

**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

Standalone Balance Sheet as at 31st March, 2022

(Amount in INR Thousands)

Particulars	Note No.	As at 31 March, 2022	As at 31 March, 2021
<b>I. EQUITY AND LIABILITIES</b>			
<b>(1) Shareholders' fund</b>			
(a) Share capital	3	104,821	320
(b) Reserves and surplus	4	447,118	265,883
		551,939	266,203
<b>(2) Non current liabilities</b>			
(a) Long term borrowings	5	-	23
(b) Long-term provisions	6	10,665	11,971
		10,665	11,994
<b>(3) Current liabilities</b>			
(a) Trade payables			
i) total outstanding dues of micro and small enterprises; and		-	-
ii) total outstanding dues of creditors other than micro and small enterprises	7	2,127	40
(b) Other current liabilities	8	178,598	38,472
(c) Short-term provisions	9	1,244	453
		181,969	38,966
<b>TOTAL</b>		744,573	317,163
<b>II. ASSETS</b>			
<b>(1) Non current assets</b>			
(a) Property, Plant & Equipment and Intangible assets			
(i) Property Plant and Equipment	10	5,025	5,308
(ii) Intangible assets	11	1,567	2,008
(b) Non-current investment	12	80	-
(c) Deferred tax assets (net)	13	6,762	6,863
(d) Other non-current assets	14	77	70
		13,511	14,248
<b>(2) Current assets</b>			
(a) Current investments	15	48,587	47,860
(b) Trade receivables	16	40,458	34,276
(c) Cash and cash equivalents	17	621,159	210,808
(d) Short-term loans and advances	18	2,858	1,633
(e) Other current assets	19	18,000	8,338
		731,062	302,914
<b>TOTAL</b>		744,573	317,163
Summary of significant accounting policies	2		

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

As per our report of even date

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

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

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



  
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

Standalone 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	For the year ended 31 March, 2021
<b>Income</b>			
I. Revenue from operations	20	239,062	180,125
II. Other income	21	17,974	14,269
III. <b>Total income (I+II)</b>		257,036	194,394
<b>IV. Expenses</b>			
Employee benefits expense	22	109,573	84,871
Depreciation and Amortization expense	23	3,161	2,975
Other expenses	24	21,474	16,519
<b>Total expenses</b>		134,208	104,365
V. <b>Profit before exceptional and extraordinary items and tax (III -IV)</b>		122,829	90,029
VI. Exceptional items			
Prior period expenses		(592)	-
VII. <b>Profit before extraordinary items and tax (V-VI)</b>		122,236	90,029
VIII. Extraordinary items		-	-
IX. <b>Profit before tax (VII-VIII)</b>		122,236	90,029
X. <b>Tax expenses</b>			
-Current tax		30,722	22,153
-Earlier years		(1,698)	422
-Deferred tax	13	101	334
XI. <b>Profit for the period from continuing operations (XI-X)</b>		93,112	67,120
XII. Profit/(Loss) For the Period From Discontinuing Operations		-	-
XIII. Tax Expenses of Discontinuing Operations		-	-
XIV. <b>Profit/(Loss) For the Period From Discontinuing Operations (XII-XIII)</b>		-	-
XV. <b>Net Profit/(Loss) For the Period (XI+XIV)</b>		93,112	67,120
XVI. <b>Earning per equity share of face value of Rs.10 each</b>			
Basic EPS	25	10.67	7.73
Diluted EPS	25	10.67	7.73
Summary of significant accounting policies	2		

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

As per our report of even date

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

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P. E. Analytics Limited

  
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Membership No.: 102771  
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Managing Director  
DIN : 01681776

  
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Director  
DIN : 01681830

**P. E. Analytics Limited**  
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Standalone Cash Flow Statement for the period ended 31st March, 2022

(Amount in INR Thousands)

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
<b>A. Cash flows from operating activities:</b>		
Profit/(Loss) before tax & extraordinary items	122,236	90,029
<b>Profit before tax</b>	<b>122,236</b>	<b>90,029</b>
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	2,975
Dividend Income	(3,269)	(2,385)
Provision for doubtful debts /advances recoverable in cash or kind/(written back)	(1,577)	152
Balances written off	-	315
Appreciation as per NAV of Mutual Funds	(727)	(839)
Bad debts	-	1,811
Loss on discarded Assets	-	246
Net gain on sale of Current Investment	-	(2,734)
Interest expense	-	-
Interest Income	(12,142)	(8,311)
<b>Operating profit before working capital changes</b>	<b>108,011</b>	<b>81,259</b>
Movements in working capital :		
Increase / (decrease) in Trade payables	2,087	(2,318)
Increase / (decrease) in Provisions	1,184	2,865
Increase / (decrease) in other current liabilities	140,125	11,630
Decrease / (increase) in Trade receivables	(4,606)	(7,105)
Decrease / (increase) in loans and advances	(1,225)	11,655
Decrease / (increase) in other current assets	(9,669)	23,622
<b>Cash generated from / (used in) operations</b>	<b>235,907</b>	<b>121,609</b>
Taxes Paid	(30,722)	(23,970)
<b>Net cash flow from/ (used in) operating activities (A)</b>	<b>205,185</b>	<b>97,639</b>
<b>B. Cash flows from investing activities</b>		
Purchase of fixed assets	(2,765)	(1,997)
Proceeds from sale of fixed assets	-	-
Proceeds from non-current investments	-	6,599
Purchase of non-current investments	(80)	(36,243)
Purchase of current investments	-	-
Interest received	12,142	8,311
Dividend received	3,269	2,385
<b>Net cash flow from/ (used in) investing activities (B)</b>	<b>12,565</b>	<b>(20,946)</b>
<b>C. Cash flows from financing activities</b>		
Interest paid	-	-
Buy back of shares during the Year	-	(57,215)
Redemption of debentures	(23)	-
Proceeds from issue of shares	104,501	-
Shares premium received	88,124	-
<b>Net cash flow from/ (used in) in financing activities (C)</b>	<b>192,601</b>	<b>(57,215)</b>
<b>Net increase/(decrease) in cash and cash equivalents (A + B + C)</b>	<b>410,351</b>	<b>19,479</b>
Cash and cash equivalents at the beginning of the year	210,808	191,330
<b>Cash and cash equivalents at the end of the year</b>	<b>621,159</b>	<b>210,808</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	-	-
With banks- on current account	318,679	30,936
-Deposits with original maturity for more than 3 months but less than or equal to 12 months	162,481	179,872
-Deposits with remaining maturity for more than 12 months	140,000	-
<b>Total cash and cash equivalents</b>	<b>621,159</b>	<b>210,808</b>
Summary of significant accounting policies		

The accompanying notes form an integral part of the standalone 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  
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For and on behalf of the board of directors of  
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Managing Director  
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Notes to financial statements for the year ended 31<sup>st</sup> March 2022

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**1. Corporate information**

P.E. Analytics Limited Formerly known as P.E. Analytics Private Limited (the 'Company') was incorporated on 8 January 2008. The Company is primarily engaged in the business of providing data and analytics on the Indian real estate industry to its subscribers. During the year the Company made Initial Public Offer on 22-03-2022 and Shares were allotted on 30-03-2022 and Shares were listed on NSE Emerge on 04-04-2022.

**2. 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.

**2.1 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.





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Notes to financial statements for the year ended 31<sup>st</sup> March 2022

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**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.

<u>Description</u>	<u>Estimated Useful Life</u>
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 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.



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Notes to financial statements for the year ended 31<sup>st</sup> March 2022

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**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. 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.

#### **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,

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Notes to financial statements for the year ended 31<sup>st</sup> March 2022

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or reported in previous financial statements, are recognized as income or as expense in the period in which they arise.

**I. 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.

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.





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Notes to financial statements for the year ended 31<sup>st</sup> March 2022

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The Company has elected to exercise the option permitted under section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019.

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

**3. Share capital**

	As at 31 March 2022	As at 31 March 2021
<b>Authorized shares capital (Nos.)</b>		
1,10,00,000 equity shares (31 March 2021: 4,900,000) of INR 10/- each	110,000	49,000
<b>Issued, subscribed and fully paid-up shares (Nos.)</b>		
1,04,82,104 equity shares (31 March 2021: 32,024) of INR 10/- each	104,821	320
<b>Total issued, subscribed and fully paid-up share capital</b>	<b>104,821</b>	<b>320</b>

**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		As at 31 March, 2021	
	Nos.	(INR)	Nos.	(INR)
At the beginning of the year	32,024	320	42,524	425
Buyback of shares during the year	-	-	(10,500)	(105)
Add: issued during the year				
Bonus shares	8,646,480	86,465	-	-
Preferential allotment	351,600	3,516	-	-
Initial public offer	1,452,000	14,520	-	-
<b>Outstanding at the end of the year</b>	<b>10,482,104</b>	<b>104,821</b>	<b>32,024</b>	<b>320</b>

i) The Company has issued bonus shares to the existing equity shareholders by issuing 86,46,480 equity shares of INR 10 each in the ratio of 270:1 i.e ( two hundred seventy bonus equity shares for every one share held) as on 1st february 2022.

ii) During the year ended 31 March 2022, 3,51,600 equity shares were allotted of INR 10/- each for INR 40,082 thousands at an issue price of INR 114 per share through preferential issue which ranks pari passu with the existing equity shares of the Company in all respects including dividend.

ii) During the year ended 31 March 2022, the Company has completed Initial Public Offer (IPO) including a fresh issue of INR 1,65,528 thousands comprising of 14,52,000 equity shares of INR 10 each at an issue price of INR 114 per share. The equity shares of the company were allotted as on 30th March 2022 and the same were listed on NSE EMERGE w.e.f 4th April 2022.

**b. Terms/rights attached to equity shares**

The Company has only one class of equity shares having a par value of INR 10 per share. Each holder of equity shares is entitled to one vote per share. The distribution will be in proportion to the number of equity shares held by the shareholders.

In the event of liquidation of the Company, the holders of equity shares would be entitled to receive remaining assets of the Company, after distribution of all the preferential amounts.

The dividend proposed by the Board of Directors is subject to the approval of the shareholders in the ensuing Annual General Meeting except in case of interim dividend

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

Name of the Shareholders	31-Mar-22		31-Mar-21	
	Nos.	% holding	Nos.	% holding
<b>Equity shares of Rs. 10 each fully paid</b>				
Samir Jasuja	7,358,228	70.20%	32,023	99.99%

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

**d. Promoters Shareholdings**

Shares held by promoters at the end of the year Promoter Name	At the end of the year			At the beginning of the year		
	No of Shares	% of Total Shares	% Change during the year	No of Shares	% of Total Shares	% Change during the year
Samir Jasuja	7,358,228	70.20%	228.78%	32,023	99.99%	-
Vaishali Jasuja	271	-	270%	1	-	-
	<b>7,358,499</b>	<b>70.20%</b>	<b>-</b>	<b>32,024</b>	<b>100%</b>	<b>-</b>

*(Handwritten signatures)*



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

4. Reserves and surplus	As at 31 March 2022	As at 31 March 2021
<b>Securities premium account</b>		
Balance as per last financial statements	102,642	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)	-
<b>Closing balance</b>	<b>190,766</b>	<b>102,642</b>
<b>Surplus in the statement of profit and loss</b>		
Balance as per last financial statements	163,241	96,121
Profit for the year	93,112	67,120
<b>Net Surplus in the statement of profit and loss</b>	<b>256,352</b>	<b>163,241</b>
<b>Total Reserves and surplus</b>	<b>447,118</b>	<b>265,883</b>

5. Long-term borrowings	As at 31 March 2022	As at 31 March 2021
<b>Debentures</b>	-	23
2,346 (31 March 2020: 2,346) 10% Optionally fully convertible debentures of INR 10 each (unsecured)		
	-	23

As per the Key Employment Agreement dated October 20, 2014, outstanding convertible debenture shall be converted into one equity share of the Company upon the earlier of 18th September, 2022 or the date entire additional contribution has been invested. Prior to such agreement the debentures were convertible as equity shares at par within three years at the option of the Company.

During the year ended, the Company has redeemed the debentures fully prior to IPO.

6. Long-term provisions	As at 31 March 2022	As at 31 March 2021
<b>Provision for employee benefits</b>		
Provision for gratuity (Note 31)	10,665	10,154
<b>Provision for Income Tax (Net Taxes Paid)</b>	-	1,816
	<b>10,665</b>	<b>11,971</b>



**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

**7. Trade payables**

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

	As at 31 March 2022	As at 31 March 2021
(i) Total outstanding dues to Micro, Small and Medium Enterprises	-	-
(ii) Other trade payables	2,127	40
	<u>2,127</u>	<u>40</u>

**7.1 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	As at 31 March 2021
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	-	-

**7.2 Trade payable due for payment**

Trade payables ageing schedule for the year ended as on 31 March, 2022 & 31 March, 2021.

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	-	-	-	-	-
(last year figures)	-	-	-	-	-
Other Trade Payables	2,127	-	-	-	2,127
(last year figures)	40	-	-	-	40
Disputed dues – MSME	-	-	-	-	-
(last year figures)	-	-	-	-	-
Disputed dues - Others	-	-	-	-	-
(last year figures)	-	-	-	-	-

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**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

8. Other current liabilities	As at 31 March 2022	As at 31 March 2021
<b>Other liabilities</b>		
Expenses Payable	12,192	8,685
Unearned revenue	36,317	26,902
GST payable	2,775	1,976
TDS payable	834	231
PF payable	788	666
Others statutory dues payable	109	12
Promotor's Liability*	125,582	-
	<u>178,598</u>	<u>38,472</u>

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

9. Short-term provisions	As at 31 March 2022	As at 31 March 2021
<b>Provision for employee benefits</b>		
Provision for gratuity (Note 31)	244	233
Provision for leave benefits	-	220
Provision for bonus	1,000	-
<b>Provision for Income Tax(Net Taxes Paid)</b>	-	-
	<u>1,244</u>	<u>453</u>



## P. E. Analytics Limited

Formerly known as P.E. Analytics Private Limited

CIN: U70102DL2008PLC172384

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

### 10. Property, Plant & Equipment

	Lease Hold Improvements	Computers	Server	Office Equipments	Furniture & Fittings	Total
<b>Gross Block</b>						
At 1st April, 2020	51	12,542	4,752	4,990	142	22,476
Additions	-	104	868	269	-	1,241
Disposals/ Adjustments	-	-	-	(683)	-	(683)
<b>At 31st March, 2021</b>	<b>51</b>	<b>12,645</b>	<b>5,620</b>	<b>4,576</b>	<b>142</b>	<b>23,034</b>
Additions	-	1,175	485	97	-	1,757
Disposals/ Adjustments	-	-	-	-	-	-
<b>At 31st March, 2022</b>	<b>51</b>	<b>13820</b>	<b>6105</b>	<b>4672</b>	<b>142</b>	<b>24790</b>
<b>Depreciation</b>						
At 1st April, 2020	51	9,757	2,961	3,851	128	16,747
Charge for the year	-	1,159	134	329	8	1,630
Disposals/ Adjustments	-	-	-	(651)	-	(651)
<b>At 31st March, 2021</b>	<b>51</b>	<b>10916</b>	<b>3094</b>	<b>3530</b>	<b>135</b>	<b>17726</b>
Charge for the year	-	972	315	422	3	1,711
Earlier year Adjustment	-	16	(303)	(41)	-	(328)
Disposals/ Adjustments	-	-	-	-	-	-
<b>At 31st March, 2022</b>	<b>51</b>	<b>11872</b>	<b>3712</b>	<b>3993</b>	<b>138</b>	<b>19765</b>
<b>Net Block</b>						
At 31st March, 2021	-	1,729	2,526	1,046	7	5,308
<b>At 31st March, 2022</b>	<b>-</b>	<b>1949</b>	<b>2392</b>	<b>680</b>	<b>4</b>	<b>5025</b>

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 2.1 of Significant Accounting Policies.



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**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

**11. Intangible assets**

<u>Gross Block</u>	<u>Computer-Softwares</u>
At 1st April, 2020	12,896
Additions	757
Disposals/ Adjustments	-
<b>At 31st March, 2021</b>	<b>13,653</b>
Additions	1,009
Disposals/ Adjustments	-
<b>At 31st March, 2022</b>	<b>14,662</b>
<b>Depreciation</b>	
At 1st April, 2020	10,300
Charge for the year	1,346
<b>At 31st March, 2021</b>	<b>11,645</b>
Charge for the year	1,449
Disposals/ Adjustments	-
<b>At 31st March, 2022</b>	<b>13,095</b>
<b>Net Block</b>	
At 31st March, 2021	2,008
<b>At 31st March, 2022</b>	<b>1,567</b>

**12. Non-current investment**

**Investment in Shares (Unquoted)**

Investment in Propedge Valuations Pvt.Ltd\*  
( 8000 Equity shares of INR 10/- each )

	<u>As at</u> <u>31 March 2022</u>	<u>As at</u> <u>31 March 2021</u>
	80	-
	<b>80</b>	<b>-</b>

\*Propedge Valuations Pvt. Ltd. is a Subsidiary Company as the Company's holding 80% equity shares.

**13. Deferred tax assets (net)**

**Deferred tax liability**

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

	<u>As at</u> <u>31 March 2022</u>	<u>As at</u> <u>31 March 2021</u>
	(281)	116
<b>Gross deferred tax liability</b>	<b>(281)</b>	<b>116</b>

**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.

Provision for doubtful debts and advances

**Gross deferred tax asset**

	2,746	2,614
	3,735	4,132
	<b>6,481</b>	<b>6,746</b>

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**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

Net deferred tax assets	6,762	6,863
-------------------------	-------	-------

**14. Other non-current assets**

**Security deposit**

(Unsecured, considered good)

	As at 31 March 2022	As at 31 March 2021
77	70	70
	77	70

**15. Current investments**

**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

352,329 (31st March,20 : 352,329) units of 14.43 each fully paid-up of Kotak Medium Term Fund

	As at 31 March 2022	As at 31 March 2021
5,000	5,000	5,000
5,000	5,000	5,000
	10,000	10,000
Aggregate amount of quoted investments	13,183	12,456
Aggregate provision for diminution or appreciation in value of investments (Mutual Fund)	727	839

**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)

IOC 26000 Shares of INR 76.7942 each  
(Equity shares of F.V. INR 10 each, fully paid up)

ITC 100000 shares of INR 190.9391 each  
(Equity shares of F.V. INR 1 each, fully paid up)

ONGC 35000 shares of INR 77.6146 each  
(Equity shares of F.V. INR 5 each, fully paid up)

11,597	11,597	11,597
1,997	1,997	1,997
19,094	19,094	19,094
2,717	2,717	2,717
	35,404	35,404
	48,587	47,860

**Total Current Investment**

(Aggregate fair value of Investment in shares as on 31-3-2022 INR 50,876/- thousands (as on 31-03-2021 INR 42,587/- thousands), Hence Investment in shares are valued at original cost in Balance sheet.

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**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

**16. Trade receivables**

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

Less: Provision for doubtful receivables

	As at 31 March 2022	As at 31 March 2021
	-	-
	40,458	34,276
	14,841	16,418
	55,299	50,693
	(14,841)	(16,418)
	40,458	34,276

**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	33,517	5,126	1,259	557	-	40,458
<i>(last year figures)</i>	29,419	3,196	1,299	-	361	34,276
(ii) Undisputed Trade Receivables – considered doubtful	-	327	2,177	2,239	2,073	6,816
<i>(last year figures)</i>	553	2,381	1,077	339	522	4,872
(iii) Disputed Trade Receivables – considered good	-	-	-	-	-	-
<i>(last year figures)</i>	-	-	-	-	-	-
(iv) Disputed Trade Receivables – considered doubtful	-	-	457	1,468	6,100	8,025
<i>(last year figures)</i>	-	1,220	2,531	3,252	4,542	11,546

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**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

17. Cash and cash equivalents	As at 31 March 2022	As at 31 March 2021
<b>Cash &amp; cash Equivalents (as per AS 3 Cash Flow Statement)</b>		
Balance with bank:		
On current accounts	318,679	30,936
Cash on hand	-	-
	318,679	30,936
<b>Other bank balances</b>		
Deposits with remaining maturity for more than 3 months but less than or equal to 12 months	162,481	179,872
Deposits with remaining maturity for more than 12 months	140,000	-
	302,481	179,872
<b>Total Cash and cash equivalents</b>	621,159	210,808
<b>18. Short-term loans and advances</b>		
<b>Other loans and advances</b>		
Advance income-tax (net of provision for taxation)	1,105	-
Income Tax Refund For AY 21-22	877	-
Prepaid expenses	787	637
Advance to Vendors	56	478
Advance to employees	32	518
	2,858	1,633
<b>19. Other current assets</b>		
<b>Security deposit</b>		
Unsecured, considered good	3,980	820
	3,980	820
<b>Others</b>		
Unbilled Revenue	7,752	996
Interest accrued on fixed deposits	6,227	4,500
Mark-to-market on future and options	-	1,980
Other current asset	41	41
	14,020	7,518
<b>Total Other current assets</b>	18,000	8,338



**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

**20. Revenue from operations**

	For the Year ended	
	31 March 2022	31 March 2021
Sale of services	232,656	165,837
Profit from trading of Future and Options	6,406	14,288
<b>Revenue from operations</b>	<b>239,062</b>	<b>180,125</b>

**Details of services rendered**

Website subscriptions	161,538	139,278
Professional services	71,118	26,559
	<b>232,656</b>	<b>165,837</b>

**21. Other income**

	For the Year ended	
	31 March 2022	31 March 2021
<b>Interest Income on:</b>		
Bank deposits	12,142	7,579
Interest on Income Tax Refund	-	732
Other Income	41	-
Dividend Income - Current Investment	3,269	2,385
Provision Written Back	1,796	-
Appreciation as per NAV of Mutual Funds	727	839
Net gain on sale of Current Investment	-	2,734
	<b>17,974</b>	<b>14,269</b>

**22. Employee benefits expense**

	For the Year ended	
	31 March 2022	31 March 2021
Salaries, wages and bonus	102,999	79,288
Contribution to provident and other fund	4,866	3,583
Gratuity expense	1,197	1,137
Staff welfare expenses	511	862
	<b>109,573</b>	<b>84,871</b>

**23. Depreciation and Amortization expense**

	For the Year ended	
	31 March 2022	31 March 2021
Depreciation of property, plant and equipments	1,711	1,630
Amortization of intangible assets	1,449	1,346
	<b>3,161</b>	<b>2,975</b>

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**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

**24. Other expenses**

	For the Year ended	
	31 March 2022	31 March 2021
Bank charges	6	18
Power and Fuel	1,085	1,082
Rent	2,280	2,280
Rates and taxes	603	27
Business promotion	147	227
Insurance	4	9
Repairs and maintenance	1,749	1,461
Printing and stationery	185	66
Travelling and conveyance	7,375	3,961
Communication	2,669	1,872
Legal and professional fees	3,174	2,157
Auditor's Remuneration		
- Statutory audit fees	400	275
- Tax matters	-	50
Exchange differences (net)	99	164
Bad debts written off	-	1,811
Provision for doubtful debts /advances recoverable in cash or kind	-	152
Balances written off	-	315
Miscellaneous Expenses	10	-
Loss on discarded of Fixed Assets	-	246
Listing expenses	195	-
Corporate social responsibility	1,020	-
Interest & penalties on statutory dues	472	345
	<b>21,474</b>	<b>16,519</b>

**25. Earnings per share (EPS)**

	For the Year ended	
	31 March 2022	31 March 2021

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

<b>Net Profit for calculation of EPS (A)</b>	93,112	67,120
	<b>Number of shares</b>	<b>Number of shares</b>
Weighted average number of equity shares in calculating basic EPS (B)	8,723,903	8,679,799
Weighted average number of equity shares from conversion of Optionally Convertible Debentures (C)	-	2,346
<b>Basic earnings per share (Rs) (A/B)</b>	10.67	7.73
<b>Diluted earning per share (Rs) (A/(B+C))</b>	10.67	7.73

Prior to listing of equity shares, the Company has issued bonus share out of the security premium, the issue is treated as if it had occurred prior to the beginning of the year 2021, accordingly the previous year EPS adjusted.

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**P. E. Analytics Limited**  
Formerly known as P.E. Analytics Private Limited  
CIN: U70102DL2008PLC172384

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

**26. Following are Analytical Ratios for the Year ended 31st March,2022 and 31st March ,2021**

S.No	Particulars	Numerator	Denominator	31st March, 2022	31st March, 2021	Variance*
1	Current Ratio	Current Assets	Current liabilities	4.02	7.77	-48%
2	Debt-Equity ratio	Total debt	Shareholder's Equity	-	0.0001	-100%
3	Debt Service Coverage Ratio	Earnings Available for Debt Service	Debt Service	-	-	-
4	Return on Equity	Net Profit After Taxes	Average Shareholder's Equity	23%	26%	-11%
5	Inventory Turnover ratio	Cost of Goods Sold	Average Inventory	NA	NA	-
6	Trade Receivables Turnover ratio	Revenue	Average Trade Receivables	6.40	5.86	9%
7	Trade Payables Turnover Ratio	Purchases of Services and Other Expenses	Average Trade Payables	NA	NA	-
8	Net Capital turnover ratio	Revenue	Working Capital	43.54	68.24	-36%
9	Net Profit ratio	Net Profit	Revenue	39%	37%	5%
10	Return on Capital Employed(ROCE)	Earnings before Interest and Taxes	Capital Employed	15%	23%	-34%
11	Return on Investment(ROI)	Income generated from Investments	Cost of Investments	5%	6%	-23%

**Reasons for variations more than 25% as compared to previous year**

1. Current Ratio has fallen due to proceeds of OFS being parked in other liabilities account pending disbursement as at 31st March,2022.
2. Debt Equity Ratio - There was debt (Debentures) INR 23 thousands redeemed during the year, there is no other Debt.
8. Net Capital Turnover Ratio has fallen due to IPO proceeds lying parked in bank balances pending utilisation.
10. Return on Capital Employed - Due to IPO allotment on 30-3-2022

**Note**

7. Trade payable Turnover ratio is not applicable as Trade payable mainly in the nature of Expense Payable being outstanding for less than 1 month.

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

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

**28. 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 <sup>th</sup> January, 2022)
Enterprises significantly influenced by key management personnel	Topaz IT Services Pvt Ltd
Key Management Personnel	Samir Jasuja Director (till 15 <sup>th</sup> February, 2022) Managing Director (w.e.f 15 <sup>th</sup> February, 2022)
	Vaishali Jasuja, Director
	Pooja Verma, Director
	Sachin Sandhir, Non-Executive & Independent Director (w.e.f 14 <sup>th</sup> February, 2022)
	Satish Gordhan Mehta, Non-Executive & Independent Director (w.e.f 14 <sup>th</sup> February, 2022)
	Ajay Chacko, Non-Executive & Independent Director (w.e.f 14 <sup>th</sup> February, 2022)
	Dheeraj Kumar Tandon, Chief Financial Officer (w.e.f 3 <sup>rd</sup> January, 2022)
	Chetna, Company Secretary (w.e.f 19 <sup>th</sup> January, 2022)
	Enterprises significantly influenced by key man relatives of key management personnel

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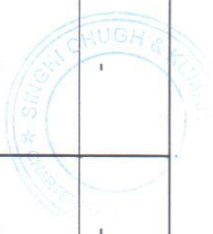
. Analytics Limited  
 formerly known as P. E. Analytics Private Limited  
 : U70102DL2008PLC172384

as to financial statements for the year ended 31<sup>st</sup> March 2022

**Related party transaction -**

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
Contribution paid - Jasuja	-	-	5,678	3,785	-	-	-	-	5,678	3,785
Ali Jasuja	-	-	2,903	2,903	-	-	-	-	2,903	2,903
Verma	-	-	2,099	2,018	-	-	-	-	2,099	2,018
Raj Kumar Tandon	-	-	1,230	1,178	-	-	-	-	1,230	1,178
...	-	-	92	-	-	-	-	-	92	-
Gas & Electricity charges	-	-	660	660	-	-	-	-	660	660
Jasuja	-	-	660	660	-	-	-	-	660	660
IT Services Pvt Ltd	-	-	-	-	-	-	3,247	2,167	3,247	2,167
...	-	-	23	-	-	-	-	-	23	-
...	-	-	-	-	21	588	-	-	21	588
...	-	-	-	-	-	3	-	-	-	3



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Analytics Limited  
 formerly known as P. E. Analytics Private Limited  
 : U70102DL2008PLC172384

Financial statements for the year ended 31<sup>st</sup> March 2022

Purchase of equity shares in Propedgetions Pvt. Ltd. - Jasuja ali Jasuja	-	-	5	-	-	-	-	-	-	5	-
	-	-	25	-	-	-	-	-	-	25	-



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**Analytics Limited**  
**formerly known as P. E. Analytics Private Limited**  
**CIN : U70102DL2008PLC172384**

Financial statements for the year ended 31<sup>st</sup> March 2022

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										
Amir Jasuja (venture)	-	-	-	(23)	-	-	-	-	-	(23)
Amir Jasuja (Rent)	-	-	(232)	-	-	-	-	-	(232)	-
Shooja Verma	-	-	314	(25)	-	-	-	-	314	(25)
Shashali	-	-	175	175	-	-	-	-	175	175
Appaz IT Services Pvt Ltd	-	-	-	-	-	-	(361)	271	(361)	271

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



**29. Earnings in foreign currency (on accrual basis):**

(Amounts in INR Thousands)

Particulars	31 March 2022	31 March 2021
Income from Operations	13,487	8,492
<b>Total</b>	<b>13,487</b>	<b>8,492</b>

**30. Expenditure in Foreign Currency:**

(Amounts in INR Thousands)

Particulars	31 March 2022	31 March 2021
Website Hosting	1,117	1,275
<b>Total</b>	<b>1,117</b>	<b>1,275</b>

**31. 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.		
<b>I. Change in present value of obligation</b>		
Present value of obligation as at the beginning of the period	10,388	9,330
Acquisition adjustment	-	-
Interest Cost	702	631
Current Service Cost	1446	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

**P. E. Analytics Limited**

Formerly known as P. E. Analytics Private Limited

CIN: U70102DL2008PLC172384

Notes to financial statements for the year ended 31<sup>st</sup> March 2022

<b>II. Fair value of plan assets</b>		
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		
<b>III. Amount recognised in the Balance sheet</b>		
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)
<b>IV. Expense recognized in the Statement of profit &amp; loss</b>		
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	1197	1,137
<b>V. Movements in the liability recognized in the Balance Sheet</b>		
Opening Net Liability	10,388	9,330
Expenses as above	1,197	1,137

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Notes to financial statements for the year ended 31<sup>st</sup> March 2022

Benefits paid	(676)	(79)			
Actual return on plan assets	-	-			
Acquisition adjustment	-	-			
Closing Net Liability	10,909	10,388			
<b>V. Principal actuarial assumptions</b>					
<b>Mortality</b>	<b>IALM (2012-14)</b>	<b>IALM (2012-14))</b>			
Discounting Rate	7.26%	6.76%			
Future salary Increase	5.50%	5.50%			
Expected Rate of return on plan assets	0.00%	0.00%			
<b>Withdrawal rates</b>					
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%			
<b>VI. Classification into current / non-current</b>					
	<b>Long-term</b>		<b>Short-term</b>		
	<b>31.03.22</b>	<b>31.03.21</b>	<b>31.03.22</b>	<b>31.03.21</b>	
Gratuity obligation	10,665	10,154	244	233	
<b>VII. Experience Adjustments</b>					
	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	5770
Plan assets	-	-	-	-	-

32. There is no capital and other commitment of the Company as at 31 March 2022 (31 March 2021- Nil).

33. The Company has taken office premises on cancellable operating. The lease rentals recognised in the statement of Profit and Loss for the period April 01,2021 to March 31,2022 is INR 2,280 thousands (Previous Period, for the year ended March 31,2021 INR 2,280 thousands).

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

**35. 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 for the purpose of education 1961 during FY 2021-22.

36. The company is not declared wilful defaulter by any bank or financial Institution or other lender.

37. There are no charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period.
38. The company has complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017.
39. There is no Scheme of Arrangements required to be approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
40. The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.
41. The company does not have any undisclosed income which has been disclosed under the Income Tax Act, 1961.

**42. Previous Years figures**

Previous year figures have been regrouped / reclassified, where necessary to conform to this year's classification.

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



**Jabir Contractor**  
Partner  
Membership No. 102771



**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

Place: New Delhi  
Date :