

P. E. Analytics Limited
Formerly known as P.E. Analytics Private Limited
CIN: U70102DL2008PLC172384
Consolidated Balance Sheet as at 31st March, 2022

(Amount in INR Thousands)

Particulars	Note No.	As at 31 March, 2022
I. EQUITY AND LIABILITIES		
(1) Shareholders' fund		
(a) Share capital	4	104,821
(b) Reserves and surplus	5	447,710
		<u>552,531</u>
(2) Minority interest	6	126
		<u>126</u>
(3) Non current liabilities		
(a) Long term borrowings		-
(b) Long-term provisions	7	10,665
		<u>10,665</u>
(4) Current liabilities		
(a) Short-term borrowings	8	50
(b) Trade payables		
i) total outstanding dues of micro and small enterprises; and		-
ii) total outstanding dues of creditors other than micro and small enterprises	9	2,139
(c) Other current liabilities	10	178,825
(d) Short-term provisions	11	1,437
		<u>182,451</u>
TOTAL		<u><u>745,774</u></u>
II. ASSETS		
(1) Non current assets		
(a) Property, Plant & Equipment and Intangible assets		
(i) Property Plant and Equipment	12	5,025
(ii) Intangible assets	13	1,567
(iii) Goodwill on consolidation	14	169
(b) Long-term loan and advances	15	50
(c) Deferred tax assets (net)	16	6,762
(d) Other non-current assets	17	77
		<u>13,650</u>
(2) Current assets		
(a) Current investments	18	48,587
(b) Trade receivables	19	41,193
(c) Cash and cash equivalents	20	621,487
(d) Short-term loans and advances	21	2,858
(e) Other current assets	22	18,000
		<u>732,124</u>
TOTAL		<u><u>745,774</u></u>
Summary of significant accounting policies	3	

The accompanying notes form an integral part of the consolidated financial statement.

As per our report of even date


For SINGHI CHUGH & KUMAR
Firm Regn. No. : 013613N
Chartered Accountants


Jabir Contractor
Partner
Membership No.: 102771
Place: New Delhi
Date: 09-05-2022



For and on behalf of the board of directors of
P. E. Analytics Limited


Samir Jasuja
Managing Director
DIN : 01681776


Vaishali Jasuja
Director
DIN : 01681830

P. E. Analytics Limited

Formerly known as P.E. Analytics Private Limited

CIN: U70102DL2008PLC172384

Consolidated Statement of Profit and Loss for the period ended 31st March 2022

(Amount in INR Thousands except per share data)

Particulars	Note No.	For the year ended 31 March, 2022
Income		
I. Revenue from operations	23	240,089
II. Other income	24	17,974
III. Total income (I+II)		<u>258,064</u>
IV. Expenses		
Employee benefits expense	25	109,573
Depreciation and Amortization expense	26	3,161
Other expenses	27	21,530
Total expenses		<u>134,264</u>
V. Profit before exceptional and extraordinary items and tax (III -IV)		123,800
VI. Exceptional items		
Prior period expenses		(592)
VII. Profit before extraordinary items and tax (V-VI)		<u>123,208</u>
VIII. Extraordinary items		-
IX. Profit before tax (VII-VIII)		<u>123,208</u>
X. Tax expenses		
-Current tax		30,953
-Earlier years		(1,698)
-Deferred tax	16	101
XI. Profit for the period from continuing operations (XI-X)		<u>93,852</u>
XII. Profit/(Loss) For the Period From Discontinuing Operations		-
XIII. Tax Expenses of Discontinuing Operations		-
XIV. Profit/(Loss) For the Period From Discontinuing Operations (XII-XIII)		-
XV. Net Profit/(Loss) For the Period (XI+XIV)		<u>93,852</u>
XVI. Earning per equity share of face value of Rs.10 each		
Basic EPS	28	10.76
Diluted EPS	28	10.76
Summary of significant accounting policies	3	

The accompanying notes form an integral part of the consolidated financial statement.

As per our report of even date

For SINGHI CHUGH & KUMAR

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Consolidated Cash Flow Statement for the period ended 31st March, 2022

(Amount in INR Thousands)

	Particulars	For the year ended 31 March, 2022	
A.	Cash flows from operating activities:		
	Profit/(Loss) before tax & extraordinary items	123,208	
	Profit before tax	123,208	
	Adjustment to reconcile profit before tax to net cash flows		
	Depreciation and amortisation expense (including 3,28,147 under Prior Period Expenses, 31-3-2021-Nil)	3,489	
	Dividend Income	(3,269)	
	Provision for doubtful debts /advances recoverable in cash or kind/(written back)	(1,577)	
	Balances written off	-	
	Appreciation as per NAV of Mutual Funds	(727)	
	Bad debts	-	
	Loss on discarded Assets	-	
	Net gain on sale of Current Investment	-	
	Interest expense	-	
	Interest income	(12,142)	
		Operating profit before working capital changes	108,983
	Movements in working capital :		
Increase / (decrease) in Trade payables	2,098		
Increase / (decrease) in Provisions	1,184		
Increase / (decrease) in other current liabilities	140,237		
Decrease / (increase) in Trade receivables	(5,340)		
Decrease / (increase) in loans and advances	(1,275)		
Decrease / (increase) in other current assets	(9,669)		
	Cash generated from / (used in) operations	236,217	
	Taxes Paid	(30,760)	
	Net cash flow from/ (used in) operating activities (A)	205,457	
B.	Cash flows from investing activities		
	Purchase of fixed assets	(2,765)	
	Proceeds from sale of fixed assets	-	
	Proceeds of non-current investments	-	
	Purchase of non-current investments*	(80)	
	Purchase of current investments	-	
	Interest received	12,142	
Dividend received	3,269		
	Net cash flow from/ (used in) investing activities (B)	12,565	
C.	Cash flows from financing activities		
	Interest paid	-	
	Buy back of shares during the Year	-	
	Redemption of debentures	(23)	
	Proceeds from issue of shares	104,501	
	Shares premium received	88,124	
		Net cash flow from/ (used in) in financing activities (C)	192,601
		Net increase/(decrease) in cash and cash equivalents (A + B + C)	410,623
		Cash and cash equivalents at the beginning of the year	210,808
		Cash and cash equivalents at the beginning of the year (Subsidiary)	55
	Cash and cash equivalents at the end of the year	621,487	
	Components of cash and cash equivalents		
	Cash on hand	55	
	With banks- on current account	318,951	
	-Deposits with original maturity for more than 3 months but less than or equal to 12 months	162,481	
	-Deposits with remaining maturity for more than 12 months	140,000	
	Total cash and cash equivalents	621,487	

* The Company has purchased equity shares of Propedge Valuations Private Limited.

The accompanying notes form an integral part of the consolidated financial statement.

As per our report of even date

For SINGHI CHUGH & KUMAR
Firm Regn. No. : 013613N
Chartered Accountants

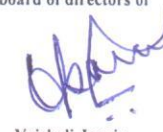

Jabir Contractor

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Notes to financial statements for the year ended 31st March 2022

1. Corporate information

P.E Analytics Limited (the Holding Company) and Propedge Valuations Private Limited (the subsidiary company) are domiciled in India and incorporated under the provisions of the Companies Act, 2013.

The subsidiary Companies considered in the Consolidated Financial Statements are: -

S. No.	Name of the company	Country of Incorporation	Percentage of Holding
			Current Year
1	Propedge Valuations Private Limited (w.e.f 6 th January, 2022)	India	80%

2. Principles of Consolidation

The consolidated financial statements relate to P.E Analytics Limited, the Holding Company and its majority owned subsidiary Propedge Valuations Private Limited (hereinafter collectively referred to as the "Group" or "Company"). The consolidation of accounts of the Company with its subsidiary has been prepared in accordance with Accounting Standard (AS) 21 'Consolidated Financial Statements'. The financial statements of the parent and its subsidiary are combined on a line by line basis and intra group balances, intra group transactions and unrealized profits or losses are fully eliminated.

In the consolidated financial statements, 'Goodwill' represents the excess of the cost to the Company of its investment in the subsidiary over its share of Equity/Net Assets, at the respective dates on which the investments are made. Minority interest in net income of the consolidated subsidiaries is adjusted against the income of the group in order to arrive at the net income attributable to shareholders of the Company.

3. Basis of preparation

The financial statements of the Company have been prepared in accordance with the generally accepted accounting principles in India (Indian GAAP). The company has prepared these financial statements to comply in all material respects with the accounting standards notified under section 133 of the Companies Act 2013 read together with the Companies (Accounting Standards) Amendment Rules, 2006 (as amended from time to time). The financial statements have been prepared on an accrual basis and under the historical cost convention as per Schedule III, Division I of the Companies Act, 2013.

3.1 Summary of significant accounting policies

a. Use of estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events



and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

b. Property, Plant and Equipment

Property, plant and equipment are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs if capitalization criteria are met and directly attributable cost of bringing the asset to its working condition for the intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

Subsequent expenditure related to an item of fixed asset is added to its book value only if it increases the future benefits from the existing asset beyond its previously assessed standard of performance. All other expenses on existing fixed assets, including day-to-day repair and maintenance expenditure and cost of replacing parts, are charged to the statement of profit and loss for the period during which such expenses are incurred.

Gains or losses arising from de recognition of property, plant and equipment are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

c. Depreciation on property, plant and equipment

Depreciation on property, plant and equipment is calculated on a straight-line basis using the rates arrived at, based on the useful lives estimated by the management. The identified components are depreciated separately over their useful lives; the remaining components are depreciated over the life of the principal asset. The Company has used the following rates to provide depreciation on its property, plant and equipment.

Description	Estimated Useful Life
Server and Network	6 Years
Computer	3 Years
Office equipment	5 Years
Furniture and fixtures	10 Years

d. Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment losses, if any. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in the statement of profit and loss in the year in which the expenditure is incurred.

Intangible assets are amortized on a straight line basis over the estimated useful economic life. The Company uses a rebuttable presumption that the useful life of an intangible asset will not exceed ten years from the date when the asset is available for use. If the persuasive evidence exists to the affect that useful life of an intangible asset exceeds ten years, the Company amortizes the intangible asset over the best estimate of its useful life. Such intangible assets and intangible assets not yet available for use are tested for impairment annually, either individually or at the cash-generating



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Notes to financial statements for the year ended 31st March 2022

unit level. All other intangible assets are assessed for impairment whenever there is an indication that the intangible asset may be impaired.

The amortization period and the amortization method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from 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. Such changes are accounted for in accordance with AS 5- "Net Profit or Loss for the Period, Prior Period Items and Changes in Accounting Policies".

Gains or losses arising from DE recognition of an intangible asset are measured as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit and loss when the asset is derecognized.

Based on internal assessment and evaluation carried out, the management believes that there is no salvage value left after depreciating the intangible assets over its useful life.

Computer Software (Intangible Assets) is depreciated over lower of 3 years or useful life.

e. Impairment of Assets

The Management periodically assesses using, external and internal sources, whether there is an indication that an asset may be impaired. An impairment loss is recognized wherever the carrying value of an asset exceeds its recoverable amount. An impairment loss for an asset is reversed if, and only if, the reversal can be related objectively to an event occurring after the impairment loss was recognized. The carrying amount of an asset is increased to its revised recoverable amount upto the carrying amount that would have been determined (net of any accumulated amortization or depreciation) had no impairment loss been recognized for the asset in prior years

f. Leases

Where the Company is the lessee

Leases, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased item, are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss on a straight-line basis over the lease term.

g. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long-term investments.

On initial recognition, all investments are measured at cost. The cost comprises purchase price and directly attributable acquisition charges such as brokerage, fees and duties. Current investments (other than Investments in Mutual Funds) are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Current Investments in Mutual Funds are carried at NAV as on last date of the financial year. Long-term investments are carried at cost.



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Notes to financial statements for the year ended 31st March 2022

However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

h. Borrowing costs

Borrowing cost includes interest and amortization of ancillary costs incurred in connection with the arrangement of borrowings.

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period to get ready for its intended use or sale are capitalized as part of the cost of the respective asset. All other borrowing costs are expensed in the period they occur.

i. Cash and Cash Equivalents

In cash flow statement, cash and cash equivalents include cash in hand, short- term highly liquid investment with original maturities of less than 12 months and demand deposits with original maturities of more than 12 months.

j. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. The following specific recognition criteria must also be met before revenue is recognised: -

Income from Services

Revenue from website subscription services are recognised pro-rata over the period of the contract as and when services are rendered and in accordance with the terms of the contracts.



Revenue from fixed-price, fixed-timeframe contracts, where there is no uncertainty as to measurement or collectability of consideration, is recognized based upon the percentage-of-completion. When there is uncertainty as to measurement or ultimate collectability, revenue recognition is postponed until such uncertainty is resolved. Cost and earnings in excess of billings are classified as unbilled revenue while billing in excess of cost and earnings is classified as unearned revenue. Provision for estimated losses, if any, on uncompleted contracts are recorded in the period in which such losses become probable based on the current estimates.

Interest

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.

Dividends

Dividend income is recognized when the Company's right to receive dividend is established by the reporting date.



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Notes to financial statements for the year ended 31st March 2022

k. Foreign currency transactions

(i) Initial Recognition

Foreign currency transactions are recorded in the reporting currency, by applying to the foreign currency amount the exchange rate between the reporting currency and the foreign currency at the date of the transaction.

(ii) Conversion

Foreign currency monetary items are retranslated using the exchange rate prevailing at the reporting date. Non-monetary items, which are measured in terms of historical cost denominated in a foreign currency, are reported using the exchange rate at the date of the transaction. Non-monetary items, which are measured at fair value or other similar valuation denominated in a foreign currency, are translated using the exchange rate at the date when such value was determined.

(iii) Exchange Differences

Exchange differences arising on the settlement of monetary items or on reporting monetary items of the Company at rates different from those at which they were initially recorded during the period, or reported in previous financial statements, are recognized as income or as expense in the period in which they arise.

l. Retirement and other employee Benefits

Retirement benefit in the form of provident fund is a defined contribution scheme. The contributions to the provident fund are charged to the statement of profit and loss for the year when the contributions are due. The Company has no obligation, other than the contribution payable to the provident fund.

The Company operates a defined benefit plan for its employees, viz., gratuity. The cost of providing benefits under this plan is determined on the basis of actuarial valuation at each year-end. Actuarial valuation is carried out for the plan using the projected unit credit method. Actuarial gains and losses for the defined benefit plan are recognized in full in the period in which they occur in the statement of profit and loss.

The company has a policy on leave which are non-accumulating in nature from this financial year, so there is no contractual liability is payable in respect of other employee benefits like leave encashment.

m. Income Taxes

Tax expense comprises current and deferred tax. Current income-tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income-tax Act, 1961 enacted in India. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.



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Notes to financial statements for the year ended 31st March 2022

Deferred income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the Company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that they can be realized against future taxable profits.

At each reporting date, the Company re-assesses unrecognized deferred tax assets. It recognizes unrecognized deferred tax asset to the extent that it has become reasonably certain or virtually certain, as the case may be, that sufficient future taxable income will be available against which such deferred tax assets can be realized.

Deferred tax assets and deferred tax liabilities are offset, if a legally enforceable right exists to set-off current tax assets against current tax liabilities and the deferred tax assets and deferred taxes relate to the same taxable entity and the same taxation authority.

n. Earnings Per Share

Basic earnings per share is calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period. Earnings considered in ascertaining the Company's earnings per share is the net profit for the period after deducting preference dividends and any attributable tax thereto for the period. The weighted average number of equity shares outstanding during the period and for all periods presented is adjusted for events, such as bonus shares, other than the conversion of potential equity shares, that have changed the number of equity shares outstanding, without a corresponding change in resources.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and the weighted average number of shares outstanding during the period are adjusted for the effects of all dilutive potential equity shares.

o. Provision

A provision is recognized when the Company has a present obligation as a result of past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not discounted to their present value and are determined based on the best estimate required to settle the obligation at the reporting date. These estimates are reviewed at each reporting date and adjusted to reflect the current best estimates.

p. Contingent liabilities

A contingent liability is a possible obligation that arises from past events whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events beyond the

Ad



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Notes to financial statements for the year ended 31st March 2022

control of the Company or a present obligation that is not recognized because it is not probable that an outflow of resources will be required to settle the obligation. A contingent liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The Company does not recognize a contingent liability but discloses its existence in the financial statements.

q. Cash flow Statement

Cash flow is reported using the indirect method, whereby profit / (loss) before tax is adjusted for the effects of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.





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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

4. Share capital

Issued, subscribed and fully paid-up shares (Nos.)

1,04,82,104 equity shares of INR 10/- each

Total issued, subscribed and fully paid-up share capital

As at
31 March 2022

104,821

104,821

a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period

Equity shares

As at
31 March, 2022

At the beginning of the year

Buyback of shares during the year

Add: issued during the year

Bonus shares

Preferential allotment

Initial public offer

Outstanding at the end of the year

Nos.

(INR)

32,024

320

-

-

8,646,480

86,465

351,600

3,516

1,452,000

14,520

10,482,104

104,821

b. Details of shareholders holding more than 5% shares in the Company

31-Mar-22

Name of the Shareholders

Nos.

% holding

Equity shares of Rs. 10 each fully paid

Samir Jasuja

7,358,228

70.20%

As per records of the company, including its register of shareholders/members, the above shareholding represents legal ownership of shares.

c. Promoters Shareholdings

Shares held by promoters at the end of the year

At the end of the year

Promoter Name

No of Shares

% of Total
Shares

% Change during
the year

Samir Jasuja

7,358,228

70.20%

228.78%

Vaishali Jasuja

271

-

270%

7,358,499

70.20%

-



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Notes to the consolidated financial statements for the year ended 31st March 2022
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	As at 31 March 2022
5. Reserves and surplus	
Securities premium account	
Balance as per last financial statements	102,642
Less :- Capitalised towards issue of bonus shares during the year	(86,465)
Add:- Securities premium received towards fresh equity shares issued during the year	187,574
Less:-Utilised for share issue expenses	(12,986)
Closing balance	190,766
 Surplus in the statement of profit and loss	
Balance as per last financial statements	163,241
Profit for the year	93,704
 Net Surplus in the statement of profit and loss	256,945
 Total Reserves and surplus	447,710
 6. Minority interest	
	As at 31 March 2022
Equity share capital	20
Less: Pre acquisition profit	(42)
Add: Post acquisition profit	148
	126
 7. Long-term provisions	
	As at 31 March 2022
Provision for employee benefits	
Provision for gratuity (Note 33)	10,665
Provision for Income Tax (Net Taxes Paid)	-
	10,665
 8. Short term borrowings	
	As at 31 March 2022
Loan from related parties	50
	50

(Handwritten signatures)



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(Amount in INR Thousands, unless otherwise stated)

9. Trade payables

- (i) Total outstanding dues to Micro, Small and Medium Enterprises
(ii) Other trade payables

As at 31 March 2022
-
2,139
2,139

9.1 Micro, Small and Medium Enterprises

The company has received intimation from of its suppliers regarding their Status as Micro, Small and Medium Enterprise. There is no certain overdue as at 31st March 2022 payables to suppliers registered under Micro, Small and Medium Enterprises Development Act, 2006 ('MSMED Act'). The disclosures pursuant to the said MSMED Act are as follows:-

Particulars	As at 31 March 2022
a) Principal amount due to suppliers registered under the MSMED Act and remaining unpaid as at year end.	-
b) Interest due to suppliers registered under the MSMED Act and remaining unpaid as at year end	-
c) The amount of Interest due and payable for the period of delay in making payment(beyond the appointed day during the year but without adding the interest specified under the MSMED Act, 2006	-
d) The amount of interest accrued and remaining unpaid at the end of each accounting year	-
e) the amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues above are actually paid to the small enterprise, for the purpose of disallowance of a deductible expenditure under section 23 of the MSMED Act, 2006.	-
f) the amount of interest paid by the buyer in terms of section 16 of the Micro, Small and Medium Enterprises Development Act, 2006, along with the amount of the payment made to the supplier beyond the appointed day during each accounting year	-

9.2 Trade payable due for payment

Trade payables ageing schedule for the year ended as on 31 March, 2022.

Particulars	Outstanding for following periods from due date of payment				
	Less than 1 year	1-2 years	2-3 years	More than 3 Years	Total
MSME	-	-	-	-	-
Other Trade Payables	2,139	-	-	-	2,139
Disputed dues – MSME	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-



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	As at 31 March 2022
10. Other current liabilities	
Other liabilities	
Expenses Payable	12,321
Unearned revenue	36,317
GST payable	2,873
TDS payable	834
PF payable	788
Others statutory dues payable	109
Promotor's Liability*	125,582
	178,825

*Promoter's Liability represents proceeds of OFS received in the Company and payable to the Promoter

	As at 31 March 2022
11. Short-term provisions	
Provision for employee benefits	
Provision for gratuity (Note 33)	244
Provision for leave benefits	-
Provision for bonus	1,000
Provision for Income Tax(Net Taxes Paid)	193
	1,437



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Notes to the consolidated financial statements for the year ended 31st March 2022
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12. Property, Plant & Equipment

	Lease Hold Improvements	Computers	Server	Office Equipments	Furniture & Fittings	Total
Gross Block						
At 1st April, 2021	51	12,645	5,620	4,576	142	23,034
Additions	-	1,175	485	97	-	1,757
Disposals/ Adjustments	-	-	-	-	-	-
At 31st March, 2022	51	13,820	6,105	4,672	142	24,790
Depreciation						
At 1st April, 2021	51	10,916	3,094	3,530	135	17,726
Charge for the year	-	972	315	422	3	1,711
Earlier year Adjustment	-	16	(303)	(41)	-	(328)
Disposals/ Adjustments	-	-	-	-	-	-
At 31st March, 2022	51	11,872	3,712	3,993	138	19,765
Net Block						
At 31st March, 2022	-	1,949	2,392	680	4	5,025

Depreciation to Property, Plant and Equipment is provided on Straight Line Basis as per useful life specified in Schedule – II of the Companies Act, 2013. Also refer Point c of Note 3.1 of Significant Accounting Policies.






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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

13. Intangible assets

<u>Gross Block</u>	<u>Computer- Softwares</u>
At 1st April, 2021	13,653
Additions	1,009
Disposals/ Adjustments	-
At 31st March, 2022	14,662
<u>Depreciation</u>	
At 1st April, 2021	11,645
Charge for the year	1,449
Disposals/ Adjustments	-
At 31st March, 2022	13,095
<u>Net Block</u>	
At 31st March, 2022	1,567



14. Goodwill on consolidation

	<u>As at 31 March 2022</u>
Goodwill*	169
	169

* The Company acquired 80% equity shares of Propedge Valuations Private Limited resulting into it becoming partly owned subsidiary of the Company.

15. Long-term loan and advances

	<u>As at 31 March 2022</u>
Security deposit (Unsecured considered goods)	50
	50



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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

16. Deferred tax assets (net)

As at
31 March 2022

Deferred tax liability

Fixed assets: Impact of difference between tax depreciation and depreciation/
amortization charged for the financial reporting

(281)

Gross deferred tax liability

(281)

Deferred tax asset

On account of expenditure charged to statement of profit and loss in the current year
but allowed for tax purposes on payment basis.

2,746

Provision for doubtful debts and advances

3,735

Gross deferred tax asset

6,481

Net deferred tax assets

6,762

17. Other non-current assets

As at
31 March 2022

Security deposit

Unsecured, considered good

77

77

(Handwritten signatures)



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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

18. Current investments	As at 31 March 2022
Investment in Mutual Funds (Quoted)	
300,472 (31st March,20: 300,472) units of 16.94 each fully paid-up of Axis Regular Saving Fund	5,000
352,329 (31st March,20 : 352,329) units of 14.43 each fully paid-up of Kotak Medium Term Fund	5,000
	10,000
Aggregate amount of quoted investments	13,183
Aggregate provision for diminution or appreciation in value of investments (Mutual Fund)	727
Investment in Shares (Quoted) (valued at lower of cost and fair value, unless stated otherwise)	
Hind Petro 63000 shares of INR 184.0776 each (Equity shares of F.V. INR 10 each, fully paid up)	11,597
IOC 26000 Shares of INR 76.7942 each (Equity shares of F.V. INR 10 each, fully paid up)	1,997
ITC 100000 shares of INR190.9391 each (Equity shares of F.V. INR 1 each, fully paid up)	19,094
ONGC 35000 shares of INR 77.6146 each (Equity shares of F.V. INR 5 each, fully paid up)	2,717
	35,404
Total Current Investment	48,587

(Aggregate fair value of Investment in shares as on 31-3-2022 INR 50,876/- thousands)
Hence, Investment in shares are valued at original cost in Balance sheet.



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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

19. Trade receivables

- a) Secured, considered good
b) Unsecured, considered good
c) Doubtful

Less: Provision for doubtful receivables

As at
31 March 2022

-
41,193
14,841
56,034
(14,841)
41,193

Trade Receivables ageing schedule

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	34,251	5,126	1,259	557	-	41,193
(ii) Undisputed Trade Receivables – considered doubtful	-	327	2,177	2,239	2,073	6,816
(iii) Disputed Trade Receivables – considered good	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-	-	457	1,468	6,100	8,025

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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

	As at 31 March 2022
20. Cash and cash equivalents	
Cash & cash Equivalents (as per AS 3 Cash Flow Statement)	
Balance with bank:	
On current accounts	318,951
Cash on hand	55
	319,006
Other bank balances	
Deposits with remaining maturity for more than 3 months but less than or equal to 12 months	162,481
Deposits with remaining maturity for more than 12 months	140,000
	302,481
Total Cash and cash equivalents	621,487
21. Short-term loans and advances	As at 31 March 2022
Other loans and advances	
Advance income-tax (net of provision for taxation)	1,105
Income Tax Refund For AY 21-22	877
Prepaid expenses	787
Advance to Vendors	56
Advance to employees	32
	2,858
22. Other current assets	As at 31 March 2022
Security deposit	
Unsecured, considered good	3,980
	3,980
Others	
Unbilled Revenue	7,752
Interest accrued on fixed deposits	6,227
Other current asset	41
	14,020
Total Other current assets	18,000





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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

	For the Year ended 31 March 2022
23. Revenue from operations	
Sale of services	233,683
Profit from trading of Future and Options	6,406
Revenue from operations	240,089
 <u>Details of services rendered</u>	
Website subscriptions	162,565
Professional services	71,118
	233,683
 24. Other income	
	For the Year ended 31 March 2022
Interest Income on:	
Bank deposits	12,142
Interest on Income Tax Refund	-
Other Income	41
Dividend Income - Current Investment	3,269
Provision Written Back	1,796
Appreciation as per NAV of Mutual Funds	727
	17,974
 25. Employee benefits expense	
	For the Year ended 31 March 2022
Salaries, wages and bonus	102,999
Contribution to provident and other fund	4,866
Gratuity expense	1,197
Staff welfare expenses	511
	109,573
 26. Depreciation and Amortization expense	
	For the Year ended 31 March 2022
Depreciation of property, plant and equipments	1,711
Amortization of intangible assets	1,449
	3,161






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Notes to the consolidated financial statements for the year ended 31st March 2022
(Amount in INR Thousands, unless otherwise stated)

27. Other expenses	For the Year ended 31 March 2022
Bank charges	7
Power and Fuel	1,085
Rent	2,299
Rates and taxes	614
Business promotion	147
Insurance	4
Repairs and maintenance	1,749
Printing and stationery	185
Travelling and conveyance	7,375
Communication	2,669
Legal and professional fees	3,174
Auditor's Remuneration	
-Statutory audit fees	425
-Tax matters	-
Exchange differences (net)	99
Miscellaneous Expenses	10
Listing expenses	195
Corporate social responsibility	1,020
Interest & penalties on statutory dues	472
	21,530

28. Earnings per share (EPS)

For the Year ended
31 March 2022

The following reflects the profit and share data used in the basic EPS computations:

Net Profit for calculation of EPS (A)	93,852
	Number of shares
Weighted average number of equity shares in calculating basic EPS (B)	8,723,903
Weighted average number of equity shares from conversion of Optionally Convertible Debentures (C)	-
Basic earnings per share (Rs) (A/B)	10.76
Diluted earning per share (Rs) (A/(B+C))	10.76

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29. Particulars of Unhedged Foreign Currency Exposure as at the Balance Sheet Date

Particulars	Currency	Amount as on 31 st March, 2022	Amount as on 31 st March, 2021
Trade receivables	USD	10,500	Nil

30. Related Parties Disclosures

Names of related parties and related party relationship

Related party where control exists	
Subsidiary where company hold 80% shareholding	Propedge Valuations Private Limited (w.e.f. 6 th January, 2022)
Enterprises significantly influenced by key management personnel	Topaz IT Services Pvt Ltd
Key Management Personnel	Samir Jasuja Director (till 15 th February, 2022) Managing Director (w.e.f 15 th February, 2022)
	Vaishali Jasuja, Director
	Pooja Verma, Director
	Sachin Sandhir, Non-Executive & Independent Director (w.e.f 14 th February, 2022)
	Satish Gordhan Mehta, Non-Executive & Independent Director (w.e.f 14 th February, 2022)
	Ajay Chacko, Non-Executive & Independent Director (w.e.f 14 th February, 2022)
	Dheeraj Kumar Tandon, Chief Financial Officer (w.e.f 3 rd January, 2022)
	Chetna, Company Secretary (w.e.f 19 th January, 2022)
	Enterprises significantly influenced by key man relatives of key management personnel

bb *bb*



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Notes to financial statements for the year ended 31st March 2022

Related party transaction -

The following table provides the total amount of transactions that have been entered into with related parties for the relevant financial year: (Amounts in INR Thousands)

Particulars	Subsidiary Company		Key Management Personnel		Relatives of Key Management Personnel		Enterprises owned or significantly influenced by key management personnel or their relatives		Total	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021	31 March 2022	31 March 2021	31 March 2022	31 March 2021	31 March 2022	31 March 2021
Remuneration paid -										
Samir Jasuja	-	-	5,678	3,785	-	-	-	-	5,678	3785
Vaishali Jasuja	-	-	2,903	2,903	-	-	-	-	2,903	2,903
Pooja Verma	-	-	2,099	2,018	-	-	-	-	2,099	2,018
Dheeraj Kumar Tandon	-	-	1,230	1,178	-	-	-	-	1,230	1,178
Chetna	-	-	92	-	-	-	-	-	92	-
Rent & Electricity Expenses										
Samir Jasuja	-	-	660	660	-	-	-	-	660	660
Topaz IT Services Pvt Ltd	-	-	-	-	-	-	3,247	2,167	3,247	2,167
Redemption of Debenture -										
Samir Jasuja	-	-	23	-	-	-	-	-	23	-
MARQUEST (Prop : Sunil Jasuja)										
Levitare Mobile Technologies Pvt Ltd	-	-	-	-	21	588	-	-	21	588
	-	-	-	-	-	3	-	-	-	3



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Notes to financial statements for the year ended 31st March 2022

Purchase of equity shares in Propedged Valuations Pvt. Ltd. -																				
Samir Jasuja	-	-	5	-	-	-	-	-	-	-	-	-	-	-	5	-	-	-	-	-
Vaishali Jasuja	-	-	25	-	-	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-

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P. E. Analytics Limited
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Notes to financial statements for the year ended 31st March 2022

(Amounts in INR Thousands)

Particulars	Holding Company		Key Management Personnel		Relatives of Key Management Personnel		Enterprises owned or significantly influenced by key management personnel or their relatives		Total	
	31 March 2022	31 March 2021	31 March 2022	31 March 2021	31 March 2022	31 March 2021	31 March 2022	31 March 2021	31 March 2022	31 March 2021
Balance outstanding at year end – (Payable)/Receivable										
Long term borrowings										
Samir Jasuja (Debenture)	-	-	-	(23)	-	-	-	-	-	(23)
Samir Jasuja (Rent)	-	-	(232)	-	-	-	-	-	(232)	-
Pooja Verma	-	-	314	(25)	-	-	-	-	314	(25)
Vaishali	-	-	175	175	-	-	-	-	175	175
Topaz IT Services Pvt Ltd	-	-	-	-	-	-	(361)	271	(361)	271

Note: Remuneration to KMP is taken as net off any reimbursement paid



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P. E. Analytics Limited

Formerly known as P. E. Analytics Private Limited

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Notes to financial statements for the year ended 31st March 2022**31. Earnings in foreign currency (on accrual basis):**

(Amounts in INR Thousands)

Particulars	31 March, 2022 ((INR)	31 March, 2021 (INR)
Income from Operations	13,487	8,492
Total	13,487	8,492

32. Expenditure in Foreign Currency:

(Amounts in INR Thousands)

Particulars	31 March, 2022 (INR)	31 March, 2021 (INR)
Website Hosting	1,117	1,275
Total	1,117	1,275

33. Employee Benefits

Gratuity is payable to all eligible employees of the Company on resignation, retirement, death or permanent disablement, in terms of the provisions of the Payment of Gratuity Act. The liability for gratuity as at 31 March, 2022 is INR 10,909/- thousands (as at 31 March, 2021 INR 10,388/- thousands) and the charge for the year ended 31 March, 2022 is INR 1,197/- thousands (as at 31 March, 2021 INR 1,137/- thousands) shown under "Gratuity expenses" in the Profit and Loss Account.

The Company provides for gratuity using the Projected Unit Credit method with actuarial valuations being carried out at each balance sheet date, based on legislation as enacted up to the balance sheet date. Actuarial gains and losses are recognised in full in the statement of profit and loss in the period in which they occur. Past service cost is recognised immediately to the extent that the benefits are already vested.

The following table sets out the status of the gratuity plan as required by Accounting Standard – 15 on employee benefits:

(Amounts in INR Thousands)

Particulars	31 March 2022	31 March 2021
Reconciliation of opening & closing balances of the present value of the defined benefit obligation & the fair value of plan assets.		
I. Change in present value of obligation		
Present value of obligation as at the beginning of the period	10,388	9,330
Acquisition adjustment	-	-
Interest Cost	702	631
Current Service Cost	1,446	1,417
Past Service Cost	-	-
Benefits Paid	(676)	(79)
Actuarial (gain)/loss on obligation	(951)	(910)
Present value of obligation as at the end of the period	10,909	10,388



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Notes to financial statements for the year ended 31st March 2022

II. Fair value of plan assets		
Fair value of plan assets at the beginning of the period	-	-
Acquisition adjustment	-	-
Expected return on plan assets	-	-
Contributions	-	-
Benefits paid	-	-
Actuarial gain/(loss) on plan assets	-	-
Fair value of plan assets at the end of the period	-	-
Funded status	(10,909)	(10,388)
Excess of actual over estimated return on plan assets		
III. Amount recognised in the Balance sheet		
Present value of obligation as at the end of the period	10,909	10,388
Fair value of plan assets as at the end of the period	-	-
Funded status / Difference	(10,909)	(10,388)
Excess of actual over estimated	-	-
Unrecognized actuarial (gains)/losses	-	-
Net asset/(liability) recognized in balance sheet	(10,909)	(10,388)
IV. Expense recognized in the Statement of profit & loss		
Current service cost	1,446	1,417
Past service cost	-	-
Interest cost	702	631
Expected return on plan assets	-	-
Net actuarial (gain)/ loss recognized in the period	(951)	(910)
Expenses recognized in the statement of profit & losses	1,197	1,137
V. Movements in the liability recognized in the Balance Sheet		
Opening Net Liability	10,388	9,330
Expenses as above	1,197	1,137
Benefits paid	(676)	(79)




P. E. Analytics Limited

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Notes to financial statements for the year ended 31st March 2022

Actual return on plan assets	-	-	-	-	
Acquisition adjustment	-	-	-	-	
Closing Net Liability	10,909	10,388	10,388		
V. Principal actuarial assumptions					
Mortality	IALM (2012-14)		IALM (2012-14)		
Discounting Rate	7.26%		6.76%		
Future salary Increase	5.50%		5.50%		
Expected Rate of return on plan assets	0.00%		0.00%		
Withdrawal rates					
a). Up to 30 Years	3.00%		3.00%		
b). From 31 to 44 years	2.00%		2.00%		
c). Above 44 years	1.00%		1.00%		
VI. Classification into current / non-current					
	Long-term		Short-term		
	31.03.22	31.03.21	31.03.22	31.03.21	
Gratuity obligation	10,665	10,154	244	233	
VII. Experience Adjustments					
	31.03.22	31.03.21	31.03.20	31.03.19	31.03.18
Experience actuarial (gain)/loss adjustments on:					
Plan obligations	10,909	10,388	9,330	7,011	5,770
Plan assets	-	-	-	-	-

34. Segment Reporting

The Company is rendering two type of services, Website Subscription and Professional Services. Both these services are integrated to each other and have similar economic characteristics being common reporting authority, common employees, same type of customers and same method and process used to render these services. Therefore, these type of services is considered as single business segment. There is no other Business or Geographical segment which fulfils the criteria of 10% or more of combined Revenue, thus Segment Reporting is not applicable to the Company.

35. There is no capital and other commitment of the Company as at 31 March 2022.

36. The Company has taken office premises on cancellable operating lease. The lease rentals recognised in the statement of Profit and Loss for the period April 01,2021 to March 31,2022 is INR 2,299/- thousands.



P. E. Analytics Limited

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Notes to financial statements for the year ended 31st March 2022

37. The Company has not any transactions with companies struck off under section 248 of the Companies Act, 2013 during the year.

38. Corporate Social Responsibility (CSR)

As per section 135 of Companies act 2013, the company was required to pay INR 1,020/- thousands and same has been donated to VEGA Schools registered under Section 12A of the Income Tax Act, 1961 for the purpose of education during FY 2021-22.

39. Additional Information on Consolidated Financial Statement

(Amounts in INR Thousands)

Name of Entity in the group	Net Assets i.e. total assets minus total liabilities		Share in profit or loss	
	As % of consolidated net assets	Amount	As % of consolidated profit or loss	Amount
Parent				
P.E Analytics Limited	99.86%	5,51,859	99.21%	93,112
Subsidiary-Indian				
Propedge Valuations Private Limited*	0.12%	672	0.63%	592
Minority Interest	0.02%	126	0.16%	148
Total	100%	5,52,657	100%	93,852

* Subsidiary's net assets amount included goodwill on consolidation.

40. Previous Years figures

There are no Previous Year figures as Propedge Valuations Private Limited as become subsidiary of P.E. Analytics Ltd. only on 06-01-2022 in the current year.

For SINGHI CHUGH & KUMAR
Chartered Accountants
Firm Registration Number:- 013613N

Jabir Contractor
Partner
Membership No. 102771
Place: New Delhi
Date :



For and on behalf of the Board of Directors of
P. E. Analytics Limited

Samir Jasuja
Managing Director
DIN:01681776

Vaishali Jasuja
Director
DIN: 01681830

P.E. Analytics Ltd.
348, Udyog Vihar Phase II
Gurugram, Haryana
Pin-122016

IPO-Related Expenses
Ledger Account

1-Apr-22 to 31-Aug-22

Date	Particulars	Vch Type	Vch No.	Debit	Page 1 Credit
13-Apr-22	Dr ICICI Bank Limited -114505002044	Receipt	6		3,501.00
7-Jun-22	Cr (as per details)	Payment	199	980.60	
	CGST Recoverable 9%	88.20 Dr			
	SGST Recoverable 9%	88.20 Dr			
	HDFC Bank	1,157.00 Cr			
	<i>NEFT Dr-KKBK0000958-CMS PAYMENT ACCOUNT-DELHI, VAS VI -N186222025262348 000000007002 Being Invoice No. IPO/ASBA/171/2022-23 issued against IPO related expenses</i>				
13-Jun-22	Cr (as per details)	Payment	195	690.80	
	IGST Recoverable 18%	124.20 Dr			
	HDFC Bank	815.00 Cr			
	<i>NEFT Dr-BARB0FORTAP-BOB ASBA COMMISSION A-C-DELHI, VAS VI -N186222025047855 000000007003 Being Invoice No. BCC/BST/ASBA/2022-23 /94 issued against IPO related expenses</i>				
14-Jun-22	Cr (as per details)	Payment	198	160.20	
	IGST Recoverable 18%	28.80 Dr			
	HDFC Bank	189.00 Cr			
	<i>NEFT Dr-YESB0000402-CMS CLIENT CHARGES RECEIVABLE-DELHI, VAS VI -N186222025239542 000000007004 Being Invoice No. 2022-23-037 issued against IPO related expenses</i>				
17-Jun-22	Cr (as per details)	Payment	192	1,330.60	
	IGST Recoverable 18%	239.40 Dr			
	HDFC Bank	1,570.00 Cr			
	<i>FT - Dr - 04990920001342 - BTI CHARGES CHEQUE CLEARANCE ACCOUNT 000000007010 Being Invoice No. NCB2316919130504 issued against IPO related expenses</i>				
27-Jun-22	Cr TDS PAYABLE PRO.	Journal	138	45,000.00	
7-Jul-22	Cr Choice Equity Broking Private Limited	Journal	251	5,000.00	
	Cr Choice Equity Broking Private Limited	Journal	164	5,000.00	
1-Aug-22	Cr TDS PAYABLE PRO.	Journal	213	3,000.00	
4-Aug-22	Cr (as per details)	Payment	307	30.60	
	IGST Recoverable 18%	5.40 Dr			
	HDFC Bank	36.00 Cr			
	<i>NEFT Dr-NNSB0128012-NUTUN NAGARIK SAHAKARI BANK LTD-DELHI, VAS VI -N218222068213632 000000007084</i>				

Carried Over

61,192.80	3,501.00
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continued ...

P.E. Analytics Ltd.

IPO-Related Expenses Ledger Account : 1-Apr-22 to 31-Aug-22

Date	Particulars	Vch Type	Vch No.	Debit	Credit
	Brought Forward			61,192.80	3,501.00
6-Aug-22	Dr (as per details)	Receipt	292		30.60
	IGST Recoverable 18%			5.40 Cr	
	HDFC Bank			36.00 Dr	
	NEFT RETURN-ACCOUNT DOES NOT EXIST-NUTUN NAGARIK SAHAKARI BANK LTD -B012209490000162 N218222068213632-				
18-Aug-22	Cr (as per details)	Payment	329	400.00	
	IGST Recoverable 18%			72.00 Dr	
	HDFC Bank			472.00 Cr	
	NEFT Dr-UTIB0000274-AXIS BANK-DELHI, VAS VI -N231222083945809 000000007096 Being Invoice No. PROPE/ASBA/22-23 dated. 02-Jul-22 raised against IPO Related expenses.				
26-Aug-22	Cr (as per details)	Payment	336	60.20	
	IGST Recoverable 18%			10.80 Dr	
	HDFC Bank			71.00 Cr	
	NEFT Dr-RNSB0000001-RAJKOT NAGARIK SAHAKARI BANK LTD-DELHI, VAS VI-N238222092334059				
Dr	Closing Balance			61,653.00	3,531.60
					58,121.40
				61,653.00	61,653.00