

- # 001, B-7/107-A, GF, Safdarjung Enclave Extension, NEW DELHI 110 029
- # 13-14, Office Block, 3rd Floor, MGF Metropolis, M G Road, GURGAON 122 002
- # 404, Metro Avenue, Andheri Kurla Road, W.E.H. Metro Station, Chakala, Andheri (E), MUMBAI 400 059
 - J P Road, Bilasipara, District Dhubri, ASSAM 783 348
- #01-20, 5 Rhu Cross Tangjong Rhu, SINGAPORE 437 434

INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS

The Board of Directors
P.E. Analytics Limited
D-4, Commercial Complex, Paschimi Marg, Vasant Vihar,
New Delhi – 110057

We have reviewed the accompanying statement of unaudited financial results of **M/s P.E. ANALYTICS LIMITED (the Company)** for the half yearly ended September 30, 2024 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements). The Preparation of Statement under historical cost convention, on accrual basis, 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, read together with paragraph 7 of the Companies (Accounts) Rules 2014 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 these financial statements based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Final Information Performed by Independent Auditor of the Entity", issued by the Institute of Chartered Accountants. India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

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, 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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), including the manner in which it is to be disclosed or that it contain material misstatement.

For Singhi Chugh & Kumar
Chartered Accountants



(Divesh Kaur)
Partner
M. No. 545589
Place-New Delhi

Date – 08/11/2024
UDIN- 24545589BKAIDR7961

P. E. Analytics Limited

Formerly known as P.E. Analytics Private Limited

CIN: L70102DL2008PLC172384

Standalone statement of Asset and Liabilities

| Particulars | | Amount in '000' | |
|---|--|------------------|------------------|
| | | As at 30-09-2024 | As at 31-03-2024 |
| Starting Date of Reporting Period | | 01-04-2024 | 01-04-2023 |
| Ending Date of Period | | 30-09-2024 | 31-03-2024 |
| Whether Results are Audited or Unaudited | | Un-audited | Audited |
| Nature of Report Standalone or Consolidated | | Standalone | Standalone |
| 1 | EQUITY AND LIABILITIES | | |
| | (i) Shareholders' Funds | | |
| | (a) Share Capital | 104,821 | 104,821 |
| | (b) Reserves and Surplus | 681,050 | 627,502 |
| | Total | 785,871 | 732,323 |
| | (ii) Non-current Liabilities | | |
| | (a) Long-term provisions | 11,682 | 10,478 |
| | Total | 11,682 | 10,478 |
| | (iii) Current Liabilities | | |
| | (a) Trade Payables | 412 | 666 |
| | (b) Other Current Liabilities | 70,858 | 71,126 |
| | (c) Short-term Provisions | 4,218 | 389 |
| | Total | 75,487 | 72,180 |
| | Total Equity | 873,040 | 814,981 |
| 2 | ASSETS | | |
| | (i) Non-current Assets | | |
| | (a) Property, Plant and Equipment Fixed assets and Intangible assets | | |
| | Property, Plant and Equipment | 8,122 | 9,125 |
| | Intangible assets | 880 | 1,169 |
| | (b) Non-current Investments | 1,580 | 80 |
| | (c) Deferred tax assets (net) | 4,779 | 4,825 |
| | (d) Other non-current assets | 77 | 77 |
| | Total | 15,439 | 15,277 |
| | (ii) Current Assets | | |
| | (a) Current Investments | 35,404 | 35,404 |
| | (b) Trade Receivables | 26,391 | 38,161 |
| | (c) Cash and Cash Equivalents | 753,448 | 683,012 |
| | (d) Short-term loans and Advances | 12,347 | 3,890 |
| | (e) Other Current Assets | 30,012 | 39,237 |
| | Total | 857,601 | 799,704 |
| | Total Assets | 873,040 | 814,981 |

For P.E Analytics limited

Place - Gurugram

Date: 08.11.2024

348,
UDYOG VIHAR
PH-II, GURGAON
HR-122016
★

Samir Jasuja
Managing Director)
DIN - 01681776

P. E. Analytics Limited
(Formerly known as P.E. Analytics Private Limited)
CIN: L70102DL2009PLC172384

Standalone Statement of Profit & Loss for the half yearly ended on 30th September, 2024

(Amount in ₹'000 except earning per share)

| S No | Particulars | Half Yearly ended | Half Yearly ended | For the year ended |
|-----------|---|-------------------|-------------------|--------------------|
| | | 30-09-2024 | 30-09-2023 | on |
| | | Un-Audited | Un-Audited | 31-03-2024 |
| | | | | Audited |
| 1. | Revenue | | | |
| | a) Revenue from operations | | | |
| | i) Net Sales/Income from Operations (Net of Taxes) | 116,370 | 104,320 | 220,076 |
| | ii) Other Income | 28,317 | 17,877 | 43,029 |
| | Total Income from Operations(Net) | 144,687 | 122,197 | 263,105 |
| 2. | Expenses | | | |
| | a) Employee benefits expense | 52,449 | 49,901 | 99,828 |
| | b) Finance Cost | - | - | - |
| | c) Depreciation and Amortization expense | 1,921 | 1,551 | 3,458 |
| | d) Legal and professional fees | 9,646 | 4,618 | 14,782 |
| | e) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing the operations to be shown separately) | 9,196 | 9,255 | 21,982 |
| | Total Expenses | 73,213 | 65,326 | 140,050 |
| | Profit/(loss) before exceptional and extraordinary items and tax | 71,473 | 56,871 | 123,055 |
| 3 | Exceptional items(profit/loss(Net)) | | | |
| | Prior period expenses | | | |
| 4 | Profit/(Loss) before tax | 71,473 | 56,871 | 123,055 |
| 5 | Tax expenses Adjustments | | | |
| | a) Current tax | 18,002 | 14,341 | 30,695 |
| | b) Earlier years | (123) | 841 | 903 |
| | c) Deferred tax | 46 | 108 | 771 |
| 6 | Net Profit/(Loss) For the Period | 53,548 | 41,582 | 90,685 |
| 7 | Weighted Average number of Equity Shares | 10,482,104 | 10,482,104 | 10,482,104 |
| 8 | Earning Per Equity Share | | | |
| | a) Basic | 5.11 | 3.97 | 8.65 |
| | b) Diluted | 5.11 | 3.97 | 8.65 |

Notes:

- The above Un-Audited Financial Results for the year ended on 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 8th November, 2024.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and the terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- For the year ended 31st March 2022, the company has completed its Initial Public Offer(IPO) and offer for Sale (OFS) of 27,72,000 shares of Face Value of ₹ 10/- each at an issue price of ₹ 114/- (inclusive of Security premium of ₹104/-) per share. The equity shares of the company were allotted as on 30th March 2022 and the same were listed on NSE EMERGE w.e.f 4th April 2022. Details of the funds received from IPO and its utilization as on 30th September, 2024 is as given below.

| Particulars | Amount in ₹ Lakhs |
|---|-------------------|
| IPO funds received against fresh equity issue | 1,655.28 |
| Less: Offer related expenses | 50.00 |
| Net Proceeds (A) | 1,605.28 |
| Expenditure for Technological upgradation | 125.29 |
| Retail Initiative (B2C Expansion Plan) | 328.70 |
| General Corporate Purposes | 258.55 |
| Issue expenses | 50.00 |
| Total(B) | 762.54 |
| Net Un-utilized amount (A-B) | 842.74 |

Net Un-utilized IPO amount as at 30-09-2024 were temporarily invested in deposits with the scheduled banks.

- 4 The company is rendering two types of services, Website Subscriptions and Professional Services. Both these services are integrated to each other and have similar economic characteristics being common reporting authority, common employees, same type of customers and same method and process used to render these services. Therefore, these type of services is considered as single Business segment. There is no other Business or Geographical segment which fulfils the criteria 10% or more of combined Revenue, thus Segment Reporting is not applicable to the Company.
- 5 No Investor's Complaints were recorded or received during the half year ended on 30th September, 2024.
- 6 The Increase in Legal and Professional/Consultancy Charges from ₹ 46.18 Lakhs to ₹ 96.46 Lakhs is related to the company expansion into the new business verticals :
- 1. PropAlert:** The Company has hired a few consultants for product development of its New Product Vertical called PropAlert (www.propalert.in) . A B2C service providing Project construction monitoring and due diligence for home buyers who have purchased an under-construction property in any project in 44 cities.
 - 2. Social Media Vertical:** The company has recently launched a Youtube channel providing real-estate related content. This in the medium term will lead to opening up of following Revenue lines:
 - a) Monetising of lead Generation
 - b) Brand Affiliation and Brand Ambassadorship
 - c) Offline and Online Education
- 7 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period.
- 8 On the recommendation of Nomination and Remuneration Committee, the Board has approved the appointment of Ms. Prachi Bansal as the Company Secretary and Compliance Officer of the company with effect from 1st July, 2024 at its meeting held on 21st August, 2024.

For P.E Analytics limited

Samir Jasuja
(Managing Director)
PIN: 01681776



Place:- Gurugram


Date : 08.11.2024

P. E. Analytics Limited
(Formerly known as P.E. Analytics Private Limited)
CIN: L70102DL2008PLC172384

D-4, Commercial Complex, Paschimi Marg, Vasant Vihar, South West Delhi, Delhi- 110057
Standalone Cash Flow Statement for the period ended 30th September 2024

| Particulars | (₹ in '000 unless otherwise stated) | |
|---|---|---|
| | For the Period ended 30th September 2024 | For the Period ended 31st March 2024 |
| A. Cash flows from operating activities: | | |
| Profit/(Loss) before tax & extraordinary items | | |
| Adjustment to reconcile profit before tax to net cash flows | | |
| Depreciation and amortisation expense | 71,473 | 123,055 |
| Dividend Income | 1,921 | 3,458 |
| Provision for doubtful debts /advances recoverable in cash or kind/(written back) | (2,150) | (3,191) |
| Gratuity Paid allowed during the year | (81) | (3,016) |
| Provision for Gratuity during the year | (238) | (3,305) |
| Balance written off | 1,465 | 3,850 |
| Property, Plant and Equipment (PPE) written off | - | 3,453 |
| Interest Income | - | 208 |
| Operating profit before working capital changes | (26,081) | (36,753) |
| Movements in working capital : | 46,309 | 87,760 |
| - Increase/(decrease) in trade payables | (254) | 309 |
| - Increase/(decrease) in short term provisions | 1,218 | - |
| - Increase/(decrease) in other current liabilities | (268) | 15,247 |
| - (Increase)/decrease in trade receivables | 11,852 | (2,158) |
| - (Increase)/decrease in short term loan & advances | (7,826) | 1,262 |
| - (Increase)/decrease in other current assets | 9,225 | (15,406) |
| Cash generated from / (used in) operations | 60,257 | 87,013 |
| Net Taxes Paid/(received) | (12,923) | (31,678) |
| Net cash flow from/ (used in) operating activities (A) | 47,334 | 55,335 |
| B. Cash flows from investing activities | | |
| Purchase of Property, Plant & Equipment | (629) | (4,643) |
| Increase in Investments | (1,500) | - |
| Loan given to subsidiary | (3,000) | - |
| Interest received | 26,081 | 36,753 |
| Dividend received | 2,150 | 3,191 |
| Net cash flow from/ (used in) investing activities (B) | 23,102 | 35,301 |
| C. Cash flows from financing activities | | |
| Net cash flow from/ (used in) in financing activities (C) | - | - |
| D. Net increase/(decrease) in cash and cash equivalents (A + B + C) | 70,435 | 90,635 |
| Cash and cash equivalents at the beginning of the year | 683,012 | 592,377 |
| Cash and cash equivalents at the end of the year | 753,448 | 683,012 |

Place: Gurugram
Date: 08.11.2024

For P.E. Analytics Limited

 348, UDYOG VIHAR
 PH-II, GURGAON
 HR-122008
 Samir Jasuja
 Managing Director
 DIN : 01681776

- # 001, B-7/107-A, GF, Safdarjung Enclave Extension, NEW DELHI 110 029
- # 13-14, Office Block, 3rd Floor, MGF Metropolis, M G Road, GURGAON 122 002
- # 404, Metro Avenue, Andheri Kurla Road, W.E.H. Metro Station, Chakala, Andheri (E), MUMBAI 400 059
- J P Road, Bilasipara, District Dhubri, ASSAM 783 348
- #01-20, 5 Rhu Cross Tangjong Rhu, SINGAPORE 437 434

INDEPENDENT AUDITOR'S REVIEW REPORT ON UN-AUDITED CONSOLIDATED FINANCIAL RESULTS

The Board of Directors
P.E. Analytics Limited
D-4, Commercial Complex, Paschimi Marg, Vasant Vihar,
New Delhi – 110057

We have reviewed the accompanying consolidated statement of unaudited financial results of **M/s P.E. ANALYTICS LIMITED** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the half yearly ended September 30, 2024 ("the Consolidated Statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements). The Preparation of consolidated Statement under historical cost convention, on accrual basis, 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, read together with paragraph 7 of the Companies (Accounts) Rules 2014 is the responsibility of the parent management and has been approved by the Board of Directors of the parent Company. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Consolidated statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we could become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

The Statement includes the results of the following entities:

- P.E. Analytics Limited, the Parent Company
- Propedge Valuations Private Limited, the Subsidiary Company

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, 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 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(as amended), including the manner in which it is to be disclosed or that it contain material misstatement.

For Singhi Chugh & Kumar
Chartered Accountants

(Divesh Kalra)

Partner

M. No. 545589

Place-New Delhi

Date – 08/11/2024

UDIN- 24545589 BKA DC 4031

info@sckonline.net | www.sckonline.net | +91-11-400 22555

P. E. Analytics Limited
Formerly known as P. E. Analytics Private Limited
CIN: L70102DL2008PLC172384
Consolidated Statement of Asset and Liabilities

| Particulars | Amount in'000 | |
|--|------------------|------------------|
| | As at 30-09-2024 | As at 31-03-2024 |
| Starting Date of Reporting Period | 01-04-2024 | 01-04-2023 |
| Ending Date of Period | 30-09-2024 | 31-03-2024 |
| Whether Results are Audited or Unaudited | Un-audited | Audited |
| Nature of Report Standalone or Consolidated | Consolidated | Consolidated |
| 1 EQUITY AND LIABILITIES | | |
| (i) Shareholders' Funds | | |
| (a) Share Capital | | |
| (b) Reserves and Surplus | 104,821 | 104,821 |
| Total | 726,431 | 662,015 |
| (ii) Minority Interest | 11,323 | 8,606 |
| (iii) Non-current Liabilities | | |
| (a) Long-term provisions | | |
| Total | 14,409 | 12,289 |
| (iv) Current Liabilities | 14,409 | 12,289 |
| (a) Short-term Borrowings | | |
| (a) Trade Payables | | |
| (b) Other Current Liabilities | 2,927 | 4,097 |
| (c) Short-term Provisions | 93,355 | 81,472 |
| Total | 2,373 | 392 |
| Total Liabilities | 98,655 | 85,961 |
| | 955,640 | 873,692 |
| 2 ASSETS | | |
| (i) Non-current Assets | | |
| (a) Property, Plant and Equipment Fixed assets and Intangible assets | | |
| (i) Property, Plant and Equipment | | |
| (ii) Intangible assets | 8,122 | 9,125 |
| (iii) Goodwill on Consolidation | 880 | 1,169 |
| (b) Non-current investment | 169 | 169 |
| (c) Deferred tax assets (net) | 1,500 | |
| (d) Other non-current assets | 5,718 | 5,281 |
| Total | 77 | 77 |
| (ii) Current Assets | 16,467 | 15,823 |
| (a) Current Investments | | |
| (b) Trade Receivables | 35,404 | 35,404 |
| (c) Cash and Cash Equivalents | 74,152 | 68,121 |
| (d) Short-term loans and Advances | 761,566 | 685,414 |
| (e) Other Current Assets | 16,099 | 8,215 |
| Total | 51,951 | 60,715 |
| Total Assets | 939,173 | 857,870 |
| | 955,640 | 873,692 |

Place - Gurugram
Date - 08.11.2024

For P. E. Analytics limited
348,
UDYOG VIHAR
PH-II, GURGAON
Samir Jasuja
(Managing Director)
DIN - 01681776

P. E. Analytics Limited
(Formerly known as P.E. Analytics Private Limited)
CIN: L70102DL2008PLC172384
Consolidated Statement of Profit & Loss for the half yearly ended on 30th September, 2024

(Amount in ₹'000 except earning per share)

| S No | Particulars | Half Year ended 30-09-2024 | Half Yearly ended 30-09-2023 | For the year ended on 31-03-2024 |
|-----------|---|-------------------------------|---------------------------------|--|
| | | Un-Audited | Un-Audited | Audited |
| 1. | Revenue | | | |
| | a) Revenue from operations | | | |
| | i) Net Sales/Income from Operations (Net of Taxes) | | | |
| | ii) Other Income | 228,085 | 176,595 | 398,604 |
| | Total Income from Operations(Net) | 28,208 | 17,887 | 43,113 |
| 2. | Expenses | 256,293 | 194,482 | 441,717 |
| | a) Employee benefits expense | | | |
| | b) Depreciation and Amortization expense | 124,317 | 96,615 | 206,989 |
| | c) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing the operations to be shown separately) | 1,921 | 1,551 | 3,458 |
| | Total Expenses | 40,376 | 26,941 | 73,083 |
| | | 166,614 | 125,107 | 283,530 |
| 3 | Profit/(loss) before exceptional and extraordinary items and tax | 89,679 | 69,375 | 158,187 |
| | Exceptional items(profit/loss(Net)) | | | |
| | Prior period expenses | | 330 | 330 |
| 4 | Profit/(Loss) before tax | | 330 | 330 |
| 5 | Tax expenses Adjustments | 89,679 | 69,045 | 157,858 |
| | a) Current tax | | | |
| | b) Earlier years | 23,103 | 17,614 | 39,787 |
| | c) Deferred tax | (120) | 551 | 903 |
| | | (437) | (48) | 449 |
| 6 | Net Profit/(Loss) For the Period | 67,133 | 50,928 | 116,718 |
| 7 | Share of Minority Interest | 2,717 | 1,869 | 5,207 |
| 8 | Net Profit/(Loss) For the Period after Minority Interest | 64,416 | 49,059 | 111,512 |
| 7 | Weighted Average number of Equity Shares | 10,482,104 | 10,482,104 | 10,482,104 |
| 8 | Earning Per Equity Share | | | |
| | a) Basic | 6.40 | 4.86 | 11.14 |
| | b) Diluted | 6.40 | 4.86 | 11.14 |

Notes:

- The above Un-Audited Financial Results for the half year ended on 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 8th November, 2024.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and the terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- For the year ended 31st March 2022, the company has completed its Initial Public Offer(IPO) and offer for Sale (OFS) of 27,72,000 shares of Face Value of ₹ 10/- each at an issue price of ₹114/- (inclusive of Security premium of ₹104/-) per share. The equity shares of the company were allotted as on 30th March 2022 and the same were listed on NSE EMERGE w.e.f 4th April 2022. Details of the funds received from IPO and its utilization as on 30th September, 2023 is as given below -

| Particulars | Amount in ₹ Lakhs |
|---|-------------------|
| IPO funds received against fresh equity issue | 1,655.28 |
| Less: Offer related expenses | 50.00 |
| Net Proceeds (A) | 1,605.28 |
| Expenditure for Technological upgradation | 125.29 |
| Retail Initiative (B2C Expansion Plan) | 328.70 |
| General Corporate Purposes | 258.55 |
| Issue expenses | 50.00 |
| Total(B) | 762.54 |
| Net Un-utilized amount (A-B) | 842.74 |

- Net Un-utilized IPO amount as at 30-09-2024 were temporarily invested in deposits with the scheduled banks.
- The Group is rendering two types of services, Website Subscriptions and Professional Services. Both these services are integrated to each other and have similar economic characteristics being common reporting authority, common employees, same type of customers and same method and process used to render these services. Therefore, these type of services is considered as single Business segment. There is no other Business or Geographical segment which fulfils the criteria 10% or more of combined Revenue, thus Segment Reporting is not applicable to the Company.

- 5 No Investor's Complaints were recorded or received during the half year ended on 30th September, 2024.
- 6 The Increase in Legal and Professional/Consultancy Charges from ₹ 48.57 Lakhs to ₹118.25 Lakhs is related with the holding company's expansion into new business verticals, as well as the increased business activities of its subsidiary:
- 1. PropAlert:** The Company has hired a few consultants for product development of its New Product Vertical called PropAlert (www.propalert.in) . A B2C service providing Project construction monitoring and due diligence for home buyers who have purchased an under-construction property in any project in 44 cities.
 - 2. Social Media Vertical:**The company has recently launched a Youtube channel providing real-estate related content. This in the medium term will lead to opening up of following Revenue lines :
 - a) Monetising of lead Generation
 - b) Brand Affiliation and Brand Ambassadorship
 - c) Offline and Online Education
- 7 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period.
- 8 On the recommendation of Nomination and Remuneration Committee, the Board has approved the appointment of Prachi Bansal as the Company Secretary and Compliance Officer of the company with effect from 1st July, 2024 at its meeting held on 21st Aug, 2024.

Place:- Gurugram

Date : 08.11.2024

For P.E Analytics limited



P. E. Analytics Limited

(Formerly known as P.E. Analytics Private Limited)

CIN: L70102DL2008PLC172384

D-4, Commercial Complex, Paschimi Marg, Vasant Vihar, South West Delhi, Delhi- 110057

Consolidated Cash Flow Statement for the year ended 30th September, 2024

(₹ in '000 unless otherwise stated)

| Particulars | For the year ended 30th September 2024 | For the year ended 31st March, 2024 |
|---|---|--|
| A. Cash flows from operating activities: | | |
| Profit/(Loss) before tax & extraordinary items | 89,679 | 157,858 |
| Adjustment to reconcile profit before tax to net cash flows | | |
| Depreciation and amortisation expense | 1,921 | 3,458 |
| Dividend Income | (2,150) | (3,191) |
| Provision for doubtful debts /advances recoverable in cash or kind/(written back) | 919 | (3,016) |
| Gratuity Paid allowed during the year | (238) | (3,305) |
| Provision for Gratuity Created | 2,383 | 5,130 |
| Balance written off | - | 3,453 |
| Property, Plant and Equipment (PPE) written off | - | 208 |
| Amount Written back | - | (7) |
| Interest Income | (26,044) | (36,829) |
| Operating profit before working capital changes | 66,470 | 123,758 |
| Movements in working capital : | | |
| - Increase/(decrease) in trade payables | (1,169) | 3,703 |
| - Increase/(decrease) in short term provisions | 1,218 | - |
| - Increase/(decrease) in other current liabilities | 11,883 | 19,947 |
| - (Increase)/decrease in trade receivables | (6,949) | (24,978) |
| - (Increase)/decrease in short term loan & advances | (14,412) | 1,214 |
| - (Increase)/decrease in other current assets | 8,764 | (26,179) |
| Cash generated from / (used in) operations | 65,805 | 97,465 |
| Taxes Paid (Net of Refund received) | (15,717) | (43,833) |
| Net cash flow from/ (used in) operating activities (A) | 50,088 | 53,632 |
| B. Cash flows from investing activities | | |
| Purchase of Property, Plant & Equipment | (629) | (4,643) |
| Increase in Investments | (1,500) | - |
| Interest received | 26,044 | 36,829 |
| Dividend received | 2,150 | 3,191 |
| Net cash flow from/ (used in) investing activities (B) | 26,064 | 35,377 |
| C. Cash flows from financing activities | | |
| Net cash flow from/ (used in) in financing activities (C) | | |
| Net increase/(decrease) in cash and cash equivalents (A + B + C) | | |
| Cash and cash equivalents at the beginning of the year | 76,152 | 89,010 |
| Cash and cash equivalents at the end of the year | 685,414 | 596,404 |
| | 761,566 | 685,414 |

For P. E Analytics Limited



Place: Gurugram

Date: 08.11.2024