

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: L72200DL2000PLC106331



October 24, 2024

Listing Department

National Stock Exchange of India Limited

Exchange Plaza, Plot No. C-1 G Block

Bandra-Kurla Complex, Bandra(E)

Mumbai -400051

SYMBOL: ALLETEC

ISIN: INE0M2X01012

Subject: Financial Result

Dear Sir/Madam,

Pursuant to the provision of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, kindly find enclosed the Unaudited Standalone and Consolidated Financial Results of the Company, along with the Limited Review Report, for the second quarter (Q2) and half-year (H1) ended on September 30, 2024, approved in Board meeting held on October 24, 2024.

The meeting commenced at 4:00 PM and concluded at 4:30 PM.

Kindly take the information on your record.

Thanking you

Yours truly

For All e Technologies Limited

**KANAK
GUPTA**

Digitally signed by
KANAK GUPTA
Date: 2024.10.24
16:50:24 +05'30'

Kanak Gupta

Company Secretary and Compliance Officer

Membership No.: A74117



SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

Independent Auditor's 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, 2024 (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 is to 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 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.

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)

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
8. ALLETEC CANADA INC.

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 2024 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 Suresh & Associates
Chartered Accountants
FRN No: -003316N

Narendra
Kumar Arora

Digitally signed by Narendra Kumar Arora
DN: c=IN, o=Personal, OU=2009,
email=13315922410965905614cc7FCyoXE,
2.5.4.20=264286a12b1223864b102162f9570a8588c301f1,
43760a0a1e1b5757a9fa, postalCode=110088, cn=NARENDRA,
serialNumber=4217awSa0939895a113199a539356994c188,
a194a182154a577161154596, cn=Narendra Kumar Arora
Date: 2024.10.24 16:43:59 +05'30'

Narendra K Arora
(Partner)
M.No:088256

UDIN: 24088256BKGXQK5241

Place: New Delhi
Date: 24/10/2024

Alle Technologies Limited
(Formerly Known as Alle Technologies Pvt. Ltd.)
CIN No. L72200DL2000PLC106331
UU-14, Vishakhya Enclave, Pitampura, Delhi-110034

Statement of Unaudited Consolidated Financial Results for the Quarter ended on September 30, 2024 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

Particulars		Quarter ended on 30/09/2024	Quarter ended on 30/06/2024	Quarter ended on 30/09/2023	YTD for the period ended on 30/09/2024	YTD for the period ended on 30/09/2023	Financial Year ended on 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	3,591.36	3,312.92	2,883.91	6,904.27	5,587.09	11,633.28
II	Other income	211.34	187.92	188.98	399.26	359.79	732.17
III	Total Revenue (I + II)	3,802.70	3,500.84	3,072.89	7,303.54	5,946.89	12,365.45
IV	Expenses						
	Purchase of Traded goods	1,396.29	1,190.02	1,031.67	2,586.31	2,048.92	4,154.28
	Employee Benefits Expenses	1,088.17	1,073.54	1,000.39	2,161.71	1,956.36	3,993.71
	Cost of Technical Consultants	224.32	217.29	196.63	441.61	366.59	733.86
	Finance Cost	-	-	0.06	-	0.11	-
	Depreciation and Amortisation Cost	30.74	30.57	23.23	61.31	45.75	99.80
	Other Expenses	181.29	178.12	184.19	359.41	358.44	762.98
	Total Expenses	2,920.82	2,689.54	2,436.17	5,610.36	4,776.16	9,744.63
V	Profit before Extraordinary Items and Tax	881.88	811.30	636.72	1,693.18	1,170.73	2,620.82
	Extraordinary Items	-	-	-	-	-	-
	Profit / (Loss) before Tax	881.88	811.30	636.72	1,693.18	1,170.73	2,620.82
VI	Tax Expenses						
	(1) Current Tax	(212.97)	(194.02)	(155.41)	(407.00)	(285.46)	(642.39)
	(2) Excess of Tax expense for Previous Years	-	-	-	-	-	-
	(3) Deferred Tax Asset/(liability)	-	-	(1.13)	-	-	(4.92)
VII	Profit/(Loss) after Tax	668.91	617.28	480.18	1,286.18	885.27	1,973.51
	Minority Share	(0.79)	(0.03)	(0.93)	(0.82)	(1.80)	(4.95)
		668.12	617.25	479.25	1,285.37	883.47	1,968.56
VIII	Profit/(Loss) after Tax						
	Add:- Extraordinary Items	668.12	617.25	479.25	1,285.37	883.47	1,968.56
	- ESOP Expenses	-	-	-	-	-	-
	- Investment in Subsidiary w/off	-	-	-	-	-	-
	-Income Tax effect on above	-	-	-	-	-	-
	Profit Attributable to Equity Shareholders						
	After Tax before Extraordinary Items	668.12	617.25	479.25	1,285.37	883.47	1,968.56
IX	Share Capital :	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
	Weighted Average Share Capital:	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
X	Reserve & Surplus:	10,986.59	10,515.31	8,637.06	10,986.59	8,637.06	9,871.65
XI	Earning per Equity Share :						
	(1) Basic (in Rs.)	3.31	3.06	2.37	6.37	4.37	9.75
	(2) Diluted (in Rs.)	3.31	3.06	2.37	6.37	4.37	9.75

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 October 24, 2024
- (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 opinion 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, 2024
- (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 Alle Technologies Limited


Ajay Mian
Managing Director

DIN : 00170270

Place:- Noida

Date:- 24/10/2024



ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. L72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Consolidated Balance Sheet as at 30th September, 2024

		₹ in Lacs	
Particulars		As at 30th Sep 2024	As at 31st March 2024
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	2,019.42	2,019.42
	(b) Reserves and Surplus	10,986.59	9,871.65
	(c) Minority Interest	17.00	19.18
		13,023.00	11,910.26
2	Non Current Liabilities		
	(a) Long Term Borrowings	-	-
	(b) Long-Term Provisions	312.82	303.95
		312.82	303.95
3	Current Liabilities		
	(a) Trade Payables		
	-total outstanding dues of micro and small enterprises	-	-
	-total outstanding dues of other than micro and small enterprises	802.00	658.75
	(b) Other Current Liabilities	1,348.68	1,197.51
	(c) Dividend Payable	202.11	-
	(d) Short-Term Provisions	1,369.84	1,113.94
		3,722.63	2,970.20
	TOTAL	17,058.45	15,184.40
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment [and Intangible assets]		
	(i) Tangible Assets	84.60	79.46
	(ii) Intangible Assets	250.13	283.00
		334.73	362.47
	(b) Non Current Investments	309.30	339.45
	(c) Long Term Loan & Advances	-	13.95
	(d) Deferred Tax Assets (net)	15.06	15.06
	(e) Other Non-Current Assets	483.91	365.54
		808.27	734.00
2	Current Assets		
	(a) Trade Receivables	915.88	1,466.00
	(b) Cash and Cash equivalents	13,120.58	11,534.35
	(c) Short-Term Loans and Advances	1,480.52	1,010.10
	(d) Other Current Assets	398.46	77.48
		15,915.45	14,087.93
	TOTAL	17,058.45	15,184.40

For All e Technologies Limited


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 24/10/2024

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. L72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Consolidated Cash Flow Statement for Half Year Ended on 30th September, 2024

₹ in Lacs		
Particulars	Half Year Ended on 30th September 2024	Half Year Ended on 30th September 2023
A Cash flow from operating activities		
Profit / (Loss) before tax from		
- Continuing operations	1,693.18	1,170.73
Previous period adjustments for Taxation and FCTR	(8.62)	(116.99)
Profit / (Loss) before tax from total operations	1,684.56	1,053.74
Adjustments for:		
Depreciation and amortization on continuing operations	61.31	45.75
Change in Provisions	8.87	6.36
Share Based Payments	37.13	32.72
Gain on Sale of Mutual Funds	(1.85)	-
Finance costs	-	0.11
Interest income	(387.12)	(318.91)
Profit / (Loss) before working capital changes	1,402.89	819.76
Movement in working capital :		
(Increase) / decrease in trade receivables	550.12	(316.22)
(Increase) / decrease in other receivables, loans and advances	(777.45)	(680.06)
(Decrease) / Increase in trade payables, other current liabilities, borrowings	294.42	460.19
(Decrease) / Increase in provisions	255.90	531.51
Cash generated from operations	1,725.88	815.17
Taxes paid, net	(407.00)	(285.46)
Net cash flow (used in) / from operating activities (A)	1,318.89	529.71
B Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances (Net)	(33.42)	(26.08)
Gain on Sale of Mutual Funds	1.85	-
(Increase)/Decrease in Investment (Net)	30.15	(36.88)
(Increase)/Decrease in Fixed Deposit	(613.92)	(282.24)
Other Non-Current Assets	(118.37)	(14.01)
Interest received	387.12	318.91
Net cash flow (used in) / from investing activities (B)	(346.59)	(40.29)
C Cash flow from financing activities		
Finance costs	-	(0.11)
Net cash flow (used in) / from financing activities (C)	-	(0.11)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	972.30	489.30
Add: Balance of Cash and cash equivalents as at the beginning of the year	1,030.23	881.24
Cash and cash equivalents as at the end of the year	2,002.53	1,370.55
<u>Reconciliation to cash and bank balances as in Balance Sheet is as follows:</u>		
Cash and bank balances including non current bank balances, as per Balance Sheet	13,120.58	10,191.88
Less: Balance held as margin money with Bank	121.38	123.16
Less: In Corporate Fixed Deposit accounts	31.15	-
Less: Term deposits placed with banks	10,965.52	8,698.17
Cash and cash equivalents at the end of the year	2,002.53	1,370.55
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


Ajay Mian
Managing Director



DIN : 00170270

Place:- Noida

Date:- 24/10/2024



SURESH & ASSOCIATES

CHARTERED ACCOUNTANTS

4C, Bigjo's Tower, Netaji Subhash Place

Pitampura, Delhi-110034

Ph: 011- 45058028

Email: admin@sureshassociates.in

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, 2024 (the "Statement") attached herewith, 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.
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 Suresh & Associates
Chartered Accountants
FRN No: -003316N**

Narendra
Kumar Arora



**Narendra K Arora
(Partner)
M.No:088256**

UDIN: 24088256BKGXQL9029

Place: New Delhi

Date: 24/10/2024

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. L72200DL2000PLC106331
UU-14, Vishakhya Enclave, Pitampura, Delhi-110034

Statement of Unaudited Standalone Financial Results for the Quarter ended on September 30, 2024 Pursuant to regulation 33 of SEBI (LODR)

₹ in Lacs

Particulars		Quarter ended on 30/09/2024	Quarter ended on 30/06/2024	Quarter ended on 30/09/2023	YTD for the period ended on 30/09/2024	YTD for the period ended on 30/09/2023	Financial Year ended on 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	2,817.44	2,521.90	2,278.82	5,339.34	4,355.47	9,071.41
II	Other income	196.90	174.18	183.89	371.08	350.23	711.20
III	Total Revenue (I + II)	3,014.35	2,696.08	2,462.71	5,710.43	4,705.70	9,782.61
IV	Expenses						
	Purchase of Traded goods	931.32	751.36	651.01	1,682.68	1,277.96	2,620.62
	Employee Benefits Expenses	1,042.82	1,039.20	966.65	2,082.02	1,888.12	3,856.49
	Cost of Technical Consultants	172.62	121.50	114.17	294.12	201.90	391.38
	Finance Cost	-	-	0.06	-	0.11	-
	Depreciation and Amortisation Cost	30.74	30.57	23.23	61.31	45.75	99.63
	Other Expenses	159.04	169.78	155.58	328.83	322.80	696.17
	Total Expenses	2,336.53	2,112.42	1,910.70	4,448.96	3,736.64	7,664.29
V	Profit before Extraordinary Items and Tax	677.81	583.66	552.01	1,261.47	969.05	2,118.31
	Extraordinary Items	-	-	-	-	-	-
	Profit / (Loss) before Tax	677.81	583.66	552.01	1,261.47	969.05	2,118.31
VI	Tax Expenses						
	(1) Current Tax	(169.45)	(145.91)	(137.30)	(315.37)	(242.26)	(534.01)
	(2) Deferred Tax Asset/(liability)	-	-	(1.13)	-	-	(4.64)
VII	Profit/(Loss) after Tax	508.36	437.74	413.58	946.10	726.79	1,579.66
VIII	Profit/(Loss) after Tax	508.36	437.74	413.58	946.10	726.79	1,579.66
	Add:- Extraordinary Items						
	- ESOP Expenses	-	-	-	-	-	-
	-Income Tax effect on above	-	-	-	-	-	-
	Profit Attributable to Equity Shareholders						
	After Tax before Extraordinary Items	508.36	437.74	413.58	946.10	726.79	1,579.66
IX	Share Capital :	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42	2,019.42
	<i>Weighted Average Share Capital:</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>	<i>2,019.42</i>
X	Reserve & Surplus:	9,665.50	9,340.71	7,891.22	9,665.50	7,891.22	8,884.40
XI	Earning per Equity Share :						
	(1) Basic (in Rs.)	2.52	2.17	2.05	4.69	3.60	7.82
	(2) Diluted (in Rs.)	2.52	2.17	2.05	4.69	3.60	7.82

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 October 24, 2024
- (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 opinion 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, 2024.
- (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


Ajay Mian
Managing Director
DIN : 00170270



Place:- Noida
Date:- 24/10/2024

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. L72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Standalone Balance Sheet as at 30th September, 2024

		₹ in Lacs	
Particulars		As at 30th Sep 2024	As at 31st March 2024
		Unaudited	Audited
A	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	(a) Share Capital	2,019.42	2,019.42
	(b) Reserves and Surplus	9,665.50	8,884.41
		11,684.91	10,903.83
2	Non Current Liabilities		
	(a) Long Term Borrowings	-	-
	(b) Long-Term Provisions	308.80	299.75
		308.80	299.75
3	Current Liabilities		
	(a) Trade Payables		
	-total outstanding dues of micro and small enterprises	-	-
	-total outstanding dues of other than micro and small enterprises	585.67	375.28
	(b) Other Current Liabilities	1,085.35	1,026.30
	(c) Dividend Payable	202.11	-
	(d) Short-Term Provisions	1,175.62	900.81
		3,048.76	2,302.39
	TOTAL	15,042.47	13,505.97
B	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment [and Intangible assets]		
	(i) Tangible Assets	82.07	77.09
	(ii) Intangible Assets	250.13	283.00
		332.20	360.09
	(b) Non Current Investments	447.63	477.78
	(c) Long Term Loan & Advances	15.21	31.14
	(d) Deferred Tax Assets (net)	14.91	14.91
	(e) Other Non-Current Assets	480.17	354.47
		957.92	878.30
2	Current Assets		
	(a) Trade Receivables	927.75	1,177.39
	(b) Cash and Cash equivalents	11,217.13	10,177.95
	(c) Short-Term Loans and Advances	1,236.09	835.30
	(d) Other Current Assets	371.38	76.94
		13,752.35	12,267.58
	TOTAL	15,042.47	13,505.97

For All e Technologies Limited

 

Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 24/10/2024

ALL e Technologies Limited
(Formerly Known as All e Technologies Pvt. Ltd.)
CIN No. L72200DL2000PLC106331
UU-14, Vishakha Enclave, Pitampura, Delhi-110034

Standalone Cash Flow Statement for Half Year Ended on 30th September, 2024

₹ in Lacs		
Particulars	Half Year Ended on 30th September 2024	Half Year Ended on 30th September 2023
A Cash flow from operating activities		
Profit / (Loss) before tax from		
- Continuing operations	1,261.47	969.05
Previous period adjustments for Taxation	-	(104.95)
Profit / (Loss) before tax from total operations	1,261.47	864.10
Adjustments for:		
Depreciation and amortization on continuing operations	61.31	45.75
Share Based Payments	37.13	32.72
Gain on Sale of Mutual Funds	(1.85)	-
Finance costs	-	0.11
Interest income	(359.52)	(309.54)
Profit / (Loss) before working capital changes	998.53	633.13
Movement in working capital :		
(Increase) / decrease in trade receivables	249.64	(114.25)
(Increase) / decrease in other receivables, loans and advances	(679.28)	(591.00)
(Decrease) / Increase in trade payables, other current liabilities, borrowings	269.44	84.77
(Decrease) / Increase in provisions	274.81	483.09
Cash generated from operations	1,113.14	495.75
Taxes paid, net	(315.37)	(242.26)
Net cash flow (used in) / from operating activities (A)	797.78	253.49
B Cash flow from investing activities		
Capital expenditure on fixed assets, including capital advances (Net)	(33.42)	(26.08)
Gain on Sale of Mutual Funds	1.85	-
(Increase)/Decrease in Investment (Net)	30.15	(49.23)
(Increase)/Decrease in Fixed Deposit	(615.11)	(282.24)
(Increase)/Decrease in Loans & Advances and long term provisions	9.05	6.66
Other Non-Current Assets	(125.70)	(10.81)
Interest received	359.52	309.54
Net cash flow (used in) / from investing activities (B)	(373.66)	(52.15)
C Cash flow from financing activities		
Finance costs	-	(0.11)
Net cash flow (used in) / from financing activities (C)	-	(0.11)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	424.11	201.23
Add: Balance of Cash and cash equivalents as at the beginning of the year	529.16	378.48
Cash and cash equivalents as at the end of the year	953.27	579.71
<u>Reconciliation to cash and bank balances as in Balance Sheet is as follows:</u>		
Cash and bank balances including non current bank balances, as per Balance Sheet	11,217.13	9,146.62
Less: Balance held as margin money with Bank	90.88	92.66
Less: In Corporate Fixed Deposit accounts	31.15	-
Less: Term deposits placed with banks	10,141.84	8,474.25
Cash and cash equivalents at the end of the year	953.27	579.71

Notes:

- Figures in bracket indicate cash outflow
- The above cash flow statement has been prepared under the indirect method setout in AS-3 'Cash Flow Statement' notified under the Companies (Accounting Standard) Rules, 2014 (as amended).
- Previous year figures have been regrouped and recast wherever necessary to conform to the current year classification.

For All e Technologies Limited




Ajay Mian
Managing Director
DIN : 00170270

Place:- Noida
Date:- 24/10/2024