September 02, 2026

The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-l G Block
Bandra-Kurla Complex, Bandra(E)
Mumbai -400051

SYMBOL: ALLETEC
ISIN: INE0M2X01012

Subject: Notice of 26th Annual General Meeting, Cut-off Date and Remote E-voting & E-voting details of Annual General Meeting

Dear Sir/Madam,

Pursuant to Regulation 30 and 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), we are submitting herewith the Annual Report of the All e Technologies Limited (the 'Company') for the Financial Year ended March 31, 2026, along with the Notice of 26th Annual General Meeting ('AGM') of the Company to be convened through Video Conferencing (VC) / Other Audio-Visual Means (OAVM).

In accordance with the relevant circulars issued by the Ministry of Corporate Affairs ('MCA') and the Securities and Exchange Board of India ('SEBI'), the Company has today, i.e. Wednesday, September 02, 2026, sent the soft copy of the Notice of the 26th Annual General Meeting along with the Annual Report for the financial year 2025-26 to the Members of the Company through electronic mode only. Further, in accordance with Regulation 36(1)(b) of the SEBI Listing Regulations, a letter containing the web-link to access the Annual Report and AGM Notice of the Company is being sent to all those shareholders whose e-mail addresses are not registered with the Company/Registrar and Transfer Agent/Depository Participant(s).

Accordingly, please find enclosed herewith the Notice of 26th Annual General Meeting of the Company, scheduled to be held on Monday, September 28, 2026, at 3:00 PM (IST), through Video Conference (VC) /Other Audio-Visual Means (OAVM).

The schedule for the 26th AGM of the Company is set out below:

Particulars	**Details**
Date & Time of AGM	Monday, September 28, 2026, at 3:00 P.M. (IST)
Mode	Video Conference (VC) /Other Audio-Visual Means
Email and helpline number for VC participation	evoting@nsdl.com or call at 022 - 4886 7000
Cut-off Date for E-voting and Record Date for Dividend	Monday, September 21, 2026
Remote E-voting start date and time	Wednesday, September 23, 2026 (9:00 A.M. IST)
Remote E-voting end date and time	Sunday, September 27, 2026 (5:00 P.M. IST)

In compliance with the provisions of Section 108 of the Companies Act, 2013, rules made thereunder and Regulation 44 of the SEBI Listing Regulations, Members are provided with the facility to cast their vote electronically through remote e-voting and e-voting at the AGM on all resolutions set forth in the aforesaid Notice of AGM.

The above information will also be made available on the corporate website of the Company: www.alletec.com

You are requested to take the above information on record.

Thanking you,

Yours truly

For **All e Technologies Limited**

PRIYANKA KUMARI

Digitally signed by PRIYANKA KUMARI
Date: 2026.09.02 16:18:32 +05'30'

Priyanka Kumari
Company Secretary and Compliance Officer

Notice

Notice is hereby given that the 26th Annual General Meeting (AGM) of the Members of **All e Technologies Limited** is scheduled to be held on **Monday, September 28, 2026,** at **3:00 PM (IST)** through Video Conferencing/Other Audio-Visual Means (VC) to transact the following business.

ORDINARY BUSINESS

Item No. 01-Adoption of Financial Statements.

To receive, consider and adopt.

a) the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon.

a) the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026, together with the Auditor's Report thereon.

Item No. 02-Re-appointment of Dr. Suman Mian (DIN: 00170357) as a Director.

To appoint a director in place Dr. Suman Mian (DIN: 00170357), who retires by rotation and being eligible, has offered herself for re-appointment.

To consider and if thought fit, to pass the following resolution as an ordinary resolution:

"RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of members of the Company, be and is hereby accorded to reappoint Dr. Suman Mian as a director, liable to retire by rotation**."**

Item No. 03-Declaration of Dividend.

To declare a dividend of ₹ 1.50 (One Rupees and Fifty Paise) per Equity Share of the face value of ₹ 10/-each (i.e. 15% on the face value of Equity Share) of the company for the financial year ended March 31, 2026.

SPECIAL BUSINESS

Item No. 04- Reappointment of Dr. Ajay Mian (DIN: 00170270), as the Managing Director of the Company

To consider and if thought fit, to pass, with or without modification(s) the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 196, 197, 203 and other applicable provisions, if any, of the Companies Act, 2013 read with Schedule V thereto, the proviso to Section 196(3)(a) of the Companies Act, 2013 and the applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any modification(s) or re-enactment(s) thereof for the time being in force), and on the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, the approval of the Members of the Company be and is hereby accorded for the re-appointment of Dr. Ajay Mian (DIN: 00170270) as Managing Director of the Company for a further term of 5 (five) years commencing from May 16, 2027 to May 15, 2032, on the terms and conditions, including remuneration, as set out in the Explanatory Statement annexed to this Notice, with authority to the Board of Directors [which term shall include the Nomination and Remuneration Committee ("NRC")] to alter and vary the terms and conditions of the said re-appointment and/or remuneration as may be agreed to between the Board and Dr. Ajay Mian.

RESOLVED FURTHER THAT the Board of Directors of the Company be and are hereby severally authorised to do all such acts, deeds, matters and things and to execute all such documents, papers and writings as may be necessary, proper or expedient to give effect to this resolution and to issue a certified true copy of the aforesaid resolution wherever necessary.**"**

By order of the Board of Directors

For **All E Technologies Limited**

Sd/-

Priyanka Kumari

Company Secretary & Compliance Officer

M. No.: A77401

Date: August 14, 2026

Place: Noida

Registered Office:
All e Technologies Limited
UU-14, Vishakha Enclave,
Pitampura, Delhi-110034

Notes:

1. The relevant explanatory statement pursuant to Section 102(1) of the Companies Act, 2013 ("the Act") read with the relevant rules made thereunder in respect of businesses to be transacted at the AGM, as set out under item nos. 4 of the Notice above and the details pursuant to Regulation 36(3) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended) (hereinafter referred to as "SEBI Listing Regulations") and the Secretarial Standard - 2 on General Meetings ("SS-2") issued by the Institute of Company Secretaries of India are annexed hereto.

2. The Ministry of Corporate Affairs ("MCA") vide its General Circular No. dated September 22, 2025 read together with circulars dated April 8, 2020, April 13, 2020, May 5, 2020, January 13, 2021, December 8, 2021, December 14, 2021, May 5, 2022, December 28, 2022, September 25, 2023, September 19, 2024 and September 22, 2025 (collectively referred to as "MCA Circulars") and the circulars issued by Securities and Exchange Board of India (SEBI) from time to time in this regard ("SEBI Circulars") and other applicable circulars and notifications issued (including any statutory modifications or re-enactment thereof for the time being in force and as amended from time to time, companies are allowed to hold AGM through VC or OAVM and the requirement of physical attendance of the Members at a common venue has been dispensed with and it has also granted relaxation in respect of sending physical copies of the annual report to shareholders. In view of the aforementioned MCA Circulars and SEBI Circulars and in compliance with applicable provisions of the Act, AGM shall be conducted through VC / OAVM and as such the route map is not annexed to this notice. The registered office of the Company shall be deemed to be the venue of the AGM.

3. **PURSUANT TO THE PROVISIONS OF THE ACT, A MEMBER ENTITLED TO ATTEND AND VOTE AT THE AGM IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON HIS/HER BEHALF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY. SINCE THIS AGM IS BEING HELD PURSUANT TO THE MCA CIRCULARS THROUGH VC OR OVAM, THE REQUIREMENT OF PHYSICAL ATTENDANCE OF MEMBERS HAS BEEN DISPENSED WITH. ACCORDINGLY, IN TERMS OF THE MCA CIRCULARS, THE FACILITY FOR APPOINTMENT OF PROXIES BY THE MEMBERS WILL NOT BE AVAILABLE FOR THIS AGM AND HENCE THE PROXY FORM, ATTENDANCE SLIP AND ROUTE MAP OF THE AGM ARE NOT ANNEXED TO THIS NOTICE.**

4. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.

5. Members of the Company under the category of Institutional Investors are encouraged to attend and vote at the AGM. Institutional/Corporate members intending to authorize their representatives to participate and vote at the meeting are requested to send a certified copy of the Board Resolution/ authorization letter etc. to the Scrutinizer at csbkassociates2016@gmail.com with a copy marked to evoting@nsdl.com and investor.relations@alletec.com.

6. During the AGM, Members may access the electronic copy of the Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act. All documents referred to in the Notice will also be available for electronic inspection without any fee by the members from the date of circulation of this Notice up to the date of AGM, i.e. September 28, 2026. Members seeking to inspect such documents can send an email to investor.relations@alletec.com.

7. Members whose shareholding is in electronic mode are requested to notify any change in address or bank account details to their respective depository participant(s) (DP).

8. Members may note that the Board, at its meeting held on May 28, 2026, has recommended a dividend of ₹ 1.50 (One Rupees and Fifty Paise) per share (i.e. 15% on the face value of Equity Share) per equity share of the company. The Record Date for determining the entitlement of members to the final dividend is September 21, 2026. The final dividend, once approved by the members in the ensuing AGM, will be paid post AGM, electronically through various online transfer modes to those members who have updated their bank account details. For the members who are unable to receive the dividend directly in their bank accounts through Electronic Clearing Service or any other means, due to non registration of the Electronic Bank Mandate, the Company shall dispatch the dividend warrant/Bankers' cheque/demand draft to them to their registered addresses. To avoid delay in receiving dividend, members are requested to update their KYC with their depositories (where shares are held in dematerialized mode) and with the Company's Registrar and Transfer Agent (RTA) (where shares are held in physical mode) to receive dividend directly into their bank account on the payout date.

9. Members may note that the Income-tax Act, 2025, ("the IT Act 2025"), mandates that dividend paid or distributed by a company shall be taxable in the hands of members. The Company shall therefore be required to deduct tax at source (TDS) at the time of making the payment of final dividend. To enable us to determine the appropriate TDS rate as applicable, members are requested to submit relevant documents, in accordance with the provisions of the IT Act 2025.

10. Members are requested to address all correspondence, including dividend-related matters, to Skyline Financial Services Private Limited, RTA at admin@skylinerta.com with copy market to admin@skylinerta.com and investor.relations@alletec.com, Address: 1st Floor, Okhla Industrial Area, Phase-1 New Delhi-110020.

11. Members wishing to claim dividends that remain unclaimed are requested to correspond with the RTA as mentioned above at parveen@skylinerta.com with copy market to admin@skylinerta.com or with the Company Secretary, at the Company's registered office or at investor.relations@alletec.com Members are requested to note that dividends that are not claimed within seven years from the date of transfer to the Company's Unpaid Dividend Account, will be transferred to the Investor Education and Protection Fund (IEPF). Shares on which dividend remains unclaimed for seven consecutive years shall be transferred to IEPF as per Section 124 of the Act, read with applicable IEPF rules.

12. In compliance with Section 108 of the Act, read with the corresponding rules, Regulation 44 of the LODR Regulations and in terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020, the Company has provided a facility to its members to exercise their votes electronically through the electronic voting (e-voting) facility provided by the National Securities Depository Limited. Members who have cast their votes by remote e-voting prior to the AGM may participate in the AGM but shall not be entitled to cast their votes again. The manner of voting remotely by members holding shares in dematerialized mode, physical mode and for members who have not registered their email addresses is provided in the 'Instructions for e-voting' section which forms part of this Notice. M/S Bharti Kashyap and Associates, Practicing Company Secretary (Membership No. F12946 & CP No. 19337) has been appointed as the Scrutinizer by the Board to scrutinize the remote e-voting process before the AGM as well as e-Voting during the AGM fairly and transparently.

13. The Members can join the AGM in the VC/ OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

14. Members holding shares either in physical or dematerialized form, as on cut-off date, i.e. as on Monday, September 21, 2026, may cast their votes electronically. The remote e-voting period commences on Wednesday, September 23, 2026 (9:00 AM IST) and ends on Sunday, September 27, 2026 (5:00 PM IST). The remote e-voting module will be disabled by NSDL thereafter. A member will not be allowed to vote again on any resolution on which vote has already been cast. The voting rights of members shall be proportionate to their share of the paid-up equity share capital of the Company as on the cut-off date, i.e. as on September 21, 2026. A person who is not a member as on the cut-off date is requested to treat this Notice for information purposes only.

15. The facility for voting during the AGM will also be made available. Members present in the AGM through VC and who have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through the e-voting system during the AGM.

16. In case of joint holders attending the AGM through VC/OAVM facility, only such joint holder who is higher in the order of names will be entitled to vote.

17. Any person holding shares in physical form, and non-individual shareholders who acquire shares of the Company and become members of the Company after the Notice is sent and holding shares as of the cut-off date, i.e. September 21, 2026, may obtain the login ID and password by sending a request at evoting@nsdl.com. However, if he/she is already registered with NSDL for remote e-voting, then he/she can use his/her existing user ID and password for casting the vote. In case of individual shareholders holding securities in demat mode, who acquire shares of the Company and become members of the Company after the Notice is sent and holding shares as of the cut-off date i.e. September 21, 2026, may follow steps mentioned in the Notice under 'Instructions for e-voting'.

18. In compliance with the Circulars, the Annual Report 2025-26, the Notice of the 26th AGM, and instructions for e-voting are being sent through electronic mode to

those members whose email addresses are registered with the Company/depository participant(s).

19. In line with the MCA Circulars and SEBI Circulars, the Notice calling the AGM along with the Annual Report for the financial year 2025-26 has been uploaded on the website of the Company at www.alletec.com and the same can also be accessed from the websites of the Stock Exchange i.e. National Stock Exchange of India Limited at www.nseindia.com respectively and the website of NSDL (agency for providing the Remote e-Voting facility) at www.evoting.nsdl.com .

20. AGM has been convened through VC/OAVM in compliance with applicable provisions of the Companies Act, 2013 read with MCA Circular issued from time to time.

21. SEBI has mandated the submission of PAN by every participant in the securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their depository participant(s). Members holding shares in physical form are required to submit their PAN details to the RTA.

22. SEBI vide its notification dated January 25, 2022, has mandated that all requests for transfer of securities including transmission and transposition requests shall be processed only in dematerialized form. In view of the above, members holding shares in physical form are advised to dematerialize the shares with their Depository Participant.

23. The Scrutinizer will submit her report to the Chairman of the Company (the Chairman) or to any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote e-voting), not later than 48 hours from the conclusion of the AGM. The result declared along with the Scrutinizer's report shall be communicated to the stock exchanges, NSDL and RTA, and will also be displayed on the Company's website, www.alletec.com.

24. Speaker registration/facility for non-speakers:

	Process
Registration as speaker at the AGM	Members who wish to raise query at the AGM may register themselves as 'Speaker' by sending request to the said effect from their registered e-mail address, to e-mail Id: investor.relations@alletec.com quoting their name, DP Id. and Client Id./Folio number, on or before Tuesday, September 22, 2026.
Facility for non-speakers	Members who wish to obtain any information on the Integrated Annual Report for FY26 or have questions on the financial statements and/or matters to be placed at the 26th AGM, may send a communication from their registered e-mail address to e-mail Id. investor.relations@alletec.com quoting their name, DP Id. and Client Id./Folio number, on or before Tuesday, September 22, 2026.

The Company reserves the right to restrict the number of questions and/or number of speakers during the AGM, depending upon availability of time and for smooth conduct of the meeting. However, the Company will endeavour to respond to the questions which have remained unanswered during the meeting to the respective shareholders, over e-mail.

The instructions for shareholders for e-voting and joining virtual meetings are as under:

The remote e-voting period begins on September 23, 2026, at 09:00 AM (IST) and ends on September 27, 2026, at 05:00 PM (IST). The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members /Beneficial Owners as on the record date (cut-off date) i.e. September 21, 2026, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being September 21, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access through NSDL e-Voting system.

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in Demat mode:

In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in Demat mode are allowed to vote through their Demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their Demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in Demat mode is given below:

Type of Shareholder	Login Method
Individual Shareholders holding securities in Demat mode with NSDL	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp. You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on "Access to e-Voting" under e-Voting services and you will be able to see the e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "**Register Online for IDeAS Portal**" or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp. 4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen-digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App **"NSDL Speede"** facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from an e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at the abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL.

Login Type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800-21-09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/ Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below:

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID. For example, if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID. For example, if your Beneficiary ID is 12********** then your user ID is 12**********.
For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company for example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***.

5. Password details for shareholders other than Individual shareholders are given below:

   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

   c) How to retrieve your 'initial password'?

      I. If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

      II. If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

   a) Click on "**Forgot User Details/Password?**"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

   b) "**Physical User Reset Password?**" (If you are holding shares in physical mode) option is available on www.evoting.nsdl.com.

   c) If you are still unable to get the password by the aforesaid two options, you can send a request at evoting@nsdl.com mentioning your Demat account number/folio number, your PAN, your name and your registered address etc.

   d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting**".**

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csbkassociates2016@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to Ms. Pallavi Mhatre – Deputy Vice President, NSDL at evoting@nsdl.com.

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of email ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to investor.relations@alletec.com.

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to investor.relations@alletec.com. If you are an Individual shareholder holding securities in

demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.

2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligilble to vote through e-Voting system in the AGM.

3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

4. The details of the person who may be contacted for any grievances connected with the facility for e Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM" placed under **"Join meeting"** menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/ OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.

2. Members are encouraged to join the Meeting through Laptops for better experience.

3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

5. Shareholders who would like to express their views/ have questions may send their questions in advance mentioning their name Demat account number/folio number, email id, mobile number at investor.relations@alletec.com. The same will be replied by the company suitably.

By order of the Board of Directors

For **All E Technologies Limited**

Sd/-
Priyanka Kumari
Company Secretary & Compliance Officer
M. No.: A77401

Date: August 14, 2026
Place: Noida

Registered Office:
All e Technologies Limited
UU-14, Vishakha Enclave,
Pitampura, Delhi-110034

EXPLANATORY STATEMENTS IN RESPECT OF SPECIAL BUSINESS IN ITEM NO. 4

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 and/or Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Item No. 4

Dr. Ajay Mian (DIN: 00170270) is a Founding Promoter of the Company and has been associated with the Company since its inception. He was appointed as the Managing Director of the Company for a period of five (5) years with effect from May 16, 2022, and his present term is due to expire on May 15, 2027.

Based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on August 14, 2026, approved the re-appointment of Dr. Ajay Mian as the Managing Director of the Company for a further period of five (5) years, with effect from May 16, 2027, up to May 15, 2032, subject to the approval of the Members at the ensuing Annual General Meeting ("AGM").

In the opinion of the Board, Dr. Ajay Mian fulfils the applicable conditions for his re-appointment as Managing Director and, considering his knowledge, professional background, extensive experience, leadership capabilities and long-standing association with the Company, the Board is of the view that his re-appointment would be in the best interests of the Company.

Profile, Experience and Key Contributions

Dr. Ajay Mian, aged 66 years as on the date of this Notice, is the Founder and Promoter of the Company and has been associated with the Company since its inception in July 2000. He holds a Ph.D. in Physics from the University of Delhi and has over three decades of experience in the fields of Information Technology and Digital Transformation. Prior to founding the Company, he was associated with Tata Unisys (now part of TCS) and other IT companies in senior leadership roles.

Dr. Ajay Mian has played a significant role in the growth and strategic development of the Company. His key contributions include:

- **Strategic Growth:** Led the Company's evolution from a founder-led start-up into a publicly listed and internationally diversified enterprise focused on Digital Transformation.
- **Microsoft Ecosystem:** Under his leadership, the Company has been recognised by Microsoft through its Inner Circle for Business Applications on eight occasions over the past twenty years.
- **Business Growth:** The Company's revenue increased from approximately **₹72 crore in FY 2022 to ₹149.6 crore in FY 2026**.
- **Global Expansion:** Led the Company's expansion into the **USA, Canada, Kenya and UAE**, with international revenue contributing over **58% of total revenue in Q1 FY 2027**.
- **Technology and Innovation:** Contributed significantly to strengthening the Company's technology and delivery capabilities, including the development of its **Hybrid-Agile delivery methodology**, and continues to drive initiatives relating to Data & AI and proprietary intellectual property.
- **Customer and Organisational Continuity:** Built long-standing customer and employee relationships, with recurring/repeat revenue of approximately **90%** and a significant number of employees having long-standing association with the Company.

Dr. Ajay Mian has given his consent to his re-appointment as the Managing Director of the Company and has made the necessary disclosures and declarations in this regard. He has confirmed that he is not disqualified from being appointed or continuing as a Director under Section 164 of the Companies Act, 2013. He has further confirmed that he is not debarred from holding the office of Director by virtue of any order passed by SEBI or any other statutory authority.

Terms of Re-appointment and Remuneration

The proposed re-appointment of Dr. Ajay Mian as Managing Director shall be for a period of five (5) years commencing from May 16, 2027 and ending on May 15, 2032. He shall be liable to retire by rotation as a Director.

Dr. Ajay Mian's remuneration was approved at ₹85 lakh per annum by the shareholders at their meeting held in 2022. There is no proposed increase in the existing approved remuneration pursuant to the proposed re-appointment. The proposed re-appointment is on the terms of remuneration as currently applicable, as recommended by the Nomination and Remuneration Committee and approved by the Board of Directors, subject to the approval of the Members.

The remuneration payable to Dr. Ajay Mian shall be subject to the provisions of Sections 196 and 197 and other applicable provisions of the Companies Act, 2013, read with Schedule V thereto, as amended from time to time. Any revision, alteration or variation in his remuneration or other terms and conditions of appointment during the proposed tenure shall be made by the Board, based on the recommendation of the Nomination and Remuneration Committee, in accordance with the applicable provisions of the Act and subject to such approvals as may be required under applicable law.

Continuation Beyond the Age of 70 Years

Dr. Ajay Mian will attain the age of 70 years during the proposed tenure of his re-appointment. Accordingly, pursuant to Section 196(3)(a) of the Companies Act, 2013, approval of the Members by way of a Special Resolution is being sought for his continuation in employment as Managing Director upon attaining the age of 70 years during the proposed tenure.

The Board considers his continuation beyond the age of 70 years to be important and justified in view of the vital role he continues to play in the Company's strategic leadership, operations and decision-making, and the value of his extensive experience and in-depth understanding of the Company's business. His continued involvement provides continuity in the formulation and execution of the Company's strategic objectives and enables the Company to benefit from his experience in navigating its evolving business and operational priorities. Over the years, he has developed extensive institutional knowledge of the Company's business, technology, operations, customers and strategic relationships, and has played a significant role in shaping the Company's growth and strategic direction.

Under his leadership, the Company has strengthened its position in the Microsoft Business Applications ecosystem, expanded its international operations and enhanced its technology and intellectual property capabilities. He continues to be closely involved in the Company's strategic initiatives, including strengthening its enterprise customer base, expanding its Data & AI capabilities, growing its international business and developing proprietary intellectual property.

In view of the Company's ongoing strategic initiatives and the importance of sustained execution thereof, the Board believes that his continued association as Managing Director will provide strategic and operational continuity and enable the Company to effectively leverage his experience, institutional knowledge and established stakeholder relationships. Accordingly, the Board considers his continuation as Managing Director beyond the age of 70 years to be justified and in the best interests of the Company and its stakeholders.

Further details of Dr. Ajay Mian, as required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard – 2 on General Meetings, are set out in the Annexure to this Notice.

The Board recommends the **Special Resolution** set out at Item No. 4 for approval by the Members.

Dr. Ajay Mian is concerned and interested in the proposed Resolution. Dr. Suman Mian, Non-Executive Director and spouse of Dr. Ajay Mian, is also concerned and interested in the proposed Resolution. Save and except Dr. Ajay Mian and Dr. Suman Mian, none of the other Directors, Key Managerial Personnel or their respective relatives is concerned or interested, financially or otherwise, in the proposed Special Resolution.

By order of the Board of Directors

For **All E Technologies Limited**

Sd/-

Priyanka Kumari

Company Secretary & Compliance Officer

M. No.: A77401

Date: August 14, 2026

Place: Noida

Registered Office:
All e Technologies Limited
UU-14, Vishakha Enclave,
Pitampura, Delhi-110034

Annexure to the Notice

Details of Directors seeking appointment / re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and Secretarial Standard 2 on General Meetings.

Name of Director	Dr. Suman Mian	Dr. Ajay Mian
DIN	00170357	00170270
Date of Birth/Age	April 24, 1958 & Age: 68 Years	September 29, 1959 & Age: 66 Years
Date of First Appointment	June 17, 2000	June 17, 2000
Nationality	Indian	Indian
Qualification	MS and MBBS	Ph.D. in Physics
Name of the listed entities from which the person has resigned as a Director in the past three years	None	None
Expertise in specific area	Dr. Suman Mian, a medical doctor by profession, has been playing a key supporting role in company administration and operations – right from the time of company inception. A Medical graduate and postgraduate from G. R. Medical College, Gwalior, and practicing as a Sr. Consultant Gynecology & Obstetrics in Delhi., Dr. Suman Mian has been a keen observer of technology sector and has been closely following the growth story of Indian IT Sector over the last 3 decades.	Dr. Ajay Mian - the founder of Alletec – has been the CEO/ MD of the company since inception in July 2000. He holds a Ph.D. in Physics from the University of Delhi and has over 3 decades of experience in the field of IT and Digital Transformation. Nearly a decade of this period was spent with Tata Unisys (now part of TCS) and 2 other IT startup companies. Dr. Ajay Mian has been a key driver of the Company's growth and strategic development all these years.
Terms and conditions of appointment	As per Remuneration Policy of the Company as displayed on the Company's website viz www.alletec.com	As per Remuneration Policy of the Company as displayed on the Company's website viz www.alletec.com
Directorships held in other Body corporate (excluding foreign companies and Section 8 companies	• All e Consulting Private Limited • Alletec Retail Solutions Private Limited • Aexent Technologies Private Limited • Alletec Emerge Private Limited • Healnt Technologies Private Limited • Aexent ventures Private Limited	• All e Consulting Private Limited • Alletec Retail Solutions Private Limited • Aexent Technologies Private Limited • Alletec Emerge Private Limited • Healnt Technologies Private Limited • Aexent ventures Private Limited
Memberships/Chairmanships of Committees of other public companies (includes only Audit Committee and Stakeholder's Relationship Committee)	NIL	NIL
Relationship between Director(s) and with other Director(s) / Key Managerial Personnel of the Company	Spouse of Dr. Ajay Mian, Managing Director of the Company	Spouse of Dr. Suman Mian, Director of the Company.
Shareholding in the Company	0.792%	49.31%
Details of remuneration (last remuneration drawn)	Refer to Annexure E of Directors' Report	Refer to Annexure E of Directors' Report
Remuneration sought to be paid	Nil	As per the Agreed terms
Number of Meetings of the Board attended during the year	2	7
Information as required pursuant to BSE Circular no. LIST/COMP/14/201819 and Circular of National Stock exchange of India Limited having Ref No. NSE/ CML/2018/24 dated 20th June, 2018.	Dr. Suman Mian is not debarred from holding the office of director pursuant to any SEBI order or any other authority.	Dr. Ajay Mian is not debarred from holding the office of director pursuant to any SEBI order or any other authority.

By order of the Board of Directors

For **All E Technologies Limited**

Sd/-
Priyanka Kumari
Company Secretary & Compliance Officer
M. No.: A77401

Date: August 14, 2026
Place: Noida

Registered Office:
All e Technologies Limited
UU-14, Vishakha Enclave,
Pitampura, Delhi-110034

alletec

TRANSFORMATION NEVER STOPS.
NEITHER DO WE.



ANNUAL REPORT

2025 - 26

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TRANSFORMATION NEVER STOPS. NEITHER DO WE.

Somewhere right now, a business is choosing to work differently than it did yesterday. A process is being rebuilt. A decision is moving faster because a system finally allows it to. A customer is asking a question they would not have thought to ask a year ago. This is happening everywhere, all the time, and it shows no sign of slowing down.

We have built our place inside that motion, not at its edges. Well before a customer is ready to take their next step, we are building the capability they will need to take it - so that when the moment arrives, we are not scrambling to catch up. We are already there, ready to move with them.

This does not happen in a single leap once a year. It happens in the ordinary choices, made over and over: a skill picked up before it was asked for, a process rebuilt before it broke, a question raised before the customer did. No single one of these moments is dramatic.

We have made this choice in the easy years and the difficult ones alike — because standing still was never really an option, not for the businesses we serve, and not for us.



The Intelligence Layer

Enterprise software has spent the last two decades getting very good at one thing - recording what happened. ERP, CRM and the systems built around them are, at their core, systems of record. They do this well, but they will always be a step behind. Alletec's belief is that the next stage for enterprise software will not be about who has the best system of record. It will be about who builds the layer that sits on top of it - one that does not just report what happened, but reasons about it, and tells you what to do next.

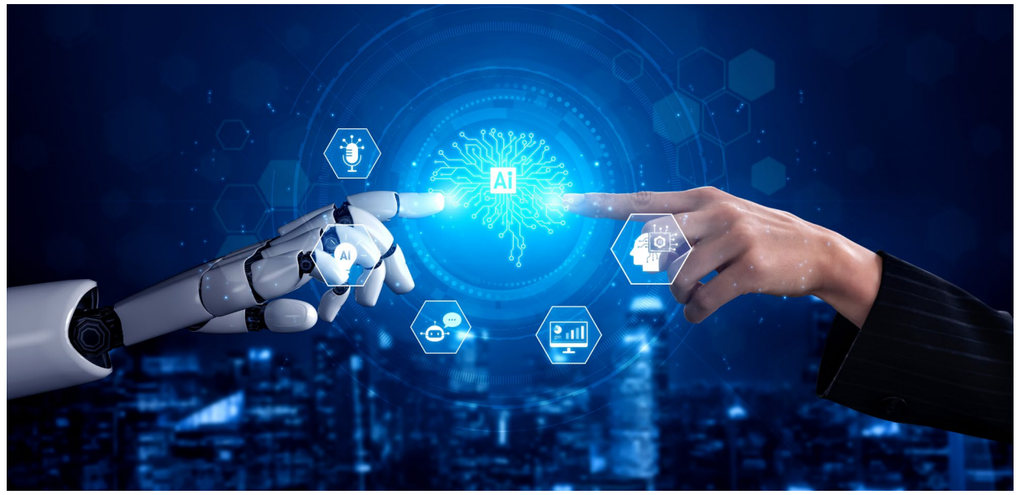
This is Alletec's newest and most important investment - building industry- and domain-specific intelligence layers, powered by AI agents running natively on Microsoft Fabric, and designed to sit on top of a client's existing ERP and CRM rather than replace it. Retail and Professional Services, covered in the next two sections, are where we are furthest along.

The difference from a generic Copilot deployment is worth explaining. A generic assistant can summarise a report, or draft an email. A domain-aware agent - one that has a retailer's demand patterns, or a professional services firm's utilisation economics, or a manufacturer's production constraints, built into how it reasons - can recommend a specific action grounded in that domain's own logic. This is essentially the layer we are building - AI that actually understands the enterprise it sits inside, not AI simply added on top of it.

The early versions of this are already live, and being shown to existing and prospective clients today. Different roles get different views of the same governed data - a retail head sees performance across every store and channel, a store manager sees only their own store, and a category manager sees only their own categories, with access controlled automatically rather than depending on what a report happens to include. Any of them can ask, in plain language, why a metric moved, and get back an answer grounded in the exact measure and data source behind the number, rather than a plausible-sounding guess. It does not stop at the answer either. With a human confirming the action, the agent can open a markdown optimiser, flag a gap in the supply chain, or take the next step.

Microsoft Purview plays a central role in all this. Any agent acting on financial, customer or operational data needs governed, auditable and permission-aware access to that data. Building this governance in from the start - we believe - will matter more as agentic AI moves from pilot projects into real production use.

Retail is where this is being developed first. The intent, though, is for the architecture to extend well beyond it - into Professional Services, where utilisation and margin-intelligence agents are now under development, and from there into the other industries Alletec works in. In short, the rollout is still early, but the architecture underneath it is not - it is running today, it is governed, and predictability, for our clients and for us, is what it is ultimately built to deliver.



Retail, Reimagined

Every retail chain runs on, essentially, the same basic questions - what do we have, what will sell, how do we get it to where it is needed, and how do we protect margin along the way. For most retailers, these questions still get answered a week or more too late, by a report rather than a system that is actually watching. Alletec is working to change this, building on the governed data and agent architecture described in the previous section, and applying it to the specifics of retail.

Our work spans the full range of retail complexity. For single-format grocers and regional chains, we deliver Microsoft Dynamics 365 Business Central paired with LS Retail - covering store-level point-of-sale, inventory and merchandising, built around how stores actually operate day to day, from replenishment and price management through to loss prevention and end-of-day reconciliation. For larger, multi-banner groups operating across borders and currencies, we deploy D365 Finance & Supply Chain Management together with D365 Commerce, giving retailers a single omnichannel and financial backbone across markets with different currencies, tax regimes and consumer behaviour - one general ledger, one view of stock, and one source of truth for margin, regardless of how many banners or countries sit underneath it.

None of this works well as a set of disconnected modules, so we invest as much in the plumbing between them as in the modules themselves. Power BI, built on the same underlying data model as the ERP and CRM, gives category heads and regional managers a single, consistent view of sales, stock and margin across every banner and format - replacing the patchwork of spreadsheets that most multi-country retailers still rely on today. Power Platform automates the workflows that used to depend on someone remembering to act: price change approvals routed to the right regional manager, low-stock alerts that trigger a replenishment request automatically, new-vendor onboarding that moves through the necessary checks without a chain of emails. This is unglamorous work, but it is essentially the difference between a retailer that finds out what happened last month and one that can act on what is happening this week.

On the customer side, we deploy Dynamics 365 Customer Engagement to bring loyalty, promotions and personalisation into the same governed data environment as the transactional backbone. A retailer's CRM should know, close to real time, which customers are buying more, which are drifting away, and which promotions are genuinely driving margin rather than just driving footfall - not as a separate marketing system bolted onto the side, but as a natural extension of the same customer and transaction data the ERP already holds.

On top of this foundation - ERP, CRM, BI and workflow, all sitting on one governed data model - we are building a retail-specific intelligence layer. This includes a demand-forecasting agent that can flag stockout risk before a shelf actually goes empty, and an inventory-rebalancing agent that can identify when stock sitting idle in one location should be moved to another, before it turns into a write-off. Both are only possible because the systems beneath them are already unified and trustworthy rather than three separate applications that happen to share a customer.

Several retail chains, particularly in Africa, ranging from single-country independents to regional multi-banner groups, are now engaged with Alletec on this journey. Most engagements start with the systems of record - ERP, CRM, Commerce and HR - being set up as the foundation, with BI and workflow automation layered on next, and a retail-specific intelligence layer built on top of that. We expect this to become the template for how Alletec's retail business scales in the years ahead.



Professional Services, Reimagined

Professional services firms sell judgment, not inventory. This means the thing an ERP really needs to track is not stock levels - it is time, utilisation and margin, and ideally close to real time rather than at month-end close. This is a sector where Alletec has built genuine depth over the years, and where our investment in AI is now beginning to turn that depth into a real edge for our clients.

One relationship illustrates this well. The African and Middle East operations of a global accounting and advisory network were consolidating financial results manually, across accounting platforms that were disconnected and specific to each office - a process that delayed group reporting and made real-time performance difficult to see. Alletec implemented a unified Dynamics 365 environment covering core financials, sales and multi-currency reporting, along with automated proposal tracking and client onboarding, giving leadership a single, governed view of performance across offices and service lines. This was not a one-size-fits-all rollout. To right-size the investment to the scale and complexity of each operation, we built the solutions on Dynamics 365 Business Central in the smaller offices, and on Dynamics 365 Finance together with Dynamics 365 Project Operations in the larger ones - the latter purpose-built for exactly this sector, tracking resource allocation, project costing, billing and revenue recognition as a single connected process rather than three systems that need reconciling at month-end.

A professional services firm's real asset is its people's time, and most firms still cannot answer, on any given day, who is over-utilised, who is under-utilised, and which projects are quietly eroding margin. Power BI, built on the same data model as the ERP, closes that gap - giving partners and practice leads a live view of utilisation, realisation and project profitability by client, by practice, and by individual, rather than a picture that only becomes clear once the numbers are reconciled weeks later. Power Platform handles the workflow underneath: timesheet submission and approval routed automatically to the right project lead, staffing requests matched against actual bench availability instead of a manager's memory, and expense and billing exceptions flagged for review before they reach an invoice rather than after a client disputes it. This is, essentially, the same discipline that makes the intelligence layer possible later - a firm cannot build agents that reason about margin erosion if it cannot yet report margin accurately in the first place.

As covered in the section on the Intelligence Layer, this governed foundation is what makes the next step possible - essentially, utilisation and margin-intelligence agents built specifically for how professional services firms make money. We are now developing agents that can flag a project drifting toward margin erosion while there is still time to act, recommend staffing reallocation based on actual utilisation rather than a manager's memory of who is busy, and reconcile billing exceptions across entities automatically, rather than at quarter-end.

Professional Services is becoming one of Alletec's fastest-maturing verticals, largely because the sector's need for precision plays to exactly where our platform and AI capability are strongest - and because firms in this space can put a number on the value of catching a problem three weeks earlier, in a way many other industries cannot.



The Governed Foundation

Every section before this one has assumed something, without saying it directly - that the infrastructure underneath is secure, resilient and available whenever it is needed. The intelligence layer's agents need governed data to work with. Retail's omnichannel backbone needs to stay up through peak season. A professional services firm's group reporting needs to be recoverable, not just accurate. None of this happens on its own. It has to be engineered - and at Alletec, that engineering happens on Azure. If the intelligence layer is where we are placing our biggest long-term bet, the governed foundation is what allows us to deliver on it.

This work is often taken for granted; almost deliberately unglamorous, and that is really the point of it. Alletec builds Azure landing zones that are right-sized and well structured for each client's workloads and compliance requirements, rather than working off a generic template. Where clients operate across on-premise, Azure and other cloud environments, we connect them without disrupting the business. And because outages happen eventually, somewhere, we plan for this upfront - defined recovery point and recovery time objectives, backed by failover procedures that have actually been tested. For one large enterprise client, this meant designing and deploying a complete disaster recovery solution on Azure, so that their entire on-premise data centre, that includes - their custom applications, ERP, Databases, authentication servers - now replicates continuously to the cloud - turning what was once a single point of catastrophic failure into something that can actually be recovered from.

Security and cost discipline work the same way - built in from day one, rather than added after something goes wrong. For a healthcare technology customer, our ongoing Azure management has meant continuous cost optimisation as their environment has evolved, along with consistent guidance on security updates, giving them a secure, well-managed platform without having to build that expertise in-house.

For a large enterprise client running over 1,000 users, the scope is considerably broader - Azure infrastructure, Microsoft Defender protecting email against phishing and malware, Cloud PC for endpoint and data protection, and mailing & collaboration along with Microsoft 365 E3/E5, Copilot, GitHub, Power BI licensing across the organisation, all managed by Alletec on an ongoing basis. Different clients need different things. The underlying discipline, however, stays the same - build it governed, and then keep it that way.

This ongoing attention is really what separates a cloud migration from a managed service, and it is where the recurring value actually sits. A landing zone that is built well on day one still needs monitoring, patching, cost governance and security posture management on day one thousand. Alletec runs a managed services model because infrastructure that is secure and cost-efficient in month one, but has drifted by month twelve, is not secure or cost-efficient at all - it has simply not been tested yet. This is also why most of these relationships do not end at go-live. The large majority of Alletec's client relationships continue well beyond the original deployment into ongoing management, for exactly this reason.

None of the other three sections in this part of the report work without this one. The intelligence layer's governed data model needs infrastructure that is governed to begin with. Retail's omnichannel backbone, and professional services' multi-entity financial consolidation, both depend on an Azure foundation that stays up, stays secure and stays cost-efficient, without anyone at the client having to think about it. This, in practice, is essentially what "modernising the core" means at Alletec - not a one-off lift-and-shift, but infrastructure that is engineered, secured and managed continuously, quietly making everything else in this section possible.



Managing Director's Message to Shareholders FY'26



> For as long as most of us have worked, expertise was the moat. Knowing more than the next person - knowing it faster, knowing it more precisely - was, in itself, a competitive advantage. That is no longer true.

Dr. Ajay Mian

Founder & Managing Director

Dear Shareholders:

Somewhere in the last two years, the relationship between knowledge and value quietly broke, and it has not been repaired since.

For as long as most of us have worked, expertise was the moat. Knowing more than the next person - knowing it faster, knowing it more precisely - was, in itself, a competitive advantage. That is no longer true. AI can retrieve, summarize, analyze and generate in seconds what used to take a skilled professional years to build a reputation on. Knowledge has not become worthless. It has become table stakes. What creates value now is what you can do with what you know - how fast you can act on it, and what outcome you can point to.

Our customers feel this shift more acutely than perhaps any other constituency we serve. Increasingly, the conversations we have with them do not start with "how does this technology work." They start with "how does this help us grow, compete, and survive at the pace the market now demands." That is a fundamentally different conversation than the one our industry was built to have, and it rewards a very specific kind of partner - one that can move with the customer rather than simply implement a software application for them.

This is precisely the conversation Alletec has spent twenty-six years learning to have.

What This Meant for Alletec in FY26

We spent the year building the depth this conversation requires. Alletec now holds all six Microsoft Solution Partner designations - spanning Business Applications, Data and AI, Digital and App Innovation, Infrastructure, Security, and Modern Work. This places us among a very small number of partners anywhere in the world with that breadth, and it changes what we can credibly offer a customer: not a point solution, but a single accountable partner across their entire technology estate.

Our Data & AI practice became our fastest-growing capability this year, and we began structuring it differently – not as a separate line of business, but as a capability that's becoming foundational to every line of business Alletec runs. With an AI-first approach, we are enabling customers discover what AI transformation can mean for them, help them adapt to the AI Agents and Copilots embedded in Microsoft products, custom develop point solutions that are Agentic, and build industry specific intelligence layers that sit on the operational enterprise systems like ERP and CRM. These industry specific intelligence layers will soon mature into subscription-based solutions - built on Microsoft Fabric, that our customers can adopt as an annuity rather than a one-time engagement.

This matters more than it may appear to on paper: it prepares Alletec to build another growth engine that will scale in the coming years. The deep trust of the 300+ customers who already work with us will provide it a fertile ground.

That trust, incidentally, remains the truest measure of what we are. Roughly nine in every ten dollars of our business is repeat or recurring. Across twenty-six years and several complete reinventions of the technology stack, the majority of our customers have never needed to look for a new partner. Numbers have moved year to year, but that figure has not. And it is the one I watch most closely.

Geographically, our years of deliberate diversification paid for themselves this year. As discretionary technology spending stayed cautious across several parts of the world, some regions accelerated better. Our geo diversified operations benefited from that and blunted some of the impact coming from developed economies of Americas and Europe.

The Numbers, Plainly

None of the above changes the fact that our reported financials this year were essentially flat - operational revenue of ₹137.87 crore against ₹139.97 crore in FY25, with profitability further affected by a one-time statutory charge tied to India's new Labour Codes. Excluding that charge, PAT declined by roughly 5%, reflecting deliberate investment in delivery capability and AI readiness rather than any weakening of our underlying business. I have never believed in explaining away a flat year, and I will not start now. What I can tell you honestly is where that investment went, and why I believe it was the right call: into the designations, the AI capability, and the geographic depth described above - the exact things a partner needs in order to be relevant for the next decade, not just the next quarter.

Looking Ahead

FY27 begins with the structural drivers we count on still firmly in place: sustained demand for Dynamics 365 among mid-market organizations still migrating off legacy ERP, growing AI monetization inside the Microsoft ecosystem, early but real traction on our Data & AI offerings, and meaningful cross-sell opportunity within the customer base we have spent years earning. Discretionary spending in parts of the West may stay sluggish a while longer. Our own business mix is however shifting, deliberately, toward larger customers and increasingly recurring revenue through the comprehensive suite of offerings - a shift that will serve this company, and you, better over the next several years than the mix we carried five years ago.

By 2030 – we expect our 'intelligence layers' to influence ~ 25% of solutions revenue. We also expect a significant number of our customers to engage with us for multiple solution areas. This will positively influence our ARR.

We will also keep evaluating inorganic opportunities that genuinely add capability or reach, backed by a healthy balance sheet and the same financial discipline you have come to expect from us.

To the Alletec Family, and to You

Every Alletecian carried this year through conversations that got harder, not easier, and through the quiet discipline of building AI into how we ourselves deliver, not just how we talk about it. That effort does not always show up in a quarter's numbers. It shows up in what we are capable of next.

To our shareholders — thank you for the patience and the continued confidence that this year, more than most, asked of you. It funds exactly the capability we have built this year, and the capability we intend to keep building.

Transformation never stops.Neither do we.

With gratitude and determination,

Dr. Ajay Mian

Founder & CEO

Solutions and Services

Driving End-to-End Transformations Through Six Core Pillars

Alletec has sharpened its solutioning around six core pillars that together take a customer from a fragmented technology estate to an AI-ready, continuously-modernizing enterprise. The portfolio of offerings is designed as one connected stack - so that a customer's transformation journey with Alletec compounds over time rather than resetting with every new initiative.

Digital Core Modernization

Modernize the digital core with cloud, application modernization, automation, and modern workplace solutions.

Alletec enables businesses to modernize as digital enterprises through a strategy and roadmap that transforms operations, customer experiences, and business models - using cloud computing, application modernization, workflow automation, collaboration tools, and AI. We assess the current-state technology landscape, identify legacy constraints, and build the roadmap that the other five pillars execute against.



Enterprise Applications

Implement, modernize, and optimize ERP, CRM, HCM, Commerce, Project Operations, and Contact Center applications tailored to business needs.

Built on the Microsoft Dynamics 365 suite, Alletec's Enterprise Applications practice spans:

D365 Finance and Supply Chain Management
Enterprise-grade capability for multi-entity operations, global compliance, AI-powered financial decisions, demand forecasting, and production planning

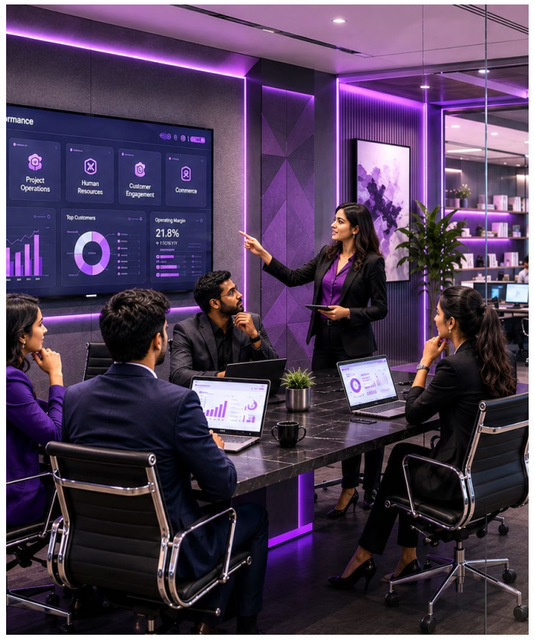
D365 Business Central
Intelligent ERP for growing businesses covering finance, operations, and supply chain, including migrations from NAV, GP, and legacy ERP systems

D365 Project Operations
Resource management, billing, and project financials for professional services organizations

D365 Customer Engagement
Sales, Customer Service, Field Service, Contact Center, and Customer Insights & Journeys

D365 Commerce / LS Retail
End-to-end unified retail operations across digital and physical channels, including omnichannel management, intelligent POS, and personalized experiences

D365 Human Resources
Core HR & administration, performance and goal management, learning and onboarding, and self-service portals



Alletec offers full lifecycle delivery across implementation, migration, upgrades, training, support, and continuous optimization - not a one-time deployment, but an ongoing relationship.

System Integration

Integrate disparate systems and emerging technologies to build a resilient IT architecture with seamless, secure data flow across the enterprise.

Enterprise applications rarely operate in isolation. Alletec integrates new and existing systems - ERP, CRM, third-party platforms, legacy applications, and emerging technologies - to eliminate silos and ensure a single, reliable flow of data across the organization.



Modern Data Platforms & Data Governance

Harness a unified data platform for advanced analytics and BI, with trusted, secure, governed data for an AI-ready enterprise.

This pillar has been substantially expanded from the "Data Engineering" offering of prior years into a full data practice:

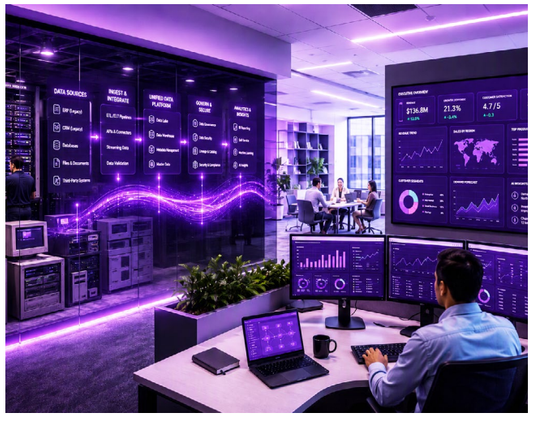
Modern Data Platforms
Built on Microsoft Fabric, delivering cloud-native infrastructure for real-time intelligence and AI-ready decision-making, unifying analytics, data engineering, warehousing, and BI in one connected environment

Data Engineering
Pipelines, integrations, and architectures that scale with business and data volumes

Data Strategy
Data Maturity Model adoption, with a roadmap that moves organizations from Invisible Catalogued Measured Governed Trusted

Analytics and Insights
Dashboards, predictive models, and reports designed to drive decisions rather than merely describe outcomes

Data Governance
Built on Microsoft Purview, providing the lineage, compliance, and quality-control layer that makes AI-powered decisions reliable



A trusted, governed data foundation is treated as the prerequisite for responsible AI deployment - not an afterthought bolted on once AI initiatives are already underway.

AI & Agentic Transformation

Design and responsibly deploy AI. Copilots and AI agents automate workflows, augment decisions, and deliver business outcomes.

This is the most significantly evolved pillar since last year's report, reflecting the shift from "AI as a feature" to "AI as the foundation":

Copilot enablement
Deploying and tailoring Microsoft 365 Copilot, Dynamics 365 Copilot, and Power Platform Copilot to embed AI directly into everyday workflows

Agentic Automation
Designing, building, and governing AI agents (via Copilot Studio and Azure AI Foundry) that execute multi-step processes end-to-end, not just answer questions

Applied AI & Machine Learning
Custom models and predictive intelligence built on Azure AI to solve industry-specific problems, from forecasting to churn to risk

Responsible AI & Governance
Guardrails, monitoring, and compliance frameworks that keep every AI deployment safe, auditable, and policy-aligned

AI-ready data foundation
Every AI initiative inherits the trusted, governed data foundation from the Data & Governance practice (Pillar 4)



Cloud Infra, Security & Managed Services

On-demand compute, platforms, and applications, secured against cyber threats and managed end-to-end by Alletec.

This pillar consolidates what was previously reported separately as Cloud/Infrastructure and Cybersecurity into a single, integrated offering:

Azure IaaS and PaaS
Infrastructure and platform services tuned for performance, scalability, and cost efficiency

Cloud Architecture
Right-sized, well-structured Azure landing zones tailored to workloads and compliance requirements

Hybrid and Multi-Cloud
Seamless connectivity between on-premise, Azure, and other cloud environments without disruption

Resilience and DR
Always-on, always-recoverable operations with defined RPO/RTO and tested failover procedures

Security and Governance
Identity, data protection, threat defense, and compliance built in from day one of every project - an evolution of Alletec's earlier cybersecurity build-out, now delivered as a standard component of every cloud engagement rather than a discrete add-on



Solutioning to Accelerate and Amplify ROI

Across all six pillars, Alletec draws on four layers of accelerators to compress time-to-value:

1. **Microsoft Standard Solutions**
   The foundation for most core functions, tailored to specific industry and organizational needs
2. **Pre-built Industry Solutions**
   Purpose-built industry IP that accelerates time to value and embeds best practices (see Industry Accelerators below)
3. **Horizontal Accelerators**
   Reusable Core IP that drives project efficiencies across engagements
4. **Increasingly AI-native**
   Copilot and Agent capabilities embedded for intelligent decision-making and automation

Custom-built industry accelerators
now include Travel 365, EdTech 365, BAFINS-CX, EPC 365, and Social Impact 365 - each a purpose-built extension of the Dynamics 365 platform for a specific vertical, described further in the industries section below.

Horizontal accelerators
Social Relay, ProActivate, Cyborg, P2P 365, and Xtended WMS - are Business Central and Dynamics 365 CE add-ons that address common cross-industry needs: social-media-driven lead generation, mandatory-field and compliance enforcement, no-code business rule management, procure-to-pay digitization, and mobile-first warehouse management, respectively.

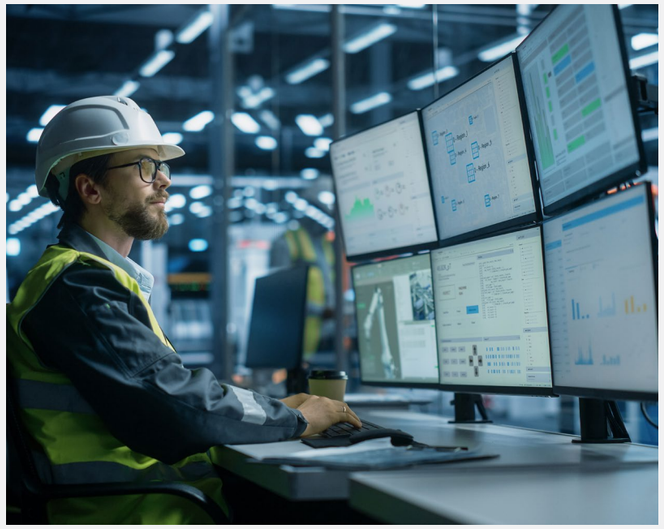
This layered approach - standard Microsoft capability, industry IP, horizontal accelerators, and AI-native design - is what allows Alletec to de-risk delivery while keeping engagements adaptable to each customer's scale and complexity.

Serving a Wide Range of Industries

Alletec's 25+ years of domain depth spans 10+ industries, translated into five pre-built industry solutions and reinforced by success stories across three continents. The industry portfolio has been refreshed this year to reflect where Alletec's IP and delivery experience have deepened most.

Manufacturing

Alletec connects production, inventory, and planning data to surface insights that drive operational performance - production intelligence from floor to forecast. Our solutions serve both discrete manufacturing (Engineer-to-Order businesses building customer-specific unique items, with a focus on inventory carrying costs, capacity management, and production monitoring) and process manufacturing (including specialized IP for Paints and Speciality Chemicals covering recipe and formula management, routing, BoM, and quality control), all built on the Dynamics 365 suite.





Trade & Distribution

Alletec unifies procurement, warehousing, and fulfillment into a single view that eliminates blind spots and shortens order-to-delivery cycles. Our Xtended WMS and P2P 365 accelerators - mobile-first warehouse management and digitized procure-to-pay, respectively - extend Business Central to give distribution businesses real-time posting, barcode/QR scanning, AI anomaly detection on purchase orders, and paperless multi-level approval workflows.

Professional Services

Resource intelligence that drives margins and client satisfaction. Dynamics 365 Project Operations enables the planning and tracking of all project activities, resource allocation, status tracking, and timesheets - integrated with Dynamics 365 Finance for a comprehensive tool addressing the full operational needs of IT services firms, KPOs, and consulting organizations, linking resource planning, project delivery, and billing into one system with real-time clarity on utilization and margins.





Engineering, Procurement & Construction (EPC)

Project lifecycle management for delivery excellence and profitability. Our EPC 365 accelerator provides end-to-end project lifecycle management from bid to billing, with project planning and cost control, document management with submittal tracking and multi-level approvals, AI-driven scheduling and resource allocation with real-time risk alerts, and compliance/HSE oversight with full audit trails. This solution is used by companies constructing airports, large buildings, roads, and railway tracks, as well as by several renewable energy generation businesses, for whom accurate site identification, land acquisition tracking, and progress monitoring are critical to controlling cost escalation.

Higher Education

A future-ready campus for student success. Our EdTech 365 accelerator is a large-footprint solution connecting the full student lifecycle - from admissions to alumni - covering Digital Campus (online teaching, document management, modern workspace, cybersecurity), Education CRM (admissions, fundraising, alumni management, placements, events), Student Lifecycle/ Information Management (LMS, academic planning, timetables and attendance, exams and evaluation, hostel and mess management, transport, accreditation), and financial accounting (fee management, scholarships, financial aid, payables). An agentic AI-based student advisor and a unified data model connecting all institutional functions round out the offering.





Retail & E-commerce

Seamless shopper experiences across channels. Alletec uses the Microsoft Dynamics 365 Commerce and LS Retail solutions to synchronize inventory, fulfillment, and engagement across every channel, covering store and POS operations, merchandising, channel management, procurement, and warehouse management. This extends to digital-native and e-commerce businesses, where Alletec combines Dynamics 365, Power Platform, and Azure to deliver transactional and commerce systems, customer engagement, BI, automation, and AI-driven capability at the pace these businesses need to scale.

Travel & Hospitality

Travel operations built for speed, accuracy, and scale. Our Travel 365 accelerator, used by many of India's leading travel companies, addresses both B2C and B2B needs through mid-office and back-office (travel accounting) components, GDS integration (Amadeus, Galileo, Sabre) for real-time booking and pricing, an advanced pricing engine with configurable commissions and mark-ups, and multi-currency support - automating the journey from booking capture through supplier reconciliation and financial close.



Nonprofit

Technology that scales mission impact. Our Social Impact 365 accelerator provides end-to-end nonprofit operations management: AI-first grant management with Copilot-powered compliance alerts and deadline tracking, 360° donor profiles covering engagement history and funding patterns, programme delivery tracking and governance, and Copilot-powered impact report generation - helping nonprofits track grants and programs, manage compliance workflows, and connect donor engagement to real-time impact measurement.





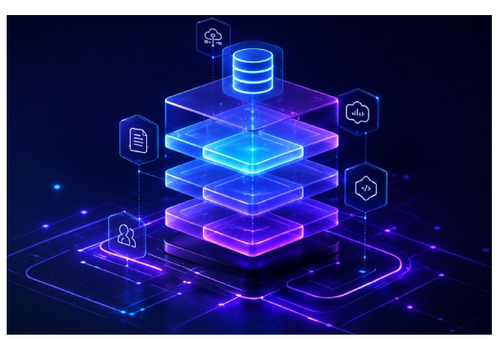
Banking, Financial Services & Insurance (BFSI)

Alletec helps banks and financial services companies modernize operations with unified customer intelligence, creating a smarter operating model for superior customer experience. Our BAFINS-CX accelerator delivers a Customer 360 view and omnichannel support across email, chat, social, and voice, with AI-powered churn analysis and sentiment monitoring, enhanced case management with escalation and SLA tracking, and integration with core banking systems. Alletec's Dynamics 365-based solutions have helped banks - including a 1,000+ branch institution - modernize customer engagement and asset management functions, and have supported NBFCs in building world-class ERP, CRM, BI, and data analytics capability.

Delivering Value with Strengths and Strategies

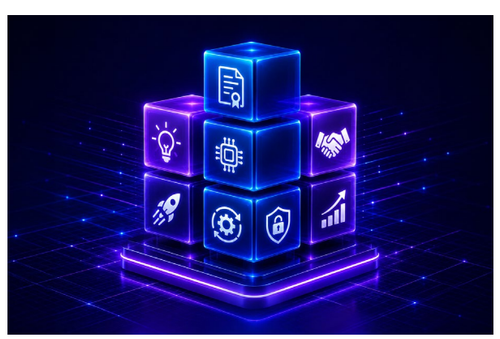


Alletec's durable moat: a connected stack, deep Microsoft mastery, AI-native delivery, proprietary IP, and relationships built to last - reinforced, not diluted, by continued global expansion.



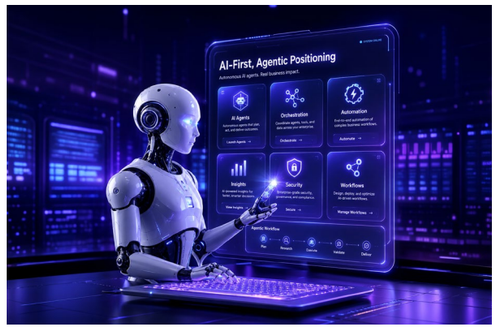
Comprehensive, Connected Stack

Alletec is no longer positioned as an implementer for one slice of the stack, but as one partner covering the whole journey - Digital Core Modernization, Enterprise Applications, System Integration, Modern Data Platforms & Governance, AI & Agentic Transformation, and Cloud Infra, Security & Managed Services. This connected architecture - rather than six separate service lines - is what lets a customer relationship compound over successive engagements instead of resetting with each new initiative.



IP-Led Acceleration

Alletec's intellectual property has matured from a handful of point solutions into a structured accelerator library: five industry accelerators (Travel 365, EdTech 365, BAFINS-CX, EPC 365, Social Impact 365) and five horizontal accelerators (Social Relay, ProActivate, Cyborg, P2P 365, Xtended WMS). This IP reduces time-to-value, de-risks delivery, and gives Alletec pricing and margin advantages that a pure-services competitor cannot replicate.



AI-First, Agentic Positioning

Where last year's report described AI as an emerging capability layered onto existing solutions, Alletec now leads client conversations with AI - Copilot enablement, agentic automation via Copilot Studio and Azure AI Foundry, applied AI/ML, and responsible AI governance - built on the trusted, governed data foundation established in the Modern Data Platforms pillar. This reflects the market shift the FY26 deck names directly: AI has moved from a feature businesses add to the foundation their business runs on.



Sticky, Recurring Relationships

~90% of Alletec's business is recurring - a direct outcome of the "one partner for the long run" positioning. Across 25 years and multiple reinventions of the Microsoft stack, customers have not had to find a new partner; they've simply expanded the scope of the relationship. This is now a headline strength in its own right, not merely a byproduct of good service delivery.



Microsoft Recognition at Scale

Alletec now holds Solution Partner designations in all 6 of Microsoft's designation areas (6/6), sits in the top 1% of partners worldwide as part of the 2025/26 Inner Circle for AI Business Solutions, and is recognized as a Microsoft FastTrack Partner and part of the Microsoft AIM Modernization Center. This is underpinned by 300+ Microsoft-certified consultants - depth that converts Microsoft's own platform roadmap into a durable competitive advantage rather than a commodity skillset.



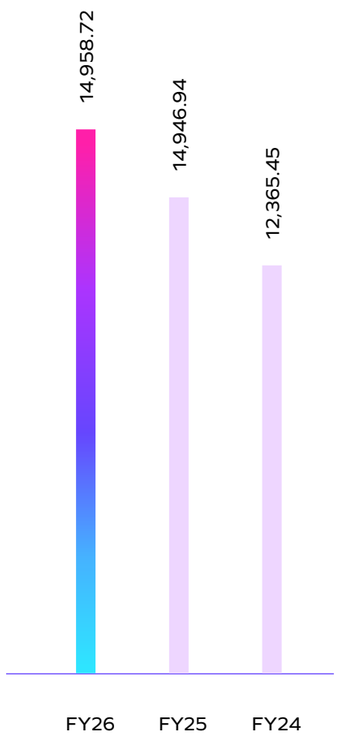
Global Reach and Continued Inorganic Growth

1,100+ projects delivered across 30+ countries, with a presence spanning US, Canada, UAE, Kenya, and India. Alletec continues to evaluate acquisitions in Microsoft Business Applications, Data & AI, and Digital Commerce to widen both the solution stack and the international footprint - the same inorganic strategy called out last year, now with a sharper focus on AI and data capability specifically.

Financial Performance

The table summarises the consolidated financial outcomes of the Company.

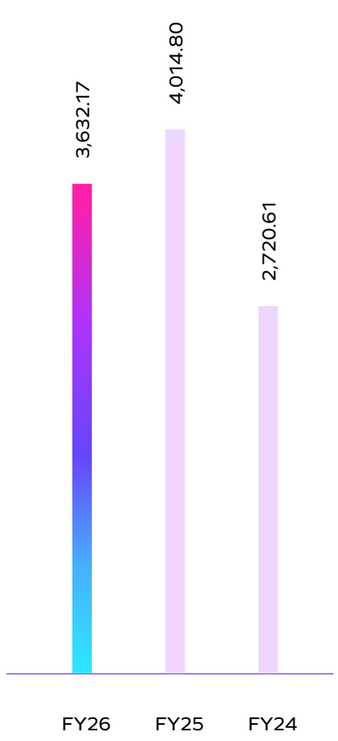
Total Revenue
(Rs in Lacs)



Change FY26 vs FY25

0.08%

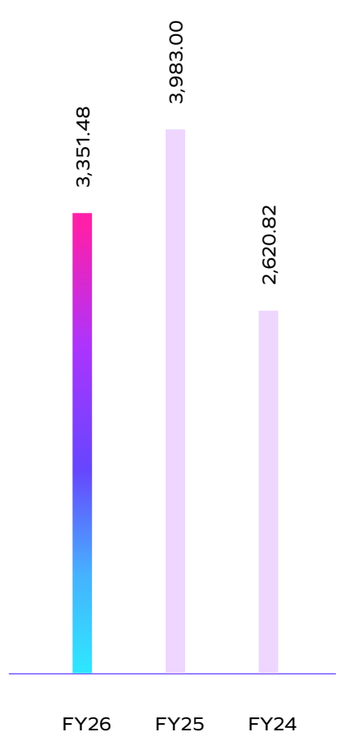
EBITDA (Before Extra Ordinary Items)
(Rs in Lacs)



Change FY26 vs FY25

-9.53%

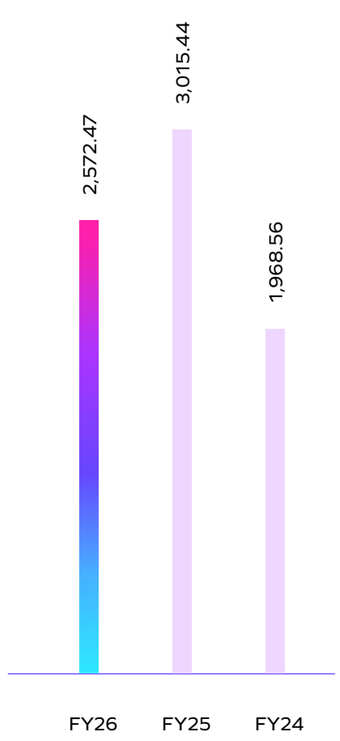
PBT
(Rs in Lacs)



Change FY26 vs FY25

-15.86%

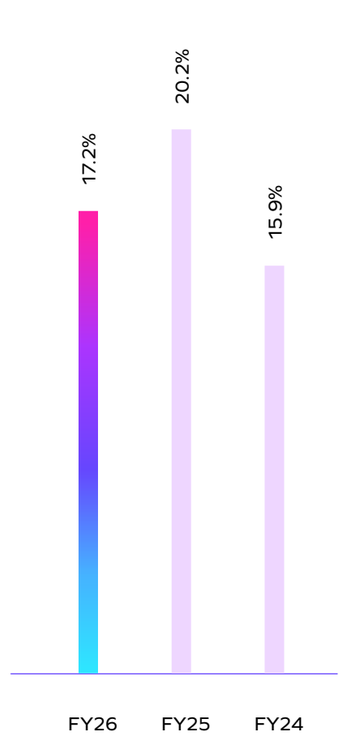
Reported PAT
(Rs in Lacs)



Change FY26 vs FY25

-14.69%

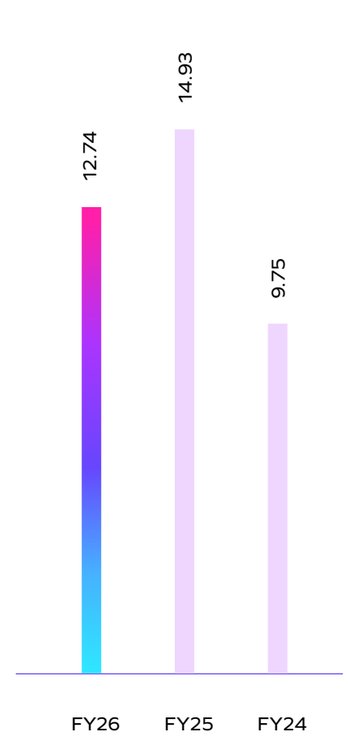
PAT Margin
(in %)



Change FY26 vs FY25

-297.7 bps

Reported EPS
(Rs)



Change FY26 vs FY25

-14.68%

Empowering Our Human Assets

At Alletec, our people remain the cornerstone of our success and the driving force behind our transformation journey. As the organization continues to strengthen its position as a consulting-led, AI-First digital transformation partner, we remain committed to building a workplace where talent thrives through continuous learning, innovation, collaboration, and accountability.

During FY2025-26, we accelerated our people transformation agenda by strengthening performance management, expanding AI readiness, digitizing HR processes, enhancing member experience, and enabling data-driven workforce decisions. Our focus continues to be on developing future-ready talent while fostering a culture of continuous learning, inclusion, and high performance.

People at a Glance – FY2025-26

349
Total Employees

28.65%
Women Workforce

India, USA, Canada, UAE & Africa
Countries of Operations

4th Consecutive Year
Great Place to Work®



1. Performance Management Reimagined

FY2025-26 marked a significant milestone in Alletec's people transformation journey with the introduction of an enhanced, outcome-driven Performance Management Framework aligned to our business strategy and AI-First vision.

A key enhancement during the year was the implementation of Organization-Level Goal Setting, ensuring a clear line of sight from the Company's strategic objectives to business units, functions, teams, and individual members. This structured goal cascade enables every member to understand how their contributions support organizational success while driving greater accountability and alignment across the enterprise.

The refreshed framework emphasizes:

- Organization-wide goal cascading
- Outcome-driven performance over activity-based evaluation
- Balanced Scorecards (BSC) aligned across all levels
- Clearly defined KRAs and measurable KPIs
- Role-based competency assessment
- Continuous feedback and development conversations
- Transparent performance calibration

This transformation has strengthened performance governance while fostering a culture of ownership, accountability, and continuous improvement.



2. Capability Development & AI Readiness

Continuous learning remains central to Alletec's growth strategy.

Throughout FY2025-26, members participated in structured learning interventions across technical, functional, leadership, and behavioural competencies, enabling them to remain future-ready in an evolving technology landscape.

Key capability development areas included:

- Microsoft Dynamics 365
- Power Platform
- Microsoft Fabric
- Azure Technologies
- Data Analytics & Business Intelligence
- Cybersecurity
- Leadership Development
- Project Management
- Communication & Collaboration
- Information Security
- Compliance & POSH

Recognizing Artificial Intelligence as a transformative force, Alletec launched focused AI learning initiatives covering Microsoft Copilot, Generative AI, AI-assisted productivity, and practical business use cases. These programs are equipping members with the knowledge and skills required to leverage AI responsibly while enhancing customer value and operational efficiency.

3. Enterprise Skill Matrix

To strengthen workforce capability planning, Alletec introduced an Enterprise Skill Matrix during FY2025-26.

The framework provides comprehensive visibility into members' primary and secondary competencies across technical, consulting, functional, and emerging technology domains, modules and project types.

The Skill Matrix enables:

- Capability mapping across the organization
- Data-driven resource allocation
- Improved project staffing
- Targeted learning interventions
- Succession planning
- Future workforce planning
- Identification of critical and emerging skills

This initiative provides leadership with actionable workforce intelligence while ensuring the organization remains equipped to meet evolving customer and business requirements.



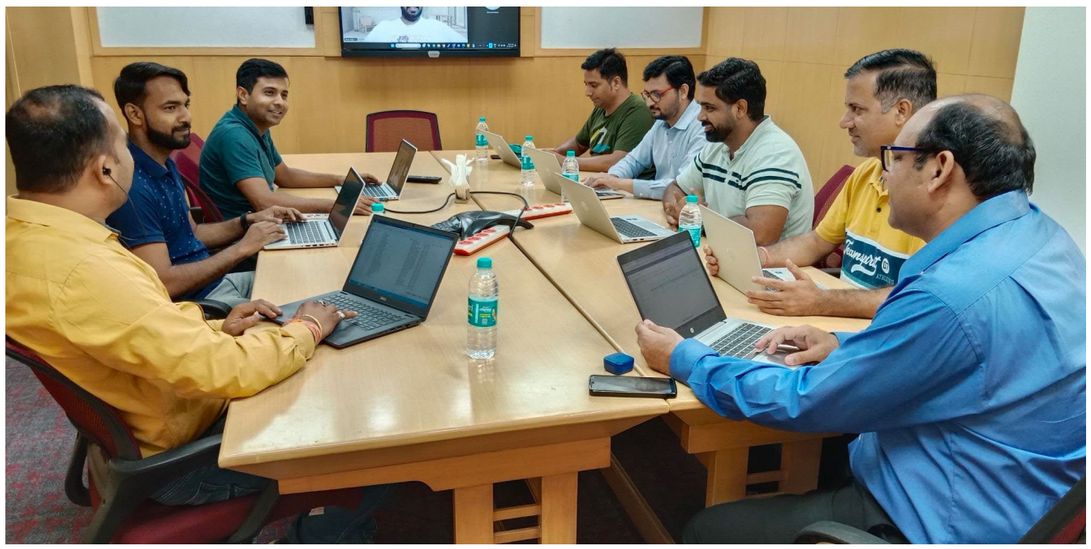
4. HR Digital Transformation

Technology continues to play a critical role in strengthening our people practices.

During the year, we further enhanced HR operations through digital initiatives including:

- Improved utilization of HRMS
- Digital onboarding workflows
- Automated HR processes
- Workforce dashboards
- Power BI-enabled HR analytics
- Data-driven reporting and decision support

These initiatives have improved operational efficiency while providing leaders with real-time workforce insights to support informed decision-making.



5. Diversity, Inclusion & Workplace Well-being

During FY2025-26, we further strengthened our commitment to fostering a safe, respectful, and inclusive workplace by enhancing the accessibility of POSH resources. A dedicated POSH Resource Hub was launched on the Company's SharePoint platform, providing employees with a centralized repository of policies, awareness material, reporting procedures, FAQs, and learning resources. To ensure easy access anytime and anywhere, QR codes linking directly to the POSH Resource Hub were introduced across office locations and employee communication materials, promoting greater awareness and encouraging timely access to support and guidance.

Our initiatives continue to focus on:

- Inclusive hiring practices
- Diversity and inclusion awareness
- POSH awareness and compliance
- Women leadership participation
- Maternity support initiatives
- Equal opportunity employment
- Ethical workplace practices

We continue to cultivate a culture where diverse perspectives drive innovation and business excellence.

6. Looking Ahead

As Alletec continues its AI-First transformation journey, our investment in people remains central to our long-term growth strategy. We will continue strengthening leadership capabilities, expanding AI and digital competencies, leveraging data-driven HR practices, and fostering a high-performance culture that empowers our people to innovate, collaborate, and create lasting value for our customers.

In the coming year, our key people priorities include:

- Launch of HR Buzz, a centralized HR Helpdesk platform designed to provide members with a seamless, transparent, and efficient support experience through structured query management and faster resolution.
- Expansion of AI-enabled learning programs to accelerate adoption of emerging technologies and enhance workforce productivity.
- Strengthening the Enterprise Skill Matrix to support strategic workforce planning, succession planning, and future capability development.
- Further enhancement of the Performance Management Framework through continuous feedback, capability-based development, and data-driven performance insights.
- Continued digitization of member lifecycle processes, enhancing operational efficiency and delivering a superior member experience.
- Enhancement of the global onboarding and member experience framework to support Alletec's growing international footprint while ensuring consistency across geographies.
- Strengthening leadership development and internal talent mobility to build a robust leadership pipeline and create greater career growth opportunities for members.

By continuously investing in our people, technology, and culture, we are building an agile, future-ready workforce capable of accelerating Alletec's next phase of growth and reinforcing our position as a trusted global digital transformation partner.



Board of Directors



Dr. Ajay Mian
Managing Director

Dr. Ajay Mian is the founding Promoter of our Company and is designated as Managing Director on the Board of our Company. He was appointed to the Board of our Company at the time of incorporation. He completed his Ph.D. in Physics in 1984. He has rich experience in the field of Computer Science & Information Technology. Dr. Mian served with Tata Unisys (now a part of TCS) for about 8 years, and as the Vice President of Software Services & Consulting Company Eurolink Systems Limited for 5 years. He has around 2 decades of experience in the business of Digital Transformation, and has been the driving force behind Company's success and growth.



Rajiv Tyagi
Executive Director

Mr. Rajiv Tyagi is the Executive Director of our Company. He was appointed to the Board of our Company as an Executive Director on October 04, 2006. He has completed MSc. in Mathematical Statistics from Lucknow University & MBA in Finance from Indian Institute of Finance. Further he has Diploma in Computer Applications and Programming. He has experience of more than 25 years of working in the computer software industry. He also has strong knowledge in the areas of Finance, Supply Chain, and CRM. He heads the Innovation and R&D arm of the organization, manages pre-sales and key customer engagements. He has been the driving force behind Microsoft Dynamics practice at Alletec.



Ritu Sood
Executive Director

Ms. Ritu Sood is an Executive Director of our Company. She is a Bachelor of Commerce from Shri Ram College of commerce, University of Delhi, and a Chartered Accountant. Ritu has ~ 20 years' experience with enterprise applications analysis, design, development, implementation and integration. Her experience with Microsoft Business Applications runs very deep. Ritu is currently responsible for company's international business.



Vinod Sood
Independent Director

Mr. Vinod Sood is a Non-Executive Independent Director of our Company. He is the Co-Founder & Managing Director of Hughes Systique Corporation, and serves on the boards of companies like Hughes Communications India, OYO Financial & Technology Services, Indepay, and various other Startups. He is a TiE Charter Member, Honorary Distinguished Professor at K R Mangalam University, Advisory Council Member of SP Jain Institute of Management & Research, Advisory Committee Member of AICTE, and holds several other positions.



Sunil Goyal
Independent Director

Mr. Sunil Goyal is a Non-Executive Independent Director of our Company. He is the CEO of Sopra Banking Software India, and the Dy. CEO of Sopra Steria India. Sunil's breadth and depth of operational acumen is unparalleled. Be it software delivery, HR, IT, Finance, or administration - he has always provided strong leadership, with loads of empathy. He co-founded Momentum India in 1993. A series of acquisitions saw his companies getting acquired by larger companies, and every time Sunil heading operations of the combined entity. Sunil has also been amongst the most prominent contributors to NASSCOM activities.



Dr. Suman Mian
Non-Executive Director

Dr. Suman Mian is a Non-Executive Director of our Company. She was appointed to the Board of our Company at the time of incorporation. She has completed her Master of Surgery specializing in Obstetrics and Gynecology from Gajra Raja Medical College, Gwalior. She is practicing as a Sr. Consultant in Gynecology & Obstetrics Department of MMJ Hospital for over 2 decades. She supports the administration of the Company as when required.

Corporate Information

Board of Directors

Dr. Ajay Mian **Managing Director**	Rajiv Tyagi **Executive Director**	Ritu Sood **Executive Director**
Vinod Sood **Independent Director**	Sunil Goyal **Independent Director**	Dr. Suman Mian **Non-Executive Director**

Chief Financial Officer

Mr. Sandeep Jain

Statutory Auditors

M/s. Suresh & Associates Chartered Accountants New Delhi

Company Secretary & Compliance Officer

Ms. Priyanka Kumari

Secretarial Auditors

M/s. Bharti Kashyap and Associates, Practicing Company Secretary

Banker

Axis Bank Limited

Registrar and Share Transfer Agent

M/s. Skyline Financial Services Private Limited
Telephone: 01140450153/97 Email: Info@skylinerta.com
Website: www.skylinerta.com
Regd. & Corp. Office: D-153A, 1st Floor, Okhla Industrial Area Phase-I, New Delhi – 110020, India.

Address

Corporate Office:
THE GRENT, A-9, Upper Ground Floor, Sector-136, Noida – 201304, Uttar Pradesh.

Registered Office:
UU-14, Vishakha Enclave, Pitampura Delhi-110034, India
Tel: +91-120- 6550 000,
Email: investor.relations@alletec.com Website: www.alletec.com

Management Discussion and Analysis



Overview

Alletec enters its 27th year at an inflection point that has little precedent in the Company's history. Artificial intelligence has moved, within a few short years, from an emerging capability to the primary force reshaping how enterprises operate, compete, and make decisions - and the organizations navigating that shift are no longer looking for a vendor. They are looking for a partner who can bring technology, data, and business process together into outcomes that show up on their own balance sheets.

That is the role Alletec has built itself to play. Anchored in the Microsoft ecosystem - Dynamics 365, Azure, Microsoft Fabric, Microsoft Purview, Power Platform, and an expanding suite of AI capabilities - the Company helps organizations modernize how they operate, govern their data, and increasingly, act on it intelligently rather than simply report on it. This spans Digital Core Modernization, Enterprise Applications, System Integration, Data & AI, Cybersecurity, and Change Management, sharpened by industry-specific IP that shortens time-to-value and reduces the risk our clients take on when they modernize with us.

The pages that follow describe what that partnership looks like in practice this year - not as a static capability list, but as a set of specific, evolving bets: on retail intelligence in high-growth markets, on precision-driven professional services, on an agentic intelligence layer built on Fabric, and on the secure, governed infrastructure that makes all of it trustworthy at enterprise scale.

The World Alletec is Operating in

A Global Economy Defined by Two Forces.

2026 has been shaped by two opposing currents: a negative supply shock from conflict in the Middle East, and the accelerating momentum of a global technology cycle built on AI. The IMF projects global growth slowing to 3.0% in 2026 before recovering to 3.4% in 2027 - a broadly steady headline that conceals real divergence between economies exposed to geopolitical shocks and those positioned inside the technology value chain.

Advanced economies are projected to grow 1.7% in 2026 and 1.8% in 2027; emerging and developing economies, 3.8% rising to 4.5%. Inflation remains a live concern, with global headline inflation projected to rise from 4.1% in 2025 to 4.7% in 2026 before easing to 3.9% in 2027. The IMF frames the path forward around price stability, fiscal discipline, and - notably - AI readiness and digital infrastructure as determinants of which economies capture the coming growth

Source:

International Monetary Fund:

https://www.imf.org/-/media/files/publications/weo/2026/update/july/english/text.pdf



India: The Fastest-growing Major Economy, and Alletec's Home Base.

India grew 7.6% in FY 2025-26, supported by strong domestic consumption, sustained investment, and proactive policy and the IMF continues to rank it among the fastest-growing major economies looking ahead. Inflation moderated meaningfully during the year, giving the Monetary Policy Committee room to cut the policy repo rate while holding a neutral stance. Government capital expenditure, expanding digital infrastructure investment, and continued progress on AI and digital public infrastructure all reinforce a growth environment that plays directly to the strengths of a technology partner headquartered here.

Sources:

International Monetary Fund:

https://www.imf.org/-/media/files/publications/weo/2026/update/july/english/text.pdf

Reserve Bank of India:

https://rbidocs.rbi.org.in/rdocs/ AnnualReport/PDFs/0AR29052026F5B979AF274E445ABB1593EB226906335.PDF



A Technology Industry Investing at a Scale, It has Never Seen Before.

Gartner forecasts worldwide IT spending will reach $6.37 trillion in 2026 - 14.2% growth over 2025 - with AI-related spending as the primary driver. Gartner describes the compute buildout required for AI as "the largest infrastructure project ever attempted by humanity."

For Alletec, the relevant detail beneath that headline is where the growth concentrates: software spending up 15.5%, IaaS up 29.3%, data center systems up 62.5% - all categories that sit inside or adjacent to the Company's own service lines.

Taken together, this is a market where the tailwind is real but not evenly distributed - it favors organizations, and their technology partners, that are already positioned inside the AI and cloud value chain rather than adjacent to it. Alletec's strategy this year has been built around staying inside that chain, not near it.

Source:

Gartner:

https://www.gartner.com/en/newsroom/press-releases/2026-07-27-gartner-forecasts-worldwide-it-spending-to-grow-14-point-2-percent-in-2026-totaling-6-point-37-trillion

The Microsoft Ecosystem: Alletec's Growth Runway

Alletec's growth is, to a meaningful degree, a bet on Microsoft's own trajectory - and that trajectory strengthened further this year. In its FY2026 Q4 earnings release, Microsoft reported Dynamics 365 revenue up 13% (12% in constant currency), Microsoft 365 Copilot surpassing 30 million paid seats, and Azure revenue crossing $100 billion for the first time - Microsoft Cloud revenue overall reached $59.3 billion for the quarter, up 27% year-over-year. Microsoft has been explicit about where it sees the next phase of value: not simply increasing AI usage, but, in its own words, "advancing the frontier on the cost-to-outcome curve" - turning AI adoption into measurable business results.

That shift - from AI as capability to AI as outcome - is precisely the shift Alletec has organized its own roadmap around this year, most visibly in the agentic intelligence layer described in this report's opening sections. Microsoft's own architecture supports that ambition directly: Fabric as the unified data foundation, Purview as the governance layer, and Copilot Studio and Azure AI as the surfaces through which intelligence gets delivered to end users. As enterprises adopt generative AI at scale, Microsoft has been equally clear that trusted data, governance, and responsible AI practices are not optional add-ons but preconditions - a view that aligns closely with how Alletec has chosen to build its own AI offerings, governance-first rather than governance-retrofitted.

The broader enterprise software market gives this runway room to run. Precedence Research estimates the global enterprise software market at USD 280.49 billion in 2025, growing to USD 761.73 billion by 2034 - a CAGR of 11.74%, with cloud deployment and AI-powered business applications as the fastest-growing categories, and Asia Pacific as the fastest-growing region.

Sources:

Microsoft FY2026 Q4 Earnings Press Release & Webcast (July 29, 2026):

https://www.microsoft.com/en-us/Investor/earnings/FY-2026-Q4/press-release-webcast

Precedence Research – Enterprise Software Market:

https://www.precedenceresearch.com/enterprise-software-market

Gartner – Worldwide IT Spending Forecast (July 2026):

https://www.gartner.com/en/newsroom/press-releases/2026-07-27-gartner-forecasts-worldwide-it-spending-to-grow-14-point-2-percent-in-2026-totaling-6-point-37-trillion

For a company built entirely on the Microsoft stack, these are not abstract statistics. They describe the size and shape of the opportunity directly in front of Alletec over the next several years.



Alletec's Positioning and Capabilities

Founded in 2000, All e Technologies Limited (Alletec) has spent a quarter-century building something harder to replicate than a technology license: judgment about how Microsoft's platforms should actually be deployed inside a specific industry's operating reality. That consulting-led discipline - rather than the technology stack alone - is what has carried the Company from an implementation partner to what it is today: a full-lifecycle digital transformation partner spanning Microsoft Dynamics 365, Microsoft Fabric, Microsoft Purview, Microsoft Azure, Power Platform, Microsoft Copilot, AI Agents, Cybersecurity, and System Integration.

That discipline now shows up at real scale - successful project engagements across more than 30 countries, spanning manufacturing, retail, banking and financial services, education, professional services, renewable energy, travel, healthcare, and digital commerce. What ties these industries together is not a shared technology need but a shared pattern: each is being forced, at different speeds, to modernize its core systems while making its data trustworthy enough to act on with AI. Alletec's industry-focused solutions and implementation discipline are built to compress that journey and reduce the risk our customers take on along the way.

Technology Portfolio & Digital Capabilities

Enterprise Applications: The Operating Core

Alletec's largest and most established practice remains helping organizations run their core operations on Microsoft's business applications. **Dynamics 365 Business Central** implementations - accelerated by Alletec's proprietary **Cyborg** and **ProActivate** frameworks - continue to move customers off legacy NAV, GP, and SL environments into cloud-first operations across manufacturing, travel, education, renewable energy, professional services, and eCommerce. For larger enterprises, **Dynamics 365 Finance & Supply Chain Management** delivers the same modernization at greater scale, including collaboration with global Microsoft partners on international transformation programmes.

Around that financial core, Alletec builds the systems that run the rest of the business: **D365 Project Operations** for project-centric organizations managing planning, resourcing, and profitability; **D365 Commerce** and **LS Retail** for unified omnichannel and in-store retail operations; and **D365 Sales**, **D365 Customer Service**, **D365 Field Service**, and **Customer Insights** for organizations that live or die by the quality of their customer relationships.

Data, Analytics & Governance: The Intelligence Foundation

No AI initiative outperforms the data beneath it, and this is where Alletec has concentrated significant investment. **Microsoft Fabric** gives clients a single platform for data engineering, integration, warehousing, real-time analytics, and business intelligence - replacing the fragmented, hard-to-govern data estates most enterprises still run on. **Microsoft Purview** sits alongside it as the governance layer: data discovery, cataloging, lineage, quality, sensitivity classification, and compliance monitoring, built to make an organization's data not just centralized but trustworthy enough to hand to an AI agent. **Power BI** closes the loop, turning that governed data into dashboards and real-time reporting business leaders actually use.

AI & Automation: Where the Work Gets Done

This is the fastest-moving part of Alletec's portfolio. **Copilot Studio** lets enterprises design and deploy custom AI-powered assistants embedded in their own workflows and data. **Power Apps** and **Power Automate** extend that same intelligence into low-code applications and automated processes, reducing manual effort across departments. And **Low-Code/ No-Code Custom Applications** address the specific, non-standard requirements that off-the-shelf platforms don't reach. Together, these capabilities are converging into the agentic intelligence layer described elsewhere in this report - domain-specific AI agents built on governed data, not generic assistants layered on top of it.

Cloud & Security: The Trust Layer

None of the above matters if it isn't secure and resilient. **Microsoft Azure** underpins cloud migration, application modernization, infrastructure services, integration, disaster recovery, and managed cloud services. **Cybersecurity Services** - identity and access management, security assessments, cloud security, threat detection, and compliance support - increasingly function not as a separate practice but as the precondition for everything else: an AI agent with access to sensitive data is only as trustworthy as the identity and security architecture underneath it.

Opportunities

The Company sees six areas of sustained opportunity, each reinforcing the others rather than standing independently:

Digital Transformation remains the broadest tailwind - organizations across every industry continuing to modernize ERP, CRM, cloud, analytics, and AI on integrated platforms, driving demand across Alletec's consulting, implementation, and managed services lines.

Artificial Intelligence is the fastest-moving and highest-stakes of these opportunities. Microsoft's continued investment in Copilot, Copilot Studio, Azure AI, and AI Agents is giving enterprises the tools to automate and decide, not just record - and Alletec is positioned to help customers operationalize that responsibly, not just pilot it.

Intelligent Data Platforms are becoming the precondition for the AI opportunity above. As Microsoft Fabric adoption accelerates, Alletec's data engineering and analytics expertise positions the Company to capture a market defined by unification, not fragmentation.

Data Governance & Compliance powered by Microsoft Purview, has moved from a compliance checkbox to a business imperative - because ungoverned data cannot safely power AI at enterprise scale, and enterprises increasingly know it.

Modernization of Legacy Applications remains a durable, if less glamorous, opportunity: many organizations are still running on systems that limit their ability to adopt everything above, and closing that gap continues to be core Alletec work.

A Strengthening Microsoft Ecosystem - Business Applications, Azure, Data & AI, Security, and Productivity all advancing together - continues to expand what Alletec can credibly offer inside a single, deeply understood technology stack, reinforced by the Company's growing portfolio of industry-focused IP: **EdTech365, Travel365, GreenPower, Engineer-to-Order Manufacturing, ProActivate, Cyborg, P2P365, and CEKonnect**.



Alletecians: People Powering Transformation

Everything described above is delivered by people, not platforms - over 350 professionals whose technical certifications, domain depth, and continued learning are what actually turn a Microsoft license into a client outcome. Alletec has been recognized as a **Great Place to Work®** for four consecutive years, a recognition the Company treats as connected to its business performance, not separate from it: a culture built on trust, collaboration, accountability, and continuous growth is also the operating environment that lets Alletecians keep pace with a technology stack that changes as fast as this one does.



Corporate Social Responsibility

CSR at Alletec is treated as an extension of the Company's broader commitment to sustainable value creation, not a separate obligation. Initiatives spanning education, skill development, community welfare, healthcare, environmental sustainability, and social empowerment are pursued through meaningful partnerships and in accordance with the Companies Act, 2013 - aligned, where possible, with the evolving needs of the communities Alletec operates in.

Financial Highlights

FY26 was a year where consolidated revenue held broadly flat at Rs. 14,958.72 lacs (up 0.08% over FY25) and EBITDA margin moved to 24.3% from 26.9% the prior year. While Alletec did continue to invest in core areas for skill enhancements and IP development, these numbers should not be interpreted as reflective of any significant changes to market demand.

The table summarises the consolidated financial outcomes of the Company.

(Rs in Lacs)

Particulars	FY26	FY25	FY24	Change (%)
Total Revenue	14,958.72	14,946.94	12,365.45	0.08%
EBITDA (Before Extra Ordinary Items)	3,632.17	4,014.80	2,720.61	-9.53%
EBITDA margin (%)	24.3%	26.9%	22.0%	-257.9 bps
PBT	3,351.48	3,983.00	2,620.82	-15.86%
Reported PAT	2,572.47	3,015.44	1,968.56	-14.69%
Adjusted PAT (before Extraordinary Costs)	2,710.30	3,015.44	1,968.56	-10.12%
Reported EPS (in Rs.)	12.74	14.93	9.75	-14.68%

Geographical Revenue Break-up

Particulars	FY26	FY25	FY24	FY23
India Sales	6,293.03	5,911.07	5,946.83	4,369.67
International Sales	7,493.74	8,085.67	5,686.45	4,398.76
Total	**13,786.77**	**13,996.73**	**11,633.28**	**8,768.43**

Top customers' contribution to revenue

Particulars	FY26		FY25		FY24	
	Amount (Rs. Lacs)	% Of Revenue from Operations	Amount (Rs. Lacs)	% Of Revenue from Operations	Amount (Rs. Lacs)	% Of Revenue from Operations
Top 5 customers	3,009.78	21.83%	2,863.63	20.46%	2,140.52	18.40%
Top 10 customers	4,106.01	29.78%	4,313.48	30.82%	3,199.15	27.50%

Key Ratios

Particulars	FY26	FY25	FY24	Change (%)
Debtors Turnover (x)	6.98	8.73	8.9	-20.05%
Current Ratio (x)	5.31	6.67	4.7	-20.39%
EBITDA Margin (%)	24.28%	26.90%	22%	-261.87 BPS
Net Profit Margin (%)	18.66%	21.50%	17%	-284.10 BPS
Return on Equity (%)*	16.43%	23.00%	18%	-656.66 BPS
Return on Capital Employed (%)	19.25%	27.00%	21%	-775.36 BPS

Risk Management

Alletec operates in a business environment shaped by technological change, evolving customer expectations, cybersecurity threats, regulatory shifts, and macroeconomic and geopolitical volatility. The Company's structured risk management framework identifies, assesses, monitors, and mitigates these risks continuously, with particular focus on business continuity, information security, project governance, regulatory compliance, talent management, operational excellence, and financial discipline. Sustained investment in cybersecurity, data governance, cloud technologies, and employee development remains central to how the Company builds resilience against an increasingly fast-moving risk landscape - one where the same AI capabilities creating opportunity for Alletec's clients also raise the stakes on governance and security getting it right.

Internal Control & Adequacy

The Company maintains an adequate system of internal controls designed to safeguard assets, ensure reliable financial reporting, improve operational efficiency, and ensure compliance with applicable laws and regulations - reviewed and strengthened regularly as the business and technology environment evolves. Periodic internal audits evaluate control effectiveness and process adherence, with the Audit Committee of the Board reviewing audit findings, risk mitigation measures, compliance status, and internal financial controls to ensure governance mechanisms remain effective across the organization.



Outlook

Alletec's long-term outlook remains positive, anchored in sustained global demand for digital transformation, AI adoption, cloud modernization, cybersecurity, and data-driven decision-making - and in the Company's own deliberate positioning inside that demand, described throughout this report: deepening retail traction across Africa, growing depth in professional services, an agentic intelligence layer built on Fabric, and a maturing Azure and security practice built to be the trust layer beneath all of it.

Organic Growth

The continued shift toward cloud-based SaaS strengthens long-term customer relationships through recurring implementation, support, enhancement, and managed services revenue. Existing ERP and CRM customers are increasingly expanding into Microsoft Fabric, Purview, Data Engineering, AI, Automation, and Cybersecurity - creating meaningful cross-sell and up-sell opportunity within Alletec's own installed base, arguably the most capital-efficient growth the Company has access to.

Alongside expanding its international footprint and strengthening its sales, delivery, and partner ecosystem, the Company continues to invest in its industry-specific IP portfolio – EdTech 365, Travel 365, EPC 365, BAFINS, SocialImpact 365Engineer-to-Order Manufacturing, ProActivate, Cyborg, P2P365, SocialRelay 365 and CEKonnect - and in the next generation of AI-enabled, industry-specific solutions building on them. Continued investment in employee capability across AI, Data Engineering, Microsoft Fabric, Microsoft Purview, Cybersecurity, and Cloud will remain central to sustaining this trajectory.

Inorganic Growth

The Company continues to evaluate strategic acquisitions and partnerships that complement its technology portfolio, industry expertise, geographic presence, and customer base - supported by a healthy balance sheet and a long-term growth strategy focused on capability and capacity, not scale for its own sake.

With a strong Microsoft partnership, a consulting-led approach, and continuous investment in innovation, IP, and talent, Alletec remains confident in strengthening its position within the Microsoft technology ecosystem. Global uncertainty - geopolitical, economic, and cyber - will persist, but the Company believes the long-term demand for AI-enabled digital transformation provides a durable foundation for sustainable, profitable growth.



Disclaimer

This document contains forward-looking statements regarding the Company's business outlook, growth strategy, future financial performance, and operational expectations. These statements are based on management's current assumptions, expectations, estimates, and projections and are subject to various risks, uncertainties, and other factors that may cause actual results to differ materially from those expressed or implied.

Readers are advised not to place undue reliance on these forward-looking statements. Factors including changes in economic conditions, technological developments, regulatory requirements, competitive dynamics, geopolitical events, cybersecurity risks, and other unforeseen circumstances could influence actual outcomes. The Company undertakes no obligation to publicly update any forward-looking statements except as required under applicable laws and regulations.

Directors' Report

The Members
All E Technologies Limited

The Board of Directors is pleased to present the Annual Report along with the Audited Financial Statements (Consolidated and Standalone) of the company for the financial year ended March 31, 2026 (FY26).

1. FINANCIAL RESULTS

The summarized standalone and consolidated financial results of the Company for the financial year ended March 31, 2026 as compared to the previous year are as under:

(₹ in Lacs)

Particulars	Consolidated		Standalone	
	2026	2025	2026	2025
Total Revenue	**14,958.72**	**14,946.94**	**12,224.82**	**11,960.15**
Total Expenses	11,469.41	11,048.30	9,403.35	8,901.14
EBITDA	3,632.17	4,014.80	2,963.07	3,174.67
Profit/(Loss) before Exceptional and Extraordinary items and tax	**3,489.31**	**3,898.64**	**2,821.48**	**3,059.01**
Add/(Less): Exceptional and Extraordinary items	-137.83	84.36	-152.80	84.36
Profit before tax	**3,351.48**	**3,983.00**	**2,668.68**	**3,143.37**
Add/(Less): Provision for Tax	-900.06	-977.16	-752.48	-825.47
Add/(Less): Deferred Tax	121.29	10.66	121.03	10.66
Profit/(Loss) after Tax	**2,572.71**	**3,016.50**	**2,037.23**	**2,328.56**
Add/(Less): Minority Share Adjustment	-0.24	-1.06	-	-
Profit/(Loss) for the period from Continuing Operation	2,572.47	3,015.44	2,037.23	2,328.56
Profit Attributable to Equity Shareholders After Tax and Extraordinary Items	2,572.47	3,015.44	2,037.23	2,328.56

2. COMPANY PERFORMANCE & HIGHLIGHTS

Consolidated Performance

A. **Total Revenue (including other income) for the FY'26 stood at** of ₹ 14,958.72 Lacs, compared to ₹ 14,946.94 Lacs in FY'25, a YoY change of 0.08%.

B. **EBITDA stood at** ₹ 3,632.17 Lacs, compared to ₹ 4,014.80 Lacs in FY'25, a YoY change of (9.53%).

C. **Profit After Tax and Extraordinary Items for the FY'26 stood at** ₹ 2,572.47 Lacs, compared to ₹ 3,015.44 Lacs in FY'25, a YoY change of (14.69%).

Standalone Performance

A. **Total Revenue (including other income) for the FY'25 stood at** of ₹ 12,224.82 Lacs, compared to ₹ 11,960.15 Lacs in FY'25, a YoY change of 2.21%.

B. **EBITDA stood at** ₹ 2,963.07 Lacs, compared to ₹ 3,174.67 Lacs in FY'25, a YoY change of (6.67%).

C. **Profit After Tax and Extraordinary Items for the FY'26 stood at** ₹ 2,037.23 Lacs, compared to ₹ 2,328.56 Lacs in FY'25, a YoY change of (12.51%).

3. ANNUAL RETURN AS PROVIDED UNDER SECTION 92

Pursuant to Section 92 and Section 134(3)(a) of the Companies Act, 2013, read with Rule 12 of the Companies (Management and Administration) Rules, 2014, the Annual Return for the Financial Year 2025-26 is available on the website of the Company at the web link https://www.alletec.com/investors-alletec.

4. DIVIDEND

Based on the company's performance, the Board of Directors has proposed and recommended final dividend of ₹ 1.50/- per Equity Share of face value of ₹ 10/- each (i.e. 15% on the face value of Equity Share) for the financial year 2025-26. The company has a Dividend Distribution Policy and adheres to its guidelines.

5. CHANGE IN THE NATURE OF BUSINESS, IF ANY

There have been no material changes in the nature of business of the company during the financial year.

6. BUSINESS TRANSFER

There is no transfer of business during the period under review.

7. SUBSIDIARIES

The Company has following subsidiary companies - All E Consulting Private Limited, Alletec Retail Solutions Private Limited, All e Technologies (Switzerland) GmbH, Alletec PTY. Ltd., Alletec USA INC., Alletec PTE Ltd., Alletec ARC Ltd., Alletec Canada Inc and ALLETEC ME - FZCO.

The Board of Directors (the Board) reviewed the affairs of the subsidiaries. In accordance with Section 129(3) of the Companies Act, 2013, the Company has prepared consolidated financial statements of the Company and all its subsidiaries, which form part of the Annual Report. Further, a statement containing the salient features of the financial statements of our subsidiaries in the prescribed format AOC-1 is appended as Annexure-A to the Board's report.

8. RESERVES

During the period under review the company did not transfer any amounts to reserves.

9. SHARE CAPITAL

There is a no change in the Issued Capital and paid-up Capital as on March 31, 2026.

There was no change in the Authorized Share Capital of the Company as on March 31, 2026. It stood at ₹21,00,00,000/- divided into 2,10,00,000 Equity Shares of INR 10/- each.

10. MATERIAL CHANGES AND COMMITMENTS, IF ANY, AFFECTING THE FINANCIAL POSITION OF THE COMPANY

There are no material changes and commitments affecting the financial position of your Company which has occurred between the end of the financial year of the Company i.e., March 31, 2026, and the date of Directors' Report.

11. LISTING AT THE NSE EMERGE PLATFORM

The equity shares of the company are listed on Emerge Platform of National Stock Exchange of India Limited w.e.f. December 21, 2022.

Annual listing fees up to 2026-27 have been paid by the Company to NSE Limited where the shares of the Company are listed.

12. MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT

In terms of the provisions of Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Management's Discussion and Analysis Report is presented in a separate section of Annual Report.

13. DIRECTOR'S RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, the board of directors, to the best of their knowledge and belief confirm that:

a. In the preparation of the annual financial statements for the year ended March 31, 2026, the applicable accounting standards read with requirements set out under Schedule III to the Act, have been followed and there are no material departures from the same.

b. Such accounting policies as mentioned in the Financial Statements as 'Significant Accounting Policies' have been selected and applied consistently and judgements and estimates have been made that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company as at March 31, 2026 and of the profit of the Company for the year ended on that date. Proper and sufficient care has been taken for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities.

c. Annual Financial Statements have been prepared on a 'going concern' basis.

d. Proper systems were in place to ensure compliance with the provisions of all applicable laws. Such systems were adequate and operating effectively.

14. INTERNAL FINANCIAL CONTROLS AND THEIR ADEQUACY

Based on the framework of internal financial controls and compliance systems established and maintained by the Company, work performed by the internal, statutory and secretarial auditors and external consultants, and the reviews performed by management and the relevant board committees including the audit committee, the board is of the opinion that the Company's internal financial controls were adequate and effective during the financial year 2025-26.

15. HUMAN RESOURCES

Your Company is committed towards creation of opportunities for its employees that help attract, retain and develop a diverse workforce. Your Company lays due importance to the need of ensuring conducive

work culture for its employees. To reinforce core values and beliefs of the Company, various policies/ practices for employees' empowerment have been framed to enrich their professional, personal and social life. In addition to above, Company has also laid down Code of Conduct for Directors and Senior Management Personnel and Whistle Blower Policy.

16. DIRECTORS AND KEY MANAGERIAL PERSONNEL

The following Directors, Independent & Non-Independent, serve on the Board of the company. In compliance with the provisions of Sections 149, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and SEBI (LODR) Regulation 2015, the composition of Board of Directors and Key Managerial Personnel are as follows:

S. No.	Board of Directors	DIN	Designation	Date of Appointment/Re-appointment
1.	Ajay Mian	00170270	Managing Director	June 17, 2000 May 16, 2022 (Appointed as Managing Director for a period of 5 Years)
2.	Rajiv Tyagi	00803755	Executive Director	October 04, 2006 May 20, 2024 (Re-appointment)
3.	Ritu Sood	07411926	Executive Director	May 16, 2022 May 21, 2025 (Re-appointment)
4.	Vinod Sood	00017525	Independent Director	May 16, 2022 May 20, 2024 (Re-appointment)
5.	Sunil Goyal	00110114	Independent Director	May 16, 2022 May 20, 2024 (Re-appointment)
6.	Suman Mian	00170357	Non-Executive Director	June 17, 2000 May 28, 2026 (Re-appointment)

The Company has the following Key Managerial Personnel: -

S. No.	Name of KMP	PAN	Designation	Date of Appointment/ Cessation
1.	Sandeep Jain	AA*****56M	Chief Financial Officer (CFO)	May 16, 2022
2.	Kanak Gupta	DK*****69C	Company Secretary (CS) & Compliance Officer	July 30, 2024 October 10, 2025 (Cessation)
3.	Priyanka Kumari	LT*****08L	Company Secretary (CS) & Compliance Officer	October 11, 2025

Re-appointment of Managing Director

Pursuant to the recommendation of the Nomination and Remuneration Committee, the Board of Directors, at its meeting held on August 14, 2026, approved the re-appointment of Dr. Ajay Mian as the Managing Director of the Company for a further term of five (5) years, commencing from May 16, 2027, on the terms and conditions set out in the Notice convening the ensuing Annual General Meeting, subject to the approval of the Members.

None of the Directors of the Company, except the following, are related inter-se, in terms of Section 2(77) of the Act including rules made thereunder:

S. No.	Name of Director	Relationship with other Director
1.	Ajay Mian	Spouse of Suman Mian
2.	Suman Mian	Spouse of Ajay Mian

17. AUDIT COMMITTEE

The Company has constituted an Audit Committee of the Board in compliance with Section 177 of the Companies Act, 2013. The Audit Committee consists of the following directors:

S. No.	Board of Directors	Designation	Executive /Non-Executive	Independent / Non-Independent
1.	Sunil Goyal	Chairman	Non- Executive	Independent
2.	Vinod Sood	Member	Non- Executive	Independent
3.	Ajay Mian	Member	Executive	Non- Independent

During the year under review, all the recommendations made by the Committee have been accepted by the Company.

18. NOMINATION AND REMUNERATION COMMITTEE

The Company has constituted a Nomination and Remuneration Committee of the Board in compliance with Section 178 of the Companies Act, 2013. The Nomination and Remuneration Committee consists of the following directors:

S. No.	Board of Directors	Designation	Executive /Non-Executive	Independent / Non-Independent
1.	Vinod Sood	Chairman	Non- Executive	Independent
2.	Sunil Goyal	Member	Non- Executive	Independent
3.	Suman Mian	Member	Non- Executive	Non- Independent

During the year under review, all the recommendations made by the Committee have been accepted by the Company.

19. STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Company has constituted the Stakeholders' Relationship Committee of the Board in compliance with Section 178 of the Companies Act, 2013. The Stakeholders' Relationship Committee consists of the following directors:

S. No.	Board of Directors	Designation	Executive /Non-Executive	Independent / Non-Independent
1.	Vinod Sood	Chairman	Non- Executive	Independent
2.	Rajiv Tyagi	Member	Executive	Non- Independent
3.	Ritu Sood	Member	Executive	Non- Independent

During the year under review, all the recommendations made by the Committee has been accepted by the Company.

20. FAMILIARIZATION PROGRAMME FOR INDEPENDENT DIRECTORS

In Compliance of SEBI (LODR) Regulation 2015, Company has in place a familiarization policy for Independent Directors of the Company upon their appointment/ re-appointment for familiarizing them with their roles, rights, responsibilities in the Company, nature of the industry in which the Company operates, business model of the Company, etc. The details of such familiarization programme for Independent Directors are posted on the website of the Company and can be accessed at https://www.alletec.com/investors-alletec

21. DISQUALIFICATION OF DIRECTORS

Pursuant to Section 164 of the Companies Act, 2013, none of the Directors incurred any disqualification on account of non-compliance with any of the provisions of the Act.

22. MEETING OF THE BOARD OF DIRECTORS

The Board of Directors of the Company met Nine (9) times during the year. The intervening gap between the meetings was within the period prescribed under the Companies Act, 2013. The Company has complied with the provisions of Secretarial Standard 1 (relating to meetings of the Board of Directors).

23. DECLARATION BY INDEPENDENT DIRECTORS

The Company has received the necessary declaration from both independent directors under section 149(7) of the Companies Act, 2013 that he/she meets the criteria of independence laid down in Section 149(6) of the Companies Act, 2013.

24. BOARD EVALUATION

The Board of Directors has carried out an annual evaluation of its own performance, board committees, and individual directors pursuant to the provisions of the Act and SEBI Listing Regulations. The performance of the board was evaluated by the board after seeking inputs from all the Directors and on the basis of criteria such as the board composition and structure, effectiveness of board processes, information and functioning.

25. NOMINATION AND REMUNERATION POLICY

The Company's policy on director's appointment and remuneration and other matters provided in Section 178(3) of the Act is available on https://www.alletec.com/investors-alletec/.

26. AUDITOR AND AUDITOR'S REPORT

Statutory Auditors

The Auditors M/s Suresh & Associates (Firm Registration No. 003316N) who holds office till the conclusion of the 29th AGM of the Company to be held in the year 2029. There is no qualification, reservation or adverse remark or disclaimer made in the Auditor's Report, it is enclosed with financial statements in this Annual Report for your kind perusal and information. No fraud has been reported by the Auditors during the fiscal year 2025-26.

Internal Auditors

The Board of Directors on the recommendations of the Audit Committee has appointed M/s. Nath Ahuja & Co. Chartered Accountants as the Internal Auditors of the Company for the Financial Year 2026-27.

27. BOARD'S COMMENTS ON THE AUDITORS' REPORT

The observations of the Statutory Auditors, when read together with the relevant notes to the accounts and accounting policies, are self-explanatory and do not call for any further comments.

28. SECRETARIAL AUDITOR'S REPORT

The Board has appointed M/s. Bharti Kashyap and Associates, Practicing Company Secretary (COP No. 19337), as the Secretarial Auditor of the Company to hold office till the conclusion of the 30th Annual General Meeting of the Company to be held in the year 2030. The Secretarial Audit Report for the financial year ended March 31, 2026, is annexed herewith marked as Annexure - B to this Report. The Secretarial Audit Report does not contain any qualification, reservation or adverse remark.

COMPLIANCE WITH SECRETARIAL STANDARDS – The Company complies with all applicable secretarial standards issued by the Institute of Company Secretaries of India.

29. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Particulars of loans given, investments made, guarantees given and securities provided along with the purpose for which the loan or guarantee or security is proposed to be utilized by the recipient are provided in the Financial Statements.

30. RELATED PARTY TRANSACTIONS

All the transactions, contracts or arrangements made with related parties (as defined under Section 188 of the Companies Act, 2013) are separately mentioned in the financials of the Company.

Prior omnibus approvals are granted by the Audit Committee for related party transactions which are of repetitive nature, entered in the ordinary course of business and on arm's length basis in accordance with the provisions of Companies Act, 2013 read with the Rules issued thereunder and the Listing Regulations.

The Form AOC - 2 pursuant to Section 134 (3) (h) of the Companies Act, 2013 read with Rule 8(2) of the Companies (Accounts) Rules, 2014 is set out in Annexure C to this report.

31. PUBLIC DEPOSITS

The Company has neither accepted nor invited any deposits from the public during the year. There are no outstanding deposits of earlier years within the meaning of Section 73 of the Companies Act, 2013.

Further, your company has filed form DPT-3 for the Annual compliance as at March 31, 2026 for the amount received by the company which is not considered as deposit under the purview of section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposit) rules, 2014 as amended from time to time.

32. CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION

Particulars required to be furnished pursuant to Rule 8(3) of the Companies (Accounts) Rules, 2014, read with Section 134 of the Companies Act, 2013:

a. Conservation of Energy

The Company is making all possible efforts for conservation of energy. The Company strived to achieve maximum benefit with energy resources available with the Company. Resorting to Work From Home/ Hybrid model has significantly reduced energy consumption at office.

b. Technology Absorption

The technical personnel are being imparted training by the experts/consultants in various disciplines for improving the overall efficiency. Majority of the internal systems have been shifted to cloud.

c. Foreign exchange earnings and Outgo

The Foreign Exchange earned in terms of actual inflows during the year and the Foreign Exchange outgo during the year in terms of actual outflows is as under:

(₹ in Lacs)

Particulars	FY 2025-26
Foreign Exchange Earnings	5,840.62
Foreign Exchange outgo	946.56

33. CORPORATE SOCIAL RESPONSIBILITY

The Company's CSR Policy and CSR activities undertaken during the financial year ended March 31, 2026 are available on the website of the Company at https://www.alletec.com/investors-alletec. These are in accordance with Section 135 of the Companies Act, 2013 and Companies (Corporate Social Responsibility Policy) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) is set out in the Annexure - D to this report.

34. PERFORMANCE OF SUBSIDIARIES, ASSOCIATE COMPANIES AND JOINT VENTURES

Pursuant to Section 129(3) of the Companies Act, 2013 a statement containing salient features of the

financial statements of the Company's subsidiaries in Form AOC-1 is annexed herewith as Annexure – A.

35. PARTICULAR OF EMPLOYEES

The information required under section 197(12) of the Companies Act, 2013 read with Rule 5(1) and 5(2) of the Companies (Appointment & remuneration of Management Personnel) Rules, 2014, as amended, is mentioned in the Annexure – E.

36. VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Company has formulated and published a Whistle Blower Policy to provide Vigil Mechanism for employees including Directors of the Company to report genuine concerns.

The provisions of this policy are in line with the provisions of the Section 177(9) of the Act; the whistle blowing Policy is available on the company's website at https://www.alletec.com/investors-alletec.

37. SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace. Company has adopted a policy on Prevention, Prohibition and Redressal of Sexual Harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules there under. The policy aims to provide protection to employees at the workplace and prevent and redress complaints of sexual harassment and for matters connected or incidental thereto, with the objective of providing a safe working environment, where employees feel secure. The Company has also constituted an Internal Complaints Committee, known as the Prevention of Sexual Harassment (POSH) Committee, to inquire into complaints of sexual harassment and recommend appropriate action.

The following is a summary of sexual harassment complaints received and disposed off during the year 2025-26:

Sr. No.	No. of Complaints Received	No. of Complaints Disposed Off
1.	Nil	N. A.

38. INVESTOR EDUCATION AND PROTECTION FUND (IEPF)

There is no amount which is required to be transferred to the Investor Education and Protection Fund as per the provisions of Section 125(2) of the Act.

39. SIGNIFICANT & MATERIAL ORDERS

There are no significant and material orders passed by the regulators or courts or tribunals during the year impacting the going concern status and Company's operations in future.

40. SAFETY, HEALTH AND ENVIRONMENTAL PERFORMANCE

Your Company's commitment towards safety, health and environment is being continuously enhanced and persons working at all locations, if any, are given adequate training on safety and health. The requirements relating to various environmental legislations and environment protection have been duly complied with by your Company.

41. SUSTAINABILITY

Your Company remains committed to conducting its business in an environmentally responsible manner and continues to encourage efficient utilization of resources and responsible operational practices, wherever feasible.

42. ACKNOWLEDGEMENTS

The Board wishes to express sincere appreciation and gratitude to Alletecians - who are the real embodiment of Company's mission, vision and Core values – for all the efforts and contributions made for the growth of our organization. The Board also wishes to express gratitude to all our customers who reposed trust in us and strengthen the foundation for our growth.

Microsoft and numerous people playing diverse roles in the operations of Microsoft across geographies in India and internationally are our constant partners in this journey. Our sincere thanks for all your support and partnership.

Our investors are now a vital partner to our journey of growth. Our sincere thanks for the confidence you have expressed in the company and its management.

We are grateful for all the cooperation and support received from various Departments of Central and State governments, Tax Authorities, Banks, Ministry of Corporate Affairs, Securities and Exchange Board of India (SEBI), The National Stock Exchange of India Ltd. (NSE), and our vendors. You helped make our journey simple. We look forward to your continued support in the years to come.

For All e Technologies Limited

Ajay Mian
(Managing Director)
DIN No. 00170270

Suman Mian
(Director)
DIN No. 00170357

Date: 14.08.2026
Place: Noida

Annexure A

Form AOC-1

(Pursuant to the first proviso to Sub-section (3) of Section 129 read with rule 5 of Companies (Accounts) Rules, 2014)
(Information with respect to each subsidiary to be presented with amounts in ₹ /INR, except exchange rate)

The statement containing salient features of the financial statement of subsidiaries/associate Companies/joint ventures:

Part "A": Subsidiaries

Sr. No.	Name of the Subsidiary	All e Consulting Private Limited	Alletec Retail Solutions Private	All e Technologies (Switzerland)	Alletec PTY Ltd.	Alletec USA INC.	Alletec PTE Ltd.	Alletec ARC Ltd.	Alletec Canada Inc.	ALLETEC ME - FZCO
1	**Country**	**India**	**India**	**Switzerland**	**Australia**	**USA**	**Singapore**	**Kenya**	**Canada**	**Dubai**
2	Year since when subsidiary is acquired	2005	2010	2009	2017	2019	2022	2022	2023	2025
3	Reporting period for the subsidiary concerned, if different from the holding company's reporting period.	NA	NA	NA	NA	NA	NA	NA	NA	NA
4	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	Reporting currency=INR Exchange Rate- 1.00	Reporting currency=INR Exchange Rate- 1.00	Reporting currency = CHF Exchange Rate- 117.94	Reporting currency = AUD Exchange Rate- 64.58	Reporting currency = USD Exchange Rate- 94.36	Reporting currency = USD Exchange Rate- 94.36	Reporting currency = KES Exchange Rate- 0.73	Reporting currency = CAD Exchange Rate- 67.74	Reporting currency = AED Exchange Rate- 25.69
5	**Share Capital**	**1,00,000**	**4,17,000**	**11,27,315**	**1,00,08,363**	**17,76,250**	**6,44,558**	**2,90,500**	**6,35,249**	**12,15,000**
6	Reserve & Surplus	3,88,54,330	-5,01,314	-10,07,948	1,12,25,291	16,97,06,634	28,84,370	29,80,874	1,71,02,488	2,93,899
7	Total Assets	5,21,35,139	2,35,301	17,81,789	2,12,65,939	24,09,07,246	1,08,87,899	1,34,16,944	3,51,41,132	53,62,151
8	Total Liabilities	5,21,35,139	2,35,301	17,81,789	2,12,65,939	24,09,07,246	1,08,87,899	1,34,16,944	3,51,41,132	53,62,151
9	Investment	-	-	-	-	-	-	-	-	-
10	Turnover	8,50,59,252	-	-	41,90,692	22,98,58,071	80,69,264	1,35,74,005	8,82,51,020	15,54,932
11	Profit Before Taxation	50,67,830	15,72,374	-	3,16,436	4,18,81,442	14,24,260	33,44,515	1,44,58,221	2,14,522
12	Provision for Taxation (Deferred Tax)	11,51,611	3,06,000	-	79,109	87,95,103	34,903	9,67,822	32,19,359	-
13	Profit after taxation	39,16,220	12,66,374	-	2,37,327	3,30,86,339	13,89,357	23,76,693	1,12,38,862	2,14,522
14	Proposed Dividend	-	-	-	-	-	-	-	-	
15	% of shareholding	100%	100%	96%	90%	100%	100%	100%	100%	100%

Notes: The following information shall be furnished at the end of the statement:

1. The exchange rate of turnover is calculated on the date of preparing the balance sheet.
2. Names of subsidiaries that are yet to commence operations - NA.
3. Names of subsidiaries that have been liquidated or sold during the year- NA.

Part "B": Associates and Joint Ventures: Not Applicable.

For All e Technologies Limited

	Ajay Mian	**Suman Mian**
Date: 14.08.2026	**(Managing Director)**	**(Director)**
Place: Noida	**DIN No. 00170270**	**DIN No. 00170357**

Annexure B

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED ON MARCH 31, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,

The Members,

ALL E TECHNOLOGIES LIMITED

Registered Office: UU-14, VISHAKHA ENCLAVE, PITAMPURA, DELHI-110034 IN.

Address other than R/O where all or any books of account and papers are maintained: THE GRENT, A-9, UPPER GROUND FLOOR, SECTOR-136, NOIDA UP- 201304 IN

CIN- L72200DL2000PLC106331

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **ALL E TECHNOLOGIES LIMITED**. The Company is listed on the SME Platform of the National Stock Exchange of India Limited (NSE EMERGE). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/ statutory compliances and expressing my Opinion thereon.

Based on my verification of the **ALL E TECHNOLOGIES LIMITED** books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter.

I have examined the books, papers, minute books, forms and returns filed and other records maintained by **ALL E TECHNOLOGIES LIMITED** for the financial year ended on 31.03.2026, according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made there under;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws Framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings.

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 2021;

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable to the Company during the audit period, as the Company has not issued or listed any debt securities during the financial year under review)**

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client with respect to issue of securities;

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and **(Not applicable to the Company during the audit period, as there was no delisting of equity shares undertaken by the Company during the financial year under review)**

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998; (Not

applicable to the Company during the audit period, as the Company has not undertaken any buyback of its securities during the financial year under review)

(i) The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015; *(As per Regulation 33(5) of the SEBI (LODR) Regulations, 2015, the Company was required to submit half-yearly financial results. During FY 2025-26, the Company voluntarily submitted quarterly financial results as a measure of enhanced transparency and good governance. Although NSE initially levied a penalty for non-compliance, the Company promptly submitted the requisite half-yearly financial results along with its representation. After considering the Company's submissions, NSE waived the entire penalty, and the matter was resolved satisfactorily.)*

I have also examined compliance with the applicable clauses of the following:

I. Secretarial Standards issued by The Institute of Company Secretaries of India.

II. The Listing Agreements entered by the Company with the Stock Exchange(s), if applicable; **(Not applicable to the Company during the Audit Period)**

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. mentioned above subject to the following observations:

I have not examined compliance by the company with respect to:

a) Applicable financial laws, like direct and indirect tax laws, maintenance of financial records, etc., since the same have been subject to review by statutory (financial) auditors, tax auditors and other designated professionals.

b) As informed by the company the industry specific laws/ general laws as applicable to the company has been complied with. The management has also represented and confirmed that all the laws, rules, regulations, orders, standards and guidelines as are specifically applicable to the Company relating to Industry/Labour etc., have been complied with.

I further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, and Independent Directors. *There were no changes in the composition of the Board of Directors during the period under review. However, Ms. Ritu Sood retired by rotation and, being eligible, was re-appointed as an Executive Director at the Annual General Meeting of the Company held on 26th Day of September, 2025.* The Board has complied with the applicable provisions of the Companies Act, 2013 and SEBI (LODR) Regulations, 2015 with respect to the constitution and functioning of the Board and its Committees.

I further report that the Company has duly constituted committees.

I further report that adequate notices were given to all Directors to schedule the Board Meetings, Agenda and detailed notes on Agenda were sent in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the Meeting.

I further report that as per the minutes of the Board Meetings duly recorded and signed by the Chairman, the decisions at the Meetings were unanimous and no dissenting views have been recorded.

I further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

I further report that during the period under review;

a. Ms. Kanak Gupta, Company Secretary and Compliance officer (Key Managerial personnel) has resigned from the Company with effect from the closing of the business hours on October 10, 2025.

b. Ms. Priyanka Kumari, appointed as Company Secretary & Compliance Officer (Key Managerial Personnel) of the Company w.e.f. October 11, 2025.

I further report that, during the audit period there were specific events/actions in pursuance of the above referred laws, rules, regulations, guidelines, etc. having a major bearing on the Company's affairs in pursuance of the above referred laws, rules etc., following were the major action taken by the company. **(No such major action taken by the company during the period under review)**

For Bharti Kashyap & Associates

S/d-
Bharti Kashyap
Company Secretary in Practice
M.No.-F12946;
COP-19337
UDIN- F012946H000984389
Peer Review Certificate No. - 3770/2023

Place : Ghaziabad
Date : 30.07.2026

'ANNEXURE - A'

To,

The Members,

ALL E TECHNOLOGIES LIMITED

Registered Office: UU-14, Vishakha Enclave, Pitampura, Delhi-110034 IN.

Address other than R/O where all or any books of account and papers are maintained: THE GRENT, A-9, UPPER GROUND FLOOR, SECTOR-136, NOIDA UP- 201304 IN

CIN- L72200DL2000PLC106331

Our Report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the Management of the Company. Our responsibility is to express an opinion on the secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of secretarial records. The verification was done on test basis to ensure that correct facts are reflected in the secretarial records. We believe that the processes and practices we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company like, Income Tax, GST, Customs, etc.

4. Wherever required, we have obtained the Management representations about the compliance of applicable Laws, Rules and Regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of the Management in terms of Section 134 (5) (f) of the Companies Act, 2013. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit Report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the Management has conducted the affairs of the Company.

   The audit was conducted based on the verification of the Company's books, papers, minutes books, forms and returns filed, documents and other records furnished by them or obtained from the Company electronically and also the information provided by the company and its officers by audio and/or visual means.

For Bharti Kashyap & Associates

S/d-
Bharti Kashyap
Company Secretary in Practice
M.No.-F12946;
COP-19337
UDIN- F012946H000984389
Peer Review Certificate No. - 3770/2023

Place : Ghaziabad
Date : 30.07.2026

Annexure C

Form AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms-length transactions under third proviso thereto.

1. Details of contracts or arrangements or transactions not at arm's length basis:

There were no contracts or arrangements, or transaction entered during the year ended March 31, 2026, which were not at arm's length basis.

2. Details of material contracts or arrangement or transactions at arm's length basis

There were certain transactions entered into by the Company with its foreign subsidiaries and other parties. All these transactions were entered into after meeting with the requirements of requisite approval and disclosures, as prescribed under the applicable provisions of the Companies Act, 2013. Attention of Members is drawn to the disclosure of transactions with such related parties set out in Note No. 28 of the Standalone Financial Statements in the Financial Year 2025-26.

For All e Technologies Limited

Ajay Mian
(Managing Director)
DIN No. 00170270

Suman Mian
(Director)
DIN No. 00170357

Date: 14.08.2026
Place: Noida

Annexure D

Corporate Social Responsibility (CSR)

1. **Brief outline on CSR Policy of the Company:**

   Pursuant to Section 135 of the Companies Act, 2013 ("the Act") read with Companies (CSR) Rules, 2014, the Company always explores good opportunities to support poor, helpless, needy, and deprived people of society and endeavors to bring about a positive difference to such communities. Through the CSR initiative, the company strives to provide equitable opportunities for sustainable growth, thereby aligning with our goal to build All e Technologies Limited into an organization that maximizes Stakeholders' Value. As per the CSR policy of the Company, it would engage in activities whereby our activities further contribute to making positive change and distinguishing impact on the environment, society, customers and other stakeholders. The core areas of the company for Investment as per the CSR Policy have been Education, Health & Medical Care, Woman welfare etc.

2. The Composition of CSR committee, and CSR Policy is disclosed on the website of company at https://www.alletec.com/investors-alletec/ .

3. The details of the Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014, are not applicable on Company.

4. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social Responsibility Policy) Rules, 2014 and the amount required for set off for the financial year, if any: We have not taken any set off against the excess amount spent in the last financial year.

5. Average net profit of the company as per section 135(5): INR 21,79,17,336

6. (a) Two percent of average net profit of the company as per section 135(5): INR 43,58,347.

   (b Surplus arising out of the CSR projects or programs or activities of the previous financial years: **NIL**.

   (c) Amount required to be set off for the financial year, if any: **NIL**.

   (d) Total CSR obligation for the financial year: INR 43,58,347.

7. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year 2025-26 (in INR)	Amount Unspent (in INR)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
Amount	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
43,60,000	NIL	N/A	N/A	N/A	N/A

(b) Details of CSR amount spent against ongoing projects for the financial year: **Not Applicable**.

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
S. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Amount spent for the project (in INR).	Mode of implementation - Direct (Yes/ No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.	Healthcare	Providing medical care and shelter to less privileged people	Yes	Gurugram, Haryana		10,00,000	No	The Earth Saviours Foundation	CSR00002026
2.	Education	IT Education for Students from Economically Weaker Sections	No	South East Delhi		10,00,000	No	Wheels Global Foundation	CSR00024170
3.	Education	Promoting Education	Yes	Delhi		5,60,000	No	Books for All Trust	CSR00000550
4.	Healthcare	Promoting health care (Treatment of Eye Diseases)	No	Mumbai, Maharashtra		2,00,000	No	SightSavers India (Royal Commonwealth Society for the Blind)	CSR00001381
5.	Education	Promoting Free Education	Yes	New Delhi, Delhi		16,00,000	No	Om Foundation	CSR00000208
	Total					**43,60,000**			

(d) Amount spent in Administrative Overheads: **Not Applicable**.

(e) Amount spent on Impact Assessment, if applicable: **Not Applicable**.

(f) Total amount spent for the Financial Year (7b+7c+7d+7e): INR 43,60,000.

(g) Excess amount for set off, if any: **Not Applicable**.

8. (a) Details of Unspent CSR amount for the preceding three financial years: **Not Applicable**.

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s): **Not Applicable**.

9. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year: **Not Applicable**.

10. Specify the reason(s), if the company has failed to spend two percent of the average net profit as per section 135(5): **Not Applicable**.

For All e Technologies Limited

Ajay Mian
(Managing Director)
DIN No. 00170270

Suman Mian
(Director)
DIN No. 00170357

Date : 14.08.2026
Place : Noida

Annexure E

Disclosures pursuant to Section 197(12) of the Companies Act, 2013 read with Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014

Name of Director & KMP	Category	Remuneration for the Financial Year 2025-26 (₹)*	% Increase in Remuneration for the Financial Year 2025-26	Ratio of Remuneration of Director to the Median remuneration
Ajay Mian	Managing Director	74,53,908/-	-11.22%	6.08:1
Rajiv Tyagi	Executive Director	86,62,484/-	0.68%	7.07:1
Ritu Sood	Executive Director	53,37,884/-	-1.23%	4.36:1
Vinod Sood	Independent Director	Nil	Nil	-
Sunil Goyal	Independent Director	Nil	Nil	-
Suman Mian	Non-Executive Director	Nil	Nil	-
Sandeep Jain	Chief Financial Officer (CFO)	46,87,867/-	-3.58%	3.83:1
Priyanka Kumari	Company Secretary and Compliance Officer	4,06,533	19.69%	0.62:1
Kanak Gupta		3,58,749		

*The aforesaid details are calculated on the basis of remuneration for the financial year 2025-26.

(a) The remuneration to Directors is within the overall limits approved by the shareholders of the Company.

(b) The remuneration mentioned above excludes the ESOP value, wherever applicable.

(c) Performance Incentives of ₹ 28,09,298 for FY'2026 has been paid to Ms. Ritu Sood, Executive Director of the Company in addition to Remuneration.

(d) The Median Remuneration of employees of the Company during the financial year 2025-26 was 12,25,000 LPA.

(e) Percentage increase/~~decrease~~ in the median remuneration of all employees in the financial year 2025-26 was 11.36%.

(f) Number of permanent employees on the rolls of the Company as on March 31, 2026 was 318.

(g) Average increase in remuneration for employees of the Company, other than Managerial Remuneration in the financial year (2025-26) was 7.90%.

(h) It is affirmed that the remuneration paid is as per the remuneration policy of the Company.

For All e Technologies Limited

Date : 14.08.2026
Place : Noida

Ajay Mian
(Managing Director)
DIN No. 00170270

Suman Mian
(Director)
DIN No. 00170357

Independent Auditor's Report

To the Members of

All e Technologies Limited

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of M/s All e Technologies Limited ("the Company") and its subsidiary", as listed in Annexure A (the Company and its subsidiary together referred to as "the Group), which comprise the consolidated balance sheet as at 31 March 2026, the consolidated statement of profit and loss, the consolidated cash flow statement for the year then ended, and notes to the consolidated financial statements, including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "consolidated financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2015, as amended or other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at 31 March 2026, its consolidated profit and its consolidated cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the *Auditor's Responsibility for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the consolidated financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

We have fulfilled the responsibilities described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Statements' Section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Consolidated Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Consolidated Financial Statements.

Key Audit Matter	How the matter was addressed in our audit
Capitalisation of Intangible Assets under Development As disclosed in Note No.11.1 to the financial statements, the Company is developing certain Solution based Software products in-house. The carrying amount of intangible assets under development as at 31 March 2025 is ₹ 463.03 lakhs. The determination of whether costs incurred meet the recognition criteria for capitalisation AS 26 "Intangible Assets" involves significant judgement, particularly in assessing: The technical feasibility and intention to complete the projects. The expected future economic benefits of the products under development. The allocation of costs between research (expensed) and development (capitalised) phases. Given the materiality of the balance and the degree of judgement involved, this area was considered a key audit matter.	**Our audit procedures included, among others:** Evaluating the design and implementation of controls over the identification and capitalisation of development costs. Assessing management's evaluation of the technical feasibility and commercial viability of projects through discussions with project teams and review of supporting documentation. On a sample basis, testing the costs capitalised by agreeing to underlying records such as employee time allocations, payroll data, and supplier invoices, and assessing whether these costs met the recognition criteria under AS 26. Considering the appropriateness of management's assessment of potential impairment indicators. Assessing the adequacy of the disclosures in the financial statements.

Key Audit Matter	How the matter was addressed in our audit
Revenue Recognition from Sale of Software Licences, Implementation, and Support Services As disclosed in Note No.20 to the financial statements, the Company earns revenue from the sale of software licences, implementation services, and post-implementation support and maintenance. Revenue from these arrangements may involve single or multiple performance obligations, and the timing of revenue recognition depends on the terms of the customer contracts. The determination of whether revenue is recognised at a point in time (for software licences) or over time (for implementation and support services) requires significant judgement, including: Identifying distinct performance obligations within a contract. Determining the appropriate allocation of the transaction price to each performance obligation. Assessing the satisfaction of performance obligations over time versus at a point in time. Estimating the stage of completion for implementation services. Given the materiality of revenue to the financial statements and the level of judgement involved, this area was considered a key audit matter.	**Our audit procedures included, among others:** Obtaining an understanding of the Company's revenue recognition policies and assessing their compliance with the principles of AS 9 Revenue Recognition. Testing, on a sample basis, customer contracts and related documents to evaluate the timing of revenue recognition for: Sale of software licences – ensuring revenue was recognised when significant risks and rewards of ownership were transferred to the customer and no significant uncertainty existed regarding collection. Implementation services – verifying that revenue was recognised in proportion to the degree of completion of the work, based on project milestones and evidence of services rendered. Support and maintenance services – ensuring revenue was recognised on a straight-line basis over the service period, unless another systematic basis was more representative. Comparing revenue recognised during the year with supporting evidence such as invoices, project sign off document, and timesheets. Performing cut-off testing around the year-end to verify that transactions were recorded in the correct accounting period. Assessing whether disclosures in the financial statements appropriately describe the Company's revenue recognition policies in accordance with AS 9.

We have determined that there are no other key audit matters to communicate in our report.

Information other than the Consolidated Financial Statements and Auditor's Report thereon

The Company's Board of Directors are responsible for the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditors' report thereon.

Our opinion on the consolidated 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 consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

The Annual Report is not made available to us at the date of this auditor's report. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

The accompanying consolidated financial statements have been approved by the Board of Directors of the Company. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Act, with respect to the preparation and presentation of these consolidated financial statements that give a true and fair view of the financial position, financial performance and cash flow statement of the Group, in accordance with accounting standards and other accounting principles generally accepted in India. The respective Board of Directors / Management of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error which have been used for the purpose of preparation of the consolidated financial statements by the Directors of the Company, as aforesaid.

In preparing the consolidated financial statements, the respective Board of Directors / Management of the entities included in the Group are responsible for assessing the ability of the Group 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 Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors / Management of the entities included in the Group are responsible for overseeing the financial reporting process of each entity.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 consolidated financial statements.

As part of an audit in accordance with SAs specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated 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 Act, we are also responsible for expressing our opinion on whether the Group 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 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 consolidated 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding financial information of such entities or business activities within the Group to express an opinion on the consolidated financial statements, of which we are the independent auditors'. We are responsible for direction, supervision and performance of the audit of the financial information of such entities.

For the other entities included in the consolidated financial statements, which have been audited by other auditors', such other auditors' remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in the section titled 'Other Matters' in this audit report.

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.

Materiality is the magnitude of misstatements in the consolidated financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial statements.

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 consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' 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.

Other Matters

We have not audited the financial statements of two Indian Subsidiary companies (M/s All e Consulting Private Limited and M/s Alletec Retail Solutions Private Limited), included in the Consolidated Financial Statements, whose financial statements reflect total assets of Rs 521.35 Lakhs and Rs 2.35 Lakhs respectively at 31st March 2026 and total revenue of Rs 880.24 Lakhs and Rs Nil respectively for period ended on 31st March 2026. These financial statements have been audited by other auditors (M/s Nath Ahuja & Co) whose reports have been furnished to us by the Management and our opinion on consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of said subsidiaries, and our report on consolidated financial statements for the year ended 31st March, 2026, in so far as it relates to the aforesaid subsidiaries, is based solely on the report of the other auditors (M/s Nath Ahuja & Co).

We have not audited the financial statements of the seven foreign subsidiary companies. The financial statements of Alletec Pte Ltd, Singapore has been audited by M/s Ecovis Assurance LLP. However, we have been informed that the financial statements of other six subsidiaries are not required to be audited as per law applicable in those countries. Details of total assets and total revenues of those subsidiaries are as follows:

S. No.	Name of Subsidiary company	Total Assets (Rupees in Lakhs)	Total Revenue (Rupees in Lakhs)
1	All e Technologies GmbH	17.82	-
2	Alletec Pty Ltd.	212.65	43.07
3	Alletec USA Inc.	2409.07	2350.92
4	Alletec Pte Ltd.	108.88	81.92
5	Alletec ARC Ltd.	134.17	135.76
6	Alletec Canada Inc.	351.41	883.97
7	Alletec ME-FZCO (Subsidiary effective from 14th October 2025)	53.62	15.48
	Total	**3,287.62**	**3511.12**

Our opinion on the consolidated financial statements, and our report on Other Legal and Regulatory Requirements below, is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial statements/financial information certified by the Management.

Report on Other Legal and Regulatory Requirements

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

2. As required by Section 143(3) of the Act, based on our audit and other financial information of such subsidiaries included in the Group, as noted in the 'Other Matters' paragraph, we report, to the extent applicable, 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 of the accompanying consolidated financial statements;

   (b) in our opinion, proper books of account as required by law relating to preparation of the aforesaid consolidated financial statements have been kept so far as it appears from our examination of those books;

   (c) the consolidated financial statements dealt with by this report are in agreement with the relevant books of account maintained for the purpose of preparation of the consolidated financial statements;

   (d) in our opinion, the aforesaid consolidated financial statements comply with the accounting standards prescribed under Section 133 of the Act;

   (e) on the basis of the written representations received from the directors of the Company as on 31 March 2026 taken on record by the Board of Directors of the Company, none of the directors of the Company is disqualified as on 31 March 2026 from being appointed as a director in terms of Section 164(2) of the Act;

   (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company with reference to the financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure C". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting;

(g) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid/provided by the Group to its directors in accordance with the provisions of section 197 read with Schedule V to the act.

(h) With respect to the other matters to be included in the Auditors' Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us and also the other financial information of the subsidiary included in the Group, as noted in the 'Other Matters' paragraph:

i. the Group does not have any pending litigations which would impact its financial position as at 31 March 2026;

ii. the Group did not have any long-term contracts, including derivative contracts, for which there were any material foreseeable losses as at 31 March 2026;

iii. there were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company and its subsidiary incorporated in India during the year ended 31 March 2026.

iv. (a) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or securities premium or any other sources or kind of funds) by the Company or its subsidiary incorporated in India to or in any person(s) or entity(ies), including foreign entities ('the 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 or its subsidiary incorporated in India ('the Ultimate Beneficiaries') or provide any guarantee, security or the like on behalf the Ultimate Beneficiaries;

(b) The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company or its subsidiary incorporated in India from any person(s) or entity(ies), including foreign entities ('the Funding Parties'), with the understanding, whether recorded in writing or otherwise, that the Company or its subsidiary incorporated in India 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

(c) Based on such audit procedures performed as considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the management representations under sub-clauses (a) and (b) above contain any material misstatement

v. During the year the Group has paid final dividend of Rs 1.50 per share for FY 2024-25 amounting Rs 302.91 lakhs as approved in the AGM of the Parent Company dated 26th September' 2025.

vi. Based on our examination which included test checks, the Group has used accounting software(s) for maintaining its books of account for the financial year ended March 31, 2026 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(s). Further during the course of our audit, we did not come across any instance of the audit trial feature being tempered with. The audit trail has also been preserved by the Group as per the statutory requirements for record retention.

For SURESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No: - 003316N

CA NARENDRA K ARORA
(PARTNER)
M No: 088256
UDIN: 26088256VFTLJK5855

Place: New Delhi
Date: 28.05.2026

Annexure A to the Independent Auditors' Report – 31 March 2026

Details of Subsidiary Companies in Consolidated Financial Statements

Name	Country of incorporation	% of holding as at 31 March 2026
Subsidiary		
All e Consulting Private Limited	India	100%
Alletec Retail Solutions Private Limited	India	100%
All e Technologies GmbH	Switzerland	96%
Alletec Pty Ltd.	Australia	90%
Alletec USA Inc.	Delaware, USA	100%
Alletec Pte Ltd.	Singapore	100%
Alletec ARC Ltd.	Kenya	100%
Alletec Canada Inc.	Canada	100%
Alletec ME-FZCO (Subsidiary effective from 14th October,2025)	Dubai	100%

For SURESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No: - 003316N

CA NARENDRA K ARORA
(PARTNER)
M No: 088256
UDIN: 26088256VFTLJK5855

Place: New Delhi
Date: 28.05.2026

Annexure B to the Independent Auditors' Report – 31 March 2026

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements section of our report of even date)

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the Consolidated Financial Statements for the year ended 31st March 2026, we report that:

With respect to the matters specified in paragraphs 3(xxi) and 4 of the Companies (Auditor's Report) Order, 2020 (the "Order"/ "CARO") issued by the Central Government in terms of Section 143(11) of the Act, to be included in the Auditor's report, according to the information and explanations given to us, and based on the CARO reports issued by us for the Holding Company included in the consolidated financial statements, to which reporting under CARO is applicable, we report that there are no qualifications or adverse remarks in the CARO of CARO'2020 Report of Holding and Subsidiary Company.

For SURESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No: - 003316N

CA NARENDRA K ARORA
(PARTNER)
M No: 08825
UDIN: 26088256VFTLJK5855

Place: New Delhi
Date: 28.05.2026

Annexure C to the Independent Auditors' Report – 31 March 2026

Report on the Internal Financial Controls with reference to the aforesaid consolidated financial statements under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

(Referred to in paragraph (2)(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Opinion

In conjunction with our audit of the consolidated financial statements of All e Technologies Limited ("the Company") as of and for the year ended 31 March 2026, we have audited the internal financial controls with reference to consolidated financial statements of the Holding Company. The internal financial controls of the subsidiary companies incorporated in India under the Companies Act, 2013 have been audited by their respective auditor. In our opinion, the Group has, in all material respects, adequate internal financial controls with reference to consolidated financial statements and such internal financial controls were operating effectively as at 31 March 2026, based on the internal financial controls with reference to consolidated financial statements criteria established by such companies considering the essential components of such internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("the Guidance Note").

Management's Responsibility for Internal Financial Controls

The respective company's management and the Board of Directors are responsible for establishing and maintaining internal financial controls with reference to consolidated financial statements based on the criteria established by the respective company considering the essential components of internal control stated in the Guidance Note. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to respective company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls with reference to consolidated financial statements based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to consolidated financial statements. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to consolidated financial statements were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to consolidated financial statements and their operating effectiveness. Our audit of internal financial controls with reference to consolidated financial statements included obtaining an understanding of internal financial controls with reference to consolidated financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of the internal controls based on the assessed risk. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the internal financial controls system with reference to consolidated financial statements.

Meaning of Internal Financial Controls with reference to consolidated financial statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements include those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with reference to consolidated financial statements

Because of the inherent limitations of internal financial controls with reference to consolidated financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to consolidated financial statements to future periods are subject to the risk that the internal financial control with reference to consolidated financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

For SURESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No: - 003316N

CA NARENDRA K ARORA
(PARTNER)
M No: 088256
UDIN: 26088256VFTLJK5855

Place: New Delhi
Date: 28.05.2026

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Consolidated Balance Sheet

as at 31st March, 2026

₹ in Lakhs

Particulars		Note No.	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
A	**EQUITY AND LIABILITIES**			
1	**Shareholders' Funds**			
	(a) Share Capital	3	2019.42	2019.42
	(b) Reserves and Surplus	4	14857.04	12412.02
	(c) Minority Interest		21.28	17.47
			16897.74	**14448.91**
2	**Non-Current Liabilities**			
	(a) Long Term Borrowings	5	44.22	51.27
	(b) Long Term Provisions	6	498.26	360.58
			542.48	**411.85**
3	**Current Liabilities**			
	(a) Short Term Borrowings	7	7.24	6.64
	(b) Trade Payables	8		
	'-total outstanding dues of micro and small enterprises		25.47	-
	'-total outstanding dues of creditors other than micro and small enterprises		911.95	496.11
	(c) Other Current Liabilities	9	2519.22	1712.27
	(d) Short-Term Provisions	10	59.88	198.77
			3523.77	**2413.79**
	Total		**20963.99**	**17274.55**
B	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant & Equipments and Intangible Assets	11		
	(i) Property, Plant & Equipment		129.33	132.48
	(ii) Intangible Assets		358.20	344.43
	(iii) Intangible Assets under development		463.03	41.61
			950.56	**518.52**
	(b) Non Current Investments	12.1	1131.43	275.03
	(c) Deferred Tax Assets (net)	13	147.01	25.72
	(d) Long Term Loan and Advances	14	-	5.53
	(e) Other Non- Current Assets	15	26.29	183.30
			1304.73	**489.58**
2	**Current Assets**			
	(a) Current Investments	12.2	329.86	-
	(b) Trade Receivables	16	2208.88	1739.57
	(c) Cash and Cash Equivalents	17	14879.59	14055.76
	(d) Short-Term Loans and Advances	18	1191.50	436.42
	(e) Other Current Assets	19	98.86	34.71
			18708.69	**16266.46**
	Total		**20963.99**	**17274.55**
	Corporate Information and Material Accounting Policies	**1&2**		
	Notes & Annexures Forming Part of Financial Statements	**3 - 29**		

As per our report of even date attached

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Consolidated Statement of Profit and Loss Account

for the period ended 31st March, 2026

₹ in Lakhs

	Particulars	Note No.	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
A	**CONTINUING OPERATIONS**			
1	Revenue from Operations	20	13786.77	13996.73
2	Other Income	21	1171.95	948.37
3	**Total Income (1+2)**		**14958.72**	**14945.11**
4	**Expenses**			
	(a) Purchase of Software Licenses	22	4752.15	4702.03
	(b) Employees Benefit Expenses	23	4798.94	4606.22
	(c) Cost of Technical Consultants	24	664.80	836.76
	(d) Finance Costs	25	5.14	1.79
	(e) Depreciation & Amortisation Expenses	11	137.72	114.37
	(f) Other Expenses	26	1110.67	785.30
5	**Total Expenses**		**11469.41**	**11046.47**
6	**Profit / (Loss) before exceptional and extraordinary items and tax (3 - 5)**		**3489.31**	**3898.64**
7	Exceptional & Extraordinary Items- Expense/(Income)	29.9	137.83	(84.36)
8	**Profit / (Loss) before Tax (6 + 7)**		**3351.48**	**3983.00**
9	**Tax Expense:**			
	(a) Current year		883.18	943.21
	(b) Deferred Tax		(121.29)	(10.66)
	(c) Adjustment for Taxation of Previous Year		16.88	33.95
10	**Profit / (Loss) after Tax**		**2572.71**	**3016.50**
	Minority Share		.24	1.06
11	**Profit / (Loss) for the period from Continuing Operations**		**2572.47**	**3015.44**
12	**Earnings per share (Face Value of Rs 10 /-each)**	27		
	(a) Basic		12.74	14.93
	(b) Diluted		12.74	14.93
	Corporate Information and Material Accounting Policies	**1&2**		
	Notes & Annexures Forming Part of Financial Statements	**3 - 29**		

As per our report of even date attached

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Consolidated Cash Flow Statement

for the period ended 31st March, 2026

₹ in Lakhs

	Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
A	**Cash flow from operating activities**		
	Profit / (Loss) before tax from		
	- Continuing operations	3351.48	3983.00
	Adjustment of Previous Year	25.19	(2.12)
	Profit / (Loss) before tax from total operations	**3376.67**	**3980.87**
	Adjustments for:		
	Depreciation and Amortization on continuing operations	137.72	114.37
	Effect of Exchange Rate Change	137.61	-
	Share Based Payment Expenses	12.67	116.84
	Minority Interest	(.24)	(1.06)
	Gain on Sale of Mutual Fund	(23.66)	(4.37)
	Finance costs	5.14	1.79
	Interest income	(923.80)	(844.04)
	Profit / (Loss) before working capital changes	**2722.10**	**3364.39**
	Movement in working capital :		
	(Increase) / decrease in Trade Receivables	(469.31)	(273.57)
	(Increase) / decrease in Short Term Loans and Advances & Other Assets	(755.08)	560.51
	(Decrease) / Increase in Trade Payables	441.32	(162.64)
	(Decrease) / Increase in Other current liabilities	806.95	82.86
	(Decrease) / Increase in Minority Interest	3.81	(1.71)
	(Decrease) / Increase in Provisions	(138.89)	(455.45)
	Cash generated from operations	**2610.89**	**3114.39**
	Taxes paid, net	(900.06)	(943.21)
	Net cash flow (used in) / from operating activities (A)	**1710.83**	**2171.19**
B	**Cash flow from investing activities**		
	Purchase of Property, Plant and Equipments, CWIP Including Capital Advances	(569.76)	(270.42)
	Purchase of Investment	(4636.70)	(46.19)
	Proceeds from Investments	3474.09	114.97
	(Increase)/Decrease in Fixed Deposit	(608.10)	(1677.70)
	(Increase)/Decrease in Loans & Advances and long term provisions	143.20	50.40
	(Increase)/Decrease in Margin Money	(8.49)	114.27
	(Increase)/Decrease in Other Non Current Asset	157.01	182.24
	Interest received	859.65	886.81
	Net cash flow (used in) / from investing activities (B)	**(1189.08)**	**(645.59)**
C	**Cash flow from financing activities**		
	Increase/(Decrease) in Long Term & Short Term borrowings	(6.45)	57.92
	Finance costs	(5.14)	(1.79)
	Dividend Paid	(302.91)	(201.94)
	Deferred IPO Expenditure	-	(421.79)
	Net cash flow (used in) / from financing activities (C)	**(314.50)**	**(567.60)**

Consolidated Cash Flow Statement (Contd.)

for the period ended 31st March, 2026

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	207.25	957.99
Add: Balance of Cash and cash equivalents as at the beginning of the year	1988.21	1030.23
Cash and cash equivalents as at the end of the year	**2195.47**	**1988.21**
The reconciliation to the cash and bank balances as given in note 17 is as follows:		
Cash and bank balances including non current bank balances, as per note 17	14879.59	14055.76
Less: Balance held as margin money with Bank	17.37	8.89
Less: Term deposits placed with banks	12375.17	12025.12
Less: Corporate Fixed Deposit	291.59	33.53
Cash and cash equivalents at the end of the year	**2195.47**	**1988.21**

Notes:

1 Figures in brackets 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.

In terms of our report of even date attached.

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Notes forming part of the consolidated financial statements

1 (a) Corporate Information

All e Technologies 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:-

(i) UU-14, Vishakha Enclave, Pitampura, Delhi-110034. "

(ii) A-1, Sector-58, NOIDA, Gautam Buddha Nagar, Uttar Pradesh, 201301.

(b) Principle of Consolidation

The consolidated financial statements relate to All e Technologies Limited, the Holding Company and its subsidiary company (collectively referred to as "the Group"). The consolidated financial statements have been prepared on the following basis:

(i) The financial statements of the Holding and its subsidiary company have been combined on a line-by - line basis by adding together the book values of like items of assets, liabilities, income and expenses, after eliminating intragroup balances and intra-group transactions resulting in unrealised profits or losses, as per Accounting Standard 21 – "Consolidated Financial Statements".

(ii) The financial statements of the subsidiary, used in the consolidation, are drawn up to the same reporting date as that of the Company i.e. March 31, 2026.

(iii) The excess of the cost to the Company of its investment in the subsidiary over its share of the equity is recognised in the consolidated financial Statements as "Goodwill".

(iv) The subsidiary company included in the consolidated Financial statements is as under:

Name of the Company	Country of Incorporation	Ownership in %
All e Consulting Private Limited	India	100%
Alletec Retail Solutions Private Limited	India	100%
All e Technologies GmbH	Switzerland	96%
Alletec Pty Ltd	Australia	90%
Alletec USA Inc	Delaware, USA	100%
Alletec Pte Ltd.	Singapore	100%
Alletec ARC Ltd.	Kenya	100%
Alletec Canada Inc.	Canada	100%
Alletec ME FZCO	United Arab Emirates	100%

2 Material accounting policies

The Financial statements have been prepared using the Material 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.

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).

The financial statements are presented in Indian Rupees (₹) which is also the functional currency of the Company.

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.

Notes forming part of the consolidated financial statements

2.3 Revenue recognition

Revenue from Business Solutions & IT related Services:

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 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.

2.4 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.

2.5 Other Income

Other income is recognized on accrual basis.

2.6 (i) Property, Plant and Equipments

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 except Intangible Asset as per the useful life prescribed in Schedule II to the Companies Act, 2013 (i. e 1. Plant and Machinery -15 Years, 2. Furniture and Fixtures - 10 Years, 3. Office Equipments- 5 Years, 4. Electrical Installation- 10 Years, 5. Computer or Data Processing Equipments- 3 Years, 6. Vehicles- 8 Years). On Intangible Assets amortisation is provided on straight line value method considering useful life 6 Years.

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 are eliminated from the financial statements on disposal or when no further benefits are expected from their use and disposal.

2.7 (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 life of assets 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.

2.8 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.

Notes forming part of the consolidated financial statements

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.

2.9 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.

2.10 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."

iii) Share Based Payment - Employee Stock Option Scheme ('ESOP')

The Company operates its Employee Stock Option Scheme through an ESOP Trust. Employee compensation expense is recognised over the vesting period on a time proportion basis based on the excess of the weighted average acquisition cost of equity shares held by the ESOP Trust over the exercise price payable by employees for the options expected to vest.

2.11 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.

2.12 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.

Notes forming part of the consolidated financial statements

2.13 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 of 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.

2.14 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.

2.15 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 to accounts. Contingent assets are not recognised in the financial statements.

2.16 Operating Cycle:

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current. As a result, current assets comprise elements that are expected to be realised within 12 months after the reporting date and current liabilities comprise elements that are due for settlement within 12 months after the reporting date.

2.17 Cash Flow Statements

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

2.18 Borrowing Cost

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.19 Capital Work in Progress

These are assets which includes the resources cost, and any other costs directly attributable to bring the assets to the location and condition necessary for it to be capable of operating in the manner intended by management but not put to use as on reporting date.

Notes forming part of the Financial Statements

Note 3: Share Capital

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)		Figures as at the end of Previous Reporting Period (31/03/2025)	
	Number of shares	Amount	Number of shares	Amount
(a) Authorized				
Equity shares of Rs 10 /-each with voting rights	2,10,00,000	2100.00	2,10,00,000	2100.00
	2,10,00,000	2100.00	2,10,00,000	2100.00
(b) Issued				
Equity shares of Rs 10/- each with voting rights	2,01,94,176	2019.42	2,01,94,176	2019.42
	2,01,94,176	2019.42	2,01,94,176	2019.42
(c) Subscribed and Fully Paid Up				
Equity shares of Rs 10/-each with voting rights	2,01,94,176	2019.42	2,01,94,176	2019.42
	2,01,94,176	**2019.42**	**2,01,94,176**	**2019.42**
Total Subscribed and Fully Paid Up	**2,01,94,176**	**2019.42**	**2,01,94,176**	**2019.42**

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

₹ in Lakhs

Equity Shares	Figures as at the end of Current Reporting Period (31/03/2026)		Figures as at the end of Previous Reporting Period (31/03/2025)	
	Number of shares	Amount	Number of shares	Amount
Balance at the beginning of the period	2,01,94,176	2019.42	2,01,94,176	2019.42
Change in equity share capital during the period	-	-	-	-
Balance at the end of reporting period	2,01,94,176	2019.42	2,01,94,176	2019.42
Total	**2,01,94,176**	**2019.42**	**2,01,94,176**	**2019.42**

(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) Bonus Shares

During the financial year 2021-22, the Company issued fully paid-up equity shares by way of bonus shares as detailed below:

Class of shares	Date of allotment	Nature of allotment	Number of shares allotted	Face value per share (₹)	Aggregate nominal value (₹)
Equity Shares	03-Aug-21	Bonus Issue (3:1)	34,65,000	10	3,46,50,000
Equity Shares	16-Mar-22	Bonus Issue (1:1)	76,65,088	10	7,66,50,880
Total			**1,11,30,088**		**11,13,00,880**

The bonus shares were issued as fully paid-up equity shares by capitalisation of the Company's eligible reserves/surplus in accordance with the provisions of the Companies Act, 2013.

During FY 2021-22, an amount of ₹1,113.01 lakh was utilised from Surplus for issuance of bonus shares. The corresponding amount was transferred to Share Capital.

Notes forming part of the Financial Statements

Note 3: (contd.)

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

Class of Shares / Name of Shareholder	Shares held by Shareholders more than 5% at the end of 31st March, 2026		Shares held by Shareholders more than 5% at the end of 31st March, 2025	
	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				
Ajay Mian	99,57,872	49.31%	99,47,872	49.26%
Sarita Sood	15,18,400	7.52%	15,18,400	7.52%
Total	**1,14,76,272**	**56.83%**	**1,14,66,272**	**56.78%**

(e) Details of Shares held by promoters

Promoters Name	Shares held by promoters at the end of 31st March, 2026		Shares held by promoters at the end of 31st March, 2025		% Change during year
	No. of Shares	% of total shares	Number of shares held	% Holding in that class of shares	
Equity Shares with voting rights					
Ajay Mian	99,57,872	49.31%	99,47,872	49.26%	0.05%
Suman Mian	1,60,000	0.79%	1,60,000	0.79%	0.00%
Total	**1,01,17,872**	**50.10%**	**1,01,07,872**	**50.05%**	**0.05%**

Notes forming part of the Financial Statements

Note 4: Reserves and Surplus

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Security Premium	3565.24	3987.03
Add: for the year	-	-
Less : Deferred IPO Expenditure	-	(421.79)
Total	**3565.24**	**3565.24**
FCTR	110.53	67.39
Add: for the year	142.29	44.25
Less : Minority Share	(4.69)	(1.11)
Total	**248.14**	**110.53**
Capital Redemption Reserve	15.75	15.75
Add: for the year	-	-
Total	**15.75**	**15.75**
Capital Reserve	8.56	11.53
Add: for the year	-	(2.97)
Total	**8.56**	**8.56**
Share Option Oustanding Account*	350.26	233.43
Add: for the year	12.67	116.84
Less: Amount transferred to Retained Earnings	(168.58)	-
Total	**194.35**	**350.26**
Retained Earnings		
Opening balance	8361.68	5556.52
Add/(Less): Adjustment for previous years	25.19	(19.03)
Less : Final Dividend Paid**	(302.91)	(201.94)
Add: Amount transferred from Share Option Oustanding Account	168.58	-
Add/ (Less): Adjustment For Taxation	-	10.69
Add: Profit / (Loss) For The Year	2572.47	3015.44
Total	**10825.01**	**8361.68**
Grand Total	**14857.04**	**12412.02**

***Share option oustanding account:-**

The reserve is used to recognise cost of options issued to employees at the grant date under employee stock option scheme and is adjusted on exercise/forfeiture of options.

**The Company has paid final dividend of ₹1.50 per share i.e @15% of face value of equity share of ₹10 (Rupees Ten only) each fully paid up, for the financial year 2024-25, approved in AGM held on 26th September 2025.

Nature and Purpose of Other Reserves:-

i. Securities Premium

Securities Premium represents premium received on issue of shares. The reserve is utilised in accordance with the provisions of The Companies Act, 2013.

ii. Retained Earnings

Entire profits made by the Company during the year has been transferred to retained earnings from statement of profit and loss.

Notes forming part of the Financial Statements

Note 5: Long Term Borrowings

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(a) Car Loan	51.47	57.92
Less: Current Maturities of Long Term Loan	(7.24)	(6.64)
Total	**44.22**	**51.27**

 # Note on Re-payment Terms:
Car Loan taken from Bank of Baroda for ₹ 60,00,000/- (Sixty Lakh Only) At an equal monthly installment of Rs 96,534 @9% repayable in 84 months.

Note 6: Long Term Provisions

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Provision for Employees benefit		
(i) Leave encashment	52.12	37.97
(ii) Gratuity	446.13	322.61
Total	**498.26**	**360.58**

Note 7: Short Term Borrowings

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Current Maturities of Long Term Loan	7.24	6.64
Total	**7.24**	**6.64**

Note 8: Trade Payables

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Trade payables:		
(i) MSME	25.47	-
(ii) Other than MSME	911.95	496.11
Total	**937.43**	**496.11**

Annexure of Trade Payables as at 31st March, 2026:-

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	25.47	-	-	-	25.47
(ii) Others	911.01	.95			911.95
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Notes forming part of the Financial Statements

Note 8: Trade Payables (contd.)

Annexure of Trade Payables as at 31st March, 2025:-

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	496.11	-	-	-	496.11
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Note 9: Other Current Liabilities

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Statutory Dues Payable	211.74	172.24
Advances from Customers	110.02	37.27
Un-earned Revenue	1218.83	737.05
Expenses Payable	387.57	244.91
Salary Payable	590.79	520.61
Unpaid Dividend*	.26	.19
Total	**2519.22**	**1712.27**

*Above balance does not include any amount due and outstanding required to be credited to Investor Education and Protection Fund.

Note 10: Short-Term Provisions

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(a) Provision for Employees benefit		
(i) Leave encashment	7.78	3.06
(ii) Gratuity	52.10	28.98
(b) Provision Others		
(i) Income tax	-	166.72
(Net of Advance Tax, TDS Receivable, Withholding Tax)		
Total	**59.88**	**198.77**

Notes forming part of the Financial Statements

Note 11: Property, Plant and Equipments and Intangible Assets

₹ in Lakhs

Particular	Electrical Installations and Equipment	Leasehold Premises	Furniture	Office Equipment	Vehicles	Computers	Intangible Assets	Total
Gross Block								
As at 31 March, 2025	**74.20**	**64.27**	**52.72**	**46.24**	**169.30**	**820.08**	**446.74**	**1673.55**
Additions during the year	-	-	-	1.57	-	62.22	84.55	148.34
Deductions during the year	-	-	-	-	-	-	-	-
As at 31 March, 2026	**74.20**	**64.27**	**52.72**	**47.81**	**169.30**	**882.30**	**531.29**	**1821.89**
Accumulated Depreciation								
Up to 31 March, 2025	**70.21**	**64.27**	**49.33**	**43.18**	**104.21**	**763.13**	**102.32**	**1196.65**
For the year	.19	-	.23	1.41	19.25	45.86	70.77	137.72
On deductions	-	-	-	-	-	-	-	-
Up to 31 March, 2026	**70.40**	**64.27**	**49.57**	**44.59**	**123.46**	**808.99**	**173.09**	**1334.37**
Net Block								
As at 31 March, 2025	3.99	-	3.39	3.05	65.09	56.95	344.43	476.90
As at 31 March, 2026	3.80	-	3.16	3.22	45.84	73.31	358.20	487.53

Note 11.1: Intangible assets under development aging schedule as at March 31, 2026.

₹ in Lakhs

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	463.03	-	-	-	463.03
Projects temporarily suspended	-	-	-	-	-
Total	**463.03**	-	-	-	**463.03**

Note 11.2: Intangible assets under development completion schedule as at March 31, 2025.

₹ in Lakhs

Intangible assets under development	To be completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	41.61	-	-	-	41.61
Total	**41.61**	**-**	**-**	**-**	**41.61**

Notes forming part of the Financial Statements

Note 12.1: Non Current Investments

₹ in Lakhs

Particulars		Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
a.	**Investment in Mutual Funds (Quoted)**	632.38	243.58
	(NAV of Mutual Fund as at 31.03.2026 of ₹6,56,08,506/-, Refer Note 12.1(a)(i) below)		
b.	**Investment in Equity Instruments of Other Companies:**		
	(i) SaleAssist Innov8 Pvt. Ltd.	10.99	10.99
	(122 Compulsorily Convertiable Preference Shares of face value of ₹ 10/- each to be issued at a premium of ₹ 9000/-)		
c.	**Investment in Bonds & Debentures:**		
	(i) Non Convertible Debentures	219.66	-
	(ii) AP State Beverage Corporation Limited (Rate 9.62%, Quantity- 20,000 @ ₹102.30 each)	268.40	20.46
Total		**1131.43**	**275.03**

Note 12.1(a)(i) : Investments in Mutual Funds (Contd.)

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Investment in Mutual Funds:		
(i) Aditya Birla Sunlife Balanced (Total Units: 865.09, Cost: ₹ 72.08 each, NAV: ₹ 102.25 each)	.88	.62
(ii) HDFC Mid Cap (Total Units: 22687.43, Cost: ₹ 149.69 each, NAV: ₹ 180.27 each)	40.90	29.76
(iii) HDFC Large Cap (Total Units: 4042.46, Cost: ₹ 333.44 each, NAV: ₹ 299.39 each)	12.10	13.48
(iv) ICICI Prudential Balanced (Total Units: 161768.23, Cost: ₹ 59.51 each, NAV: ₹ 71.79 each)	116.13	72.28
(v) ICICI Prudential ESG (Total Units: 5823.72, Cost: ₹ 13.14 each, NAV: ₹ 19.29 each)	1.12	.77
(vi) Kotak Small Cap (Total Units: 19517.54, Cost: ₹ 232.53 each, NAV: ₹ 218.10 each)	42.57	41.18
(vii) SBI Focused Equity (Total Units: 9664.18, Cost: ₹ 287.87 each, NAV: ₹ 336.45 each)	32.51	24.22
(viii) SBI Blue Chip (Total Units: 11767.98, Cost: ₹ 89.76 each, NAV: ₹ 83.79 each)	9.86	10.56
(ix) Kotak Balanced (Total Units: 353889.50, Cost: ₹ 14.33 each, NAV: ₹ 19.35 each)	68.48	50.70
(x) HDFC Multi Assets Fund (Total Units: 1833709.31, Cost: ₹ 19.24 each, NAV: ₹ 18.08 each)	331.52	-
Total	**656.09**	**243.58**

Note 12.2: Current Investments

₹ in Lakhs

Particulars		Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
a.	**Investment in Mutual Funds (Quoted)**	329.86	-
	(NAV of Mutual Fund as at 31.03.2026 of ₹ 3,30,59,732/-, Refer Note 12.2 (i) below)		
Total		**329.86**	**-**

Notes forming part of the Financial Statements

Note 12.2 (i) : Investments in Mutual Funds (Contd.)

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Investment in Mutual Funds:		
(i) SBI Overnight Fund Regular Growth (Total Units: 6955.10, Cost: ₹ 4313.38 each, NAV: ₹ 4320.94 each)	300.53	-
(ii) SBI Overnight Fund Regular Growth (Total Units: 477.17, Cost: ₹ 4275.74 each, NAV: ₹ 4320.94 each)	20.62	-
(iii) USD Yield Account Fullerton USD Cash Fund Class A (Total Units: 8468.05, Cost: ₹ 111.44 Each, Nav: ₹ 111.64 Each)	9.45	-
Total	**330.60**	**-**

Note 13: Deferred Tax Asset

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Deferred Tax Asset	147.01	25.72
Total	**147.01**	**25.72**

Details of Deferred Tax Asset

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Deferred Tax Liabilities		
On Property, Plant and Equipments	(2.60)	27.24
Deferred Tax Asset		
On Employee Benefit Expenses	145.57	(1.52)
On Long Term Capital Losses	4.05	-
Total	**147.01**	**25.72**

Note 14: Long Term Loan and Advances

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Loan and Advances to Related Party:-		
(i) Alletec Me - Fzco	-	5.53
Total	**-**	**5.53**

Note 15: Other Non-Current Assets

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(ii) Security Deposits	26.29	29.28
(ii) Deferred Business Expansion Expenditure	-	154.02
Total	**26.29**	**183.30**

Notes forming part of the Financial Statements

Note 16: Trade Receivables

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Trade receivables outstanding for a period exceeding six months		
Unsecured, considered good	184.33	134.74
Unsecured, considered doubtful	2.28	-
Trade receivables outstanding for a period less than six months		
Unsecured, considered good	2031.62	1604.83
	2218.23	**1739.57**
Less:- Provision for Doubtful Debts	9.35	-
Total	**2208.88**	**1739.57**

Annexure of Trade Receivables as at 31st March, 2026:

₹ in Lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	2031.62	118.98	55.02	3.26	-	2208.88
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	7.07	-	7.07
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	2.28	-	2.28
Total	**2031.62**	**118.98**	**55.02**	**12.61**	**-**	**2218.23**
Less:- Provision for Doubtful Debts	-	-	-	9.35	-	9.35
Total Trade Receivables	**2031.62**	**118.98**	**55.02**	**3.26**	**-**	**2208.88**

Annexure of Trade Receivables as at 31st March, 2025:-

₹ in Lakhs

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 Months	6 Months - 1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	1604.83	131.39	3.35	-	-	1739.57
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total	1604.83	131.39	3.35	-	-	1739.57
Less:- Provision for Doubtful Debts	-	-	-	-	-	-
Total Trade Receivables	**1604.83**	**131.39**	**3.35**	**-**	**-**	**1739.57**

Notes forming part of the Financial Statements

Note 17: Cash and Cash equivalents

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(a) Cash on hand	-	.42
(b) Balances with Bank:		
(i) In Current accounts	1817.74	1383.14
(ii) In EEFC accounts	377.73	604.65
(c) In Fixed Deposit accounts*	12375.17	12025.12
(d) Balance held as Margin Money with Bank	17.37	8.89
(e) Corporate Fixed Deposit Account	291.59	33.53
Total	**14879.59**	**14055.76**

* As at the reporting date, out of the total IPO proceeds, an amount of ₹ 3,525.88/- (in Lakhs) has been temporarily invested in Fixed Deposits Receipts(FDR's) with banks. The said amount shall be utilised in future towards the objects of the issue as specified in the RHP.

Note 18: Short-Term Loans and Advances(Unsecured considered Good)

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(a) Loans and Advance to Employees:		
(i) Salary advance	3.44	11.40
(ii) Advance Given for Expenses	15.16	-
(b) Other Advances	17.82	15.66
(c) Deferred Expenses	956.90	379.74
(d) Balances with Government Authorities		
(i) GST	73.51	14.63
(ii) Income Tax	121.61	-
(e) Advance to Vendors	3.07	14.99
Total	**1191.50**	**436.42**

Note 19: Other Current Assets

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(i) Interest Accrued on Bank Deposits	98.86	34.71
Total	**98.86**	**34.71**

Notes forming part of the Financial Statements

Note 20: Revenue from Operations

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Sale of Software Licenses	5992.00	6047.28
	5992.00	**6047.28**
Sale of Software Services	7794.77	7949.46
	7794.77	**7949.46**
Total	**13786.77**	**13996.73**

Note 21: Other Income

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Interest Income From:		
- Bank Deposits	889.39	838.93
- NCD & Bond	30.18	5.11
- Income Tax Refund	4.23	-
Realized or Unrealized Gain on Foreign Exchange	221.78	95.88
Gain on Sale of Mutual Funds	23.66	-
Profit/(Loss) on Sale of PPE	-	4.37
Miscellaneous Income	2.71	4.08
Total	**1171.95**	**948.37**

Note 22: Purchase of Software Licenses

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Software Licenses	4752.15	4702.03
Total	**4752.15**	**4702.03**

Notes forming part of the Financial Statements

Note 23: Employee Benefit Expense

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Salaries and Employee Benefits	4542.35	4274.61
Employee Stock Option Plan Expenses	12.67	116.84
Contributions to Provident and other funds	123.96	94.12
LTA Expenses	29.16	27.68
Gratuity	48.13	70.99
Bonus	17.85	-
Leave Encashment	-	.31
Staff Welfare Expenses	24.83	21.67
Total	**4798.94**	**4606.22**

Note 24: Cost of Technical Consultants

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Professional Charges	664.80	836.76
Total	**664.80**	**836.76**

Note 25: Finance Cost

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Interest expense on:		
-Car loan	5.14	1.79
Total	**5.14**	**1.79**

Note 26: Other Expenses

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Technical and Professional Service	476.43	336.12
Electricity and Water Expenses	19.09	18.26
DG Running Expenses	2.83	2.98
Legal and Professional Charges	52.27	30.80
Advertisement and Business Promotion	64.37	9.03
Rent Expenses	82.65	59.72
Repairs and Maintenance	25.81	24.81
Insurance Expenses	65.86	69.54

Notes forming part of the Financial Statements

Note 26: Other Expenses (contd.)

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Internet and Communication Expenses	36.56	33.75
Bank Charges	11.98	12.39
Security Expenses	6.59	6.09
Hotel, Boarding and Lodging	17.20	8.65
Travelling and Conveyance	122.56	49.82
Printing and Stationery	.65	2.82
Membership and Subscription	14.93	6.34
Filing Fees	12.46	2.21
AMC Charges	6.58	7.95
Recruitment Expenses	7.68	11.97
Payments to Auditors (Refer Note 26 (i) below)	20.42	16.16
CSR Expenses	43.60	31.03
Discount Given	4.55	2.87
Provision for Doubtful Debts	9.35	25.39
Miscellaneous Expenses	6.24	16.60
Total	**1110.67**	**785.30**

Note 26 (i): Other expenses (Contd.)

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Payments to the auditors comprises:		
For Statutory Audit	13.62	10.97
For Tax Audit	2.50	2.50
For Limited Review	2.00	1.75
For Transfer Pricing Audit Fees	1.50	-
For Certification Fees	.80	.94
Total	**20.42**	**16.16**

Note 27: Earnings Per Equity Share

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Basic		
Net profit / (loss) for the year from operations	**2572.47**	**3015.44**
Net profit for the year attributable to the equity shareholders	**2572.47**	**3015.44**
Weighted average number of equity shares	2,01,94,176	2,01,94,176
Par value per share	10	10
Basic Earnings per share	**12.74**	**14.93**
Diluted		
Net profit for the year attributable to the equity shareholders	**2572.47**	**3015.44**
Weighted average number of potential equity shares	2,01,94,176	2,01,94,176
Diluted Earning per share	**12.74**	**14.93**

Notes forming part of the Financial Statements

Note 28: Related Party Disclosure

Description of relationship	Names of related parties
Subsidary Companies	All e Consulting Private Limited
	Alletec Retail Solutions Private Limited
	Alle Technologies GmbH, Switzerland
	Alletec PTY Ltd, Australia
	Alletec USA Inc.
	Alletec PTE Ltd.
	Alletec ARC Ltd.
	Alletec Canada Inc.
	Alletec ME-FZCO (w.e.f. 14th October 2025)
Key Management Personnel (KMP), Directors	Ajay Mian (Managing Director)
	Suman Mian (Director)
	Rajiv Tyagi (Director)
	Ritu Sood (Director)
	Vinod Sood (Independent Director)
	Sunil Goyal (Independent Director)
	Sandeep Jain (CFO)
	Kanak Gupta (CS) ((till 10th October 2025)
	Priyanka Kumari Sharma (CS) (w.e.f. 11th October 2025)
Relatives of KMP	Chuni Devi
Enterprise in which KMP / Relatives of KMP	Aexent Technologies Private Limited
having significant influence	Alletec Emerge Private Limited
	Healnt Technologies Private Limited
	Aexent Ventures Private Limited
	Alletec ME-FZCO (till 13th October 2025)

Details of related party transactions during the year ended 31st March, 2026 and balances outstanding as at 31st March, 2026:

₹ in Lakhs

Particulars	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
A) Transctions during the year:				
(i) Loans and Advances given to				
Alletec ME-FZCO (Setup Expenses)	-	-	(5.53)	(5.53)
			(5.53)	(5.53)
(ii) Renting & Maintenance				
Chuni Devi	-	5.40	-	5.40
	-	(5.40)	-	(5.40)
(iii) (a) Director Remuneration **				
Ajay Mian (Managing Director)	74.54	-	-	74.54
	(83.96)	-	-	(83.96)
Rajiv Tyagi (Director)	86.62	-	-	86.62
	(86.04)	-	-	(86.04)
Ritu Sood (Director)	53.38	-	-	53.38
	(54.05)	-	-	(54.05)
(b) Incentives				
Ritu Sood (Director)	28.09	-	-	28.09
	(18.71)	-	-	(18.71)

Notes forming part of the Financial Statements

Related Party Disclosure (contd.)

₹ in Lakhs

Particulars	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
(iv) KMP Remuneration**				
Sandeep Jain (CFO)	46.88	-	-	46.88
	(48.62)			(48.62)
Kanak Gupta (CS)	3.59	-	-	3.59
	(4.31)			(4.31)
Priyanka Kumari Sharma (CS)	4.07			4.07
	-	-	-	-
(v) ESOP Exercise				
Sandeep Jain (CFO)	-	-	-	-
	(34.48)			(34.48)
(vi) Dividend Paid				
Ajay Mian (Managing Director)	149.24	-	-	149.24
	(99.46)	-	-	(99.46)
Suman Mian (Director)	2.40	-	-	2.40
	(1.60)	-	-	(1.60)
Rajiv Tyagi (Director)	8.53	-	-	8.53
	(5.68)	-	-	(5.68)
Ritu Sood (Director)	1.12	-	-	1.12
	(.74)	-	-	(.74)
Sandeep Jain (CFO)	.08	-	-	.08
	(.01)	-	-	(.01)
B) Balances outstanding at the end of the year:				
i) Director and KMP Remuneration and incentives payable				
Ajay Mian (Managing Director)	3.73	-	-	3.73
	(6.80)			(6.80)
Rajiv Tyagi (Director)	7.10	-	-	7.10
	(7.10)			(7.10)
Ritu Sood (Director)	4.17	-	-	4.17
	(4.17)	-	-	(4.17)
Sandeep Jain (CFO)	3.67	-	-	3.67
	(3.67)	-	-	(3.67)
Kanak Gupta (CS)	-	-	-	-
	(.50)			(.50)
Priyanka Kumari Sharma (CS)	.65			.65
	-	-	-	-

Note: Figures in bracket relate to the previous year

The company has set up as a wholly owned subsidary comapany in Free Trade Zone in Dubai, UAE in the name and style as "ALLETEC ME- FZCO" on dt. 08/04/2025. The Board of the Directors of the company has accorded to make Investment by way of Subscribing 5000 Ordinary Shares at a Price AED 10/- per share, amounting to AED 50000.

**As the liabilities for Gratuity and Leave Enchasement are provided on acturial basis for the company as a whole, the amount pertaining to Directors and Key Management Personel are not included in above.

The transaction with related parties are made on terms equivalent to those that prevaling arm's length transaction.

Notes forming part of the Financial Statements

Note 29: Notes To The Accounts

29.1. Expenditure in foreign Currency

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Traveling, Boarding & Lodging	15.03	7.83
Import of Software Services & License	899.45	1315.66
Total	**914.48**	**1323.49**

29.2. Earnings in Foreign Exchange (On Due Basis)

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Export of Services & Software	4270.74	5300.49
Total	**4270.74**	**5300.49**

29.3. Employee Benefits

(i) Defined contribution plans

Contribution to Defined Contribution Plans, recognized as expenses for the year is as under:

₹ in Lakhs

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Employer's contribution to provident fund	Employer's contribution to ESI	Employer's contribution to provident fund	Employer's contribution to ESI
Contribution to defined contribution plans	**73.46**	**-**	**72.23**	**-**

(ii) Defined benefit plans

The Company offers the gratuity and leave encashment employee benefit schemes to its employees.

The following table sets out the amount recognized in the financial statements:

(ii-a) Expenses recognized during the year/

₹ in Lakhs

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Components of employer expense				
Current service cost	52.95	-	41.59	.13
Past service cost	113.71	26.41	-	-
Interest cost	27.73	3.07	20.93	2.77
Expected return on plan assets	-	-	-	-
Curtailment cost / (credit)	-	-	-	-
Settlement cost / (credit)	-	-	-	-
Actuarial losses/(gains)	(32.55)	(5.36)	8.47	(2.55)
Total expense recognized in the Statement of Profit and Loss	**161.84**	**24.12**	**70.99**	**.35**

Notes forming part of the Financial Statements

(ii-b) Table showing changes in present value of obligations during the period:

₹ in Lakhs

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Present value of obligation as at beginning of the period	355.11	37.51	292.91	38.83
Acquisition adjustment	-	-	-	-
Interest cost	27.73	3.07	20.93	2.77
Past service cost	113.71	26.41	-	-
Current service cost	52.95	-	41.59	.13
Curtailment cost / (credit)	-	-	-	-
Settlement cost / (credit)	-	-	-	-
Benefit paid	(18.72)	(1.73)	(8.79)	(1.68)
Actuarial gain/(loss) on obligations	(32.55)	(5.36)	847201	(2.55)
Obligation as on closing of the year	**498.23**	**59.90**	**355.11**	**37.51**

(ii-c) Change in the plan assets: There is no change in the plan assets in the case of gratuity and leave encashment because there is no funded scheme taken by the company.

(ii-d) Reconciliation of fair value of assets and obligations:

₹ in Lakhs

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Fair value of plan assets	-	-	-	-
Present value of obligations	498.23	59.90	355.11	37.51
Amounts recognized in balance sheet	**498.23**	**59.90**	**355.11**	**37.51**

(ii-e) Actuarial Assumptions:

Demographic Assumptions:

Attrition rates are the company's best estimate of employee turnover in future determined considering factors such as nature of business & industry, retention policy, demand & supply in employment market, standing of the company , business plan, HR Policy etc as provided in the relevant accounting standard. Attrition rates as given below have been received as input from the company.

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
For ages				
Up to 30 Years	16%	16%	21%	21%
From 31 to 44 years	7%	7%	7%	7%
Above 44 years	1%	1%	1%	1%

Mortality & Morbidity rates - 100% of IALM (2012-14) rates have been assumed which also includes the allowance for disability benefits.

Notes forming part of the Financial Statements

Financial Assumptions:

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Discount Rate	7.20%	7.20%	6.70%	6.70%
Rate of increase in compensation level	6.00%	6.00%	6.00%	6.00%
Rate of return on plan assets	-	-	-	-

(iii) Disclosures of Employee Stock Option Scheme (ESOS):-

a) General Description of the Scheme:

The Company has instituted an Employee Stock Option Scheme (ESOS) for the benefit of its eligible employees, including Directors. The Scheme is administered by the Nomination and Remuneration Committee of the Board of Directors, in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and applicable provisions of the Companies Act, 2013.

- Name of the Scheme	:	ESOP Plan 2021
- Date of Shareholders' Approval	:	31/07/2021
- Total number of options approved	:	10,00,000 options, subsequently adjusted to 20,00,000 options pursuant to bonus issue(s) in accordance with the terms of the Scheme.
- Vesting period	:	4 years
- Exercise price	:	₹5 per option for Grant I and ₹10 per option for subsequent grants.
- Exercise period	:	As per clause 8- ESOP Plan 2021
- Settlement method	:	The Scheme is equity-settled through transfer of shares held by the ESOP Trust.

The vesting of options is subject to the terms and conditions specified under the Scheme. 25% of the options are subject to service conditions and 75% of the options are subject to performance conditions. The number of options eligible for vesting may vary depending upon the achievement of prescribed performance conditions.

b) Method of Accounting:

The Company operates its Employee Stock Option Scheme through an ESOP Trust. Employee compensation cost is recognised over the vesting period on a time proportion basis based on the excess of the weighted average acquisition cost of equity shares held by the ESOP Trust over the exercise price payable by employees for the options expected to vest.

c) Movement in Options:

Particulars	Number of Options
Options granted under ESOP Plan 2021 till date (including subsequent grants)	13,89,800
Exercised till 31.03.2026	6,25,065
Outstanding Options to be vested as at 31.03.2026	7,64,735

Notes forming part of the Financial Statements

d) Employee Compensation Cost:

Particulars	₹ in Lakhs
Employee compensation cost recognized during the year	12.67
Impact on Net Profit (if ECC is not recognised)	2585.14
Impact on Earnings Per Share (EPS):	
- Basic EPS (as reported)	12.74
- Basic EPS (if ECC is not recognized)	12.80
- Diluted EPS (as reported)	12.74
- Diluted EPS (if ECC is not recognized)	12.80

e) Other Disclosures:

-No options have been repriced during the year.

- ESOP Trust has adequate shares of All E Technologies Ltd. to cover transfer of shares upon Exercise of options.

29.4. Corporate Social Responsibility (CSR) Expenditure

₹ in Lakhs

The details for CSR activities are as follows:-	FY 2025-26	FY 2024-25
i). Gross amount required to be spent by the company during the year	43.60	31.03
ii). Amount spent during the year on the followings:		
a). Construction/acquisition of any asset	-	-
b). On purpose other than (a) above		
-For Promoting education including distribution of education booklet, and uplift the underprivileged through education, employment	31.60	18.05
-For empowering women	-	-
-For Promoting healthcare	12.00	12.98
c) Shortfall, if any (a-b)	-	-
d) Amount spent during the year to related party	-	-
Total	**43.60**	**31.03**

29.5. Segment Reporting

The Company Operates in one segment i. e Digital Transformation Solutions & Services for diverse Industries as per Accounting Standard (AS) 17- Segment Reporting , therefore there are no separate reportable segments.

Note 29.6: Additional Regulatory Information Required by Schedule III

(i) 'The Ministry of Corporate Affairs ('MCA') has, by way of notifications dated September 20, 2017, notified the proviso to Section 2(87) of the Companies Act, 2013 ('Companies Act') and the Companies (Restrictions on Number of Layers) Rules, 2017 ('Layers Restrictions Rules'). The Company is in compliance with the said notification.

(ii) The company does not have any pending scheme of arrangement in terms of section 230 to 237 of companies Act 2013.

(iii) The Company has not borrowed any amount from any banks or financial institutions on the basis of security of current assets.

(iv) 'The Company has not revalued it's property plant and equipment during the financial year.

(v) Specified Ratio has been Calculated as per "**Annexure-1**" Attached.

Notes forming part of the Financial Statements

(vi) 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.

(vii) The company has granted Loans and Advances in nature of loan 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.

Type of Borrower	Amount of Loan or advance Outstanding	% to the total Loans or advance
Promoter	NIL	-
Directors	NIL	-
KMPs	NIL	-
Total	NIL	-

(viii) The Company has no transactions with struck off companies.

(ix) The Company does not have any Benami property, where any proceeding has been initiated or pending against the group for holding any Benami property.

(x) The company does not hold any immovable properties, both during the current year or previous year for which title deeds are not held in the name of company.

(xi) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(xii) No Advance or loan or invested funds have been given by company to any person(s) or entity(ies),including foreign entities (intermediaries) with the understanding that the intermediary shall

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.

(xiii) 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.

(xiv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

Notes forming part of the Financial Statements

29.7. Net IPO proceeds utilization

The IPO Proceeds till 31/03/2026 has been utilized as under:-

The utilization of net IPO Proceeds is summarized as below:

₹ in Lakhs

Objects of the issue	Amount received	Utilized up to 31st March, 2026	Unutilized as on 31st March, 2026
Expansion of Business	2,500.00	425.00	2,075.00
Acquisition of Businesses in similar or Complementary areas	1,000.00	-	1,000.00
General Corporate Purposes	435.38	-	435.38
Offer related expenses in relation to the Fresh issue	442.22	426.72	15.50
Total	**4,377.60**	**851.72**	**3,525.88**

For the unutilised amount of ₹ 3,525.88/- (in Lakhs) the company has created FD with Scheduled banks till the deployment of funds.

29.8. Repurposing the proceeds of the objects of IPO

As per RHP of the company envisages to deploy the funds within a period of 12 to 24 months i. e till 21st December 2024.

During the Annual General Meeting of the member held on 27th September 2024, the company has passed special resolution for the repurposing the unutilized proceeds amounting ₹ 3950.88 Lakhs for the objects of the Initial Public offer (IPO).

The resolution was adopted and approved to utilize the un-utilize IPO proceed amount within upto 36 months towards the acquisition of Businesses in similar areas.

29.9. Exceptional items & Extraordinary items

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Past Service Gratuity	113.71	-
Past Service Leave Encashment	24.12	-
Reversal of IPO Expenses	-	(84.36)
Total	**137.83**	**(84.36)**

29.10. Additional information persuant to Paragraph 2 of Division I of Schedule III to the Companies Act 2013

Name of the Entity	Net Assets, i.e. Total Assets minus Total Liabilities		Share in Profit or Loss	
	As % of Consolidated Net Assets	Amount in ₹	As % of Consolidated Profit or Loss	Amount in ₹
(i) Parent Company:				
All e Technologies Limited	83.24%	14066.17	15.39%	395.96
(ii) Subsidiary- Indian:				
All e Consulting Private Limited	2.30%	388.73	1.17%	30.16
Alletec Retail Solutions Private Limited	0.00%	(.84)	0.49%	12.66
(iii) Subsidiary- Foreign:				
All e Technologies GmbH	0.01%	1.19	0.00%	-
Alletec Pty Ltd	1.26%	212.34	0.08%	2.14
Alletec USA Inc.	10.91%	1842.73	50.17%	1290.52
Alletec Pte Ltd.	0.21%	35.29	0.54%	13.89
Alletec ARC Ltd.	0.19%	32.71	1.33%	34.15
Alletec Canada Inc.	1.76%	296.99	30.47%	783.83
Alletec ME-FZCO	0.13%	22.43	0.36%	9.16
Total	**100%**	**16897.74**	**100%**	**2572.47**

Notes forming part of the Financial Statements

29.11. Micro, Small & Medium Enterprises

The information as required to be disclosed in relation to Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

₹ in Lakhs

Particulars	As at March 31, 2026	As at March 31, 2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	-	-
Principal	25.47	-
Interest	-	-
The amount of interest paid by the buyer in terms of section 16, of the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act) along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act.	-	-

29.12. Other Notes

(i) The Consolidated Financial Statements have been prepared in the format prescribed by schedule III to the Companies Act 2013.

(ii) The above consolidated financial statements have been reviewed and recommended for adoption by the audit committee to the Board of Directors and have been approved by the board at its meeting held on 28th May 2026.

(iii) There are no investor complaints received/pending as on 31st March, 2026.

(iv) Previous year's figures have been regrouped / reclassified wherever necessary to correspond with the current year's classification/disclosure.

In terms of our report of even date attached.

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Notes forming part of the Financial Statements

Annexure-1

Ratios	Formulas	Ratio (2025-26) ₹ in Lakhs	Ratio (2025-26) Ratio	Ratio (2024-25) ₹ in Lakhs	Ratio (2024-25) Ratio	Variances	Reason for variance
1) Current Ratio:-	Current Assets	18708.69	5.31	16266.46	6.74	(21.22)	
	Current Liabilities	3523.77		2413.79			
2) Debt - Equity Ratio:-	Total Debt	51.47	0.00	57.92	0.00	(24.01)	
	Shareholder's Equity	16876.46		14431.44			
3) Debt Service Coverage Ratio:-	Earning Available for Debt Service	3494.33	282.19	4099.15	486.27	(41.97)	Decrease due to lower earnings available for debt service and higher debt servicing obligations.
	Debt Service	12.38		8.43			
4) Return on Equity:-	(Net profit after taxes- Pref. Dividend)	2572.47	0.16	3015.44	0.23	(28.27)	Decrease due to lower profit and increase in shareholders' equity.
	Average Shareholder's Equity	15653.95		13161.25			
5) Inventory Turnover Ratio:-	Cost of Goods sold or Sales	-	NA	-	NA	NA	
	Average Inventory	-		-			
6) Trade Receivable Ratio:-	Net Credit Sales*	13786.77	6.98	13996.73	8.73	(20.03)	
	Average Account Receivables	1974.23		1602.79			
7) Trade Payable Ratio:-	Net Credit Purchases	4752.15	6.63	4702.03	8.14	(18.58)	
	Average Trade Payables	716.77		577.43			
8) Net Capital Turnover Ratio:-	Net Sales	13786.77	0.95	13996.73	1.12	(15.30)	
	Average Working Capital	14518.79		12485.20			
9) Net Profit Ratio:-	Net Profit	2572.47	0.19	3015.44	0.22	(13.39)	
	Net Sales	13786.77		13996.73			
10) Return on Capital Employed:-	Earning Before Interest and Taxes	3356.62	0.20	3984.79	0.28	(27.97)	Decrease due to lower EBIT during the year.
	Capital Employed	16897.74		14448.91			
11) Return on Investment:-	{MV(T1)-MV(T0)-SUM[C(t)]}	-	NA	-	NA	NA	
	{MV(T0)+Sum[W(t)*C(t)]}	-		-			

Independent Auditor's Report

To the Members of

All e Technologies Limited

Report on the Audit of Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **M/s All e Technologies Limited** ("the Company") which comprises the Balance Sheet as at March 31, 2026, 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 standalone financial statements give the information required by the Companies Act, 2013 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 March 31, 2026, and its profit, and its 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 Companies Act, 2013 and the Rules 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 we have obtained 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 standalone financial statements of the current period. These matters were addressed in the context of our audit of the Standalone financial statements as a whole, and informing our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matter described below to be the key audit matters to be communicated in our report.

We have fulfilled the responsibilities described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Statements' Section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatement of the Standalone Financial Statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying Standalone Financial Statements.

Key Audit Matter	How the matter was addressed in our audit
Capitalisation of Intangible Assets under Development As disclosed in Note No.11.1 to the financial statements, the Company is in-house developing certain Solution based Software products. The carrying amount of intangible assets under development as at 31 March 2026 is ₹ 463.03 lakhs. The determination of whether costs incurred meet the recognition criteria for capitalisation AS 26 "Intangible Assets" involves significant judgement, particularly in assessing: The technical feasibility and intention to complete the projects. The expected future economic benefits of the products under development The allocation of costs between research (expensed) and development (capitalised) phases. Given the materiality of the balance and the degree of judgement involved, this area was considered a key audit matter.	**Our audit procedures included, among others:** Evaluating the design and implementation of controls over the identification and capitalisation of development costs. Assessing management's evaluation of the technical feasibility and commercial viability of projects through discussions with project teams and review of supporting documentation. On a sample basis, testing the costs capitalised by agreeing to underlying records such as employee time allocations, payroll data, and supplier invoices, and assessing whether these costs met the recognition criteria under AS 26. Considering the appropriateness of management's assessment of potential impairment indicators. Assessing the adequacy of the disclosures in the financial statements.

Key Audit Matter	How the matter was addressed in our audit
Revenue Recognition from Sale of Software Licences, Implementation, and Support Services As disclosed in Note No.20 to the financial statements, the Company earns revenue from the sale of software licences, implementation services, and post-implementation support and maintenance. Revenue from these arrangements may involve single or multiple performance obligations, and the timing of revenue recognition depends on the terms of the customer contracts. The determination of whether revenue is recognised at a point in time (for software licences) or over time (for implementation and support services) requires significant judgement, including: Identifying distinct performance obligations within a contract. Determining the appropriate allocation of the transaction price to each performance obligation. Assessing the satisfaction of performance obligations over time versus at a point in time. Estimating the stage of completion for implementation services. Given the materiality of revenue to the financial statements and the level of judgement involved, this area was considered a key audit matter.	**Our audit procedures included, among others:** Obtaining an understanding of the Company's revenue recognition policies and assessing their compliance with the principles of AS 9 Revenue Recognition. Testing, on a sample basis, customer contracts and related documents to evaluate the timing of revenue recognition for: Sale of software licences – ensuring revenue was recognised when significant risks and rewards of ownership were transferred to the customer and no significant uncertainty existed regarding collection. Implementation services – verifying that revenue was recognised in proportion to the degree of completion of the work, based on project milestones and evidence of services rendered. Support and maintenance services – ensuring revenue was recognised on a straight-line basis over the service period, unless another systematic basis was more representative. Comparing revenue recognised during the year with supporting evidence such as invoices, project sign off document, and timesheets. Performing cut-off testing around the year-end to verify that transactions were recorded in the correct accounting period. Assessing whether disclosures in the financial statements appropriately describe the Company's revenue recognition policies in accordance with AS 9.

We have determined that there are no other key audit matters to communicate in our report.

Information Other than the Standalone financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexures to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone 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 standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

Responsibility of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone 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, Board of Directors 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.

Those 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 skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone AS 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 internal financial controls with reference to Financial Statements 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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 standalone financial statements for the financial year ended March 31, 2026 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

1. 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 Act, we give in the Annexure A, a statement on the matters specified in the paragraph 3 and 4 of the Order, to the extent applicable.

2. 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 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 standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021.

e) On the basis of written representations received from the directors as on 31st March, 2026, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026, from being appointed as a director in terms of Section 164(2) of the Act.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure B"

g) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid/provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the act.

h) With respect to the other matters 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:

i. The Company does not have any pending litigations which would impact its financial position.

ii. The Company did not have any long-term contracts including derivatives contracts for which there were any material foreseeable losses.

iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the company.

iv. (a) The management has represented that, to the best of its knowledge and belief, 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;

(b) The management has represented, that, to the best of its knowledge and belief, 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;

(c) Based on our audit procedures nothing has come to our notice that caused us to believe that the representations under sub-clause iv(a) and iv(b) above contain any material misstatement.

v. During the year the company has paid final dividend of Rs 1.50 per share for FY 2024-25 amounting Rs 302.91 lakhs as approved in AGM dated 26th September' 2025.

vi. Based on our examination which included test checks, the company has used an accounting software for maintaining its books of account 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 audit trail feature being tampered with. The audit trail has also been preserved by the Company as per the statutory requirements for record retention.

For SURESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No: - 003316N

CA NARENDRA K ARORA
(PARTNER)
M No: 088256
UDIN: 26088256YWFSXA2646

Place: New Delhi
Date: 28.05.2026

Annexure – A to the Independent Auditor's Report

The Annexure referred to in our Independent Auditors' Report to the members of the Company on the standalone financial statements for the year ended 31st March 2026, we report that:

(i) (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant & equipment.

(B) The Company has maintained proper records showing full particulars, including quantitative details and particulars of intangible assets.

(b) According to the information and explanation given to us and on the basis of our examination of the records of the company, the Company has a regular program of physical verification of its property, plant & equipment by which property, plant & equipment are verified in a phased manner. In accordance with this program, certain property, plant & equipment were verified by the management during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets and according to the information and explanations given to us, no material discrepancies were noticed on such verification.

(c) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company does not own any immovable properties. Therefore reporting under clause (1)(c) of the order is not applicable to the company.

(d) According to the information and explanation given to us and on the basis of our examination of the records of the company, the company has not revalued its Property, Plant and Equipment or intangible assets or both during the year.

(e) According to the information and explanation given to us, representation made to us and on the basis of our examination of the records of the company, 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.

(ii) (a) There are no inventories in financial statements. Hence, reporting under clause (ii a) of the Order is not applicable.

(b) During the year, the company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets. Hence, reporting under clause (ii b) of the Order is not applicable.

(iii) (a) According to the information and explanations given to us, at any point of time of the year, the company has not made investments in, provided any guarantee or security to companies, firms, Limited Liability Partnerships or any other parties during the year, except that the company has invested sum of Rs 12.15 lakhs in its foreign subsidiary Alletec ME-FZCO by way of purchase of 5000 equity shares, further the company has granted unsecured non-interest bearing loans and advances to companies, firms, Limited Liability Partnerships or any other parties during the year in respect of which the requisite information is as below:

(A) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has granted loans or advances and guarantees or security to subsidiaries during the year is as below:

S. No.	Name of Party	Nature	Interest charged	Aggregate Amount of loan granted during the year (Rupees in Lakhs)	Balance outstanding at the balance sheet date (Rupees in Lakhs)
1	Alletec Retail Solutions Pvt Ltd	Loan granted	NIL	0.60	NIL

(B) Based on the audit procedures carried on by us and as per the information and explanations given to us, the Company has not granted unsecured loans or advances and guarantees or security to parties other than subsidiaries, joint ventures and associates during the year.

(b) According to the information and explanations given to us and based on the audit procedures conducted by us, we are of the opinion that the terms and conditions of the loan given as mentioned above are, prima facie, not prejudicial to the interest of the Company.

(c) According to the information and explanations given to us, terms of the repayment have been stipulated in respect of above loan and repayment has been regular.

(d) According to the information and explanations given to us there are no overdues, therefore no further information is required to be given.

(e) According to the information and explanations given to us and based on the audit procedures conducted by us, loan granted above fallen due during the year have been received back and Company has not renewed or extended or granted fresh loans to settle the overdues of existing loans given to the same party.

(f) According to the information and explanations given to us and based on the audit procedures conducted by us, the company has granted loans to related parties which are repayable on demand as mentioned below:-

	All parties (Others) (Rupees in Lakhs)	Promoters (Rupees in Lakhs)	Related parties (Rupees in Lakhs)
Aggregate amount of loans/ advances in the nature of loans			
- Repayable on demand (A)	NIL		
- Agreement does not specify any terms or period of repayment. (B)	0.60		0.60
Total (A+B)	**0.60**	**NIL**	**0.60**
Percentage of loans/ advances in nature of loans to the total loans	**100.00%**	**NIL**	**100.00%**

(iv) The Company has not granted or made any loans under section 185 of The Companies Act, 2013 during the year. Hence, reporting under clause (iv) on section 185 of the Companies Act, 2013 of the Order is not applicable.

During the year under audit the Company has made investments amounting Rs 36.00 lakhs in equity oriented mutual funds, Rs 652.80 lakhs in other mutual funds and Rs 467.60 lakhs in bonds and non-convertible debentures. According to the information and explanations given to us, in our opinion, the company has duly complied with the provisions of section 186 of the Companies Act, 2013.

(v) According to the information and explanations given to us, in our opinion, the Company has not accepted any deposit or amounts which are deemed to be deposits during the year. Hence, reporting under clause (v) of the Order is not applicable.

(vi) The maintenance of cost records has not been specified for the activities of the company by the Central Government under section 148(1) of the Companies Act, 2013. Hence, reporting under clause (vi) of the Order is not applicable.

(vii) (a) According to the information and explanations given to us, the company is generally regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, Income-tax, Sales-tax, Service tax, duty of Customs, duty of excise, Value added tax, cess and any other statutory dues except in few instances where company has deposited statutory dues beyond due dates with interest.

There were no undisputed amounts payable in respect of Goods and Service tax, Provident Fund, Income-tax, Sales Tax, Service Tax, duty of Custom, Duty of Excise, Value Added Tax, cess and other material statutory dues in arrears as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no material dues of Provident fund, Employees' State Insurance, Income-tax, duty of Customs, Goods and Service tax which have not been deposited with the appropriate authorities on account of disputes as on 31st March 2026.

(viii) According to the information and explanation given to us and on the basis of our examination of the records of the company, no transactions have come to our notice which are not recorded in the books of account and have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).

(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion, the Company has not defaulted in the repayment of loans or borrowings from banks, financial institutions and Government.

(b) According to the information and explanation given to us, representation made to us and on the basis of our examination of the records of the company, to the best of our knowledge the company has not been declared willful defaulter by any bank or financial institution or other lender.

(c) According to the information and explanation given to us and on the basis of our examination of the records of the company, term loans were applied for the purpose for which the loans were obtained.

(d) According to the information and explanation given to us and on the basis of our examination of the records of the company, to the best of our information funds raised by the company on short term basis have not been utilized for long term purposes.

(e) On an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) In our opinion, the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.

(x) (a) The Company not raised money by way of initial public offer or further public offer (including debt instruments) during the year and hence reporting under clause (x) (a) of the Order is not applicable.

(b) According to the information and explanations given to us and based on our examination of the records of the company, the company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year and hence reporting under clause (x)(b) of the Order is not applicable.

(xi) (a) Based upon the audit procedures carried out in accordance with the generally accepted audit practices in India, and as per the information and explanations given to us, we have neither come across any instance of material fraud on or by the company or noticed or reported during the year, nor have we been informed of any such case by the management.

(b) In our opinion and according to the information and the explanations given to us and based on our examination of the records of the company no report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government;

(c) As represented to us by the management no whistle blower complaints have been received by the company during the year.

(xii) The Company is not a Nidhi Company and hence reporting under clause (xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and the explanations given to us and based on our examination of the records of the company, all transactions with the related parties are in compliance with sections 177 and 188 of Companies Act, 2013 where ever applicable and the details of such transactions have been disclosed in the Financial Statements as required by the applicable accounting standards.

(xiv) (a) In our opinion the Company has an adequate internal audit system commensurate with the size and the nature of its business.

(b) We have considered, the internal audit reports issued to the Company during the year till date for the period under audit.

(xv) According to the information and the explanations given to us the company has not entered into any non-cash transactions with directors or persons connected with its directors and hence, provisions of section 192 of Companies Act, 2013 are not applicable to the company.

(xvi) (a) The company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clauses 3(xvi)(a), 3(xvi)(b), 3(xvi)(c) and 3(iii)(d) of the Order is not applicable.

(xvii) According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion, the company has not incurred cash losses during the financial year covered by our audit and the immediately preceding financial year. Hence, reporting under clause (xvii) of the Order is not applicable.

(xviii) There has been no resignation of the statutory auditors of the Company during the year. Hence, reporting under clause (xviii) of the Order is not applicable.

(xix) According to the information and explanations given to us and on the basis of our examination of the records of the company, in our opinion, on the basis of the financial ratios, ageing and expected dates of realization of assets and payment of liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our 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 the audit report indicating that 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, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts which have come to our notice up to the date of the audit report and we neither give any guarantee nor any assurance that all 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.

(xx) In our opinion and according to the information and the explanations given to us and based on our examination of the records of the company, the Company has spent the required amount towards Corporate Social Responsibility (CSR) and there is no unspent CSR amount for the year requiring transfer to a Fund specified in Schedule VII to the Companies Act or special account in compliance with the provision of sub-section (6) of section 135 of the said Act.

(xxi) The reporting under clause (xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause in this report.

For SURESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No: - 003316N

CA NARENDRA K ARORA
(PARTNER)
M No: 088256
UDIN: 26088256YWFSXA2646

Place: New Delhi
Date: 28.05.2026

Annexure - B to the Auditor's Report

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013

We have audited the internal financial controls over financial reporting of All e Technologies Limited ('the company') as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on "the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

A company's internal financial control over financial reporting includes those policies and procedures that:

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;

(2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

(3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For SURESH & ASSOCIATES
CHARTERED ACCOUNTANTS
FRN No: - 003316

CA NARENDRA K ARORA
(PARTNER)
M No: 088256
UDIN: 26088256YWFSXA2646

Place: New Delhi
Date: 28.05.2026

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Standalone Balance Sheet

as at 31st March, 2026

₹ in Lakhs

Particulars		Note No.	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
A	**EQUITY AND LIABILITIES**			
1	**Shareholder's Funds**			
	(a) Share Capital	3	2019.42	2019.42
	(b) Reserves and Surplus	4	12453.05	10706.07
			14472.47	**12725.48**
2	**Non-Current Liabilities**			
	(a) Long Term Borrowings	5	44.22	51.27
	(b) Long Term Provisions	6	490.07	355.40
			534.29	**406.67**
3	**Current Liabilities**			
	(a) Short Term Borrowings	7	7.24	6.64
	(b) Trade Payables	8		
	'-total outstanding dues of micro and small enterprises		25.47	-
	'-total outstanding dues of creditors other than micro and small enterprises		582.26	331.83
	(c) Other Current Liabilities	9	1880.56	1440.67
	(d) Short-Term Provisions	10	59.73	198.16
			2555.27	**1977.30**
	Total		**17562.03**	**15109.45**
B	**ASSETS**			
1	**Non-Current Assets**			
	(a) Property, Plant & Equipments and Intangible Assets	11		
	(i) Property, Plant & Equipment		126.79	129.87
	(ii) Intangible Assets		358.20	344.43
	(iii) Intangible Assets under development		463.03	41.61
			948.02	**515.91**
	(b) Non Current Investments	12.1	1281.91	413.36
	(c) Long Term Loan and Advances	13	-	21.03
	(d) Deferred Tax Assets (net)	14	146.60	25.57
	(e) Other Non- Current Assets	15	23.83	181.66
			1452.35	**641.62**
2	**Current Assets**			
	(a) Current Investments	12.2	300.00	-
	(b) Trade Receivables	16	1899.72	1644.93
	(c) Cash and Cash Equivalents	17	12088.22	11959.88
	(d) Short-Term Loans and Advances	18	776.85	314.67
	(e) Other Current Assets	19	96.87	32.44
			15161.66	**13951.92**
	Total		**17562.03**	**15109.45**
	Corporate Information and Material Accounting Policies	**1&2**		
	Notes & Annexures Forming Part of Financial Statements	**3-30**		

As per our report of even date attached

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Standalone Statement of Profit and Loss Account

for the period ended 31st March, 2026

₹ in Lakhs

Particulars		Note No.	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
A	**CONTINUING OPERATIONS**			
1	Revenue from Operations	20	11138.69	11079.77
2	Other Income	21	1086.13	880.38
3	**Total Income (1+2)**		**12224.82**	**11960.15**
4	**Expenses**			
	(a) Purchase of Software Licenses	22	3180.33	3046.17
	(b) Employees Benefit Expenses	23	4575.68	4445.12
	(c) Cost of Technical Consultants	24	489.27	595.75
	(d) Finance Costs	25	5.14	1.79
	(e) Depreciation & Amortisation Expenses	11	136.45	113.88
	(f) Other Expenses	26	1016.48	698.43
5	**Total Expenses**		**9403.35**	**8901.14**
6	**Profit / (Loss) before exceptional and extraordinary items and tax (3 - 5)**		**2821.48**	**3059.01**
7	Exceptional & Extraordinary Items- Expense/(Income)	29.9	152.80	(84.36)
8	**Profit / (Loss) before Tax (6 + 7)**		**2668.68**	**3143.37**
9	**Tax Expense:**			
	(a) Current year		729.25	801.09
	(b) Deferred Tax		(121.03)	(10.66)
	(c) Adjustment for Taxation of Previous Year		23.23	24.37
10	**Profit / (Loss) after Tax**		**2037.23**	**2328.56**
11	**Earnings per share (Face Value of ₹10 /-each)**	27		
	(a) Basic		10.09	11.53
	(b) Diluted		10.09	11.53
	Corporate Information and Material Accounting Policies	**1&2**		
	Notes & Annexures Forming Part of Financial Statements	**3 - 30**		

As per our report of even date attached

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Standalone Cash Flow Statement

for the period ended 31st March, 2026

₹ in Lakhs

	Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
A	**Cash flow from operating activities**		
	Profit / (Loss) before tax from		
	- Continuing operations	2668.68	3143.37
	Profit / (Loss) before tax from total operations	**2668.68**	**3143.37**
	Adjustments for:		
	Depreciation and amortization on continuing operations	136.45	113.88
	Share Based Payments Expenses	12.67	116.84
	Gain on Sale of Mutual Funds	(23.24)	(4.37)
	Finance Costs	5.14	1.79
	Interest Income	(840.76)	(780.73)
	Profit / (Loss) before working capital changes	**1958.94**	**2590.77**
	Movement in working capital :		
	(Increase) / decrease in Trade Receivables	(254.79)	(467.54)
	(Increase) / decrease in Loans and Advances	(462.18)	520.63
	(Decrease) / Increase in Trade Payables, Other Current Liabilities, Borrowings	716.40	38.20
	(Decrease) / Increase in Provisions	(138.43)	(363.30)
	Cash generated from operations	**1819.94**	**2318.76**
	Taxes paid, net	(752.48)	(825.47)
	Net cash flow (used in) / from operating activities (A)	**1067.46**	**1493.30**
B	**Cash flow from investing activities**		
	Purchase of Property, Plant and Equipments, CWIP Including Capital Advances	(568.56)	(269.69)
	Purchase of Investment	(4558.99)	(46.19)
	Proceeds from Investments	3413.68	114.97
	(Increase)/Decrease in Fixed Deposit	(407.42)	(1577.52)
	(Increase)/Decrease in Loans & Advances and long term provisions	155.71	65.75
	(Increase)/Decrease in Margin Money	(8.49)	83.77
	(Increase)/Decrease in Other Non-Current Assets	157.82	172.81
	Interest Received	776.33	825.23
	Net cash flow (used in) / from investing activities (B)	**(1039.93)**	**(630.86)**
C	**Cash flow from financing activities**		
	Increase/(Decrease) in Long Term & Short Term borrowings	(7.05)	51.27
	Finance costs	(5.14)	(1.79)
	Dividend Paid	(302.91)	(201.94)
	Deferred IPO Expenditure	-	(421.79)
	Net cash flow (used in) / from financing activities (C)	**(315.10)**	**(574.25)**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(287.57)	288.19
	Add: Balance of Cash and cash equivalents as at the beginning of the year	817.35	529.17
	Cash and cash equivalents as at the end of the year	**529.79**	**817.35**

Standalone Cash Flow Statement (Contd.)

for the period ended 31st March, 2026

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Reconciliation to cash and bank balances as given in note 17 is as follows:		
Cash and bank balances including non current bank balances, as per note 17	12088.22	11959.88
Less: Balance held as margin money with Bank	17.37	8.89
Less: In Corporate Fixed Deposit accounts	291.59	33.53
Less: Term deposits placed with banks	11249.47	11100.11
Cash and cash equivalents at the end of the year	**529.79**	**817.35**

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.

In terms of our report of even date attached

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Notes forming part of the financial statements

1 Corporate Information

All e Technologies 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:-

(i) UU-14, Vishakha Enclave, Pitampura, Delhi-110034.

(ii) A-1, Sector-58, NOIDA, Gautam Buddha Nagar, Uttar Pradesh, 201301.

2 Material accounting policies

The Financial statements have been prepared using the material accounting policies and measurement basis 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. 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). The financial statements are presented in Indian Rupees (₹) which is also the functional currency of the Company.

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 Revenue recognition

Revenue from Business Solutions & IT related Services:

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 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.

2.4 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.

2.5 Other Income

Other income is recognized on accrual basis.

2.6 (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.

Notes forming part of the financial statements

(ii) Depreciation

Depreciation on Property, Plant and Equipment has been provided on the written down value method except Intangible Asset as per the useful life prescribed in Schedule II to the Companies Act, 2013 (i. e 1. Plant and Machinery -15 Years, 2. Furniture and Fixtures - 10 Years, 3. Office Equipments- 5 Years, 4. Electrical Installation- 10 Years, 5. Computer or Data Processing Equipments- 3 Years, 6. Vehicles- 8 Years). On Intangible Assets amortisation is provided on straight line value method considering useful life 6 Years. 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 are eliminated from the financial statements on disposal or when no further benefits are expected from their use and disposal.

2.7 (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 life of assets 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.

2.8 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.

2.9 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.

2.10 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.

Notes forming part of the financial statements

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.

iii) Share Based Payment - Employee Stock Option Scheme ('ESOP')

The Company operates its Employee Stock Option Scheme through an ESOP Trust. Employee compensation expense is recognised over the vesting period on a time proportion basis based on the excess of the weighted average acquisition cost of equity shares held by the ESOP Trust over the exercise price payable by employees for the options expected to vest.

2.11 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.

2.12 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.

2.13 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 of 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.

2.14 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.

2.15 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.

Notes forming part of the financial statements

Contingent liabilities are disclosed in the Notes to accounts. Contingent assets are not recognised in the financial statements.

2.16 Operating Cycle:

Based on the nature of products / activities of the Company and the normal time between acquisition of assets and their realisation in cash or cash equivalents, the Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current. As a result, current assets comprise elements that are expected to be realised within 12 months after the reporting date and current liabilities comprise elements that are due for settlement within 12 months after the reporting date.

2.17 Cash Flow Statements

Cash flow are reported using indirect method, whereby net profit before tax is adjusted for the effects of transaction of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flow from regular revenue generating, investing and financing activities of the Company are segregated.

2.18 Borrowing Cost

Borrowing costs include interest, amortisation of ancillary costs incurred and exchange differences arising from foreign currency borrowings to the extent they are regarded as an adjustment to the interest cost. Costs in connection with the borrowing of funds to the extent not directly related to the acquisition of qualifying assets are charged to the Statement of Profit and Loss over the tenure of the loan. Borrowing costs, allocated to and utilised for qualifying assets, pertaining to the period from commencement of activities relating to construction / development of the qualifying asset upto the date of capitalisation of such asset is added to the cost of the assets. Capitalisation of borrowing costs is suspended and charged to the Statement of Profit and Loss during extended periods when active development activity on the qualifying assets is interrupted.

2.19 Capital Work in Progress

These are assets which includes the resources cost, and any other costs directly attributable to bring the assets to the location and condition necessary for it to be capable of operating in the manner intended by management but not put to use as on reporting date.

Notes forming part of the financial statements

Note 3: Share Capital

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)		Figures as at the end of Previous Reporting Period (31/03/2025)	
	Number of shares	Amount	Number of shares	Amount
(a) Authorized				
Equity shares of ₹10 /-each with voting rights	2,10,00,000	2100.00	2,10,00,000	2100.00
	2,10,00,000	2100.00	2,10,00,000	2100.00
(b) Issued				
Equity shares of ₹10/- each with voting rights	2,01,94,176	2019.42	2,01,94,176	2019.42
	2,01,94,176	2019.42	2,01,94,176	2019.42
(c) Subscribed and Fully Paid Up				
Equity shares of ₹10/-each with voting rights	2,01,94,176	2019.42	2,01,94,176	2019.42
	2,01,94,176	**2019.42**	**2,01,94,176**	**2019.42**
Total Subscribed and Fully Paid Up	**2,01,94,176**	**2019.42**	**2,01,94,176**	**2019.42**

Note 3: (contd.)

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

₹ in Lakhs

Equity Shares	Figures as at the end of Current Reporting Period (31/03/2026)		Figures as at the end of Previous Reporting Period (31/03/2025)	
	Number of shares	Amount	Number of shares	Amount
Balance at the beginning of the period	2,01,94,176	2019.42	2,01,94,176	2019.42
Change in equity share capital during the period	-	-	-	-
Balance at the end of reporting period	2,01,94,176	2019.42	2,01,94,176	2019.42
Total	**2,01,94,176**	**2019.42**	**2,01,94,176**	**2019.42**

(b) Terms/rights attached to Equity Shareholders

The Company has only one class of Equity shares having a par value of ₹ 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) Bonus Shares

During the financial year 2021-22, the Company issued fully paid-up equity shares by way of bonus shares as detailed below:

Class of shares	Date of allotment	Nature of allotment	Number of shares allotted	Face value per share (₹)	Aggregate nominal value (₹)
Equity Shares	03-Aug-21	Bonus Issue (3:1)	34,65,000	10	3,46,50,000
Equity Shares	16-Mar-22	Bonus Issue (1:1)	76,65,088	10	7,66,50,880
Total			**1,11,30,088**		**11,13,00,880**

The bonus shares were issued as fully paid-up equity shares by capitalisation of the Company's eligible reserves/surplus in accordance with the provisions of the Companies Act, 2013.

During FY 2021-22, an amount of ₹1,113.01 lakh was utilised from Surplus for issuance of bonus shares. The corresponding amount was transferred to Share Capital.

Notes forming part of the financial statements

Note 3: (contd.)

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

Class of Shares / Name of Shareholder	Shares held by Shareholders more than 5% at the end of 31st March, 2026		Shares held by Shareholders more than 5% at the end of 31st March, 2025	
	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				
Ajay Mian	99,57,872	49.31%	99,47,872	49.26%
Sarita Sood	15,18,400	7.52%	15,18,400	7.52%
Total	**1,14,76,272**	**56.83%**	**1,14,66,272**	**56.78%**

(e) Details of Shares held by promoters

Promoters Name	Shares held by promoters at the end of 31st March, 2026		Shares held by promoters at the end of 31st March, 2025		% Change during year
	No. of Shares	% of total shares	No. of Shares	% of total shares	
Ajay Mian	99,57,872	49.31%	99,47,872	49.26%	0.05%
Suman Mian	1,60,000	0.79%	1,60,000	0.79%	0.00%
Total	**1,01,17,872**	**50.10%**	**1,01,07,872**	**50.05%**	**0.05%**

Notes forming part of the financial statements

Note 4: Reserves and Surplus

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Securities Premium Account (4864000 Equity Shares @ ₹ 80/- each)	3469.41	3891.20
Less: Deferred IPO Expenditure	-	(421.79)
	3469.41	**3469.41**
Capital Redemtion Reserve	15.75	15.75
	15.75	**15.75**
Share Option Oustanding Account		
Employees Stock Option Plan*	350.26	233.43
Add: Current Year Expenses	12.67	116.84
Less: Amount transferred to Retained Earnings	(168.58)	-
	194.35	**350.26**
Retained Earnings		
Opening balance	6870.64	4744.02
Less : Final Dividend Paid **	(302.91)	(201.94)
Add: Amount transferred from Share Option Oustanding Account	168.58	-
Add: Profit / (Loss) for the year	2037.23	2328.56
Sub Total	**8773.54**	**6870.64**
Total	**12453.05**	**10706.07**

***Share option oustanding account:-**

The reserve is used to recognise cost of options issued to employees at the grant date under employee stock option scheme and is adjusted on exercise/forfeiture of options.

**The Company has paid final dividend of ₹1.50 per share i.e @15% of face value of equity share of ₹10 (Rupees Ten only) each fully paid up, for the financial year 2024-25, approved in AGM held on 26th September 2025.

Nature and Purpose of Other Reserves:-

i. Securities Premium

Securities Premium represents premium received on issue of shares. The reserve is utilised in accordance with the provisions of The Companies Act, 2013.

ii. Retained Earnings

Entire profits made by the Company during the year has been transferred to retained earnings from statement of profit and loss.

Note 5: Long Term Borrowings

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Car Loan	51.47	57.92
Less: Current Maturities of Long Term Loan	(7.24)	(6.64)
Total	**44.22**	**51.27**

 # Note on Re-payment Terms:

Car Loan taken from Bank of Baroda for ₹ 60,00,000/- (Sixty Lakh Only) At an equal monthly installment of ₹ 96,534 @9% repayable in 84 months.

Notes forming part of the financial statements

Note 6: Long-Term Provisions

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(a) Provision for Employees benefit		
(i) Leave encashment	51.17	33.61
(ii) Gratuity	438.90	321.78
Total	**490.07**	**355.40**

Note 7: Short Term Borrowings

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Current Maturities of Long Term Loan	7.24	6.64
Total	**7.24**	**6.64**

Note 8: Trade Payables

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Dues to micro enterprises and small enterprises	25.47	-
Dues to other than micro enterprises and small enterprises	582.26	331.83
Total	**607.74**	**331.83**

Annexure of Trade Payables Ageing as at 31st March, 2026:-

Particulars	Outstanding for following periods from due date of payment				₹ in Lakhs
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	25.47	-	-	-	25.47
(ii) Others	582.26	-	-	-	582.26
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Annexure of Trade Payables Ageing as at 31st March, 2025:-

Particulars	Outstanding for following periods from due date of payment				₹ in Lakhs
	Less than 1 Years	1-2 Years	2-3 Years	More than 3 Years	
(i) MSME	-	-	-	-	-
(ii) Others	331.83	-	-	-	331.83
(iii) Disputed dues- MSME	-	-	-	-	-
(iv) Disputed dues- Others	-	-	-	-	-

Notes forming part of the financial statements

Note 9: Other Current Liabilities

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Statutory Dues Payable	178.22	152.64
Advances from Customers	71.32	37.27
Un-earned Revenue	827.31	570.56
Expenses Payable	206.62	159.44
Salary Payable	596.83	520.57
Unpaid Dividend*	.26	.19
Total	**1880.56**	**1440.67**

*Above balance does not include any amount due and outstanding required to be credited to Investor Education and Protection Fund.

Note 10: Short-Term Provisions

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(a) Provision for Employees benefit		
(i) Leave encashment	7.76	3.05
(ii) Gratuity	51.97	28.92
(b) Provision Others		
(i) Income tax	-	166.19
(Net of Advance Tax, TDS Receivable, Withholding Tax)		
Total	**59.73**	**198.16**

Note-11 Property, Plant & Equipments

₹ in Lakhs

Tangible assets	Gross block				
	Balance as at 1 April, 2025	Additions	Adjustment	Disposals	Balance as at 31 March 2026
(a) Furniture and Fixtures	51.69	-	-	-	51.69
(b) Vehicles	169.30	-	-	-	169.30
(c) Office equipment	38.06	1.28	.29	-	39.63
(d) Electrical Installations and Equipment	72.28	-	-	-	72.28
(e) Data processing equipment	796.77	61.02	-	-	857.79
(f) Leasehold Improvements	64.27	-	-	-	64.27
Total	**1192.37**	**62.30**	**.29**	**-**	**1254.96**
Previous year	**1082.31**	**110.06**	**-**	**-**	**1192.37**

₹ in Lakhs

Intangible Assets	Balance as at 1 April, 2025	Additions	Adjustment	Disposals	Balance as at 31 March 2026
Intangible Assets	446.74	84.55	-	-	531.29
Total	**446.74**	**84.55**	**-**	**-**	**531.29**
Previous Year	**328.72**	**118.02**	**-**	**-**	**446.74**

Notes forming part of the financial statements

Note-11 Property, Plant & Equipments (contd.)

₹ in Lakhs

Tangible assets	Accumulated depreciation and impairment				Net block	
	Balance as at 1 April, 2025	Depreciation / amortisation expense for the Year	Eliminated on disposal of assets	Balance as at 31 March 2026	Balance as at 31 March 2026	Balance as at 31 March, 2025
(a) Furniture and Fixtures	48.35	.23	-	48.59	3.10	3.34
(b) Vehicles	104.21	19.25	-	123.46	45.84	65.09
(c) Office equipment	36.35	1.41	-	37.75	1.88	1.72
(d) Electrical Installations and Equipment	68.38	.19	-	68.58	3.70	3.89
(e)Data processing equipment	740.93	44.59	-	785.53	72.26	55.83
(f)Leasehold Improvements	64.27	-	-	64.27	-	-
Total	**1062.50**	**65.68**	**-**	**1128.18**	**126.79**	**129.87**
Previous year	**1005.22**	**57.28**	**-**	**1062.50**	**129.87**	**77.09**

₹ in Lakhs

Intangible Assets	Accumulated Ammortisation				Net block	
	Balance as at 1 April, 2025	Depreciation / amortisation expense for the Year	Eliminated on disposal of assets	Balance as at 31 March 2026	Balance as at 31 March 2026	Balance as at 31 March, 2025
Intangible Assets	102.32	70.77	-	173.09	358.20	344.43
Total	**102.32**	**70.77**	**-**	**173.09**	**358.20**	**344.43**
Previous Year	**45.72**	**56.60**	**-**	**102.32**	**344.43**	**283.00**

Note 11.1: Intangible assets under development aging schedule as at March 31, 2026.

₹ in Lakhs

Intangible assets under development	Amount in CWIP for a period of				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	463.03	-	-	-	463.03
Projects temporarily suspended	-	-	-	-	-
Total	**463.03**	**-**	**-**	**-**	**463.03**

Note 11.2: Intangible assets under development completion schedule as at March 31, 2025.

₹ in Lakhs

Intangible assets under development	To be completed in				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in progress	41.61	-	-	-	41.61
Projects temporarily suspended	-	-	-	-	-
Total	**41.61**	**-**	**-**	**-**	**41.61**

Notes forming part of the financial statements

Note 12.1: Non - Current Investments

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
A) Investment in Equity Instruments (Unquoted)		
(a) Investment in Equity Instruments of Subsidiary Companies:		
(i) All e Consulting Private Limited	1.00	1.00
(9999 fully paid up equity shares of ₹ 10 each directly and 1 share of ₹ 10 through nominee shareholder)		
(ii) All e Technologies (Switzerland) GmbH	10.82	10.82
(24 shares of CHF 1000/- each fully paid up)		
(iii) Alletec Pty Ltd. {erstwhile NUAGE Technologies Pty Ltd}	93.04	93.04
(90 share of AUD 2000/- each fully paid up)		
(iv) Alletec USA Inc.	17.76	17.76
(2500 Shares of USD 10/- each fully paid up)		
(v) Alletec PTE. LTD	6.45	6.45
(10,000 Shares of SGD 1/- each fully paid up)		
(vi) Alletec ARC Limited	2.91	2.91
(5000 Shares of KES 100/- each fully paid up)		
(vii) Alletec CANADA INC.	6.35	6.35
(10000 Shares of CAD 1 /- each fully paid up)		
(viii) Alletec ME FZCO	12.15	-
(5000 Shares of AED 10 /- each fully paid up)		
b) Investment in Equity Instruments of Other Companies:		
(i) SaleAssist Innov8 Pvt. Ltd.	10.99	10.99
(122 Compulsorily Convertiable Preference Shares of Face Value of ₹ 10/- each to be issued at a premium of ₹ 9000/-)		
B) Investment in Mutual Funds (Quoted) :	632.38	243.58
(NAV of Mutual Fund as at 31.03.2026 of ₹ 6,56,08,506/-, Refer Note 12.1(B)(i) below)		
C) Investment in Bonds & Debentures:		
(i) Non Convertible Debentures	219.66	-
(ii) AP State Beverage Corporation Limited (Rate 9.62%, Quantity- 20,000 @ ₹102.30 each)	268.40	20.46
Total	**1281.91**	**413.36**

Notes forming part of the financial statements

Note 12.1(B)(i) : Investments in Mutual Funds (Contd.)

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Investment in Mutual Funds:		
(i) Aditya Birla Sunlife Balanced (Total Units: 865.09, Cost: ₹ 72.08 each, NAV: ₹ 102.25 each)	.88	.62
(ii) HDFC Mid Cap (Total Units: 22687.43, Cost: ₹ 149.69 each, NAV: ₹ 180.27 each)	40.90	29.76
(iii) HDFC Large Cap (Total Units: 4042.46, Cost: ₹ 333.44 each, NAV: ₹ 299.39 each)	12.10	13.48
(iv) ICICI Prudential Balanced (Total Units: 161768.23, Cost: ₹ 59.51 each, NAV: ₹ 71.79 each)	116.13	72.28
(v) ICICI Prudential ESG (Total Units: 5823.72, Cost: ₹ 13.14 each, NAV: ₹ 19.29 each)	1.12	.77
(vi) Kotak Small Cap (Total Units: 19517.54, Cost: ₹ 232.53 each, NAV: ₹ 218.10 each)	42.57	41.18
(vii) SBI Focused Equity (Total Units: 9664.18, Cost: ₹ 287.87 each, NAV: ₹ 336.45 each)	32.51	24.22
(viii) SBI Blue Chip (Total Units: 11767.98, Cost: ₹ 89.76 each, NAV: ₹ 83.79 each)	9.86	10.56
(ix) Kotak Balanced (Total Units: 353889.50, Cost: ₹ 14.33 each, NAV: ₹ 19.35 each)	68.48	50.70
(x) HDFC Multi Assets Fund (Total Units: 1833709.31, Cost: ₹ 19.24 each, NAV: ₹ 18.08 each)	331.52	-
Total	**656.09**	**243.58**

Note 12.2: Current Investments

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
A) Investment in Mutual Funds (Quoted) :		
(i) SBI Overnight Fund Regular Growth (Total Units: 6955.10, Cost: ₹ 4313.38 each, NAV: ₹ 4320.94 each)	300.00	-
(NAV of Mutual Fund as at 31.03.2026 of ₹ 3,00,52,570/-)		
Total	**300.00**	**-**

Note 13: Long Term Loans & Advances

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Loan and Advances to Related Parties:-		
Unsecured, Considered Good		
(i) Alletec Retail Solutions Private Limited	-	15.51
(ii) Alletec Me - Fzco	-	5.53
Total	**-**	**21.03**

Notes forming part of the financial statements

Note 14: Deferred Tax Asset

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Deferred Tax Asset	146.60	25.57
Total	**146.60**	**25.57**

Details of Deferred Tax Asset

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Deferred Tax Liability		
On Property, Plant and Equipments	(2.68)	9.51
Deferred Tax Asset		
On Employee Benefit Expenses	145.23	16.06
On Long Term Capital Losses	4.05	-
Total	**146.60**	**25.57**

Note 15: Other Non-Current Assets

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(i) Security Deposits	23.83	27.63
(ii) Deferred Business Expansion Expenditure	-	154.02
Total	**23.83**	**181.66**

Note 16: Trade Receivables

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
Trade receivables outstanding for a period exceeding six months		
Unsecured, considered good	184.33	134.74
Unsecured, considered doubtful	2.28	-
Trade receivables outstanding for a period less than six months		
Unsecured, considered good	1722.46	1510.18
	1909.07	**1644.93**
Less:- Provision for Doubtful Debts	9.35	-
Total	**1899.72**	**1644.93**

Notes forming part of the financial statements

Annexure of Trade Receivables Ageing as at 31st March, 2026:-

Particulars	Outstanding for following periods from due date of payment					₹ in Lakhs
	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	1722.46	118.98	55.02	3.26	-	1899.72
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	7.07	-	7.07
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	2.28	-	2.28
Total	**1722.46**	**118.98**	**55.02**	**12.61**	**-**	**1909.07**
Less:- Provision for Doubtful Debts	-	-	-	9.35	-	9.35
Total Trade Receivables	**1722.46**	**118.98**	**55.02**	**3.26**	**-**	**1899.72**

Annexure of Trade Receivables Ageing as at 31st March, 2025:-

Particulars	Outstanding for following periods from due date of payment					₹ in Lakhs
	Less than 6 Months	6 Months-1 Year	1-2 Years	2-3 Years	More than 3 Years	
(i) Undisputed Trade Receivables- Considered Good	1510.18	131.39	3.35	-	-	1644.93
(ii) Undisputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
(iii) Disputed Trade Receivables- Considered Good	-	-	-	-	-	-
(iv) Disputed Trade Receivables- Considered Doubtful	-	-	-	-	-	-
Total	**1510.18**	**131.39**	**3.35**	**-**	**-**	**1644.93**
Less:- Provision for Doubtful Debts	-	-	-	-	-	-
Total Trade Receivables	**1510.18**	**131.39**	**3.35**	**-**	**-**	**1644.93**

Note 17: Cash and Cash equivalents

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
a) Cash in hand	-	.42
b) Balances with Bank:		
- In Current accounts	152.06	212.28
- In EEFC accounts	377.73	604.65
c) Fixed Deposit with Bank:		
- In Fixed Deposit accounts*	11249.47	11100.11
- In Corporate Fixed Deposit accounts	291.59	33.53
- Balance held as Margin Money with Bank	17.37	8.89
Total	**12088.22**	**11959.88**

* As at the reporting date, out of the total IPO proceeds, an amount of ₹ 3,525.88/- (in Lakhs) has been temporarily invested in Fixed Deposits Receipts(FDR's) with banks. The said amount shall be utilised in future towards the objects of the issue as specified in the RHP.

Notes forming part of the financial statements

Note 18: Short-Term Loans and Advances (Unsecured considered Good)

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(a) Loans and Advance to Employees:-		
(i) Salary advance	3.44	10.98
(ii) Advance Given for Expenses	15.16	.42
(b) Deferred Purchases	618.10	288.28
(c) Balances with Government Authorities		
(i) GST	39.83	-
(ii) Income Tax	97.29	-
(d) Advance to Vendors	3.04	14.99
Total	**776.85**	**314.67**

Note 19: Other Current Assets

₹ in Lakhs

Particulars	Figures as at the end of Current Reporting Period (31/03/2026)	Figures as at the end of Previous Reporting Period (31/03/2025)
(i) Interest Accrued on Bank Deposits	96.87	32.44
Total	**96.87**	**32.44**

Notes forming part of the financial statements

Note 20: Revenue from Operations

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Sale of Software Licenses	3995.34	3979.36
	3995.34	**3979.36**
Sale of Software Services	7143.36	7100.41
	7143.36	**7100.41**
Total	**11138.69**	**11079.77**

Note 21: Other Income

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Interest Income From:-		
- Bank Deposits	810.58	777.67
- NCD & Bond	30.18	3.06
Realized or Unrealized Gain on Foreign Exchange	220.13	94.93
Gain on Sale of Mutual Funds	23.24	4.37
Miscellaneous Income	2.00	.35
Total	**1086.13**	**880.38**

Note 22: Purchase of Software Licenses

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Software Licenses	3180.33	3046.17
Total	**3180.33**	**3046.17**

Notes forming part of the financial statements

Note 23: Employee Benefit Expenses

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Salaries and Employee Benefits	4343.48	4116.92
Employee Stock Option Plan Expenses	12.67	116.84
Contributions to Provident and other funds	107.31	93.62
LTA Expenses	28.76	27.28
Gratuity	46.19	70.32
Bonus	17.85	-
Leave Encashment	-	.31
Staff Welfare Expenses	19.42	19.83
Total	**4575.68**	**4445.12**

Note 24: Cost of Technical Consultants

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Professional Charges	489.27	595.75
Total	**489.27**	**595.75**

Note 25: Finance Cost

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Interest expense on:		
-Car loan	5.14	1.79
Total	**5.14**	**1.79**

Notes forming part of the financial statements

Note 26: Other Expenses

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Technical and Professional Services	467.98	318.97
Electricity and Water Expenses	19.09	18.26
DG Running Expenses	2.83	2.98
Legal and Professional Charges	31.45	30.80
Advertisement and Business Promotion	54.24	2.27
Rent Expenses	70.18	54.01
Repairs and maintenance	25.32	24.81
Insurance Expenses	52.61	59.16
Internet and Communication Expenses	31.87	29.57
Bank Charges	8.50	10.13
Security Expenses	6.59	6.09
Hotel, Boarding and Lodging	15.53	8.65
Travelling and Conveyance	113.08	29.48
Printing and Stationery	.65	2.45
Membership and Subscription	12.71	4.45
Filing Fees	11.73	2.21
AMC Charges	6.58	7.95
Recruitment Expenses	7.68	11.97
Payments to Auditors (Refer Note 26 (i) below)	14.30	12.69
CSR Expenses	43.60	31.03
Discount Given	4.55	2.87
Provision for Doubtful Debts	9.35	25.39
Miscellaneous Expenses	6.03	2.25
Total	**1016.48**	**698.43**

Note 26 (i): Other expenses (Contd.)

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Payments to the auditors comprises:		
For Statutory Audit	8.00	8.00
For Tax Audit	2.00	2.00
For Limited Review	2.00	1.75
For Transfer Pricing Audit Fees	1.50	-
For Certification Fees	.80	.94
Total	**14.30**	**12.69**

Notes forming part of the financial statements

Note 27: Earnings Per Equity Share

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Basic		
Net profit / (loss) for the year from operations	2037.23	**2328.56**
Net profit for the year attributable to the equity shareholders	2037.23	**2328.56**
Weighted average number of equity shares	2,01,94,176	2,01,94,176
Par value per share	10	10
Basic Earnings per share	10.09	**11.53**
Diluted		
Net profit for the year attributable to the equity shareholders	2037.23	**2328.56**
Weighted average number of potential equity shares	2,01,94,176	2,01,94,176
Diluted Earning per share	10.09	**11.53**

Note 28: Related Party Disclosure

Description of relationship	Names of related parties
Subsidary Companies	All e Consulting Private Limited
	Alletec Retail Solutions Private Limited
	Alle Technologies GmbH, Switzerland
	Alletec PTY Ltd, Australia
	Alletec USA Inc.
	Alletec PTE Ltd.
	Alletec ARC Ltd.
	Alletec Canada Inc.
	Alletec ME-FZCO (w.e.f. 14th October 2025)
Key Management Personnel (KMP), Directors	Ajay Mian (Managing Director)
	Suman Mian (Director)
	Rajiv Tyagi (Director)
	Ritu Sood (Director)
	Vinod Sood (Independent Director)
	Sunil Goyal (Independent Director)
	Sandeep Jain (CFO)
	Kanak Gupta (CS) ((till 10th October 2025)
	Priyanka Kumari Sharma (CS) (w.e.f. 11th October 2025)
Relatives of KMP	Chuni Devi
Enterprise in which KMP / Relatives of KMP	Aexent Technologies Private Limited
having significant influence	Alletec Emerge Private Limited
	Healnt Technologies Private Limited
	Aexent Ventures Private Limited
	Alletec ME-FZCO (till 13th October 2025)

Notes forming part of the Financial Statements

Note 28: Related Party Disclosure (Contd.)

Details of related party transactions during the year ended 31st March, 2026 and balances outstanding as at 31st March, 2026:

₹ in Lakhs

Particulars	Subsidary	Associate	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
A) Transctions during the year:						
(i) Loans and Advances given to						
Alletec Retail Solutions Pvt. Ltd.	.60	-	-	-	-	.60
	(.60)	-	-	-	-	(.60)
Alletec ME-FZCO (Setup Expenses)	-	-	-	-	(5.53)	(5.53)
					(5.53)	(5.53)
(ii) Loans and Advances received back						
Alletec PTE Ltd. (Setup Expenses)	-	-	-	-	-	-
	(5.44)	-	-	-	-	(5.44)
Alletec Canada Inc. (Setup Expenses)	-	-	-	-	-	-
	(7.18)	-	-	-	-	(7.18)
Alletec ARC Ltd. (Setup Expenses)	-	-	-	-	-	-
	(3.61)	-	-	-	-	(3.61)
(iii) Cost of Technical Consultants						
All e Consulting Private Limited	9.00	-	-	-	-	9.00
	(2.25)	-	-	-	-	(2.25)
(iv) Sale of Software Services						
Alletec USA Inc.	959.66	-	-	-	-	959.66
	(1608.44)	-	-	-	-	(1608.44)
Alletec Canada Inc.	660.79	-	-	-	-	660.79
	(106.11)	-	-	-	-	(106.11)
Alletec Me - FZCO	7.02	-	-	-	-	7.02
	-	-	-	-	-	-
(v) Sale of Software Licenses						
Alletec ARC Ltd.	10.38	-	-	-	-	10.38
	-	-	-	-	-	-
Alletec Canada Inc.	10.65	-	-	-	-	10.65
	-	-	-	-	-	-
(vi) Renting & Maintenance						
Chuni Devi	-	-	-	5.40	-	5.40
	-	-	-	(5.40)	-	(5.40)
(vii)(a) Director Remuneration **						
Ajay Mian (Managing Director)	-	-	74.54	-	-	74.54
	-	-	(83.96)	-	-	(83.96)
Rajiv Tyagi (Director)	-	-	86.62	-	-	86.62
	-	-	(86.04)	-	-	(86.04)
Ritu Sood (Director)	-	-	53.38	-	-	53.38
	-	-	(54.05)	-	-	(54.05)
(b) Incentives						
Ritu Sood (Director)	-	-	28.09	-	-	28.09
	-	-	(18.71)	-	-	(18.71)

Notes forming part of the Financial Statements

Note 28: Related Party Disclosure (Contd.)

₹ in Lakhs

Particulars	Subsidary	Associate	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
(viii)KMP Remuneration**						
Sandeep Jain (CFO)	-	-	46.88	-	-	46.88
			(48.62)			(48.62)
Kanak Gupta (CS)	-	-	3.59	-	-	3.59
			(4.31)			(4.31)
Priyanka Kumari Sharma (CS)			4.07			4.07
			-	-	-	-
(ix)ESOP Exercise						
Sandeep Jain (CFO)	-	-	-	-	-	-
			(34.48)			(34.48)
(x) Dividend Paid						
Ajay Mian (Managing Director)	-	-	149.24	-	-	149.24
	-	-	(99.46)	-	-	(99.46)
Suman Mian (Director)	-	-	2.40	-	-	2.40
	-	-	(1.60)	-	-	(1.60)
Rajiv Tyagi (Director)	-	-	8.53	-	-	8.53
	-	-	(5.68)	-	-	(5.68)
Ritu Sood (Director)	-	-	1.12	-	-	1.12
	-	-	(.74)	-	-	(.74)
Sandeep Jain (CFO)	-	-	.08	-	-	.08
	-	-	(.01)	-	-	(.01)
(xi) Loans and Advances write off						
Alletec Retail Solutions Pvt. Ltd.	16.11	-	-	-	-	16.11
	-	-	-	-	-	-
B) Balances outstanding at the end of the year:						
i) Loans and advances						
Subsidary Companies						
Alletec Retail Solutions Private Limited	-	-	-	-	-	-
	(15.51)	-	-	-	-	(15.51)
ALLETEC ME - FZCO (Setup Expenses)	-	-	-	-	-	-
	-	-	-	-	(5.53)	(5.53)
ii) Directors and KMP Remuneration and incentives payable						
Ajay Mian (Managing Director)	-	-	3.73	-	-	3.73
			(6.80)			(6.80)
Rajiv Tyagi (Director)	-	-	7.10	-	-	7.10
			(7.10)			(7.10)
Ritu Sood (Director)	-	-	4.17	-	-	4.17
			(4.17)	-	-	(4.17)
Sandeep Jain (CFO)	-	-	3.67	-	-	3.67
			(3.67)	-	-	(3.67)
Kanak Gupta (CS)	-	-	-	-	-	-
			(.50)			(.50)
Priyanka Kumari Sharma (CS)			.65			.65

Notes forming part of the Financial Statements

Note 28: Related Party Disclosure (Contd.)

₹ in Lakhs

Particulars	Subsidary	Associate	Key Management personnel	Relatives of KMP	Entities in which KMP / relatives of KMP have significant influence	Total
			-	-	-	-
iii) Trade Receivable						
Alletec USA Inc.	127.35	-	-	-	-	127.35
	(403.47)	-	-	-	-	(403.47)
Alletec Me - FZCO	7.34					7.34
	-					-
Alletec Canada Inc.	119.61	-	-	-	-	119.61
	(34.53)	-	-	-	-	(34.53)
iv) Trade Payable						
All e Consulting Private Limited	.81	-	-	-	-	.81
	(2.43)	-	-	-	-	(2.43)
Chuni Devi	-	-	-	.42	-	.42
	-	-	-	(.42)	-	(.42)
v) Trade Investment at Cost (Unquoted)						
All e Consulting Private Limited	1.00	-	-	-	-	1.00
	(1.00)	-	-	-	-	(1.00)
Alle Technologies (Switzeland) GmbH	10.82	-	-	-	-	10.82
	(10.82)	-	-	-	-	(10.82)
Alletec Pty Ltd	93.04	-	-	-	-	93.04
	(93.04)	-	-	-	-	(93.04)
Alletec USA Inc.	17.76	-	-	-	-	17.76
	(17.76)	-	-	-	-	(17.76)
Alletec ARC Limited	2.91	-	-	-	-	2.91
	(2.91)	-	-	-	-	(2.91)
Alletec PTE. LTD	6.45	-	-	-	-	6.45
	(6.45)	-	-	-	-	(6.45)
Alletec CANADA INC.	6.35	-	-	-	-	6.35
	(6.35)	-	-	-	-	(6.35)
Alletec ME FZCO	12.15	-	-	-	-	12.15
	-	-	-	-	-	-

Note: Figures in bracket relate to the previous year

*The company has set up as a wholly owned subsidary comapany in Free Trade Zone in Dubai, UAE in the name and style as "ALLETEC ME- FZCO" on dt. 08/04/2025. The Board of the Directors of the company has accorded to make Investment by way of Subscribing 5000 Ordinary Shares at a Price AED 10/- per share, amounting to AED 50000.

**As the liabilities for Gratuity and Leave Enchasement are provided on acturial basis for the company as a whole, the amount pertaining to Directors and Key Management Personel are not included in above.

The transaction with related parties are made on terms equivalent to those that prevaling arm's length transaction.

Notes forming part of the Financial Statements

Note 29: Notes To The Accounts

29.1. Expenditure in foreign Currency

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Traveling, Boarding & Lodging	15.03	6.73
Import of Software Services & Licenses	759.87	1260.27
Total	**774.90**	**1267.00**

29.2. Earnings in Foreign Exchange

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Export of Services & Softwares	5596.37	6060.10
Total	**5596.37**	**6060.10**

29.3. Employee Benefits

(i) Defined contribution plans

Contribution to Defined Contribution Plans, recognized as expenses for the year is as under:

₹ in Lakhs

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Employer's contribution to provident fund	Employer's contribution to ESI	Employer's contribution to provident fund	Employer's contribution to ESI
Contribution to defined contribution plans	72.94	-	72.23	-

(ii) Defined benefit plans

The Company offers the gratuity and leave encashment employee benefit schemes to its employees.

The following table sets out the amount recognized in the financial statements:

(ii-a) Expenses recognized during the year

₹ in Lakhs

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Components of employer expense				
Current service cost	52.16	-	41.59	.13
Past service cost	112.70	25.98	-	-
Interest cost	27.32	3.02	20.93	2.77
Expected return on plan assets	-	-	-	-
Curtailment cost / (credit)	-	-	-	-
Settlement cost / (credit)	-	-	-	-
Actuarial losses/(gains)	(33.29)	(5.01)	8.47	(2.55)
Total expense recognized in the Statement of Profit and Loss	**158.89**	**23.99**	**70.99**	**.35**

Notes forming part of the Financial Statements

Note 29: Notes To The Accounts (Contd.)

(ii-b) Table showing changes in present value of obligations during the period:

₹ in Lakhs

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Present value of obligation as at beginning of the period	355.11	37.51	292.91	38.83
Other adjustment	(4.42)	(.84)	-	-
Interest cost	27.32	3.02	20.93	2.77
Past service cost	112.70	25.98	-	-
Current service cost	52.16	-	41.59	.13
Curtailment cost / (credit)	-	-	-	-
Settlement cost / (credit)	-	-	-	-
Benefit paid	(18.72)	(1.73)	(8.79)	(1.68)
Actuarial gain/(loss) on obligations	(33.29)	(5.01)	847201	(2.55)
Obligation as on closing of the year	**490.87**	**58.93**	**355.11**	**37.51**

(ii-c) Change in the plan assets: There is no change in the plan assets in the case of gratuity and leave encashment because there is no funded scheme taken by the company.

(ii-d) Reconciliation of fair value of assets and obligations:

₹ in Lakhs

Particulars	As at 31st March, 2026		As at 31st March, 2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Fair value of plan assets	-	-	-	-
Present value of obligations	490.87	58.93	355.11	37.51
Amounts recognized in balance sheet	**490.87**	**58.93**	**355.11**	**37.51**

(ii-e) Actuarial Assumptions:

Demographic Assumptions:

Attrition rates are the company's best estimate of employee turnover in future determined considering factors such as nature of business & industry, retention policy, demand & supply in employment market, standing of the company , business plan, HR Policy etc as provided in the relevant accounting standard. Attrition rates as given below have been received as input from the company.

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
For ages				
Up to 30 Years	16%	16%	21%	21%
From 31 to 44 years	7%	7%	7%	7%
Above 44 years	1%	1%	1%	1%

Mortality & Morbidity rates - 100% of IALM (2012-14) rates have been assumed which also includes the allowance for disability benefits.

Notes forming part of the Financial Statements

Note 29: Notes To The Accounts (Contd.)

Financial Assumptions:

Particulars	For the period ended 31/03/2026		For the period ended 31/03/2025	
	Gratuity	Other defined benefit plans (Leave Encashment)	Gratuity	Other defined benefit plans (Leave Encashment)
Discount Rate	7.20%	7.20%	6.70%	6.70%
Rate of increase in compensation level	6.00%	6.00%	6.00%	6.00%
Rate of return on plan assets	-	-	-	-

(iii) Disclosures of Employee Stock Option Scheme (ESOS):-

a) General Description of the Scheme:

The Company has instituted an Employee Stock Option Scheme (ESOS) for the benefit of its eligible employees, including Directors. The Scheme is administered by the Nomination and Remuneration Committee of the Board of Directors, in accordance with the SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 and applicable provisions of the Companies Act, 2013.

- Name of the Scheme	:	ESOP Plan 2021
- Date of Shareholders' Approval	:	31/07/2021
- Total number of options approved	:	10,00,000 options, subsequently adjusted to 20,00,000 options pursuant to bonus issue(s) in accordance with the terms of the Scheme.
- Vesting period	:	4 years
- Exercise price	:	₹5 per option for Grant I and ₹10 per option for subsequent grants.
- Exercise period	:	As per clause 8- ESOP Plan 2021
- Settlement method	:	The Scheme is equity-settled through transfer of shares held by the ESOP Trust.

The vesting of options is subject to the terms and conditions specified under the Scheme. 25% of the options are subject to service conditions and 75% of the options are subject to performance conditions. The number of options eligible for vesting may vary depending upon the achievement of prescribed performance conditions.

b) Method of Accounting:

The Company operates its Employee Stock Option Scheme through an ESOP Trust. Employee compensation cost is recognised over the vesting period on a time proportion basis based on the excess of the weighted average acquisition cost of equity shares held by the ESOP Trust over the exercise price payable by employees for the options expected to vest.

c) Movement in Options:

Particulars	Number of Options
Options granted under ESOP Plan 2021 till date (including subsequent grants)	13,89,800
Exercised till 31.03.2026	6,25,065
Outstanding Options to be vested as at 31.03.2026	7,64,735

Notes forming part of the Financial Statements

Note 29: Notes To The Accounts (Contd.)

d) Employee Compensation Cost:

Particulars	₹ in Lakhs
Employee compensation cost recognized during the year	12.67
Impact on Net Profit (if ECC is not recognised)	2049.90
Impact on Earnings Per Share (EPS):	
- Basic EPS (as reported)	10.09
- Basic EPS (if ECC is not recognized)	10.15
- Diluted EPS (as reported)	10.09
- Diluted EPS (if ECC is not recognized)	10.15

e) Other Disclosures:

-No options have been repriced during the year.

-ESOP Trust has adequate shares of All E Technologies Ltd. to cover transfer of shares upon Exercise of options.

29.4. Corporate Social Responsibility (CSR) Expenditure

₹ in Lakhs

The details for CSR activities are as follows:-	FY 2025-26	FY 2024-25
i). Gross amount required to be spent by the company during the year	43.60	31.03
ii). Amount spent during the year on the followings:		
a). Construction/acquisition of any asset	-	-
b). On purpose other than (a) above		
-For Promoting education including distribution of education booklet, and uplift the underprivileged through education, employment	31.60	18.05
-For empowering women	-	-
-For Promoting healthcare	12.00	12.98
c) Shortfall, if any (a-b)	-	-
d) Amount spent during the year to related party	-	-
Total	**43.60**	**31.03**

29.5. Segment Reporting

The Company Operates in one segment i. e Digital Transformation Solutions & Services for diverse Industries as per Accounting Standard (AS) 17- Segment Reporting , therefore there are no separate reportable segments.

Note 29.6: Additional Regulatory Information Required by Schedule III

(i) 'The Ministry of Corporate Affairs ('MCA') has, by way of notifications dated September 20, 2017, notified the proviso to Section 2(87) of the Companies Act, 2013 ('Companies Act') and the Companies (Restrictions on Number of Layers) Rules, 2017 ('Layers Restrictions Rules'). The Company is in compliance with the said notification.

(ii) The company does not have any pending scheme of arrangement in terms of section 230 to 237 of companies Act 2013.

(iii) The Company has not borrowed any amount from any banks or financial institutions on the basis of security of current assets.

(iv) The Company has not revalued it's property plant and equipment during the financial year.

(v) Specified Ratio has been Calculated as per "**Annexure-1**" Attached.

(vi) 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.

Notes forming part of the Financial Statements

Note 29: Notes To The Accounts (Contd.)

(vii) The company has granted Loans and Advances in nature of loan 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

Type of Borrower	Amount of Loan or advance Outstanding	% to the total Loans or advance
Promoter	NIL	-
Directors	NIL	-
KMPs	NIL	-
Related Parties	NIL	-
Total	NIL	-

(viii) The Company has no transactions with struck off companies.

(ix) The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.

(x) The company does not hold any immovable properties, both during the current year or previous year for which title deeds are not held in the name of company.

(xi) The Company has not been declared wilful defaulter by any bank or financial institution or government or any government authority.

(xii) No Advance or loan or invested funds have been given by company to any person(s) or entity(ies),including foreign entities (intermediaries) with the understanding that the intermediary shall

(i) 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

(ii) provide any guarantee, security or the like to or on behalf of the ultimate Beneficiaries.

(xiii) 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.

(xiv) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

29.7. Net IPO proceeds utilization

The IPO Proceeds till 31/03/2026 has been utilized as under:-

₹ in Lakhs

Objects of the issue	Amount Received	Utilized upto 31st March, 2026	Unutilized as on 31st March, 2026
Expansion of Business	2,500.00	425.00	2,075.00
Acquisition of Businesses in similar or Complementary areas	1,000.00	-	1,000.00
General Corporate Purposes	435.38	-	435.38
Offer related expenses in relation to the Fresh issue	442.22	426.72	15.50
Total	**4,377.60**	**851.72**	**3,525.88**

For the unutilised amount of ₹ 3,525.88/- (in Lakhs) the company has created FD with Scheduled banks till the deployment of funds.

Notes forming part of the Financial Statements

Note 29: Notes To The Accounts (Contd.)

29.8. Repurposing the proceeds of the objects of IPO

As per RHP of the company envisages to deploy the funds within a period of 12 to 24 months i. e till 21st December 2024.

During the Annual General Meeting of the member held on 27th September 2024, the company has passed special resolution for the repurposing the unutilized proceeds amounting ₹ 3950.88 Lakhs for the objects of the Initial Public offer (IPO).

The resolution was adopted and approved to utilize the un-utilize IPO proceed amount within upto 36 months towards the acquisition of Businesses in similar areas.

29.9. Exceptional & Extraordinary items

₹ in Lakhs

Particulars	Figures for the Current Reporting Period From 01/04/2025 to 31/03/2026	Figures for the Previous Reporting Period From 01/04/2024 to 31/03/2025
Past Service Gratuity	112.70	-
Past Service Leave Encashment	23.99	-
Loan write off	16.11	-
Reversal of IPO Expenses	-	(84.36)
Total	**152.80**	**(84.36)**

29.10. Micro, Small & Medium Enterprises

The information as required to be disclosed in relation to Micro, Small and Medium Enterprises has been determined to the extent such parties have been identified on the basis of information available with the Company.

₹ in Lakhs

Particulars	As at March 31, 2026	As at March 31, 2025
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year.	-	-
Principal	25.47	-
Interest	-	-
The amount of interest paid by the buyer in terms of section 16, of the Micro, Small and Medium Enterprise Development Act, 2006 (MSMED Act) along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year.	-	-
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under MSMED Act.	-	-
The amount of interest accrued and remaining unpaid at the end of each accounting year; and	-	-
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under the MSMED Act.	-	-

29.11. Other Notes

(i) The above standalone financial statements have been reviewed and recommended for adoption by the audit committee to the Board of Directors and have been approved by the board at its meeting held on 28th May 2026.

(ii) There are no investor complaints received/pending as on 31st March, 2026.

(iii) 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

NOTE - 30 Disclosure Of Derivative Transaction and Unhedged Foreign Currency Exposures

(a) Derivatives outstanding as at the reporting date

Particular	Current Year	Previous Year
NIL		

(b) Particulars of unhedged foreign currency exposure as at the reporting date

I. Assets

Amount in Lakhs

Particular	Current Year			Previous Year		
	Exchange Rate	Amount in FC	Amount in LC	Exchange Rate	Amount in FC	Amount in LC
Total Receivables (A)						
AED	25.69	1.41	36.23	23.27	.96	22.25
AUD	-	-	-	-	-	-
CAD	67.74	3.25	220.21	59.43	2.52	149.57
EUR	108.10	0.27	29.43	92.25	.31	28.82
GBP	124.28	0.01	0.93	110.18	.03	3.15
MYR	23.41	0.33	7.63	19.61	.57	11.18
SGD	-	-	-	63.55	.05	3.15
USD	94.36	8.84	833.91	85.46	10.56	902.82
Hedges by derivative contracts (B)			-			-
Unhedged receivables (C=A-B)			**1,128.34**			**1120.95**

II. Liabilities

Amount in Lakhs

Particular	Current Year			Previous Year		
	Exchange Rate	Amount in FC	Amount in LC	Exchange Rate	Amount in FC	Amount in LC
Total Payables (A)						
USD	94.36	1.40	132.02	85.46	1.70	144.97
Hedges by derivative contracts (B)			-			-
Unhedged Payables (C=A-B)			**132.02**			**144.97**

As per our report of even date attached

For and on behalf of the Board of Directors

For Suresh & Associates
Chartered Accountants
Firm's Registration No: 003316N

Narendra K Arora
(Partner)
Membership No: 088256

Place : New Delhi
Date : 28th May, 2026

Ajay Mian
Managing Director
DIN : 00170270

Suman Mian
Director
DIN : 00170357

Sandeep Jain
Chief Financial Officer

Priyanka Kumari
Company Secretary

Notes forming part of the financial statements

Annexure-1

Ratios	Formulas	Ratio (2025-26)		Ratio (2024-25)		Variances	Reason for variance
		₹ in Lakhs	Ratio	₹ in Lakhs	Ratio		
1) Current Ratio:-	Current Assets	15161.66	5.93	13951.92	7.06	(15.91)	
	Current Liabilities	2555.27		1977.30			
2) Debt - Equity Ratio:-	Total Debt	51.47	0.00	57.92	0.00	(21.86)	
	Shareholder's Equity	14472.47		12725.48			
3) Debt Service Coverage Ratio:-	Earning Available for Debt Service	2810.27	226.95	3259.03	386.61	(41.30)	Decrease due to lower earnings available for debt service and higher debt servicing obligations.
	Debt Service	12.38		8.43			
4) Return on Equity:-	(Net profit after taxes- Pref. Dividend)	2037.23	0.15	2328.56	0.20	(23.99)	
	Average Shareholder's Equity	13598.98		11814.65			
5) Inventory Turnover Ratio:-	Cost of Goods sold or Sales	-	NA	-	NA	NA	
	Average Inventory	-		-			
6) Trade Receivable Ratio:-	Net Credit Sales	11138.69	6.28	11079.77	7.85	(19.95)	
	Average Account Receivables	1772.32		1411.16			
7) Trade Payable Ratio:-	Net Credit Purchases	3180.33	6.77	3046.17	8.62	(21.43)	
	Average Trade Payables	469.78		353.55			
8) Net Capital Turnover Ratio:-	Net Sales	11138.69	0.91	11079.77	1.01	(10.27)	
	Average Working Capital	12290.51		10969.90			
9) Net Profit Ratio:-	Net Profit	2037.23	0.18	2328.56	0.21	(12.97)	
	Net Sales	11138.69		11079.77			
10) Return on Capital Employed:-	Earning Before Interest and Taxes	2673.82	0.18	3145.15	0.25	(25.25)	Decrease due to lower EBIT during the year.
	Capital Employed	14472.47		12725.48			
11) Return on Investment:-	{MV(T1)-MV(T0)-SUM[C(t)]}	-	NA	-	NA	NA	
	{MV(T0)+Sum[W(t)*C(t)]}	-		-			