



Nath Ahuja & Co.
Chartered Accountants

INDEPENDENT AUDITOR'S REPORT

To The Members of

All e Consulting Private Limited

Report on the audit of the financial statements

Opinion

We have audited the accompanying financial statements of **All e Consulting Private Limited** ("the Company"), which comprise the Balance Sheet as at 31st March, 2024 and the Statement of Profit and Loss and statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013 ('Act') in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2024, its profit and cash flows for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Key audit matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.



Information other than the financial statements and auditor's report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report, Business Responsibility Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's responsibility for the Financial Statements

The Company's board of directors are responsible for the matters stated in section 134 (5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The board of directors are also responsible for overseeing the Company's financial reporting process.



Auditor's responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other legal and regulatory requirements

As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013, we give in the **Annexure "A"**, a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

As required by Section 143(3) of the Act, we report that:

- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
- c) The balance sheet, the statement of profit and loss, and the cash flow statement dealt with by this report are in agreement with the books of account.
- d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under section 133 of the Act, read with rule 7 of the Companies (Accounts) Rules, 2014;
- e) On the basis of the written representations received from the directors and taken on record by the board of directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act;
- f) Since the Company's turnover as per last audited financial statements is less than Rs. 50 Crore and its borrowings from banks and financial institutions at any time during the year is less than Rs. 25 Crore, the Company is exempted from getting an audit opinion with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls vide notification dated June 13, 2017; and



g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us;

- a. The Company does not have any pending litigations which would impact its financial position;
- b. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts; and
- c. There is no amount which required to be transferred, to the Investor Education and Protection Fund by the Company.

h) (i) No funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding whether recorded in writing or otherwise, that the Intermediary shall whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

(ii) No funds have been received by the company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

Based on such audit procedures that we here considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) contain any material miss-statement.

i) The Company has neither declared nor paid dividend during the year, hence this clause is not applicable.

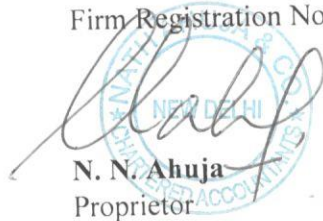


- j) Based on our examination, which included test checks, the company has used accounting software for maintaining its books of accounts for the financial year ended March 31, 2024 which has a feature of recording audit trail (edit log) facility and the same has operated throughout the year for all relevant transactions recorded in the software. Further during the course of our audit we did not come across any instance of the audit trail feature being tampered with.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN:24080178BKDAGZ8306

Place: New Delhi

Date: 20th May 2024

Annexure "A" to the Independent Auditor's Report

1. In respect of the Company's Property, Plant and Equipment:

- a) The Company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plants & Equipment.
- b) The Company has a program of verification to cover all the items of Property, Plants & Equipment in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. We were not provided with any such physical verification report. Accordingly, we are unable to comment on whether any material discrepancies were noticed on such verification and whether they are properly dealt with in the financial statements.
- c) According to the information and explanations given to us, the records examined by us, Company doesn't own any immovable property hence this sub clause is not applicable on the Company.
- d) The Company didn't revalue its Property, Plant and Equipment (including Right of Use Assets) or Intangible Assets or both during the year.
- e) No proceedings have been initiated or are pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

2. a) The company doesn't have any inventory and hence reporting under clause 3(ii)(a) of the order is not applicable.

- b) The company has not been sanctioned working capital limits in excess of Rs. 5 crore, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets and hence reporting under clause 3(ii)(b) of the order is not applicable.

3. The company has not made investments in, companies, firms, limited liability partnerships and granted unsecured loans to other parties, during the year in respect of which:

- a) The Company has not provided any loans or advances in the nature of loans and stood guarantee, or provided security to any other entity during the year, and hence reporting under clause 3(iii)(a) of the order is not applicable.
- b) The company has not made any investments therefore clause 3(iii)(b) of the order is not applicable.
- c) The Company has not provided any loan, hence reporting under clause 3(iii)(c) of the order is not applicable.



- d) The Company has not provided any loan, hence reporting under clause 3(iii)(d) of the order is not applicable.
- e) The Company has not provided any loan, hence reporting under clause 3(iii)(e) of the order is not applicable.
- f) The Company has not provided any loan, hence reporting under clause 3(iii)(f) of the order is not applicable.

The company has not provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to the companies, firms, and limited liability partnership or any other parties.

- 4. In our opinion and according to information and explanation given to us, the company has not granted any loans or provided any guarantees or given any security or made any investments to which the provision of section 185 and 186 of the Companies Act, 2013 applies. Accordingly, paragraph 3 clause (iv) of the order is not applicable.
- 5. In our opinion and according to the information and explanations given to us, the company has not accepted any deposits and accordingly paragraph 3 clause (v) of the order is not applicable.
- 6. The Central Government of India has not prescribed the maintenance of cost records under sub-section (1) of section 148 of the Act for any of the activities of the company and accordingly paragraph 3 clause (vi) of the order is not applicable.
- 7. In respect of statutory dues:
 - a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, amounts deducted/ accrued in the books of account in respect of undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues have been generally regularly deposited during the year by the company with the appropriate authorities.

According to the information and explanations given to us, no undisputed amounts payable in respect of provident fund, employees' state insurance, income-tax, sales- tax, service tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and other material statutory dues were in arrears as at 31st March, 2024 for a period of more than six months from the date they became payable.



- b) Details of statutory dues referred to in sub-clause (a) above which has not been deposited as on 31st March, 2024 on account of disputes are given below:-

Nature of statute	Nature of dues	Forum where dispute is pending	Period to which the amount relates	Amount
The Income Tax Act, 1961	Income Tax	Remanded back to ITO from ITAT	AY 2013-14	Rs. 29.91 Lacs

8. There is no transaction, which was not recorded in the books of accounts earlier and surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
9. In respect of default in repayment of loans and interest thereon:
- The company has not taken any loans or other borrowings from any lender, hence reporting under clause 3(ix)(a) of the order is not applicable.
 - The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
 - The company has not taken any term loan during the year and there are no outstanding term loans at the beginning of the year and hence, reporting under clause 3(ix)(c) of the order is not applicable.
 - On overall examination of the financial statements of the company, no short term funds have been raised, hence clause 3(ix)(d) of the order is not applicable.
 - On an overall examination of the financial statements of the company, the company is not owning any subsidiary, hence clause 3(ix)(e) of the order is not applicable.
 - The company has not raised any loans during the year, hence clause 3(ix)(f) of the order is not applicable.
10. a) The Company has not raised any money by way of initial public offer or further public offer (including debt instruments) during the year, hence clause 3(x)(a) of the order is not applicable.
- b) During the year, the company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partly or optionally) and hence reporting under clause 3(x)(b) of the order is not applicable.
11. a) No fraud by the company and no material fraud on the company has been noticed or reported during the year.



- b) No report under sub section (12) of the section 143 of the companies act has been filed in form ADT-4 as prescribed under rule 13 of the companies (Auditor and Auditors) rules, 2014h the central government, during the year and up to the date of this report.
- c) There are no whistle blower complaints received by the company, Hence Clause 3(xi)(c) is not applicable to the company.
12. The Company is not a Nidhi Company and accordingly, paragraph 3 clause (xii) of the order is not applicable to the Company.
13. According to the information and explanations given to us and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Act. Where applicable, the details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.
14. Based on the information and explanations provided to us, section 138 of the Companies Act, 2013 is not applicable on the company, hence there is no need of an internal audit system.
15. According to the information and explanations given to us and based on our examination of the records of the company, the company has not entered into non-cash transactions with directors or persons connected with them hence provision of section 192 of Companies Act 2013 are not applicable to the Company.
16. a) According to the information and explanations given to us and based on our examination of the records of the company, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act 1934. Hence reporting under clause 3(xvi) (a), (b) and (c) of the order is not applicable.
- b) In our opinion there is no core investment company within the group (as defined in the core investment company (Reserve Bank) Directions, 2016) and accordingly reporting under clause 3(xvi)(d) of the order is not applicable.
17. To the best of our knowledge and according to the information and explanations given to us, the company has not incurred any cash losses in the financial year and the immediately preceding financial year.
18. To the best of our knowledge and according to the information and explanations given to us, during the year, there has not been any resignation of statutory auditors.
19. On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the board of directors and management plans and based on the examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of audit report



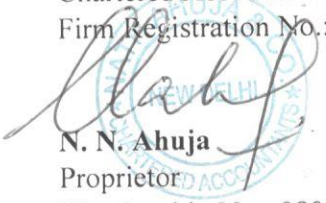
indicating that the company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, states that this is not an assurance as to the future viability of the company. We further states that our reporting is based on the facts up to the date of audit report and we neither give any guarantee nor any assurance that our liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

20. According to the information and explanations given to us and based on our examination of the records, the company is not covered under section 135 of the Companies Act. Hence the company is not required to transfer any unspent amount in funds specified in schedule VII to the companies act and special account with the provision of sub-section (6) of section 135 of the said Act.
21. This Audit Report is prepared for Standalone financial Statement hence paragraph 3 clause (xxi) of the order is not applicable.

For Nath Ahuja & Co.

Chartered Accountants

Firm Registration No.: 001083N



N. N. Ahuja

Proprietor

Membership No.: 080178

UDIN: 24080178BKDAGZ8306

Place: New Delhi

Date: 20th May 2024

ALL e CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN:-U72200DL2005PTC142845

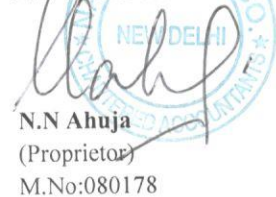
Balance Sheet as at 31st March, 2024

₹ in lakh

Particulars	Note No.	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
		(31/03/2024)	(31/03/2023)
A EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	3	1.00	1.00
(b) Reserves and Surplus	4	291.15	275.74
		292.15	276.74
2 Non- Current Liabilities			
(a) Long-Term Provisions	5	4.19	3.79
		4.19	3.79
3 Current Liabilities			
(a) Trade Payables	6	-	-
(i) Due to Micro, Small and Medium Enterprises			
(ii) Due to Others		68.86	58.99
(b) Other Current Liabilities	7	11.47	78.93
(c) Short-Term Provisions	8	15.53	31.91
		95.86	169.83
TOTAL		392.21	450.36
B ASSETS			
1 Non-Current Assets			
(a) Property, Plant and Equipment & Intangible Assets			
(i) Property, Plant & Equipment	9	1.59	1.59
(b) Deferred Tax Assets (Net)		0.15	0.43
		1.74	2.02
2 Current Assets			
(a) Trade Receivables	10	0.14	3.16
(b) Cash and Cash equivalents	11	355.98	319.31
(c) Short-Term Loans and Advances	12	33.81	125.44
(d) Other Current Assets	13	0.54	0.44
		390.47	448.35
TOTAL		392.21	450.36
Corporate Information and Significant accounting policies	1&2		
Notes and Annexures forming part of Financial Statements	3-22		

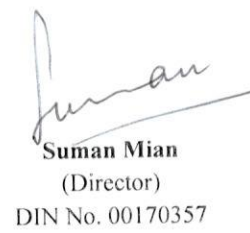
As per our report of even date attached

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


N.N Ahuja
(Proprietor)
M.No:080178

For and on behalf of the Board of Directors


Ajay Mian
(Director)
DIN No. 00170270


Suman Mian
(Director)
DIN No. 00170357

Place : New Delhi
Date : 20th May, 2024

ALL e CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN:-U72200DL2005PTC142845

Statement of Profit and Loss for the year ended 31st March, 2024

₹ in lakh

Particulars	Note No.	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
		From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
A CONTINUING OPERATIONS			
1 Revenue from Operations	14	905.70	913.19
2 Other Income	15	18.79	11.49
3 Total Income (1+2)		924.49	924.68
4 Expenses			
(a) Purchases	16	824.63	824.07
(b) Employee Benefit Expenses	17	43.15	40.91
(c) Depreciation & Amortisation Expenses	9	-	-
(d) Cost of Technical Consultants	18	18.01	28.95
(e) Other Expenses	19	7.02	9.30
5 Total Expenses		892.82	903.22
6 Profit / (Loss) before exceptional and extraordinary items and tax (3 - 5)		31.67	21.46
7 Exceptional items & Extraordinary items		-	-
8 Profit / (Loss) before tax (6 ± 7)		31.67	21.46
9 Tax Expense:			
(a) Current Tax Expense		(8.39)	(6.00)
(b) Deferred Tax Asset/(Liability)		(0.28)	1.02
10 Profit / (Loss) after Tax		23.00	16.47
11 Earnings per share (Face Value of Rs 10 each)	20		
(a) Basic		230.02	164.75
(b) Diluted		230.02	164.75
Corporate Information and Significant Accounting Policies	1&2		
Notes and Annexures forming part of Financial Statements	3-22		

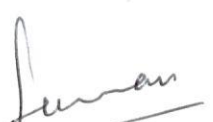
As per our report of even date attached

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

N.N Ahuja
(Proprietor)
M.No:080178

For and on behalf of the Board of Directors


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(Director)
DIN No. 00170270


Suman Mian
(Director)
DIN No. 00170357

Place : New Delhi
Date : 20th May, 2024

ALL e CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN:-U72200DL2005PTC142845

Cash Flow Statement for the year ended 31 March, 2024

₹ in lakh

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
A Cash Flow From Operating Activities		
Profit / (Loss) Before Tax from Operations	31.67	21.46
Adjustments For:		
Depreciation And Amortisation On Continuing Operations	-	-
Interest on FD	(16.69)	(11.39)
Tax Adjustment	(7.59)	-
Profit / (Loss) Before Working Capital Changes	7.40	10.07
Movement In Working Capital :		
(Increase)/Decrease in Trade Receivables	3.01	(3.16)
(Increase)/Decrease in Other Receivables, Loans And Advances	91.53	24.20
(Decrease)/Increase in Trade Payables, Other Current Liabilities	(57.59)	28.57
(Decrease)/Increase in Long Term & Short Term Provisions	(24.37)	5.12
Cash Generated From Operations	19.98	64.79
Net Cash Flow (Used In) / From Operating Activities (A)	19.98	64.79
B Cash Flow From Investing Activities		
Increase/(Decrease) In Fixed Deposit & Fixed Assets	(17.48)	(60.23)
Interest on FD	16.69	11.39
Net Cash Flow (Used In) / From Investing Activities (B)	(0.80)	(48.84)
C Cash Flow From Financing Activities		
Others	-	-
Net Cash Flow (Used In) / From Financing Activities (C)	-	-
Net Increase / (Decrease) In Cash And Cash Equivalents (A+B+C)	19.18	15.96
Add: Balance Of Cash And Cash Equivalents At The Beginning	64.90	48.94
Cash And Cash Equivalents At The End Of The Year [Refer Note (a)]	84.08	64.90
a) Components of Cash And Cash Equivalents		
Reconciliation to cash and bank balances as given in note 11 is as follows:		
Cash and bank balances including non current bank balances, as per note 11	355.98	319.31
Less: Balance held as margin money with Bank	(30.50)	(30.50)
Less: Term deposits placed with banks	(241.40)	(223.92)
Cash in Hand	-	-
	84.08	64.90

Notes:

- Figures in bracket indicate cash outflow
- The above cash flow statement has been prepared under the indirect method set out 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.

As per our report of even date attached

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

N.N Ahuja
(Proprietor)
M.No:080178

For and on behalf of the Board of Directors

Ajay Mian
(Director)
DIN No. 00170270

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DIN No. 00170357

Place : New Delhi
Date : 20th May, 2024

ALL e CONSULTING PRIVATE LIMITED
UU-14, Vishakha Enclave, Pitampura, Delhi-110034
CIN No:-U72200DL2005PTC142845

Notes forming part of the Financial Statements

Note	Particulars
1	Corporate Information
	All e Consulting Private Limited is a leading provider of Business Solutions to various Companies. It streamlines and automates core business processes with 'Product Based' solutions built with Microsoft Dynamics ERP, CRM developing 'Custom Built' solutions for client specific applications and provides IT Services for all stages of software development and maintenance. Place of Business:- UU-14, Vishakha Enclave, Pitampura, Delhi-110034
2	Significant Accounting Policies
	The Financial statements have been prepared using the significant accounting policies and measurement bases summarized below:
2.1	Basis of accounting and preparation of Financial Statements
	The financial statements of the Company have been prepared on Going Concern basis in accordance with the accounting principles generally accepted in India. Further, the financial statements have been prepared on historical cost convention on the accrual basis except for certain financial instruments which are measured at market values. GAAP comprises mandatory Accounting Standards as prescribed under section 133 of the Companies Act 2013('Act ') read with rule 7 of the Companies (Accounts) Rules, 2014, the provisions of the Act (to the extent notified). Accounting policies have been consistently applied except where a newly issued Accounting Standard is initially adopted or revision to an existing Accounting Standard requires a change in the accounting policy hitherto in use in India (Indian GAAP).
2.2	Use of Estimates
	The preparation of the financial statements in conformity with Indian GAAP requires the Management to make estimates and assumptions considered in the reported amounts of assets and liabilities (including contingent liabilities) and the reported income and expenses during the year. The Management believes that the estimates used in preparation of the financial statements are prudent and reasonable. Future results could differ due to these estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known / materialize.
2.3	Cash flow statement
	Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

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2.4	Revenue recognition <u>Revenue from Business Solutions & IT related Services:</u> Revenues from customer contracts are considered for recognition and measurement when the contract has been approved in writing by the parties to the contract, the parties to the contract are committed to perform their respective obligations under the contract, and the contract is legally enforceable. Revenue is recognized upon transfer of control of promised products or services ("performance obligations") to customers in an amount that reflects the consideration the Company has received or expects to receive in exchange for these products or services ("transaction price"). When there is uncertainty as to collectability, revenue recognition is postponed until such uncertainty is resolved. Revenue with respect to time and-material contracts is recognized over the period of time as the related services are performed. Revenue that has been received during the year but related services have not been rendered, the same has been classified as "unearned revenue" under current liabilities. The said revenue shall be recognized as and when the related services will be rendered. Revenue with respect to fixed price contracts where performance obligation is transferred over time and where there is no uncertainty as to measurability or collection of consideration is recognized in accordance with the completion of milestones defined in customer contracts or based on proportionate performance method. In case of short term contracts, such revenue is recognised using completed contract method.
2.5	Interest income Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.
2.6	Other Income Other income is accounted on accrual basis.
2.7	(i) Property, Plant and Equipment Property, Plant and Equipment are carried at cost less accumulated depreciation / amortisation and impairment losses, if any. The cost of Property, Plant and Equipment comprises its purchase price net of any trade discounts and rebates, any import duties and other taxes (other than those subsequently recoverable from the tax authorities), any directly attributable expenditure on making the asset ready for its intended use, other incidental expenses. (ii) Depreciation Depreciation on Property, Plant and Equipment has been provided on the written down value method as per the useful life prescribed in Schedule II to the Companies Act, 2013 The useful life of Property, Plant and Equipments are reviewed by the management at each financial year-end and revised, if appropriate. In case of a revision, the unamortized depreciable amount is charged over the revised remaining useful life. Property, Plant and Equipment retired from active use and held for sale are stated at the lower of their net book value and net realizable value and are disclosed separately in the Balance Sheet.
2.8	(i) Intangible Assets Intangible assets that are acquired/developed by the Company i.e. Software/Business Solutions/Modules are measured initially at cost. After initial recognition, intangible assets are carried at cost less any accumulated amortization and impairment loss, if any. Subsequent expenditure is capitalized only when it increases the future economic benefits from the specific asset to which it relates. (ii) Amortization Amortization method and useful lives are reviewed at each reporting date. If the useful life of an asset is estimated to be significantly different from the previous estimates, the amortization period is changed accordingly. If there has been a significant change in the expected pattern of economic benefits from the asset, the amortization method is changed to reflect the changed pattern.



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2.9	Impairment of Assets The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists. If the carrying amount of the assets exceed the estimated recoverable amount, an impairment is recognised for such excess amount. The impairment loss is recognised as an expense in the Statement of Profit and Loss. The recoverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset (other than a revalued asset) in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss.
2.10	Foreign Currency transactions and translations Transactions in foreign currencies entered into by the Company are accounted at the exchange rates prevailing on the date of the transaction or at rates that closely approximate the rate at the date of the transaction. Foreign currency monetary items (other than derivative contracts) of the Company, outstanding at the balance sheet date are restated at the year-end rates. Non-monetary items of the Company are carried at historical cost. Exchange differences arising on settlement / restatement of foreign currency monetary assets and liabilities of the Company are recognised as income or expense in the Statement of Profit and Loss.
2.11	Employee benefits 1) Short Term Employee Benefits All benefits payable to employees wholly within twelve months of rendering the service are classified as short term employee benefits. Benefits such as salaries, wages, short term compensated absences, the expected cost of bonus, ex-gratia, or any other short-term employee benefits are recognized in the period in which the employee renders the related service. 2) Post Employment Benefits (i) Defined contribution plans The Company has opted for defined contribution plan provident fund scheme run by the Government. The contribution paid/payable under the scheme is recognized during the period in which the employee renders the related service. (ii) Defined benefit plans The employees' have gratuity scheme in accordance with the Payment of Gratuity Act, 1972 and is a defined benefit plan. The present value of the obligation under such defined benefit plans is determined based on actuarial valuation carried as at Balance Sheet date using the Projected Unit Credit Method which recognises each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation. The obligation is measured at the present value of the estimated future cash flows. The discount rates used for determining the present value of the obligation under defined benefit plans, is based on the market yields on Government securities as at the balance sheet date having maturity periods approximating to the terms of related obligations. Actuarial gain and losses are recognized immediately in the profit & loss account. 3) Long Term Employee Benefits The obligation for long term employee benefits such as long term compensated absences is recognized in the same manner as in the case of defined benefit plans as mentioned in note above.
2.12	Earnings per Share Basic earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit / (loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares.



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2.13	Taxes on Income Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realized. Deferred tax assets and liabilities are offset if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.
2.14	Provisions and Contingencies A provision is recognized when the Company has a present obligation as a result of past events and it is probable that an outflow of resources will be required to settle the obligation in respect of which a reliable estimate can be made. Provisions (excluding retirement benefits) are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the Balance Sheet date. These are reviewed at each Balance Sheet date and adjusted to reflect the current best estimates. Contingent liabilities are disclosed in the Notes.
2.15	Investments Investments that are readily realizable and are intended to be held for not more than one year from the balance sheet date are classified as current investments and are stated at lower of cost and fair market value. All other investments are classified as long term investments. Long term investments are stated at cost of acquisition. Provision, if any, is made to recognise a decline other than a temporary, in the value of long term investments.
2.16	Leases (i) Operating Leases Lease arrangements where the risks and rewards incidental to ownership of an asset substantially vest with the lessor are recognised as operating leases. Lease rentals under operating leases are recognised in the Statement of Profit and Loss over the lease term. (ii) Finance Leases The lower of the fair value of the assets and present value of the minimum lease rentals is capitalised as Fixed Assets with corresponding amount disclosed as lease liability. The principal component in the lease rental is adjusted against the lease liability and the interest component is charged to Profit and Loss Statement.
2.17	Previous year's figures Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.



Notes forming part of the Financial Statements

₹ in lakh

Note 3: Share capital

Particulars	Figures as at the end of Current Reporting Period (31/03/2024)		Figures as at the end of Previous Reporting Period (31/03/2023)	
	Number of shares	Amount	Number of shares	Amount
(a) Authorized Equity shares of Rs 10/-each with voting rights	10,000	1.00	10,000	1.00
	10,000	1.00	10,000	1.00
(b) Issued Equity shares of Rs 10/- each with voting rights	10,000	1.00	10,000	1.00
	10,000	1.00	10,000	1.00
(c) Subscribed and fully paid up Equity shares of Rs 10/-each with voting rights	10,000	1.00	10,000	1.00
	10,000	1.00	10,000	1.00
Total Subscribed and Fully paid up	10,000	1.00	10,000	1.00

Note 3(Contd.)

(a) Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the reporting period:

Equity Shares	Figures as at the end of Current Reporting Period (31/03/2024)		Figures as at the end of Previous Reporting Period (31/03/2023)	
	Number of shares	Amount in ₹	Number of shares	Amount in ₹
Opening Equity Shares	10,000	1.00	10,000	1.00
Add:- Fresh Issue During the Year	-	-	-	-
Less:- Redemption/Buy Back During the Year	-	-	-	-
Total	10,000	1.00	10,000	1.00

(b) Terms/rights attached to Equity Shareholders

The Company has only one class of Equity shares having a par value of Rs 10 per share. Each holder of Equity share is entitled to one vote per share. In the event of liquidation of the Company, the holders of Equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amount.

(c) Details of shares held by each shareholder holding more than 5% shares:

Class of shares / Name of shareholder	Figures as at the end of Current Reporting Period (31/03/2024)		Figures as at the end of Previous Reporting Period (31/03/2023)	
	Number of shares held	% holding in that class of shares	Number of shares held	% holding in that class of shares
Equity shares with voting rights				
All e Technologies Limited (Holding Company)	9,999	99.99%	9,999	99.99%
Suman Mian (Nominee Share Holder on behalf of Holding Company)	1	0.01%	1	0.01%
Total	10,000	100%	10,000	100%

* Refer "Annexure-1" for detail of Promoter's Holding and Changes during the year in Promoter's Holdings.



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Note 4: Reserves and Surplus

₹ in lakh

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
Surplus		
Opening balance	275.74	259.26
Less:- Excess of tax paid over provision made in P.Y	(7.59)	-
Add:- Profit / (Loss) for the year	23.00	16.47
Total	291.15	275.74

Note 5: Long- Term Provisions

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
(a) Provision for:		
-Gratuity	3.46	3.03
-Leave Encashment	0.74	0.76
Total	4.19	3.79

Note 6: Trade Payables

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
Dues To Micro And Small Enterprises	-	-
Dues To Others	68.86	58.99
Total	68.86	58.99

* Refer "Annexure-2" for Trade Payables Ageing Required under Schedule-III Division-I

Note 7: Other Current Liabilities

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
(i) Statutory Liabilities	0.79	4.11
(ii) Advances from customers	7.04	18.74
(iii) Deferred Revenue/Un-earned Revenue	1.38	53.97
(iv) Expenses Payable	2.26	2.11
Total	11.47	78.93



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₹ in lakh

Note 8: Short-Term Provisions

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
Provision for:		
(a) Employee Benefits	0.48	1.11
-LTA	0.29	0.23
-Gratuity	0.07	0.06
-Leave Encashment	4.27	4.52
-Other Employees Benefits		
(b) Others		
Income Tax	8.39	6.00
-Current Year	-	17.99
-Previous Years	2.03	2.00
Expenses		
Total	15.53	31.91

Note 10: Trade Receivables

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
Trade receivables outstanding		
Secured, considered good	-	-
Unsecured, considered good	0.14	3.16
Total	0.14	3.16

* Refer "Annexure-2(i)" for Trade Receivables Ageing Required under Schedule-III Division-I

Note 11: Cash and Cash Equivalents

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
(a) Cash In Hand	-	-
(b) Balances with Banks	84.08	64.90
(i) In Current Accounts	241.40	223.92
(ii) In Fixed Deposit accounts	30.50	30.50
(c) Balance held as Margin Money with Bank (Bank Guarantees)		
Total	355.98	319.31



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Note 9: Property, Plant and Equipment

₹ in lakh

Tangible assets	Gross block			Balance as at 31 Mar, 2024
	Balance as at 1 April, 2023	Additions	Disposals	
(a) Furniture and Fixtures	1.03	-	-	1.03
(b) Vehicles	-	-	-	-
(c) Office equipment	6.50	-	-	6.50
(d) Electrical Installations	1.92	-	-	1.92
(e) Computers and Data processing equipment	23.31	-	-	23.31
Total	32.77	-	-	32.77
Previous year	46.03	-	-	46.03

Note 9: Property, Plant and Equipment (Contd.)

₹ in lakh

Tangible assets	Accumulated depreciation and impairment			Net block		
	Balance as at 1 April, 2023	Depreciation / amortisation expense for the year	Eliminated on disposal of assets	Balance as at 31 Mar, 2024	Balance as at 31 Mar, 2024	Balance as at 31 March, 2023
(a) Furniture and Fixtures	0.98	-	-	0.98	0.05	0.05
(b) Vehicles	-	-	-	-	-	-
(c) Office equipment	6.18	-	-	6.18	0.32	0.32
(d) Electrical Installations	1.83	-	-	1.83	0.10	0.10
(e) Computers and Data processing equipment	22.19	-	-	22.19	1.12	1.12
Total	31.18	-	-	31.18	1.59	1.59
Previous year	31.18	-	-	31.18	1.59	1.59



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Note 12: Short-Term Loans and Advances(Unsecured Considered good)

₹ in lakh

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
(a) Advance Income Tax		
(a) Current year	6.00	3.00
(b) Previous years		21.70
		-
(b) Balances with Government Authorities		
(i) GST	15.42	33.83
(ii) TDS		
(a) Current Year	3.31	2.74
(b) Previous Years	8.89	12.78
(c) Deferred Expense	0.19	51.39
Total	33.81	125.44

Note 13: Other Current Assets

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
Interest Accrued on Bank Deposits	0.54	0.44
Total	0.54	0.44



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Note 14: Revenue from Operations

₹ in lakh

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Sale of Software Licenses	905.70	913.19
Total	905.70	913.19

Note 15: Other Income

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Interest Income:		
-On Fixed Deposit	16.69	11.39
Miscellaneous Income	0.90	0.10
Gain on Foreign Exchange Fluctuation	1.20	-
Total	18.79	11.49



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Note 16: Purchases of Software Licenses

₹ in lakh

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Software Licenses- Domestic	823.97	824.07
Software Licenses- International	0.66	-
Total	824.63	824.07

Note 17: Employee Benefits Expense

₹ in lakh

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Salaries and Wages	41.74	38.79
LTA Expenses	0.39	0.35
Gratuity	0.48	1.12
Leave Encashment	-	0.16
Contributions to Provident and Other Funds	0.49	0.49
Staff Welfare Expenses	0.05	-
Total	43.15	40.91

Note 18 : Cost of Technical Consultants

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Professional Charges	18.01	28.95
Total	18.01	28.95



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Note 19: Other Expenses

₹ in lakh

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Professional Charges:-		
(i) Technical & Professional Charges	5.00	1.28
Rent Expenses (Including Lease Rentals)	-	4.58
GST Expense	-	0.12
Loss on Foreign Exchange Fluctuation	-	0.99
Bank Charges	0.02	0.06
Payments to Auditors (Refer Note (i) below)	2.00	2.00
Miscellaneous Expenses	0.004	0.27
Total	7.02	9.30

Note 19: Other Expenses (Contd.)

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
(i) Payments to the Auditors comprises:		
- Statutory Audit	1.50	1.50
-Tax Audit	0.50	0.50
Total	2.00	2.00



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₹ in lakh

Note 20: Disclosures under Accounting Standard 20

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Earnings per share		
<u>Basic</u>		
<u>Continuing operations</u>		
Net profit / (loss) for the year from operations	23.00	16.47
Less: Preference dividend and tax thereon	-	-
Less: Dividend distribution tax	-	-
Net profit / (loss) for the year from continuing operations attributable to the equity shareholders	23.00	16.47
Weighted average number of equity shares (Shares in Lakhs)	0.10	0.10
Par value per share	10.00	10.00
Earnings per share from continuing operations - Basic	230.02	164.75
<u>Diluted</u>		
Net profit / (loss) for the year from operations	23.00	16.47
Weighted average number of equity shares	0.10	0.10
Diluted Earning per share	230.02	164.75



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Notes forming part of the Financial Statements

Note 21: AS-18 Disclosure of Related Party Transactions

Details of related parties:

Description of relationship	Names of related parties
Holding Company	All e Technologies Limited
Key Management Personnel (KMP)	Ajay Mian (Director) Suman Mian (Director)
Enterprise in which KMP / Relatives of KMP having significant influence	ESOP 2009, Trust Aexent Technologies Private Limited Alletec Retail Solutions Private Limited Alletec Emerge Private Limited Healnt Technologies Private Limited Aexent Ventures Private Limited

Note: Related parties have been identified by the Management.

Details of related party transactions during the period ended 31 March, 2024 and balances outstanding as at 31 March, 2024:

₹ in lakh

Particulars	KMP	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Holding Company
<u>Leasing arrangements (Rent paid)</u>				
Suman Mian (Director)	- (4.20) -	- - -	- - -	- - -

Note: Figures in bracket relates to the previous year



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Note 22 :-Other notes to accounts

Reconciliation and Confirmations

22.1. Balances of Debtors and Creditors and Loans and Advances to/from parties are subject to confirmations, If any.

22.2. Deferred Tax Asset arising on account of temporary differences for the current year.

Calculation of DTA (As per Accounting Standard- 22) ₹ in lakh

Particulars	Figures as at the end of Current Reporting Period	Figures as at the end of Previous Reporting Period
	(31/03/2024)	(31/03/2023)
Difference in WDV	0.03	0.10
On Disallowances	0.12	0.33
On Allowances	-	-
Closing Deferred Tax Asset/(Liability)	0.15	0.43

22.3. Additional information pursuant to Part II of Schedule III of the Companies Act, 2013:

(a) Expenditure in foreign Currency (On Due Basis)	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Import Purchases	0.66	0.36

(b) Earnings in Foreign Exchange (On Due Basis)	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Export Sales	56.89	87.24



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Note 22 :-Other notes to accounts

22.4. Employee Benefits (As per Accounting Standard- 15)

₹ in lakh

(a) Expenses recognized in the Statement of Profit & Loss in respect of Employee Benefits are as under:-

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Contributions to Provident and other funds	0.49	0.49
Gratuity	0.48	1.12
Leave Encashment	-	0.16
Total	0.97	1.77

(b) Gratuity Plan -

Particulars	Figures for the Current Reporting Period	Figures for the Previous Reporting Period
	From 01/04/2023 to 31/03/2024	From 01/04/2022 to 31/03/2023
Discount Rate	7.15%	7.45%
Future Salary Increase	6.75%	8.00%
Expected average remaining working lives of employees	27.38 Years	27.49 Years

* Gratuity and Leave Encashment are provided in books as per the Actuarial Valuation Report.

* LTA and Other Employee Benefits are provided in books by the management itself.

- 22.5. Based on information available with the Company regarding the status of suppliers as defined under the Micro, Small and Medium Enterprises, there is no amount remaining unpaid to Micro Small and Medium Enterprises as at the close of the year.
- 22.6. Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.
- 22.7. No Loans and Advances in the nature of loan granted to Promoters, directors, KMPs, and Related Parties (as defined in companies Act 2013), either jointly or severally with any other person, that are
(a) repayable on demand or
(b) without specifying any terms or period of repayment
- 22.8. No borrowings has been made from banks or financial institution against current assets.
- 22.9. There is no material prior period items included in statement of profit & loss required to be disclosed as per AS-5, notified under Companies (Accounts) Rules, 2014.
- 22.10. Specified Ratio has been Calculated as per "Annexure-3" Attached



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Note 22 :-Other notes to accounts

- 22.11. No scheme of arrangement have been approved by competent authority in terms of section 230 to 237 of companies Act 2013.
- 22.12. No fund received by company from any person(s) or entity(ies), including foreign entities(funding party) with the understanding (whether recorded in writing or otherwise) that the company shall,
(i) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the funding party (ultimate Beneficiaries.) or
(ii) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.
- 22.13. Company does not have any transaction with companies struck off under section-248 of the companies Act,2013
- 22.14. The company has no immovable properties, hence the question of holding of title deeds in the name of company does not arise.
- 22.15. The Company has not revalued its Property, plant and equipment (including right-of-use assets) or intangible assets or both during the current and previous year.
- 22.16. There is no income surrendered or disclosed as income during the current or previous year in the tax assessment under the income tax Act, 1961 that has not been recorded in the books of accounts.
- 22.17. The company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.
- 22.18. No proceedings have been initiated on or are pending against the company for holding benami property under the Benami Transaction (Prohibition) Act ,1988(45 of 1958) and rules made there under.
- 22.19. Contingent Liabilities**
The company has a demand liability of INR 29.91 lacs due to addition of INR 90.42 lacs in the assessment of AY-2013-14. Against this, the company has filed a case in the Income Tax Appellate Tribunal, Delhi for AY-2013-14. The matter is under progress and remanded back to the Assessing Officer for the remand report. On the basis of legal advice the company is expecting a favourable order and therefore no provision has been made for the income tax demand.
- 22.20. During the relevant assessment year assessee company has not booked any depreciation as all the assets held by the company have completed their useful life as per Company's Act 2013 and the NRV of Property Plant & Equipment is equal to the Carrying Value as shown in the books.
- 22.21. The Company has not traded or invested in crypto currency or virtual currency during the current or previous year.
- 22.22. The provision of Section 135(CSR) of the Companies Act,2013 are not applicable on the Company.
- 22.23. No dividend is proposed by the company during the year.



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Annexure forming part of the financial statements

Annexure of Promoter's Holding:-

Annexure-1

Promoters Name	Shares held by promoters at the end of 31st March, 2024		Shares held by promoters at the end of 31st March, 2023		% Change during year
	No. of Shares	% of total shares	No. of Shares	% of total shares	
All e Technologies Limited	9,999	99.99%	9,999	99.99%	-
Suman Mian	1	0.01%	1	0.01%	-
Total	10,000	100%	10,000	100%	-

Annexure of Trade Payables as at 31st March, 2024:-

Annexure-2

Particulars	Outstanding for following periods from due date of payment				₹ in lakh
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	68.86	-	-	-	68.86
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Annexure of Trade Payables as at 31st March, 2023:-

Particulars	Outstanding for following periods from due date of payment				₹ in lakh
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	58.99	-	-	-	58.99
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Annexure of Trade Receivables as at 31st March, 2024:-

Annexure-2 (i)

Particulars	Outstanding for following periods from due date of payment					₹ in lakh
	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	0.14	-	-	-	-	0.14
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-

Annexure of Trade Receivables as at 31st March, 2023:-

Particulars	Outstanding for following periods from due date of payment					₹ in lakh
	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	3.16	-	-	-	-	3.16
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-



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Annexure forming part of the Balance Sheet

Annexure for Ratios :-

Annexure-3

Ratios	Formulas	Ratio (2023-24)		Ratio (2022-23)		Variances	Reason for variance
		₹ in lakh	Ratio	₹ in lakh	Ratio		
1) Current Ratio:-	Current Assets	390.47	4.07	448.35	2.64	54.29	There is Increase in Current Ratio due to decrease in Current Liabilities during the Current Financial Year as compared to Previous Financial Year.
	Current Liabilities	95.86		169.83			
2) Debt - Equity Ratio:-	Total Debt	-	NA	-	NA	-	
	Shareholder's Equity	-		-			
3) Debt Service Coverage Ratio:-	Earning Available for Debt Service	-	NA	-	NA	-	
	Debt Service	-		-			
4) Return on Equity:-	(Net profit after taxes- Pref. Dividend)	23.00	0.08	16.47	0.06	31.80	Due to Increase in Profits in Current Financial Year.
	Average Shareholder's Equity	284.45		268.50			
5) Inventory Turnover Ratio:-	Cost of Goods sold or Sales	-	NA	-	NA	NA	
	Average Inventory	-		-			
6) Trade Receivable Ratio:-	Net Credit Sales*	905.70	549.55	913.19	578.81	(5.05)	
	Average Account Receivables	1.65		1.58			
7) Trade Payable Ratio:-	Net Credit Purchases*	824.63	12.90	824.07	16.42	(21.42)	
	Average Trade Payables	63.93		50.20			
8) Net Capital Turnover Ratio:-	Net Sales	905.70	3.16	913.19	3.38	(6.49)	
	Average Working Capital	286.56		270.19			
9) Net Profit Ratio:-	Net Profit	23.00	0.03	16.47	0.02	40.78	Due to Increase in Net Profits in Current Financial Year.
	Net Sales	905.70		913.19			
10) Return on Capital Employed:-	Earning Before Interest and Taxes	31.67	0.11	21.46	0.08	39.71	Due to Increase in Profits in Current Financial Year.
	Capital Employed	296.35		280.53			
11) Return on Investment:-	$\frac{MV(T1)-MV(T0)-SUM[C(t)]}{\{MV(T0)+Sum[W(t)*C(t)]\}}$	-	NA	-	NA	NA	
	$\frac{MV(T0)+Sum[W(t)*C(t)]}{\{MV(T0)+Sum[W(t)*C(t)]\}}$	-		-			

* Management has considered total purchase and sale while calculating the Trade Receivable & Trade Payable ratios.

