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

alletechnologies
DIGITAL TRANSFORMATION SOLUTIONS

May 20, 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: Financial Result

Dear Sir/Madam,

Pursuant to provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, kindly find enclosed the Audited standalone and consolidated financial statements of the Company, along with the Audit Report, for the last quarter (Q4) and year ended March 31, 2023, approved in Board meeting held on May 20, 2023.

The meeting commenced at 1:00 P.M and concluded at 4:15 P.M.

Nath Ahuja & Co. Chartered Accountants, 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, 2023.

Thanking you

Yours truly

For **All e Technologies Limited**

AKASH

All e Technologies Ltd.

Akash Chaudhry
Company Secretary and Compliance Officer

Nath Ahuja & Co.
Chartered Accountants

Auditor's report on Consolidated Annual Financial Results of All e Technologies Limited for the quarter and year ended March 31, 2023 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, 2023 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

NATH AHUJA & CO. NEW DELHI CHARTERED ACCOUNTANTS

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

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, 2023 and for the year ended March 31, 2023 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 are 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.

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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.

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- 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 Statement includes the results for the quarter ended March 31, 2023 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2023 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.

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: 23080178BGPQMA4708

Place: New Delhi
Date: 20/05/2023

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

ALL e Technologies Limited
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CIN No. U72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Statement of Audited Consolidated Financial Results for the Quarter & Year ended on March 31, 2023 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

	Particulars	Quarter ended on 31st Mar, 2023	Quarter ended on 31st Dec, 2022	Quarter ended on 31st Mar, 2022	Financial Year ended on 31st Mar, 2023	Financial Year ended on 31st Mar, 2022
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operation	2,377.00	2,229.34	1,819.52	8,768.43	7,004.90
II	Other income	210.90	52.54	94.82	381.12	229.25
III	**Total Revenue (I + II)**	**2,587.90**	**2,281.89**	**1,914.34**	**9,149.55**	**7,234.15**
IV	**Expenses**					
	Purchase of Traded goods	730.86	667.08	611.63	2,867.82	2,611.71
	Employee Benefits Expenses	876.89	872.61	741.69	3,298.53	2,539.20
	Cost of Technical Consultants	263.42	153.68	136.67	716.73	330.13
	Finance Cost	0.01	0.05	0.20	1.15	0.81
	Depreciation and Amortisation Cost	26.39	14.01	15.93	68.02	63.71
	Other Expenses	251.75	162.89	131.90	670.58	443.63
	Total Expenses	**2,149.31**	**1,870.32**	**1,638.02**	**7,622.83**	**5,989.20**
V	**Profit before Extraordinary Items and Tax**	438.59	411.57	276.32	1,526.72	1,244.95
	Extraordinary Items	-	-	-99.99	-	-99.99
	Profit / (Loss) before Tax	438.59	411.57	176.33	1,526.72	1,144.96
VI	**Tax Expenses**					
	(1) Current Tax	(108.15)	(96.01)	(78.90)	(375.25)	(318.32)
	(2) Excess of Tax expense for Previous Years	(0.52)	-	-	(0.52)	-
	(3) Deferred Tax Asset/(liability)	1.42	-	(4.51)	7.27	(4.51)
VII	**Profit (Loss) after Tax**	**331.33**	**315.56**	**92.92**	**1,158.21**	**822.13**
	Minority Share	-2.35	-	36.73	0.96	36.73
		328.98	315.56	129.65	1,159.17	858.86
VIII	**Profit/(Loss) after Tax**	328.98	315.56	129.65	1,159.17	858.86
	Add:- Extraordinary Items					
	- ESOP Expenses	(4.87)	23.43	23.43	65.44	93.74
	- Investment in Subsidary w/off	-	-	99.99	-	99.99
	-Income Tax effect on above	(16.46)	-	(25.34)	(16.46)	(25.34)
	Profit Attributabale to Equity Shareholders After Tax before Extraordinary Items	**307.65**	**338.99**	**227.74**	**1,208.14**	**1,027.25**
IX	**Share Capital :**	2,019.42	2,019.42	1,533.02	2,019.42	1,533.02
	Weighted Average Share Capital:	*2,019.42*	*1,591.17*	*1,480.70*	*1,667.61*	*1,480.70*
X	**Reserve & Surplus:**	8,039.24	7,422.79	2,913.35	8,039.24	2,913.35
XI	**Earning per Equity Share :**					
	(1) Basic (in Rs.)	1.52	2.13	1.54	7.24	6.94
	(2) Diluted (in Rs.)	1.52	2.13	1.54	7.24	6.94

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 20, 2023 and were subjected to audit by the Statutory Auditor.

(ii) The figures for the quarter ended 31 March 2023 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, 2023

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

(vii) During Quarter 4 of 2023, Bad Debts of ₹44.05 Lacs were w/off and shown under Other Expenses.

(viii) 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:-

ALL e Technologies Limited
(Formally known as ALL e Technologies Private Limited)
CIN No. U72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Consolidated Balance Sheet as at 31st March, 2023

₹ in Lacs

	Particulars	Figures for the Current Reporting Period (31/03/2023)	Figures for the Previous Reporting Period (31/03/2022)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
	(a) Share Capital	2019.42	1533.02
	(b) Reserves and Surplus	8039.24	2913.35
	(c) Minority Interest	14.42	64.42
2	**Non-Current Liabilities**		
	(a) Long Term Provisions	258.77	237.53
		10331.86	4748.32
3	**Current Liabilities**		
	(a) Short-Term Borrowings	-	6.40
	(b) Trade Payables	469.57	350.37
	(c) Other Current Liabilities	770.09	435.21
	(d) Short-Term Provisions	804.09	810.47
		2043.76	1602.46
		12375.61	**6350.78**
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Fixed Assets		
	(i) Tangible Assets	108.12	110.69
	(ii) Intangible Assets	214.80	-
		322.92	110.69
	(b) Non Current Investments	318.46	212.64
	(c) Deferred Tax Assets (net)	19.98	12.71
	(d) Long Term Loan and Advances	82.55	449.83
	(e) Other Non- Current assets	421.79	-
		842.78	675.18
2	**Current Assets**		
	(a) Trade Receivables	1162.85	976.00
	(b) Cash and Cash equivalents	9420.34	3809.75
	(c) Short-Term Loans and Advances	549.14	770.78
	(d) Other Current Assets	77.58	8.37
		11209.91	5564.91
		12375.61	**6350.78**

For All e Technologies Limited

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- May 20, 2023

ALL e Technologies Limited
(Formally known as ALL e Technologies Private Limited)
CIN No. U72200DL2000PLC106331
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Consolidated Cash Flow Statement for the year ended 31st March, 2023

₹ in Lacs

Particulars	Figures for the Current Reporting Period From 01/04/2022 to 31/03/2023	Figures for the Previous Reporting Period From 01/04/2021 to 31/03/2022
A Cash flow from operating activities		
Profit / (Loss) before tax from		
- Continuing operations	1,526.72	1,144.96
Extraordinary/Exceptional Items	-	99.99
Share based payment expenses	65.44	93.74
Profit / (Loss) before tax from total operations	**1,592.15**	**1,338.69**
Adjustments for:		
Depreciation and amortization on continuing operations	68.02	63.71
Minority Interest	0.96	36.73
Previous year adjustments for Taxation/FCTR	10.08	(1.25)
Effect of exchange rates on translation of operating cashflows	-	(22.69)
Finance costs	1.15	0.81
Interest income	(270.90)	(166.75)
Profit / (Loss) before working capital changes	**1,401.46**	**1,249.26**
Movement in working capital :		
(Increase) / decrease in trade receivables	(186.84)	(209.19)
(Increase) / decrease in other receivables, loans and advances	152.42	(110.83)
(Decrease) / Increase in trade payables, other current liabilities, borrowings	447.68	181.53
(Decrease) / Increase in Minority Interest	(50.00)	(35.38)
(Decrease) / Increase in provisions	(6.38)	94.46
Cash generated from operations	**1,758.34**	**1,169.84**
Taxes paid, net	(375.78)	(318.32)
Net cash flow (used in) / from operating activities (A)	**1,382.56**	**851.51**
B Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances (Net)	(280.25)	(67.27)
Interest received	270.90	166.75
(Increase)/Decrease in Investment (Net)	(105.82)	(138.83)
(Increase)/Decrease in Fixed Deposit	(5,614.95)	(441.57)
(Increase)/Decrease in Loans & Advances and long term provisions	388.53	149.50
Increase in Margin Money	7.26	(3.45)
(Increase)/Decrease in Other Non Current Asset	(421.79)	-
Net cash flow (used in) / from investing activities (B)	**(5,756.13)**	**(334.87)**
C Cash flow from financing activities		
Proceeds from Issue of Equity Shares	4,377.60	304.51
Repayment of borrowings	-	(6.45)
Finance costs	(1.15)	(0.81)
Dividend Paid	-	(693.00)
Net cash flow (used in) / from financing activities (C)	**4,376.45**	**(395.75)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**2.89**	**120.89**
Add: Balance of Cash and cash equivalents as at the beginning of the year	878.35	757.46
Cash and cash equivalents as at the end of the year	**881.24**	**878.35**
a) The reconciliation to the cash and bank balances as given in note 15 is as follows:		
Cash and bank balances including non current bank balances, as per note 15	9,420.34	3,809.75
Less: Balance held as margin money with Bank	120.27	127.53
Less: Term deposits placed with banks	8,418.82	2,803.87
Cash and cash equivalents at the end of the year	**881.24**	**878.35**

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:- May 20, 2023

Nath Ahuja & Co.
Chartered Accountants

Auditor's report on Standalone Annual Financial Results of All e Technologies Limited for the quarter and year ended March 31, 2023 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 2023 comprising of Balance Sheet, consolidated 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 2023 comprising of Balance Sheet, consolidated 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.

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Fax : 29215353 E-Mail : nna@nathahuja.com

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

NATHA AHUJA & CO. NEW DELHI CHARTERED ACCOUNTANTS

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

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NATHA HUJA & CO. NEW DELHI CHARTERED ACCOUNTANTS

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, 2023 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 Nath Ahuja & Co.
Chartered Accountants
Firm Registration No.: 001083N

N. N. Ahuja
Proprietor
Membership No.: 080178
UDIN: 23080178BGPQMB2075

Place: New Delhi
Date: 20/05/2023

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CIN No. U72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Statement of Audited Standalone Financial Results for the Quarter & Year ended on March 31, 2023 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

	Particulars	Quarter ended on 31st Mar, 2023	Quarter ended on 31st Dec, 2022	Quarter ended on 31st Mar, 2022	Financial Year ended on 31st Mar, 2023	Financial Year ended on 31st Mar, 2022
		Unaudited	Unaudited	Audited	Audited	Audited
I	Revenue from operation	1,859.90	1,777.31	1,569.11	6,965.22	5,781.73
II	Other income	193.94	58.17	91.69	364.33	217.46
III	**Total Revenue (I + II)**	**2,053.83**	**1,835.48**	**1,660.80**	**7,329.55**	**5,999.19**
IV	**Expenses**					
	Purchase of Traded goods	432.37	377.47	309.43	1,634.59	1,463.84
	Employee Benefits Expenses	851.49	839.17	803.59	3,174.84	2,480.43
	Cost of Technical Consultants	106.46	145.35	127.19	580.47	301.67
	Finance Cost	0.01	0.05	0.15	1.10	0.74
	Depreciation and Amortisation Cost	26.39	14.01	15.93	68.02	63.71
	Other Expenses	215.92	139.01	199.37	579.98	430.60
	Total Expenses	**1,632.64**	**1,515.06**	**1,455.67**	**6,039.01**	**4,740.98**
V	**Profit before Extraordinary Items and Tax**	**421.19**	**320.42**	**205.13**	**1,290.54**	**1,258.21**
	Extraordinary Items	-	-	(64.27)	-	(257.09)
	Profit / (Loss) before Tax	**421.19**	**320.42**	**140.86**	**1,290.54**	**1,001.12**
VI	**Tax Expenses**					
	(1) Current Tax	(105.22)	(80.06)	(24.45)	(322.56)	(287.72)
	(2) Deferred Tax Asset/(liability)	1.16	-	(3.01)	6.26	(3.01)
VII	**Profit/(Loss) after Tax**	**317.13**	**240.35**	**113.39**	**974.24**	**710.38**
VIII	**Profit/(Loss) after Tax**					
	Add:- Extraordinary Items	**317.13**	**240.35**	**113.39**	**974.24**	**710.38**
	- ESOP Expenses	(4.87)	23.43	23.43	65.44	93.74
	- Investment in Subsidary w/off	-	-	99.99	-	99.99
	-Income Tax effect on above	(16.46)	-	(25.34)	(16.46)	(25.34)
	Profit Attributabale to Equity Shareholders After Tax before Extraordinary Items	**295.80**	**263.79**	**211.48**	**1,023.21**	**878.77**
IX	**Share Capital :**	**2,019.42**	**2,019.42**	**1,533.02**	**2,019.42**	**1,533.02**
	Weighted Average Share Capital:	*2,019.42*	*1,591.17*	*1,480.70*	*1,667.61*	*1,480.70*
X	**Reserve & Surplus:**	**7,437.47**	**7,095.53**	**2,547.22**	**7,438.61**	**2,547.22**
XI	**Earning per Equity Share :**					
	(1) Basic (in Rs.)	1.46	1.66	1.43	6.14	5.93
	(2) Diluted (in Rs.)	1.46	1.66	1.43	6.14	5.93

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 20, 2023 and were subjected to audit by the Statutory Auditor.

(ii) The figures for the quarter ended 31 March 2023 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, 2023

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

(vii) During Quarter 4 of 2023, Bad Debts of ₹44.05 Lacs were w/off and shown under Other Expenses.

(viii) 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:- May 20, 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 31st March, 2023

₹ in Lacs

	Particulars	Figures as at the end of Current Reporting Period (31/03/2023)	Figures as at end of Previous Reporting Period (31/03/2022)
A	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
	(a) Share Capital	2,019.42	1,533.02
	(b) Reserves and Surplus	7,438.61	2,547.22
		9,458.03	**4,080.24**
2	**Non Current Liabilities**		
	(a) Long Term Borrowings	-	-
	(b) Long-Term Provisions	254.98	234.92
		254.98	**234.92**
3	**Current Liabilities**		
	(a) Short Term Borrowings	-	6.40
	(b) Trade Payables	298.00	266.11
	(c) Other Current Liabilities	833.21	388.30
	(d) Short-Term Provisions	671.35	731.58
		1,802.57	**1,392.39**
	TOTAL	**11,516.00**	**5,708.00**
B	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment [and Intangible assets]		
	(i) Tangible Assets	106.53	109.10
	(ii) Intangible Assets	214.80	-
		321.33	**109.10**
	(b) Non Current Investments	428.73	289.96
	(c) Long Term Loan & Advances	96.85	449.68
	(d) Deferred Tax Assets (net)	19.55	13.30
	(e) Other Non-Current Assets	421.79	-
		966.93	**752.93**
2	**Current Assets**		
	(a) Trade Receivables	1,036.52	945.21
	(b) Cash and Cash equivalents	8,663.15	3,226.23
	(c) Short-Term Loans and Advances	452.05	666.16
	(d) Other Current Assets	75.60	7.91
		10,227.32	**4,845.51**
	TOTAL	**11,516.00**	**5,708.00**

For All e Technologies Limited

All e Technologies Ltd.

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- May 20, 2023

ALL e Technologies Limited
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Standalone Cash Flow Statement for the year ended 31st March, 2023

₹ in Lacs

Particulars	Figures as at the end of Current Reporting Period	Figures as at end of Previous Reporting Period
	From 01/04/2022 to 31/03/2023	From 01/04/2021 to 31/03/2022
A Cash flow from operating activities		
Profit / (Loss) before tax from		
- Continuing operations	1,290.54	1,001.12
Extraordinary/Exceptional Items	-	257.09
Previous year adjustments for Taxation/FCTR	(39.48)	(4.03)
Profit / (Loss) before tax from total operations	1,251.06	1,254.18
Adjustments for:		
Depreciation and amortization on continuing operations	68.02	63.71
Share Based Payments	65.44	93.74
Finance costs	1.10	0.74
Interest income	(258.61)	(156.41)
Profit / (Loss) before working capital changes	**1,127.01**	**1,255.97**
Movement in working capital :		
(Increase) / decrease in trade receivables	(91.31)	(346.83)
(Increase) / decrease in other receivables, loans and advances	146.42	(118.65)
(Decrease) / Increase in trade payables, other current liabilities, borrowings	470.40	239.10
(Decrease) / Increase in provisions	(60.22)	29.45
Cash generated from operations	**1,592.30**	**1,059.04**
Taxes paid, net	(322.56)	(287.72)
Net cash flow (used in) / from operating activities (A)	**1,269.74**	**771.32**
B Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances (Net)	(280.25)	(68.31)
(Increase)/Decrease in Investment (Net)	(138.78)	(38.27)
(Increase)/Decrease in Fixed Deposit	(5,554.72)	(427.87)
(Increase)/Decrease in Loans & Advances and long term provisions	372.89	63.81
Increase in Margin Money	7.26	(3.45)
Other Non-Current Assets	(421.79)	-
Interest received	258.61	156.41
Net cash flow (used in) / from investing activities (B)	**(5,756.78)**	**(317.68)**
C Cash flow from financing activities		
Proceeds from Issue of Equity Shares	4,377.60	304.51
Repayment of borrowings	-	(6.45)
Finance costs	(1.10)	(0.74)
Dividend Paid	-	(693.00)
Net cash flow (used in) / from financing activities (C)	**4,376.50**	**(395.68)**
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(110.54)	57.95
Add: Balance of Cash and cash equivalents as at the beginning of the year	489.02	431.07
Cash and cash equivalents as at the end of the year	**378.48**	**489.02**
a) Reconciliation to cash and bank balances as given in note 15 is as follows:		
Cash and bank balances including non current bank balances, as per note 15	8,663.15	3,226.23
Less: Balance held as margin money with Bank	89.77	97.03
Less: Term deposits placed with banks	8,194.90	2,640.18
Cash and cash equivalents at the end of the year	**378.48**	**489.02**

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: May 20, 2023