinary Items	**413.58**	**313.21**	**154.19**	**726.79**	**416.75**	**974.24**
	- ESOP Expenses	-	-	-	-	-	65.44
	- Investment in Subsidary w/off	-	-	-	-	-	-
	-Income Tax effect on above	-	-	-	-	-	(16.46)
	Profit Attributabale to Equity Shareholders After Tax before Extraordinary Items	**413.58**	**313.21**	**154.19**	**726.79**	**416.75**	**1,023.21**
IX	**Share Capital :**	**2,019.42**	**2,019.42**	**1,533.02**	**2,019.42**	**1,533.02**	**2,019.42**
	Weighted Average Share Capital:	*2,019.42*	*2,019.42*	*1,533.02*	*2,019.42*	*1,533.02*	*1,667.61*
X	**Reserve & Surplus:**	**7,891.22**	**7,751.82**	**2,963.97**	**7,891.22**	**2,963.97**	**7,438.61**
XI	**Earning per Equity Share :**						
	(1) Basic (in Rs.)	2.05	1.55	1.01	3.60	2.72	6.14
	(2) Diluted (in Rs.)	2.05	1.55	1.01	3.60	2.72	6.14

Notes:

(i) The above Standalone Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 05, 2023

(ii) The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opnion on these Results

(iii) The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.

(iv) There are no investor complaints received/pending as on September 30, 2023

(v) Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.

(vi) The above 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

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 05/11/2023

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

Standalone Balance Sheet as at 30th September, 2023

₹ in Lacs

	Particulars	As at 30th Sep 2023	As at 31st March 2023
		Unaudited	Audited
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
	(a) Share Capital	2,019.42	2,019.42
	(b) Reserves and Surplus	7,891.22	7,438.61
		9,910.64	**9,458.03**
2	**Non Current Liabilities**		
	(a) Long Term Borrowings	-	-
	(b) Long-Term Provisions	261.64	254.98
		261.64	**254.98**
3	**Current Liabilities**		
	(a) Short Term Borrowings	-	-
	(b) Trade Payables	362.32	298.00
	(c) Other Current Liabilities	853.68	833.22
	(d) Dividend Payable	201.94	-
	(e) Short-Term Provisions	1,154.44	671.35
		2,572.39	**1,802.57**
	TOTAL	**12,744.66**	**11,515.58**
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment [and Intangible assets]		
	(i) Tangible Assets	108.22	106.53
	(ii) Intangible Assets	193.45	214.80
		301.67	**321.33**
	(b) Non Current Investments	477.96	428.73
	(c) Long Term Loan & Advances	-	96.85
	(d) Deferred Tax Assets (net)	19.55	19.55
	(e) Other Non-Current Assets	432.60	421.79
		930.11	**966.93**
2	**Current Assets**		
	(a) Trade Receivables	1,150.77	1,036.52
	(b) Cash and Cash equivalents	9,146.62	8,663.15
	(c) Short-Term Loans and Advances	834.97	452.05
	(d) Other Current Assets	380.53	75.60
		11,512.88	**10,227.32**
	TOTAL	**12,744.66**	**11,515.58**

For All e Technologies Limited

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 05/11/2023

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

Standalone Cash Flow Statement for Half Year Ended on 30th September, 2023

₹ in Lacs

	Particulars	Half Year Ended on 30th September 2023	Half Year Ended on 30th September 2022
A	**Cash flow from operating activities**		
	Profit / (Loss) before tax from		
	- Continuing operations	969.05	548.93
	Previous year adjustments for Taxation/FCTR	(104.95)	5.09
	Profit / (Loss) before tax from total operations	864.10	554.02
	Adjustments for:		
	Depreciation and amortization on continuing operations	45.75	27.62
	Share Based Payments	32.72	-
	Finance costs	0.11	1.04
	Interest income	(309.54)	(85.82)
	Profit / (Loss) before working capital changes	**633.13**	**496.87**
	Movement in working capital :		
	(Increase) / decrease in trade receivables	(114.25)	63.31
	(Increase) / decrease in other receivables, loans and advances	(591.00)	87.31
	(Decrease) / Increase in trade payables, other current liabilities, borrowings	84.77	110.35
	(Decrease) / Increase in provisions	483.09	173.42
	Cash generated from operations	**495.75**	**931.25**
	Taxes paid, net	(242.26)	(137.27)
	Net cash flow (used in) / from operating activities (A)	**253.49**	**793.98**
B	**Cash flow from investing activities**		
	Capital expenditure on fixed assets, including capital advances (Net)	(26.08)	(41.44)
	(Increase)/Decrease in Investment (Net)	(49.23)	(138.56)
	(Increase)/Decrease in Fixed Deposit	(282.24)	(698.63)
	(Increase)/Decrease in Loans & Advances and long term provisions	6.66	(9.24)
	Other Non-Current Assets	(10.81)	(101.70)
	Interest received	309.54	85.82
	Net cash flow (used in) / from investing activities (B)	**(52.15)**	**(903.76)**
C	**Cash flow from financing activities**		
	Repayment of borrowings	-	(3.44)
	Finance costs	(0.11)	(1.04)
	Net cash flow (used in) / from financing activities (C)	**(0.11)**	**(4.48)**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	201.23	(114.26)
	Add: Balance of Cash and cash equivalents as at the beginning of the year	378.48	489.02
	Cash and cash equivalents as at the end of the year	**579.71**	**374.76**
	Reconciliation to cash and bank balances as in Balance Sheet is as follows:		
	Cash and bank balances including non current bank balances, as per Balance Sheet	9,146.62	3,810.64
	Less: Balance held as margin money with Bank	92.66	89.59
	Less: Term deposits placed with banks	8,474.25	3,346.29
	Cash and cash equivalents at the end of the year	**579.71**	**374.76**
		-0.00	-0.00

Notes:

1 Figures in bracket indicate cash outflow

2 The above cash flow statement has been prepared under the indirect method setout in AS-3 'Cash Flow Statement' notified under the Companies (Accounting Standard) Rules, 2014 (as amended).

3 Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

For All e Technologies Limited

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 05/11/2023