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- J P Road, Bilasipara, District Dhubri, ASSAM 783 348

Independent Auditors' Report on the Year to Date Audit Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, as amended

The Board of Directors

P.E Analytics Limited

**D-4, Commercial Complex, Pashchimi Marg, Vasant Vihar,
New Delhi – 110057**

Report on the audit of Consolidated Financial Results

Opinion

We have (a) audited the accompanying statement of Consolidated financial results for the year ended March 31, 2023 and (b) reviewed the consolidated Financial results for the half yearly ended March 31, 2023 (refer 'Other matters' section below) which were subject to limited review by us, both included in the accompanying "Statement of consolidated Financial Results for the half yearly and Year ended March 31, 2023 ("the Statements") of **M/s P.E ANALYTICS LIMITED** ('the Parent') and its subsidiary (the parent and its subsidiary together referred to as "the group") for the year ended March 31, 2023 ("the Consolidated Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) as amended.

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Result:

- Include the annual financial results of the Propedge valuations Private Limited,
- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the Net Profit and other financial information of the Company for the year ended March 31, 2023

(b) Conclusion on Unaudited Consolidated Financial Results for the half yearly ended March 31, 2023

With respect to the Consolidated Financial Results for the half yearly ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the half yearly ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other Accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

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

and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility of for the Consolidated Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these consolidated financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliances with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Company's Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

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

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

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



financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a Result that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the listing Regulations, as amended, to the extent applicable.

Other Matter

- The Consolidated annual financial results dealt with by this report has been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited standalone financial statements of the company for the year ended March 31, 2023 on which we issued an unmodified audit opinion.
- The Result includes the results of the half year ended March 31, 2023 being the balancing figure between the audit figures in respect of the full financials year ended March 31, 2023 and the published unaudited year-to-date figures up-to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR SINGHI CHUGH & KUMAR
CHARTERED ACCOUNTANTS

FRN No.- 013613N

HARSH KUMAR

Partner

M.No. 088123

Place: New Delhi

Date: 29/05/2023.

UDIN: 23088123B64RCD1637

P. E. Analytics Limited
(Formerly known as P.E. Analytics Private Limited)
CIN: L70102DL2008PLC172384

The Manager Listing Department, NSE/BSE

Consolidated Statement of Profit & Loss for the half yearly/twelve months ended on 31st March, 2023

(Amount in '000' except Earning Per Share)

S No	Particulars	Half Year ended 31-03-2023	Half Year ended 30-09-2022	Half Year ended 31-03-2022	Financial Year Ended on 31-03-2023	Financial Year Ended on 31-03-2022
		Audited	Un-Audited	Audited	Audited	Audited
1.	Revenue					
	a) Revenue from operations					
	i) Net Sales/Income from Operations (Net of Taxes)	1,53,411	1,37,127	1,26,414	2,90,538	2,40,089
	ii) Other Income	16,850	15,678	9,118	32,528	17,974
	Total Income from Operations(Net)	1,70,261	1,52,805	1,35,532	3,23,066	2,58,064
2.	Expenses					
	a) Employee benefits expense	73,585	64,479	57,646	1,38,065	1,09,573
	b) Depreciation and Amortization expense	1,438	1,150	1,528	2,588	3,161
	c) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing the operations to be shown separately)	23,750	15,675	12,156	39,424	21,530
	Total Expenses	98,772	81,304	71,329	1,80,077	1,34,264
	Profit/(loss) before exceptional and extraordinary items and tax	71,489	71,501	64,203	1,42,990	1,23,800
	Exceptional items(profit/loss(Net))					
	Prior period expenses		839		839	592
4	Profit/(Loss) before tax	71,489	70,663	64,203	1,42,151	1,23,208
5	Tax expenses Adjustments					
	a) Current tax	17,885	17,232	15,510	35,117	30,953
	b) Earlier years	376	(439)	(1,698)	(63)	(1,698)
	c) Deferred tax	844	187	(344)	1,031	101
6	Net Profit/(Loss) For the Period	52,383	53,683	50,735	1,06,067	93,852
7	Weighted Average number of Equity Shares	1,04,82,104	1,04,82,104	87,23,903	1,04,82,104	87,23,903
8	Earning Per Equity Share					
	a) Basic	5.00	5.12	5.82	10.12	10.76
	b) Diluted	5.00	5.12	5.82	10.12	10.76

Notes:

- The above Audited Financial Results for the year ended on 31st March, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 29th May, 2023.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and the terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Valuations segment of the "P.E. Analytics Limited" has been transferred to its subsidiary company "Propedge valuations Private limited" during the year.
- For the year ended 31st March 2022, the company has completed its Initial Public Offer(IPO) and offer for sale(OFS) of 27,72,000 shares of Face Value of INR 10/- each at an issue price of INR 114/- (inclusive of Security premium of Rs.104/-) per share. Details of the funds received from IPO and its utilization as on the balance sheet date is as given below

Particulars	Amount (in Lakhs)
IPO funds received against fresh equity shares (A)	1,655.28
Total(A)	1,655.28
Expenditure for Technological upgradation	58.02
Retail Initiative (B2C Expansion Plan)	145.00
General Corporate Purposes	168.66
Issue expenses	50.00
Total(B)	421.68
Net Un-utilized amount as at 31-03-2023 (A-B)	1,233.60

Net Un-utilized IPO amount as at 31-03-2023 were temporarily invested in deposits with the scheduled banks.

- Basic & Diluted EPS has been reduced for year ended 31st March, 2023 as compared to basic and diluted EPS for year ended 31st March, 2022, because the company has made fresh issue of equity shares in the month of March 2022 and weighted average number of equity shares has been considered in calculation of EPS.
- The company is rendering two types of services, Website Subscriptions 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 10% or more of combined Revenue, thus Segment Reporting is not applicable to the Company.
- No Investor's Complaints were recorded or received during the year ended on 31st March, 2023.



8 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period.
9 Following Independent Directors were appointed on 14th February, 2022 & their appointment was approved in Annual General meeting held on 19th August, 2022.

- i) Satish Gordhan Mehta
- ii) Sachin Sandhir
- iii) Ajay Kalavil Chacko

Place:- Gurugram
Date :29-05-2023



for P.E Analytics limited

(Same Jausja
Managing Director)
DIN: 01681776

P. E. Analytics Limited
Formerly known as P.E. Analytics Private Limited
CIN: L70102DL2008PLC172384
Statement of Asset and Liabilities

Particulars		Amount in '000'	
		As at 31-03-2023	As at 31-03-2022
Starting Date of Reporting Period		01-04-2022	01-04-2021
Ending Date of Period		31-03-2023	31-03-2022
Whether Results are Audited or Unaudited		Audited	
Nature of Report Standalone or Consolidated		Consolidated	
1	EQUITY AND LIABILITIES		
	(i) Shareholders' Funds		
	(a) Share Capital	1,04,821	1,04,821
	(b) Reserves and Surplus	5,50,503	4,47,710
	Total	6,55,324	5,52,531
	(ii) Minority Interest	3,399	126
	(iii) Non-current Liabilities		
	(a) Long-term provisions	10,474	10,665
	Total	10,474	10,665
	(iv) Current Liabilities		
	(a) Short-term Borrowings		50
	(a) Trade Payables	394	2,371
	(b) Other Current Liabilities	61,533	1,78,825
	(c) Short-term Provisions	382	1,437
	Total	62,309	1,82,683
	Total Liabilities	7,31,507	7,46,006
2	ASSETS		
	(i) Non-current Assets		
	(a) Property, Plant and Equipment Fixed assets and Intangible assets		
	Property, Plant and Equipment	8,673	5,025
	Intangible assets	646	1,567
	Goodwill on Consolidation	169	169
	(b) Deferred tax assets (net)	5,731	6,762
	(c) Other non-current assets	77	127
	Total	15,296	13,650
	(ii) Current Assets		
	(a) Current Investments	35,404	48,587
	(b) Trade Receivables	43,580	41,193
	(c) Cash and Cash Equivalents	5,96,404	6,21,487
	(d) Short-term loans and Advances	6,287	3,090
	(e) Other Current Assets	34,536	18,000
	Total	7,16,211	7,32,356
	Total Assets	7,31,507	7,46,006

For P.E analytics Limited

Place - Gurugram
Date - 29-05-2023



Samir Jausja
Managing Director)
DIN - 01681776

P. E. Analytics Limited

(Formerly known as P.E. Analytics Private Limited)

CIN: L70102DL2008PLC172384

D-4, Commercial Complex, Paschimi Marg, Vasant Vihar, South West Delhi, Delhi- 110057

Consolidated Cash Flow Statement for the year ended 31st March 2023

(₹ in '000)

PARTICULARS	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
A. Cash flows from operating activities:		
Profit/(Loss) before tax & extraordinary items	1,42,151	1,23,208
Adjustment to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	2,588	3,489
Dividend Income	(2,691)	(3,269)
Provision for doubtful debts /advances recoverable in cash or kind/(written back)	(2,941)	(1,577)
Appreciation as per NAV of Mutual Funds	-	(727)
Gratuity Paid allowed during the year	(1,878)	(676)
Provision for Gratuity Created	1,675	1,197
Balance written off	2,587	-
Net loss on sale of Current Investment	115	-
Interest Income	(25,848)	(12,142)
Operating profit before working capital changes	1,14,758	1,09,504
Movements in working capital :		
- Increase/(decrease) in trade payables	(1,977)	2,098
- Increase/(decrease) in short term provisions	(1,043)	662
- Increase/(decrease) in other current liabilities	8,394	1,40,237
- (Increase)/decrease in trade receivables	(2,137)	(5,340)
- (Increase)/decrease in short term loan & advances	188	(1,275)
- (Increase)/decrease in other current assets	(16,536)	(9,669)
Cash generated from /(used in) operations	1,01,647	2,36,217
Income Taxes Paid	(38,439)	(30,760)
Net cash flow from/ (used in) operating activities	63,208	2,05,457
B. Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(5,314)	(2,765)
Purchase of non-current investments	-	(80)
Sale of current investments	13,068	-
Interest received	26,848	12,142
Dividend received	2,691	3,269
Net cash flow from/ (used in) investing activities	37,292	12,565
C. Cash flows from financing activities		
Redemption of debentures	-	(23)
Promoter liability paid back	(1,25,582)	1,04,501
Shares premium received	-	88,124
Net cash flow from/ (used in) in financing activities	(1,25,582)	1,92,601
Net increase/(decrease) in cash and cash equivalents	(25,082)	4,10,623
Cash and cash equivalents at the beginning of the year	6,21,487	2,10,863
Cash and cash equivalents at the end of the year	5,96,404	6,21,487
Closing Cash & Cash Equivalent	5,96,404	6,21,487



P. E. Analytics Limited

(Formerly known as P.E. Analytics Private Limited)

CIN: L70102DL2008PLC172384

D-4, Commercial Complex, Paschimi Marg, Vasant Vihar, South West Delhi, Delhi- 110057

Consolidated Cash Flow Statement for the year ended 31st March 2023

(₹ in '000)

PARTICULARS	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
Components of cash and cash equivalents		
Cash on hand	50	55
Deposit with less than 3 months		
With banks- on current account	30,334	3,18,951
-Deposits with original maturity for more than 3 months but less than or	2,65,021	1,62,481
-Deposits with remaining maturity for more than 12 months	3,01,000	1,40,000
Total cash and cash equivalents	5,96,404	6,21,487

For P. E Analytics Limited



Samir Jasuja

Samir Jasuja
Managing Director
DIN : 01681776

Place: Gurugram
Date: 29-05-2023

- #001, B-7/107-A, GF, Safdarjung Enclave Extension, NEW DELHI 110 029
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- J P Road, Bilaspura, District Dhubri, ASSAM 783 348

Independent Auditors' Report on the Year to Date Audit Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015, as amended

The Board of Directors

P.E Analytics Limited

D-4, Commercial Complex, Pashchimi Marg, Vasant Vihar,
New Delhi – 110057

Report on the audit of Standalone Financial Results

Opinion

We have (a) audited the Standalone Financial results for the year ended March 31, 2023 and (b) reviewed the Standalone Financial results for the half yearly ended March 31, 2023 (refer 'Other matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the half yearly and Year ended March 31, 2023 ("the Statements") of M/s P.E ANALYTICS LIMITED ('the Company') for the year ended March 31, 2023 ("the Statement"), attached herewith being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) as amended.

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Result:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other accounting principles generally accepted in India of the Net Profit and other financial information of the Company for the year ended March 31, 2023

(b) Conclusion on Unaudited Standalone Financial Results for the half yearly ended March 31, 2023

With respect to the Standalone Financial Results for the half yearly ended March 31, 2023, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the half yearly ended March 31, 2023, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other Accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Basis for Opinion

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



and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility of for the Standalone Financial Results

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial Results that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial Result that give a true and fair view and are free from material misstatement, whether due to fraud or error.

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

The Company's Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Results

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

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

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



financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial Results, including the disclosures, and whether the financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a Result that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the listing Regulations, as amended, to the extent applicable.

Other Matter

- The Standalone annual financial results dealt with by this report has been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited standalone financial statements of the company for the year ended March 31, 2023 on which we issued an unmodified audit opinion.
- The Result includes the results of the half year ended March 31, 2023 being the balancing figure between the audit figures in respect of the full financials year ended March 31, 2023 and the published unaudited year-to-date figures up-to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR SINGHI CHUGH & KUMAR

CHARTERED ACCOUNTANTS

FRN No. - 013613N

HARSH KUMAR

Partner

M.No. 088123

Place: New Delhi

Date: 29/05/2023

UDIN-23088123BG4RCC438P

P. E. Analytics Limited
(Formerly known as P.E. Analytics Private Limited)
CIN: L70102DL2008PLC172384

The Manager Listing Department, NSE/BSE

Standalone Statement of Profit & Loss for the half yearly/twelve months ended on 31st March, 2023

Amount in '000 except Earning Per Share

S No	Particulars	Half Year ended	Half Year ended	Half Year ended	Financial Year	Financial Year
		31-03-2023	30-09-2022	31-03-2022	Ended on 31-03-2023	Ended on 31-03-2022
		Audited	Un-Audited	Audited	Audited	Audited
1. Revenue						
	a) Revenue from operations					
	i) Net Sales/Income from Operations (Net of Taxes)	1,05,204	98,725	1,25,387	2,03,929	2,39,062
	ii) Other Income	16,746	15,675	9,118	32,421	17,974
	Total Income from Operations(Net)	1,21,950	1,14,400	1,34,505	2,36,350	2,57,036
2. Expenses						
	a) Employee benefits expense	44,106	42,247	57,646	86,352	1,09,573
	b) Finance Cost					
	c) Depreciation and Amortization expense	1,438	1,150	1,528	2,588	3,161
	d) Other expenses (Any Item exceeding 10% of the total expenses relating to continuing the operations to be shown separately)	16,274	10,083	12,100	26,357	21,474
	Total Expenses	61,817	53,480	71,273	1,15,297	1,34,208
	Profit/(loss) before exceptional and extraordinary items and tax	60,133	60,920	63,232	1,21,053	1,22,828
	Exceptional items(profit/loss(Net))					
	Prior period expenses		839		839	592
4	Profit/(Loss) before tax	60,133	60,081	63,232	1,20,214	1,22,236
5	Tax expenses Adjustments					
	a) Current tax	14,992	14,437	15,279	29,429	30,722
	b) Earlier years	361	(439)	(1,698)	(78)	(1,698)
	c) Deferred tax	847	318	(344)	1,165	101
6	Net Profit/(Loss) For the Period	43,932	45,766	49,995	89,698	93,111
7	Weighted Average number of Equity Shares	1,04,82,104	1,04,82,104	87,23,903	1,04,82,104	87,23,903
8	Earning Per Equity Share					
	a) Basic	4.19	4.37	5.73	8.56	10.67
	b) Diluted	4.19	4.37	5.73	8.56	10.67

Notes:

- The above Audited Financial Results for the year ended on 31st March, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on 29th May, 2023.
- This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Relevant Accounting Standard prescribed under section 133 of the Companies Act 2013, read with relevant rules thereunder and the terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- Valuations segment of the company has been transferred to its subsidiary company "Propedge valuations Private limited" during the year and that is why consequential decrease in turnover and profit during the year. Therefore, figures of the current year are not comparable with the figures of the previous year in case of standalone financials of Profit & Loss account.
- For the year ended 31st March 2022, the company has completed its Initial Public Offer(IPO) and offer for Sale (OFS) of 27,72,000 shares of Face Value of INR 10/- each at an issue price of INR 114/- (inclusive of Security premium of Rs.104/-) 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. Details of the funds received from IPO and its utilization as on the balance sheet date is as given below -

Particulars	Amount (in Lakhs)
IPO funds received against fresh equity issue (A)	1,655.28
Total(A)	1,655.28
Expenditure for Technological upgradation	58.02
Retail initiative (B2C Expansion Plan)	145.00
General Corporate Purposes	168.66
Issue expenses	50.00
Total(B)	421.68
Net Un-utilized amount as at 31-03-2023 (A-B)	1,233.60

Net Un-utilized IPO amount as at 31-03-2023 were temporarily invested in deposits with the scheduled banks

- Basic & Diluted EPS has been reduced for year ended 31st March, 2023 as compared to basic and diluted EPS for year ended 31st March, 2022 because the company has made fresh issue of equity shares in the month of March 2022 and weighted average number of equity shares has been considered in calculation of EPS.
 - The company is rendering two types of services, Website Subscriptions 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 10% or more of combined Revenue, thus Segment Reporting is not applicable to the Company.
- No. investor's Complaints were recorded or received during the year ended on 31st March, 2023



- 8 Previous Year / Period figures have been recasted/regrouped/reclassified wherever considered necessary to make it comparable with the current period
- 9 Following Independent Directors were appointed on 14th February, 2022 & their appointment was approved in Annual General meeting held on 19th August, 2022.
- i) Satish Gordhan Mehta
 - ii) Sachin Sandhir
 - iii) Ajay Kalayil Chacko

Place:- Gurugram
Date :29-05-2023



For P.E Analytics limited

A handwritten signature in blue ink, appearing to read "Samir Jausja".

Samir Jausja
(Managing Director)
DIN: 01681776

P. E. Analytics Limited

Formerly known as P.E. Analytics Private Limited

CIN: L70102DL2008PLC172384

Statement of Asset and Liabilities

Particulars		Amount in '000'	
		As at 31-03-2023	As at 31-03-2022
Starting Date of Reporting Period		01-04-2022	01-04-2021
Ending Date of Period		31-03-2023	31-03-2022
Whether Results are Audited or Unaudited		Audited	
Nature of Report Standalone or Consolidated		Standalone	
1	EQUITY AND LIABILITIES		
	(i) Shareholders' Funds		
	(a) Share Capital	1,04,821	1,04,821
	(b) Reserves and Surplus	5,36,816	4,47,118
	Total	6,41,638	5,51,939
	(ii) Non-current Liabilities		
	(a) Long-term provisions	9,940	10,665
	Total	9,940	10,665
	(iii) Current Liabilities		
	(a) Trade Payables	356	2,359
	(b) Other Current Liabilities	55,878	1,78,791
	(c) Short-term Provisions	381	1,244
	Total	56,616	1,82,394
	Total Equity	7,08,194	7,44,998
2	ASSETS		
	(i) Non-current Assets		
	(a) Property, Plant and Equipment Fixed assets and Intangible assets		
	Property, Plant and Equipment	8,673	5,025
	Intangible assets	646	1,567
	(b) Non-current Investments	80	80
	(c) Deferred tax assets (net)	5,596	6,762
	(d) Other non-current assets	77	77
	(e) Long term loans & Advances	-	-
	Total	15,072	13,511
	(ii) Current Assets		
	(a) Current Investments	35,404	48,587
	(b) Trade Receivables	36,439	40,651
	(c) Cash and Cash Equivalents	5,92,377	6,21,159
	(d) Short-term loans and Advances	5,071	3,090
	(e) Other Current Assets	23,831	18,000
	Total	6,93,122	7,31,487
	Total Assets	7,08,194	7,44,998

For P.E Analytics limited

Samir Jasuja

(Managing Director)

DIN - 01681776

Place - Gurugram

Date : 29-05-2023



P. E. Analytics Limited

(Formerly known as P.E. Analytics Private Limited)

CIN: L70102DL2008PLC172384

D-4, Commercial Complex, Paschimi Marg, Vasant Vihar, South West Delhi, Delhi- 110057

Standalone Cash Flow Statement for the year ended 31st March 2023

(₹ in '000)

PARTICULARS	For the Year Ended March 31, 2023	For the Year Ended March 31, 2022
A. Cash flows from operating activities:		
Profit/(Loss) before tax & extraordinary items	1,20,214	1,22,236
Adjustment to reconcile profit before tax to net cash flows		
Depreciation and amortisation expense	2,588	3,489
Dividend Income	(2,691)	(3,269)
Provision for doubtful debts /advances recoverable in cash or kind/(written back)	(2,837)	(1,577)
Appreciation as per NAV of Mutual Funds	-	(727)
Gratuity Paid allowed during the year	(1,878)	(676)
Provision for Gratuity Created	1,140	1,197
Balance written off	2,587	-
Net loss on sale of Current Investment	115	-
Interest Income	(26,848)	(12,142)
Operating profit before working capital changes	92,390	1,08,533
Movements in working capital :		
- Increase/(decrease) in trade payables	(2,002)	2,087
- Increase/(decrease) in short term provisions	(850)	662
- Increase/(decrease) in other current liabilities	2,670	1,40,319
- (Increase)/decrease in trade receivables	4,462	(4,799)
- (Increase)/decrease in short term loan & advances	307	(1,225)
- (Increase)/decrease in other current assets	(5,831)	(9,669)
Cash generated from / (used in) operations	91,146	2,35,907
Income Taxes Paid	(31,639)	(30,722)
Net cash flow from/ (used in) operating activities	59,507	2,05,185
B. Cash flows from investing activities		
Purchase of Property, Plant & Equipment	(5,314)	(2,765)
Purchase of non-current investments	-	(80)
Sale of current investments	13,068	-
Interest received	26,848	12,142
Dividend received	2,691	3,269
Net cash flow from/ (used in) investing activities	37,292	12,565
C. Cash flows from financing activities		
Redemption of debentures	-	(23)
Promoter liability paid back	(1,25,583)	1,04,501
Shares premium received	-	88,124
Net cash flow from/ (used in) in financing activities	(1,25,583)	1,92,601
Net increase/(decrease) in cash and cash equivalents	(28,783)	4,10,351
Cash and cash equivalents at the beginning of the year	6,21,159	2,10,808
Cash and cash equivalents at the end of the year	5,92,377	6,21,159
Closing Cash & Cash Equivalent	5,92,377	6,21,159



P. E. Analytics Limited

(Formerly known as P.E. Analytics Private Limited)

CIN: L70102DL2008PLC172384

D-4, Commercial Complex, Paschimi Marg, Vasant Vihar, South West Delhi, Delhi- 110057

Standalone Cash Flow Statement for the year ended 31st March 2023

(₹ in '000)

Components of cash and cash equivalents

Cash on hand	-	-
Deposit with less than 3 months With banks- on current account	-	-
-Deposits with original maturity for more than 3 months but less than or equal to 12 months	26,356	3,18,679
-Deposits with remaining maturity for more than 12 months	2,65,021	1,62,481
Total cash and cash equivalents	3,01,000	1,40,000
	5,92,377	6,21,159

For P. E Analytics Limited

Place: Gurugram
Date: 29-05-2023




Samir Jasuja
Managing Director
DIN : 01681776