



*Nath Ahuja & Co.*  
*Chartered Accountants*

**Independent Auditor's Review Report On the Quarterly 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 Ltd.**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **All E Technologies Ltd.** ("the Parent"), which includes its subsidiary (the Parent and its subsidiaries together referred to as 'the Group') for the quarter ended on June 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)

**Subsidiaries:-**

1. All e Consulting Private Limited (A Company incorporated under Companies Act, 2013)
2. Alletec Retail Solutions Private Limited (A Company incorporated under Companies Act, 2013)
3. Alle Technologies (Switzerland) GmbH

*S-400, Greater Kailash Part-II, New Delhi - 110 048 Phone : 29217969, 29215052*

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

4. Alle Technologies PTY Ltd, Australia
5. Alletec USA Inc.
6. Alletec Pte Ltd.
7. Alletec ARC Ltd.
8. Alletec Canada Inc.

The accompanying Statements include the unaudited interim financial results of parent along with its subsidiaries for the quarter ended on 30<sup>th</sup> June, 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.

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

**For Nath Ahuja & Co.**  
**Chartered Accountants**  
**FRN No: -001083N**



**N.N Ahuja**  
**(Proprietor)**  
**M.NO:080178**

**UDIN: 24080178BKDAHI6331**

Place: New Delhi  
Date: 29/07/2024



**ALL e Technologies Limited**  
(Formerly Known as All e Technologies Pvt. Ltd.)  
CIN No. U72200DL2000PLC106331

UU-14, Vishakha Enclave, Pitampura, Delhi-110034

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

₹ in Lacs

| Particulars  | Quarter ended on<br>30/06/2024 | Quarter ended on<br>31/03/2024 | Quarter ended on<br>30/06/2023 | Financial Year<br>ended on<br>31/03/2024 | Financial Year<br>ended on<br>31/03/2023 |
|--|--------------------------------|--------------------------------|--------------------------------|--|--|
|  | Unaudited                      | Audited                        | Unaudited                      | Audited                                  | Audited                                  |
| I Revenue from operation                           | 3,312.92                       | 3,041.49                       | 2,703.19                       | 11,633.28                                | 8,768.43                                 |
| II Other income                                    | 187.92                         | 196.02                         | 170.81                         | 732.17                                   | 381.12                                   |
| III <b>Total Revenue (I + II)</b>                  | <b>3,500.84</b>                | <b>3,237.51</b>                | <b>2,874.00</b>                | <b>12,365.45</b>                         | <b>9,149.55</b>                          |
| IV <b>Expenses</b>                                 |                                |                                |                                |  |  |
| Purchase of Traded goods                           | 1,190.02                       | 1,001.80                       | 1,017.25                       | 4,154.28                                 | 2,867.82                                 |
| Employee Benefits Expenses                         | 1,073.54                       | 1,044.30                       | 955.97                         | 3,993.71                                 | 3,298.53                                 |
| Cost of Technical Consultants                      | 217.29                         | 194.26                         | 169.96                         | 733.86                                   | 716.73                                   |
| Finance Cost                                       | -                              | -                              | 0.05                           | -  | 1.15                                     |
| Depreciation and Amortisation Cost                 | 30.57                          | 30.68                          | 22.51                          | 99.80                                    | 68.02                                    |
| Other Expenses                                     | 178.12                         | 223.09                         | 174.25                         | 762.98                                   | 670.58                                   |
| <b>Total Expenses</b>                              | <b>2,689.54</b>                | <b>2,494.13</b>                | <b>2,339.99</b>                | <b>9,744.63</b>                          | <b>7,622.83</b>                          |
| V <b>Profit before Extraordinary Items and Tax</b> | <b>811.30</b>                  | <b>743.38</b>                  | <b>534.01</b>                  | <b>2,620.82</b>                          | <b>1,526.72</b>                          |
| Extraordinary Items                                | -                              | -                              | -                              | -  | -  |
| <b>Profit / (Loss) before Tax</b>                  | <b>811.30</b>                  | <b>743.38</b>                  | <b>534.01</b>                  | <b>2,620.82</b>                          | <b>1,526.72</b>                          |
| VI <b>Tax Expenses</b>                             |                                |                                |                                |  |  |
| (1) Current Tax                                    | (194.02)                       | (184.83)                       | (130.06)                       | (642.39)                                 | (375.25)                                 |
| (2) Excess of Tax expense for Previous Years       | -                              | -                              | -                              | -  | (0.52)                                   |
| (3) Deferred Tax Asset/(liability)                 | -                              | (4.92)                         | 1.13                           | (4.92)                                   | 7.27                                     |
| VII <b>Profit/(Loss) after Tax</b>                 | <b>617.28</b>                  | <b>553.63</b>                  | <b>405.09</b>                  | <b>1,973.51</b>                          | <b>1,158.21</b>                          |
| Minority Share                                     | (0.03)                         | (2.31)                         | 0.86                           | (4.95)                                   | 0.96                                     |
|  | <b>617.25</b>                  | <b>551.32</b>                  | <b>405.95</b>                  | <b>1,968.56</b>                          | <b>1,159.17</b>                          |
| VIII <b>Profit/(Loss) after Tax</b>                | <b>617.25</b>                  | <b>551.32</b>                  | <b>405.95</b>                  | <b>1,968.56</b>                          | <b>1,159.17</b>                          |
| Add:- Extraordinary Items                          |                                |                                |                                |  |  |
| - ESOP Expenses                                    | -                              | -                              | -                              | -  | 65.44                                    |
| -Income Tax effect on above                        | -                              | -                              | -                              | -  | (16.46)                                  |
| <b>Profit Attributable to Equity Shareholders</b>  |                                |                                |                                |  |  |
| <b>After Tax before Extraordinary Items</b>        | <b>617.25</b>                  | <b>551.32</b>                  | <b>405.95</b>                  | <b>1,968.56</b>                          | <b>1,208.14</b>                          |
| IX <b>Share Capital :</b>                          | <b>2,019.42</b>                | <b>2,019.42</b>                | <b>2,019.42</b>                | <b>2,019.42</b>                          | <b>2,019.42</b>                          |
| Weighted Average Share Capital:                    | 2,019.42                       | 2,019.42                       | 2,019.42                       | 2,019.42                                 | 1,667.61                                 |
| X <b>Reserve &amp; Surplus:</b>                    | <b>10,515.31</b>               | <b>9,871.65</b>                | <b>8,439.66</b>                | <b>9,871.65</b>                          | <b>8,039.24</b>                          |
| XI <b>Earning per Equity Share :</b>               |                                |                                |                                |  |  |
| (1) Basic (in Rs.)                                 | 3.06                           | 2.73                           | 2.00                           | 9.75                                     | 7.24                                     |
| (2) Diluted ( in Rs.)                              | 3.06                           | 2.73                           | 2.00                           | 9.75                                     | 7.24                                     |

Notes:

- 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 July 29, 2024
- 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
- The Company operates in one segment i.e. Digital Transformation Solutions and Services for diverse Industries.
- There are no investor complaints received/pending as on June 30, 2024
- Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to conform to classification of current year/period.
- 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

  
Rajiv Tyagi  
Executive Director  
DIN : 00803755



Place:- Noida

Date:- 29/07/2024



*Nath Ahuja & Co.*  
*Chartered Accountants*

**Independent Auditor's Review Report On the Quarterly 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 Ltd.**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **All E Technologies Ltd.** (the 'Company') for the quarter ended on June 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 Nath Ahuja & Co.  
Chartered Accountants  
FRN No: -001083N**



**N.N Ahuja  
(Proprietor)  
M.NO:080178**

**UDIN: 24080178BKDAHJ3432**

Place: New Delhi  
Date: 29/07/2024



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

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

₹ in Lacs

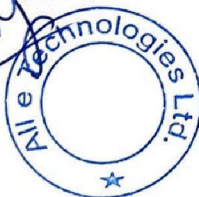
| Particulars  | Quarter ended on<br>30/06/2024 | Quarter ended on<br>31/03/2024 | Quarter ended on<br>30/06/2023 | Financial Year<br>ended on<br>31/03/2024 | Financial Year<br>ended on<br>31/03/2023 |
|--|--------------------------------|--------------------------------|--------------------------------|--|--|
|  | Unaudited                      | Audited                        | Unaudited                      | Audited                                  | Audited                                  |
| I Revenue from operation   | 2,521.90                       | 2,307.28                       | 2,076.65                       | 9,071.41                                 | 6,965.22                                 |
| II Other income  | 174.18                         | 190.24                         | 166.34                         | 711.20                                   | 364.33                                   |
| III <b>Total Revenue ( I + II)</b>   | <b>2,696.08</b>                | <b>2,497.52</b>                | <b>2,242.99</b>                | <b>9,782.61</b>                          | <b>7,329.55</b>                          |
| IV <b>Expenses</b>   |                                |                                |                                |  |  |
| Purchase of Traded goods   | 751.36                         | 596.11                         | 626.95                         | 2,620.62                                 | 1,634.59                                 |
| Employee Benefits Expenses   | 1,039.20                       | 1,009.74                       | 921.47                         | 3,856.49                                 | 3,174.84                                 |
| Cost of Technical Consultants  | 121.50                         | 92.63                          | 87.74                          | 391.38                                   | 580.47                                   |
| Finance Cost   | -                              | -                              | 0.05                           | -  | 1.10                                     |
| Depreciation and Amortisation Cost   | 30.57                          | 30.52                          | 22.51                          | 99.63                                    | 68.02                                    |
| Other Expenses   | 169.78                         | 202.43                         | 167.22                         | 696.17                                   | 579.98                                   |
| <b>Total Expenses</b>  | <b>2,112.42</b>                | <b>1,931.43</b>                | <b>1,825.95</b>                | <b>7,664.29</b>                          | <b>6,039.01</b>                          |
| V <b>Profit before Extraordinary Items and Tax</b>                                     | <b>583.66</b>                  | <b>566.09</b>                  | <b>417.04</b>                  | <b>2,118.31</b>                          | <b>1,290.54</b>                          |
| Extraordinary Items  | -                              | -                              | -                              | -  | -  |
| <b>Profit / (Loss) before Tax</b>  | <b>583.66</b>                  | <b>566.09</b>                  | <b>417.04</b>                  | <b>2,118.31</b>                          | <b>1,290.54</b>                          |
| VI <b>Tax Expenses</b>   |                                |                                |                                |  |  |
| (1) Current Tax  | (145.91)                       | (145.98)                       | (104.96)                       | (534.01)                                 | (322.56)                                 |
| (2) Deferred Tax Asset/(liability)   | -                              | (4.64)                         | 1.13                           | (4.64)                                   | 6.26                                     |
| VII <b>Profit/(Loss) after Tax</b>   | <b>437.74</b>                  | <b>415.46</b>                  | <b>313.21</b>                  | <b>1,579.66</b>                          | <b>974.24</b>                            |
| VIII <b>Profit/(Loss) after Tax</b>  | <b>437.74</b>                  | <b>415.46</b>                  | <b>313.21</b>                  | <b>1,579.66</b>                          | <b>974.24</b>                            |
| <b>Add:- Extraordinary Items</b>   |                                |                                |                                |  |  |
| - ESOP Expenses  | -                              | -                              | -                              | -  | 65.44                                    |
| -Income Tax effect on above  | -                              | -                              | -                              | -  | (16.46)                                  |
| <b>Profit Attributable to Equity Shareholders After Tax before Extraordinary Items</b> | <b>437.74</b>                  | <b>415.46</b>                  | <b>313.21</b>                  | <b>1,579.66</b>                          | <b>1,023.21</b>                          |
| IX <b>Share Capital :</b>  | <b>2,019.42</b>                | <b>2,019.42</b>                | <b>2,019.42</b>                | <b>2,019.42</b>                          | <b>2,019.42</b>                          |
| <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>1,667.61</i>                          |
| X <b>Reserve &amp; Surplus:</b>  | <b>9,340.71</b>                | <b>8,884.40</b>                | <b>7,751.82</b>                | <b>8,884.40</b>                          | <b>7,438.61</b>                          |
| XI <b>Earning per Equity Share :</b>   |                                |                                |                                |  |  |
| (1) Basic (in Rs.)   | 2.17                           | 2.06                           | 1.55                           | 7.82                                     | 6.14                                     |
| (2) Diluted ( in Rs.)  | 2.17                           | 2.06                           | 1.55                           | 7.82                                     | 6.14                                     |

**Notes:**

- (i) The above Standalone Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on July 29, 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 June 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**

  
Rajiv Tyagi  
Executive Director  
DIN : 00803755



Place:- Noida  
Date:- 29/07/2024