

- # 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, Ancheri (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 Kalia)

Partner

M. No. 545589

Place-New Delhi

Date – 08/11/2024

UDIN- 24545589BKA1DR7961

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: L70102DL2008PLC172384

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 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)	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
3	Profit/(loss) before exceptional and extraordinary items and tax	71,473	56,871	123,055
	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 fulfills 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.

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
Standalone Cash Flow Statement for the period ended 30th September 2024

(₹ in '000 unless otherwise stated)

Particulars	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	71,473	123,055
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)	(81)	(3,016)
Gratuity Paid allowed during the year	(238)	(3,305)
Provision for Gratuity during the year	1,465	3,850
Balance written off	-	3,453
Property, Plant and Equipment (PPE) written off	-	208
Interest Income	(26,081)	(36,753)
Operating profit before working capital changes	46,309	87,760
Movements in working capital :		
- 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



- # 001, B-7/107-A, GF, Safdarjung Enclave Extension, NEW DELHI 110 029
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- 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 BKA1 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
	831,252	766,836
(ii) Minority Interest	11,323	8,606
(iii) Non-current Liabilities		
(a) Long-term provisions		
Total	14,409	12,289
	14,409	12,289
(iv) Current Liabilities		
(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
	16,467	15,823
(ii) Current Assets		
(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



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)		228,085	176,595	398,604
ii) Other Income		28,208	17,887	43,113
Total Income from Operations(Net)		256,293	194,482	441,717
2. Expenses				
a) Employee benefits expense		124,317	96,615	206,989
b) Depreciation and Amortization expense		1,921	1,551	3,458
c) Other expenses (Any item exceeding 10% of the total expenses relating to continuing the operations to be shown separately)		40,376	26,941	73,083
Total Expenses		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		89,679	69,045	157,858
5 Tax expenses Adjustments				
a) Current tax		23,103	17,614	39,787
b) Earlier years		(120)	551	903
c) Deferred tax		(437)	(48)	449
6 Net Profit/(Loss) For the Period		67,133	50,928	116,718
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 Veritcal:** 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		
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	919	(3,016)
Provision for Gratuity Created	(238)	(3,305)
Balance written off	2,383	5,130
Property, Plant and Equipment (PPE) written off	-	3,453
Amount Written back	-	208
Interest Income	-	(7)
Operating profit before working capital changes	(26,044)	(36,829)
Movements in working capital :	66,470	123,758
- Increase/(decrease) in trade payables		
- Increase/(decrease) in short term provisions	(1,169)	3,703
- Increase/(decrease) in other current liabilities	1,218	-
- (Increase)/decrease in trade receivables	11,883	19,947
- (Increase)/decrease in short term loan & advances	(6,949)	(24,978)
- (Increase)/decrease in other current assets	(14,412)	1,214
Cash generated from / (used in) operations	8,764	(26,179)
Taxes Paid (Net of Refund received)	65,805	97,465
Net cash flow from/ (used in) operating activities (A)	(15,717)	(43,833)
B. Cash flows from investing activities	50,088	53,632
Purchase of Property, Plant & Equipment		
Increase in Investments	(629)	(4,643)
Interest received	(1,500)	-
Dividend received	26,044	36,829
Net cash flow from/ (used in) investing activities (B)	2,150	3,191
C. Cash flows from financing activities	26,064	35,377
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

