

NOTICE

NOTICE is hereby given that the 28th Annual General Meeting of the Members of ALDE MEDI IMPEX LIMITED will be held on Friday, 29/08/2025 at 2:30 PM at First Floor, 71/2C, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi, Delhi, 110015 Delhi India to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the audited Financial Statements of the company for the period ended 31st March, 2025 together with Report of the Board of Directors and Auditors thereon.
2. To appoint a Director in place of Mr. Rajesh Kumar Rastogi (DIN: 00340635) who retires by rotation and, being eligible, offers himself for reappointment.

SPECIAL BUSINESS:

2. Approval of the limits for the Loans and Investment by the Company under section 186 of the Companies Act, 2013.

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

"RESOLVED THAT pursuant to the provisions of Section 186 of the Companies Act, 2013, read with The Companies (Meetings of Board and its Powers) Rules, 2014 as amended from time to time and other applicable provisions of the Companies Act, 1956 (including any amendment thereto or re-enactment thereof for the time being in force), if any, the approval of the members of the Company be and is hereby accorded to the Board to
(a) give any loan to any Body Corporate(s) / Person (s);
(b) give any guarantee or provide security in connection with a loan to any Body Corporate(s) / Person (s);
(c) acquire by way of subscription, purchase or otherwise, securities of any Body Corporate from time to time in one or more tranches as the Board of Directors as in their absolute discretion deem beneficial and in the interest of the Company, for an amount not exceeding Rs. 30 cr outstanding at any time notwithstanding that such investments, outstanding loans are given or to be given and guarantees and security provided are in excess of the limits prescribed under Section 186 of the Companies Act, 2013.

RESOLVED FURTHER THAT in case of divestment of the investment, the Directors of the Company be and are hereby authorized to sign the necessary applications, papers, forms, documents, etc. for effective implementation of the decision of divestment taken by the Company from time to time.

RESOLVED FURTHER THAT for the purpose of giving effect to the above, Board of Directors of the Company and/or any person authorized by the Board from time to time be and is hereby empowered and authorized to take such steps as may be necessary for obtaining approvals, statutory or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto and to sign and to execute deeds, applications, documents and writings that may be required, on behalf



of the Company and generally to do all such acts, deeds, matters and things as may be necessary, proper, expedient or incidental for giving effect to this resolution."

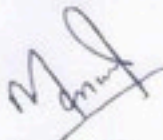
3. Keeping of statutory registers, return and records at a place other than registered office of the company.

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

"RESOLVED THAT pursuant to the provisions of Section 94 read with Rule 5 of the Companies (Management and Administration) Rules, 2014 and other applicable provisions, if any, of the Companies Act, 2013, the consent of the members be and is hereby accorded to the Board of Directors of the Company to keep registers, returns and records as specified under section 88 and 92 and other Statutory records under Companies Act, 2013 as permitted from time to time to be kept at a place other than the registered office of the Company, at First Floor, 71/2C, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi, Delhi, 110015 Delhi India , a place other than the Registered Office of the Company.

RESOLVED FURTHER THAT the Board of Directors of the Company, be and are hereby authorized to do all such acts, deeds, things as may be necessary, to give effect to this resolution."

**By Order of the Board of Directors
For ALDE MEDI IMPEX LIMITED**



**Manas Rastogi
DIN : 06958305
Director**



**Address : 1076, Aggarwal Millenium Tower-2 Netaji Subhash Palace, saraswati Vihar North
West Delhi 110034 DI In 1076, Aggarwal Millenium Tower-2 Netaji Subhash
Palace, Saraswati Vihar North West Delhi Delhi India 110034**

**Date: 07/08/2025
Place: Delhi**

ALDE MEDI IMPEX LIMITED

**Registered Office:- UNIT NO- 1076, 10th FLOOR, AGARWAL MILLANIUM TOWER-II, NETAJI
SUBHASH PLACE, WAZIR PU, R, NEW DELHI, Delhi, India, 110034**

E-mail ID: ***9@yahoo.com, Contact No.:**

CIN: U24231DL1997PLC085614

NOTES:

1. A member entitled to attend and vote at the Annual General Meeting (the "Meeting") is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. The instrument appointing the proxy should, however, be deposited at the registered office of the Company not less than forty-eight hours before the commencement of the Meeting. Proxy Form is attached with this notice separately.
2. Members are requested to notify immediately any change of address to the Company at its Registered Office, quoting their folio number.
3. Members are requested to bring their attendance slip attached along with their copy of Notice to the Meeting.
4. With reference to SS-2 for the easy convenience of recipients of notice, Route Map to the venue of the Annual General Meeting of the company is annexed separately.
5. The required Statutory Register maintained under the Companies Act, 2013 and all other documents referred to in the notice and explanatory statement, will be available for inspection by the members of the Company at Registered office of the Company during business hours 10:00 A.M. to 06:00 P.M. (except Saturday and Sunday) up to the date of Annual General Meeting and will also be available during the Annual General Meeting.



EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

Item No.3 - Approval of the limits for the Loans and Investment by the Company under section 186 of the Companies Act, 2013:

In order to make optimum use of funds available with the Company and also to achieve long term strategic and business objectives, the Board of Directors of the Company proposes to make use of the same by making an investment in other bodies corporate or granting loans, giving guarantee or providing security to other persons or other body corporate or as and when required. Pursuant to the provisions of section 186(3) of the Companies Act, 2013 and rules made thereunder, the Company needs to obtain prior approval of shareholders by way of a special resolution passed at the General Meeting in case the amount of investment, loan, guarantee or security proposed to be made is more than the higher of sixty percent of the paid-up share capital, free reserves, and securities premium account or one hundred percent of free reserves and securities premium account.

Accordingly, the Board of Directors of the Company proposes to obtain approval of shareholders by way of special resolution as contained in the notice of the General Meeting for an amount not exceeding Rs. 30 Cr. outstanding at any time notwithstanding that such investments, outstanding loans are given or to be given and guarantees and security provided are in excess of the limits prescribed under Section 186 of the Companies Act, 2013.

The Directors, therefore, recommend the Special Resolution for approval of the shareholders.

None of the Directors, Key Managerial Personnel of the Company or their relatives or any of other officials of the Company as contemplated in the provisions of Section 102 of the Companies Act, 2013 is, in any way, financially or otherwise, concerned or interested in the resolution.

Item No.4 - Keeping of statutory registers, return and records at a place other than registered office of the company:

Section 94 of the Companies Act, 2013 allows a Company to keep Statutory Registers and returns as specified in Section 88 and 92 at a place where more than one-tenth of the total number of shareholders resides, subject to the approval of shareholders by way of the special resolution. The Company's majority shareholders are based in First Floor, 71/2C, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi, Delhi, 110015 Delhi India. Accordingly, it is requested to approve the keeping Minutes books and Statutory Records & Registers at the corporate office of the Company First Floor, 71/2C, Rama Rd, Moti Nagar, Block C, Najafgarh Road Industrial Area, New Delhi, Delhi, 110015 / Delhi India. The present resolution will authorize the Company to keep Registers maintained under section 88 and copies of Annual Return prepared under section 92 of the Companies Act, 2013 at the Corporate Office

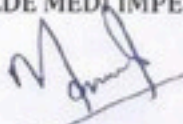
None of the Directors and Key Managerial Personnel and their relatives is anyway concerned or interested, financially or otherwise, in the resolution.



None of the Directors, promoters, Key Managerial are interested or concerned in passing of the said resolution.

The Board of Directors commends the resolution as set out at Item No. 05 for approval of the members as Special resolution.

By Order of the Board of Directors
For ALDE MEDI IMPEX LIMITED



Manas Rastogi
DIN : 06958305
Director



Address : 1076, Aggarwal Millenium Tower-2 Netaji Subhash Palace, saraswati Vihar North
West Delhi 110034 DI In 1076, Aggarwal Millenium Tower-2 Netaji Subhash
Palace, Saraswati Vihar North West Delhi Delhi India 110034

07/08/2025
Place: Delhi

ALDE MEDI IMPEX LIMITED
UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II,
NETAJI SUBHASH PLACE, WAZIRPUR, NEW DELHI-110034
CIN: U24231DL1997PLC085614

DIRECTORS REPORT

Dear Members,

Your directors are pleased in presenting the 28th Annual Report and the Company's audited accounts for the financial year ended 31st March, 2025.

Financial Results

The Company's financial performance, for the year ended March 31, 2025 is summarized below:

Particulars	(Amount in Rs.) (Figures in 000's)	
	2024-2025	2023-2024
Revenue from operation	8,06,208.25/-	5,98,525.02/-
Profit before tax	76,519.08/-	41,572.49/-
Less: Current Tax	20,293.19/-	12,528.09/-
Less: Deferred Tax	(134.44)/-	929.45/-
Profit for the year	56,091.45/-	29,973.85/-

Review of working results

During the year, the company had revenue of Rs 8,06,208.25/- (in 000's) during the current year (Rs 5,98,525.02/- during Previous Year (in 000's)) and a Net Profit before tax of Rs. 76,519.08/- (in 000's) (Previous Year Profit before Tax of 41,572.49/- (in 000's)). Your directors are hopeful that the company's business will increase in the coming years.

SHARE CAPITAL

During the year under review there has been no change in the Share Capital of the Company. The Authorized Share Capital of the Company is Rs. 6,00,00,000/- (Rupees Six Crore Only) divided into 60,00,000 (Sixty Lakh) Equity Shares of Rs. 10/- each and the Paid-up share capital of the Company is Rs. 4,16,76,000/- (Rupees Four Crore Sixteen Lakh Seventy-Six Thousand Only).

Material Changes and Commitments after balance sheet date

There are no material changes and commitments affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report during the year under review, as required under Section 134(3)(l) of the Companies Act, 2013.



Change in the Nature of Business

There was no material change in nature of business of the company.

Dividends

Since the company is planning to expand its operation, your directors have preferred to retain profits within the company to fund future growth plans. Hence, no dividends have been declared for the year.

Transfer to Surplus

The Company proposes to transfer Profit of Rs. 56,091.45/- (in 000's).

Directors

During the year under review there is no change in directorship of the company. The company has received declarations from all the independent directors of the company confirming that they meet with the criteria of independence as prescribed under sub section (6) of section 149 of the Companies Act, 2013.

List of directors as on March 31, 2025:

S. No.	Name of Director	Particulars
1	RAJESH KUMAR RASTOGI	Director
2	MEHUL RASTOGI	Director
3	MANAS RASTOGI	Director

Deposits

The Company has not accepted any deposits during the year, and there are no defaults of any kind against any deposits.

Related Party Transactions

The related party transactions entered during the year are detailed in prescribed Form AOC-2 attached as per *Annexure I*.

Business Excellence and Quality Initiatives

Your Company continues to be guided by the philosophy of business excellence to achieve sustainable growth. Company is committed to create customer-focused culture towards building long-term customer relationships.



Director responsibility statement

Pursuant to the requirement under Section 134 of the Companies Act 2013, with respect to Directors' Responsibility Statement, it is hereby confirmed that:

- (i) in the preparation of the annual accounts for the financial year ended 31st March, 2025, the applicable Accounting Standards read with requirements set out under **Schedule III to the Companies Act 2013**, have been followed and there are no material departures from the same;
- (ii) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company as at March 31, 2025 and statement of Profit and loss of the Company for the year ended on that date;
- (iii) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities; and
- (iv) That the directors have prepared the accounts for the financial year ended 31st March, 2025 on a 'going concern' basis.
- (v) The Directors have laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and are operating effectively; and
- (vi) The Directors have devised proper system to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

Internal Financial Controls

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material.

Auditors and Auditor's Report

M/s. Rastogi & Donald, Chartered Accountants, Statutory Auditors of the company, hold office till the conclusion of the ensuing Annual General Meeting and are eligible for re-appointment.

The Company has received letters from them to the effect that their re-appointment, if made, would be within the prescribed limits under Section 143(3)(g) of the Companies Act, 2013 and that they are not disqualified for re-appointment.

The Notes on financial Statements referred to in the Auditor's Report are self-explanatory and don not call for any further comments.

Particulars of Employees

As required by the provision of Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, none of the employees are in receipt of remuneration of Rs. 10,200.00 (in 000's) or more per annum or Rs. 850.00 (in 000's) per month if employed for part of the financial year.

Meetings of Board

Five meetings of the Board of Directors were held during the Financial Year.

Energy Conservation, Technology Absorption & Foreign Exchange

The Particulars relating to energy conservation, technology absorption does not apply. There has been export sale of Rs. 32,32,99,640/- which is equivalent to USD 23,30,926/-, EURO 11,89,372.00/- and AED 8,94,926/- as on 31-03-2025 and outgo of Rs. 4,02,25,782.00/- which is equivalent to EURO 4,19,205.78/- and USD 21,880.00/- during the year.

DISCLOSURES:

- i. **Sexual Harassment:** The Company has zero tolerance for Sexual Harassment at workplace and has adopted a Policy on prevention of Sexual Harassment in line with the provisions of Sexual Harassment of Woman at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules made thereunder. There was no complaint on sexual harassment during the year under review.
- ii. **Regulatory Orders:** No significant or material orders were passed by the regulators or courts or tribunals which impact the going concern status and Company's operations in future.

Extract of Annual Return

According to the provisions of Section 92(3) the prescribed Form MGT-9 (Extract of Annual Return) is attached as per *Annexure 2*.

Corporate Governance

The Company is committed to maintain the highest standards of corporate governance, which will ensure capital efficiency and long-term growth thereby maximizing value for all its stakeholders, investors, customers, employees and society at large.



Acknowledgement

Your directors would like to express their appreciation for the co-operation and assistance received from the financial institutions, banks, Government authorities, Customers, vendors and members during the year under review. Your directors also wish to place on record their deep sense of appreciation for the committed services by the Company's executives, staff and workers.

For and on behalf of the board



MANAS RASTOGI
Director
DIN: 06958305

RAJESH RASTOGI
Director
DIN: 00340635

07/08/2025
Place: Delhi

FORM NO. AOC.2

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

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

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

Name(s) of the related party and nature of relationship	NIL
Nature of contracts/arrangements/transactions	NIL
Duration of the contracts/arrangements/transactions	NIL
Salient terms of the contracts or arrangements or transactions including the value, if any	NIL
Justification for entering into such contracts or arrangements or transactions	NIL
Date(s) of approval by the Board	NIL
Amount paid as advances, if any:	NIL
Date on which the special resolution was passed in general meeting as required under first proviso to section 188	NIL

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

(a) Name(s) of the related party and nature of relationship

S. No.	Name of related party	Nature of relationship	Nature of Transactions
1	NA	NA	NIL



FORM NO. MGT.9

EXTRACT OF ANNUAL RETURN

as on the financial year ended on 31st March 2025

[Pursuant to section 92(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014]

I. REGISTRATION AND OTHER DETAILS:

- i. CIN: U24231DL1997PLC085614
- ii. Registration Date: 05/03/1997
- iii. Name of the Company: Alde Medi Impex Limited
- iv. Category / Sub-Category of the Company: Company Limited by Shares/ Indian Non-Government Company
- v. Address of the Registered office and contact details: UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II, NETAJI SUBHASH PLACE, WAZIRPUR New Delhi-110034.
- vi. Whether listed company: No
- vii. Name, Address and Contact details of Registrar and Transfer Agent, if any: N.A.

II. PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY

All the business activities contributing 10 % or more of the total turnover of the company shall be stated: -

Sl. No.	Name and Description of main products/ services	NIC Code of the Product/ service	% to total turnover of the company
1	Trading of Medicine	46102	100%

III. PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES-

S. No.	Name And Address of the Company	CIN/ GLN	Holding/ Subsidiary/ Associate	% of Shares Held	Applicable Section
1	NA	NA	NA	NA	NA



IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)

i. Category-wise Share Holding

Category of Shareholders	No. of Shares held at the beginning of the year		No. of Shares held at the end of the year		% Change during the year
	Total Shares	% of Total Shares	Total Shares	% of Total Shares	
A. Individual	41,67,600	100%	41,67,600	100%	NIL
Total	41,67,600	100.00%	41,67,600	100.00%	NIL

ii. Shareholding of Promoters

Same as above

iii. Change in Promoters' Shareholding

During the year there is no change in promoters' shareholding.

iv. Shareholding Pattern of ten Shareholders (other than Directors, Promoters and Holders of GDRs and ADRs):

A. Nisha Rastogi 11,00,800 shares @ 10 each

B. Hina Rastogi 3,61,500 shares @ 10 each

C. Namita Rastogi 3,80,500 shares @ 10 each

D. Sameer Rastogi 25,350 shares @ 10 each

E. Neeraj Rastogi 22,350 shares @ 10 each

F. Vivek Agarwal 10,000 shares @ 10 each

v. Shareholding of Directors and Key Managerial Personnel:

A. Mehul Rastogi 7,12,500 shares @ 10 each

B. Rajesh Kumar Rastogi 7,98,100 shares @ 10 each

C. Manas Rastogi 7,56,500 shares @ 10 each



Handwritten signatures of Rajesh Kumar Rastogi and Manas Rastogi.

V. INDEBTEDNESS

Indebtedness of the Company including interest outstanding/accrued but not due for payment (Figures in 000's)

	Secured Loans excluding deposits	Unsecured Loans	Depo sits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	13,552.29	0	0	13,552.29
ii) Interest due but not paid	0	0	0	0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	13,552.29	0	0	13,552.29
Change in Indebtedness during the financial year				
• Addition	11,964.72	1,91,643.10	0	2,03,607.82
• Reduction	(6,477.30)	(1,27,406.23)	0	(1,33,883.53)
Net Change	5,487.42	64,236.87	0	69,724.28
Indebtedness at the end of the financial year				
i) Principal Amount	19,039.71	64,236.87	0	83,276.57
ii) Interest due but not paid	0	0		0
iii) Interest accrued but not due	0	0	0	0
Total (i+ii+iii)	19,039.71	64,236.87	0	83,276.57

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

A. Remuneration to Managing Director, Whole-time Directors and/or Manager:

Sl. no.	Particulars of Remuneration	Name of MD/WTM/ Manager			Total Amount
		Rajesh Rastogi	Manas Rastogi	Mehul Rastogi	
1.	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	720.00	2,100.00	2,100.00	4,920.00
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961				



	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961				
2.	Stock Option	0			
	Total (A)	0			4,920.00
	Ceiling as per the Act				

B. Remuneration to other directors:

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl. no.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	Company Secretary	CFO	Total
1.	Gross salary				
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	0	0	0	0
	(b) Value of perquisites w/s 17(2) Income-tax Act, 1961				
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961				
	Total	0	0	0	0

VII. PENALTIES/PUNISHMENT/COMPOUNDING OF OFFENCES: Nil

Signature

Signature



RASTOGI & DONALD
CHARTERED ACCOUNTANTS

H.O.: 19-C, DDA Flats, Masjid Moth-I, Greater Kailash-III, New Delhi-110048

Phone: 26241280, 26241680 Fax: 26242860

B.O.: 1004, Tenth Floor, C-1, World Trade Tower, Sector – 16, Noida - 201301

E-mail: rastogi.donald@gmail.com

INDEPENDENT AUDITOR'S REPORT

To

The Shareholders of ALDE MEDI IMPEX LIMITED
REPORT ON THE FINANCIAL STATEMENTS

OPINION

We have audited the accompanying financial statements of ALDE MEDI IMPEX LIMITED ("the Company"), which comprise the Balance Sheet as at 31st March, 2025, the Statement of Profit and Loss (including other comprehensive Income), the Statement of Changes in Equity and the Cash Flow Statement for the year then ended, and a summary of the significant accounting policies and other explanatory information (hereinafter referred to as the "standalone financial statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and its profit/loss, changes in equity and its cash flows for the year ended on that date.

BASIS FOR OPINION

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial statements.



KEY AUDIT MATTERS

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

Depending on the facts and circumstances of the entity and the audit, the auditor's determination that there are no key audit matters to communicate in the auditor's report

INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

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

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

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

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

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE STANDALONE FINANCIAL STATEMENTS

The accompanying Standalone financial statement have been approved by the Company's Board of Directors. The Company's Board of Directors are responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these Standalone Financial statement that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity 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 Rule 7 of the Companies (Accounts) Rules, 2014.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statement, the Board of Directors are 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

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

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,



misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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



where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, statement of changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.



- (g) With respect to the other matters to be included in the Auditor's Report in accordance with requirements of section 197 (16) of the Act as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

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

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

ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts;

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

iv. a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the company from any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and



where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
- (c) The Balance Sheet, the Statement of Profit and Loss, statement of changes in Equity and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- (e) On the basis of written representations received from the directors as on 31 March, 2025, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2025, from being appointed as a director in terms of Section 164(2) of the Act.
- (f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.



Annexure - A

Independent Auditor's Report on the Internal Financial Controls with reference to financial statement under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

1. In conjunction with our audit of financial statement of M/s Alde Medi Impex Limited ("The Company") as at and for year ended **31 March 2025**, we have audited the internal financial controls with reference to financial statement of the Company as at that date.

Responsibilities of Management and Those Charged with Governance for Internal Financial Controls

2. The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal financial controls with reference to financial statement criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting ("the Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditor's Responsibility for the Audit of the Internal Financial Controls with Reference to Financial statement

3. Our responsibility is to express an opinion on the Company's internal financial controls with reference to financial statement based on our audit. We conducted our audit in accordance with the Standards on Auditing issued by the ICAI prescribed under Section 143(10) of the Act, to the extent applicable to an audit of internal financial controls with reference to financial statement, and the Guidance Note issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to financial statement were established and maintained and if such controls operated effectively in all material respects.
4. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error.
5. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to financial statement.



Meaning of Internal Financial Controls with reference to financial statements

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

Inherent Limitations of Internal Financial Controls over Financial Reporting

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

Opinion

8. In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statement and such controls were operating effectively as at 31 March 2025, based on the internal financial controls with reference to Financial statement criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For Rastogi & Donald
Chartered Accountants
(ERN: 506109C)



(Partner)
Membership No. 536840
UDIN: 25536840BMLKZJ4016

Place: New Delhi
Date: 05/08/2025

Annexure 'B' to the Independent Auditor's Report

[Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' of our Report of even date to the members of ALDE MEDI IMPEX LIMITED on the accounts of the company for the year ended 31st March, 2025]

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

1. In respect of its fixed assets:

On the basis of such checks as we considered appropriate and according to the information and Explanations given to us during the course of our audit, we report that:

1. In respect of its fixed assets:

- (a) The Company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets
- (b) The Company has a regular programme of physical verification of its fixed assets by which fixed assets are verified in a phased manner over a period of three years. In accordance with this programme, certain fixed assets were verified during the year and no material discrepancies were noticed on such verification. In our opinion, this periodicity of physical verification is reasonable having regard to the size of the Company and the nature of its assets.
- (c) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the title deeds of immovable properties are held in the name of the Company.
- (d) The Company has not revalued its Property, Plant and Equipment and Right-of-Use assets or intangible assets during the year.
- (e) No proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder. Accordingly, reporting under clause 3(i)(c) of the Order is not applicable to the Company.

2. In respect of its inventories

- (a) As explained to us, the inventories of finished goods, semi-finished goods, stores, spare parts and raw materials were physically verified at regular intervals by the Management. In case of inventories lying with third parties, certificates of stocks holding have been received.
- (b) In our opinion and according to the information and explanation given to us, the procedures of physical verification of inventories followed by the Management were reasonable and adequate in relation to the size of the Company and the nature of its business.
- (c) In our opinion and according to the information and explanations given to us, the Company has maintained proper records of its inventories and no material discrepancies were noticed on physical verification of stocks as compared to book records.



3. (a) The Company has not provided any loans or provided any advances in the nature of loans, or guarantee, or security to any other entity during the year. Accordingly, reporting under clauses 3(iii)(a) of the Order is not applicable to the Company.
- (b) The Company has not provided any guarantee or given any security or granted any loans or advances in the nature of loans during the year.
- (c.) The Company does not have any outstanding loans and advances in the nature of loans at the beginning of the current year nor has granted any loans or advances in the nature of loans during the year. Accordingly, reporting under clauses 3(iii)(c), 3(iii)(d), 3(iii)(e) and 3(iii)(f) of the Order is not applicable to the Company.
4. In our opinion and according to the information and explanations given to us, the Company has complied with the provisions of Sections 185 and 186 of the Act in respect of grant of loans, making investments and providing guarantees and securities, as applicable.
5. According to the information and explanations given to us, the Company has not accepted any deposits during the year in terms of the provision of Section 73 to 76 or any other relevant provisions of the Companies Act, 2013, and therefore, the provisions of the clause 3(v) of the Order are not applicable to the Company.
6. The maintenance of cost records has not been specified by the Central Government under section 148(1) of the Companies Act, 2013 for the business activities carried out by the Company. Thus, reporting under clause 3(vi) of the order is not applicable to the Company.
7. According to the information and explanations given to us in respect of statutory dues:
- (a) According to the records of the company and information and explanations given to us, the Company has generally been regular in depositing undisputed statutory dues, including Provident Fund, Employees State insurance, Income-tax, Tax deducted at sources, Tax collected at source, custom duties, Goods and Service Tax, Cess and other material statutory dues applicable to it, with the appropriate authorities.
- (b) According to the information and explanations given to us, there were no undisputed amounts payable in respect of 1 Provident Fund, Employees State insurance, Income-tax, Tax deducted at sources, Tax collected at source, custom duties, Goods and Service Tax, Cess and other material statutory dues in arrears /were outstanding as at 31 March, 2025 for a period of more than six months from the date they became payable.
- (c) According to the information and explanations given to us, there were no amounts which required to be transferred by the Company to the Investor Education and Protection Fund.
8. The Company has not defaulted in repayment of loans or borrowings from any financial institution, banks, government or debenture holders during the year. Accordingly, paragraph 3(viii) of the Order is not applicable.
9. The Company has not raised moneys by way of initial public offer or further public offer (including debt instruments) or term loans and hence reporting under clause 3(ix) of the Order is not applicable to the Company.
10. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.



(b) No report under section 143(12) of the Act has been filed with the Central Government for the period covered by our audit.

(c.) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

11. (a) In our opinion and according to the information and explanations given to us, the Company has an internal audit system as required under section 138 of the Act which is commensurate with the size and nature of its business.

(b) We have considered the reports issued by the Internal Auditors of the Company till date for the period under audit.

12. The Company is not a Nidhi Company and hence reporting under clause 3(xii) of the Order is not applicable to the Company.

13. In our opinion and according to the information and explanations given to us, the Company is in compliance with Section 177 and 188 of the Companies Act, 2013 where applicable, for all transactions with the related parties and the details of related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards.

14. During the year, the Company has not made any preferential allotment or private placement of shares or fully or partly paid convertible debentures and hence reporting under clause 3(xiv) of the Order is not applicable to the Company.

15. In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its Directors or persons connected to its directors and hence provisions of section 192 of the Companies Act, 2013 are not applicable to the Company.

16. The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

17. The Company has not incurred any cash loss in the current as well as the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.

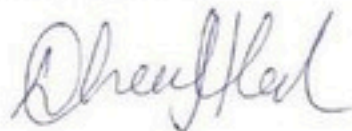
19. According to the information and explanations given to us and on the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities, other information accompanying the Financial statement, our knowledge of the plans of the Board of Directors and management and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any



guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the company as and when they fall due.

20. According to the information and explanations given to us, the Company does not have any unspent amount in respect of any ongoing or other than ongoing project as at the expiry of the financial year. Accordingly, reporting under clause 3(xx) of the Order is not applicable to the Company.
21. The reporting under clause (xxi) is not applicable in respect of audit of financial statement of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For Rastogi & Donald
Chartered Accountants
(FRN: 506109C)



(Partner)
Membership No. 536840
UDIN: 25536840BMLKZJ4016

Place: New Delhi
Date: 05/08/2025

ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614
UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II
NETAJI SUBHASH PLACE, WAZIPUR NEW DELHI-110034

BALANCE SHEET AS AT 31st March -25

(Figures in 000's)

Particulars	Note No	As at March 31, 2025	As at March 31, 2024
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	2	41,576.00	41,576.00
(b) Reserves and Surplus	3	138,763.17	82,671.71
(c) Money received against share warrants		-	-
(2) Share application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Long-term borrowings	4	42,580.13	6,632.69
(b) Deferred tax liabilities (Net)		-	-
(c) Other Long term liabilities		-	-
(d) Long term provisions		-	-
(4) Current Liabilities			
(a) Short-term borrowings	4A	40,696.44	6,919.60
(b) Trade payables	5	132,262.86	71,639.92
(c) Other current liabilities	6	306,022.38	233,348.94
(d) Short-term provisions	7	28,625.85	16,817.52
Total		730,626.83	459,706.39
II. Assets			
(1) Non-current assets			
(a) Fixed assets			
(i) Tangible assets	8	28,044.48	21,469.99
(ii) Intangible assets	8	2,920.71	2,813.68
(iii) Capital work in progress		-	-
(iv) Intangible assets under development		-	-
(b) Non-current investments		39,419.15	9,190.32
(c) Deferred tax assets (net)	9	4,701.13	4,835.57
(d) Long term loans and advances		-	-
(e) Other non-current assets		-	-
(2) Current assets			
(a) Current investments		-	-
(b) Inventories	13	187,806.51	173,520.08
(c) Trade receivables	10	405,823.52	185,061.31
(d) Cash and cash equivalents	11	4,827.95	4,250.55
(e) Short-term loans and advances	12	26,495.92	18,918.81
(f) Other current assets	13	30,587.47	39,646.07
Total		730,626.83	459,706.39
Significant Accounting Policies	1		

As per our report of even date attached
read with notes thereon

For Rastogi & Donald
Chartered Accountants
ICAI Firm Registration No. 506109C

(Signature)



(Partner)
M.No.: 536840
UDIN: 25536840BMLKZJ4016
Date: 05-08-2025
Place: New Delhi

For Alde Medi Impex Limited

(Signature)

Manas Rastogi
(DIRECTOR)
DIN: 06958305

(Signature)

Rajesh Kumar Rastogi
(DIRECTOR)
DIN: 00340635



ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614

UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II
 NETAJI SUBHASH PLACE, WAZIPUR NEW DELHI-110034

STATEMENT OF PROFIT AND LOSS FOR THE PERIOD ENDED 31-03-25

(Figures in 000's)

Particulars	Note	2024-25	2023-24
I. Revenue from operations	14	806,208.25	598,525.02
II. Other Income	15	7,144.55	9,655.35
III. Total Income (I + II)		813,352.80	608,180.37
IV. Expenses:			
Cost of Material Consumed			
Purchases of Stock in Trade	16	383,213.11	316,333.61
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	17	(14,286.42)	(71,771.58)
Employee Remuneration & benefit	18	186,841.02	171,860.50
Financial costs	19	17,870.05	10,158.55
Depreciation and amortization expense	8	7,465.04	11,621.17
Other expenses	20	155,730.92	128,405.63
Total Expenses		736,833.72	566,607.88
V. Profit before exceptional and extraordinary items and tax	(III - IV)	76,519.08	41,572.49
VI. Exceptional Items		-	-
VII. Profit before extraordinary items and tax (V + VI)		76,519.08	41,572.49
VIII. Extraordinary Items		-	-
IX. Profit before tax (VII - VIII)		76,519.08	41,572.49
X. Tax expense:			
(1) Current tax		20,293.19	12,328.09
(2) Deferred tax		(134.44)	929.45
XI. Profit(Loss) from the period from continuing operations	(IX - X)	56,091.45	29,973.85
XII. Profit(Loss) from discontinuing operations		-	-
XIII. Tax expense of discontinuing operations		-	-
XIV. Profit(Loss) from Discontinuing operations (XII - XIII)		-	-
XV. Profit(Loss) for the period (XI + XIV)		56,091.45	29,973.85
XVI. Earning per equity share:			
(1) Basic		13.46	7.19
(2) Diluted		13.46	7.19

As per our report of even date attached
 read with notes thereon

For Rastogi & Donald
 Chartered Accountants
 ICAI Firm Registration No. 506109C


 (PARTNER)
 M.No.: 536840
 UDIN: 25536840BMLKZJ4016
 Date: 05/08/2025
 Place: New Delhi



For Alde Medi Impex Limited


 Manas Rastogi
 (DIRECTOR)
 DIN: 06958305


 Rajesh Kumar Rastogi
 (DIRECTOR)
 DIN: 00340635



ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614
UNIT NO. 1076, 10TH FLOOR AGGARWAL MALLANIUM TOWER-II

Cash Flow Statement for the Year ended 31.03.2025

(Figures in 000's)

Particulars	As on 31.03.2025	As on 31.03.2024
Profit before tax	76,519.08	41,572.49
Non-Cash adjustment to reconcile profit before tax to net cash flow		
Depreciation and amortisation	7,465.04	11,621.17
Provision for employees benefit	-	-
Provision for Current tax	-	-
Adjustment of items related to non Operating Activities		
Interest income on FDR	(69.64)	(197.20)
Finance Cost paid	17,870.05	10,158.55
Tax of earlier year	-	-
Profit/Loss on Sale of Fixed assets	-	-
	1,01,784.54	63,155.02
Cash flow from Operations before Working Capital Changes		
(Increase)/Decrease in Other Current Assets	9,658.60	9,452.33
(Increase)/Decrease in trade receivable	(2,20,762.21)	(26,068.61)
(Increase)/Decrease in Inventory	(14,286.42)	(71,771.58)
(Increase)/Decrease in short Term Loan & Advances	(7,577.11)	1,188.75
Increase/(Decrease) in Other Current Liabilities	59,668.13	27,661.72
Increase/(Decrease) in Trade Payables	73,628.26	26,425.40
Increase/(Decrease) in short term borrowings	33,776.84	(2,885.83)
Increase/(Decrease) in Provision of income tax	11,716.87	3,286.67
	47,007.49	30,653.86
Cash flow from Operations after Working Capital Changes		
Provision of Income Tax	20,201.74	12,328.09
Net cashflow from operating Activity (A)	26,805.75	18,125.77
Cash Flow from Investing Activities		
Purchase of Fixed Assets	(19,305.50)	(5,955.59)
Payment to DLF Urban Pvt Ltd (for Flat)	-	(15.00)
Investment Made in Aide Expression	(30,228.82)	-
Sale of Fixed Assets/long term investment	5,158.95	3,108.00
Interest received on FDR	69.64	197.20
	(44,305.74)	(2,665.40)
Cash Flow from Financing Activities		
Proceeds from Bank Finance	35,947.44	-
Interest in Long Term Borrowing	-	(2,975.62)
Finance Cost paid	(17,870.05)	(10,158.55)
	18,077.39	(13,134.17)
Net increase/Decrease in cash or cash equivalent (A+B+C)	577.39	2,326.20
Add: Opening Cash and Cash Equivalents		
Cash in Hand	2,296.61	1,071.42
Balance with Bank	1,953.95	852.93
Cash & Cash equivalent at the end of year	4,827.95	4,250.55
Cash and Cash Equivalents at the end of Year		
Cash in Hand	2,159.29	2,296.61
Balance with Bank	2,668.65	1,953.95
	4,827.95	4,250.55

For Rastogi & Donald
Chartered Accountants
ICAI Firm Registration No. 506109C

Rastogi & Donald



(Partner)
M.N.A.: 536840
Frm: 506109C
UDIN: 25536840BMLKZJ4016
Place: New Delhi
Date: 05/08/2025

For Alde Medi Impex Limited

Manas Rastogi

Manas Rastogi
(DIRECTOR)
DIN: 06958305

Rajesh Kumar Rastogi

Rajesh Kumar Rastogi
(DIRECTOR)
DIN: 00340635



ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614
UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II
NETAJI SUBHASH PLACE, WAZIPUR NEW DELHI-110034

Notes Forming Integral Part of Balance Sheet

Amounts in Rs.

Note No:2
Share Capital

Particulars	As at 31st March 2025		As at 31 March 2024	
	Number	Amount	Number	Amount
A. Authorized Share Capital:				
Equity Shares of Rs 10 each	6,000,000	60,000,000	6,000,000	60,000,000
Preference shares of Rs 10 each	-	-	-	-
B. Issued, Subscribed & Paid up Capital:				
Equity Shares of Rs 10 each fully paid	4,167,600.00	41,676,000	4,167,600.00	41,676,000
C. Par Value Per share	-	10	-	10
Total	4,167,600	41,676,000	4,167,600	41,676,000

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

Particulars	Equity Shares		Preference Shares	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	4,167,600.00	41,676,000.00	-	-
Shares issued during the year	-	-	-	-
Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	4,167,600.00	41,676,000.00	-	-

5. The rights, preferences and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital:

There is no restriction attaching to shareholders on the distribution of dividend.
Every Shareholder is having a voting right.

6. Shares in respect of each class is the company held by its holding company or its ultimate holding company including shares held by or by subsidiaries or associates of the holding company or the ultimate holding company in aggregate:

There is no Holding Company of Alde Medi Impex Limited.

7. Shares in the Company held by each shareholders holding more than 5 percent shares specifying the numbers of shares held

Name of Shareholder	As at 31st March 2025		As at 31 March 2024	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Equity Shares:				
Nisha Rastogi	1,100,800.00	26.41	1,091,800.00	26.20
Rakesh Kumar Rastogi	798,100.00	19.15	788,500.00	18.92
Him Rastogi	361,200.00	8.67	493,000.00	11.78
Mansa Rastogi	736,500.00	18.15	753,000.00	18.07
Melul Rastogi	712,500.00	17.10	579,000.00	13.89
Nimata Rastogi	380,500.00	9.13	178,000.00	4.27
Total	4,199,600.00		4,891,300.00	



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M. Rastogi



b. Shares reserved for issue under options and contracts/commitments for the sale of shares/ disinvestment, including the terms and amounts:

No Shares were reserved for issue under options and contracts/ commitments for the sale of shares/ disinvestment.

c. For the Period of Five Years immediately preceding the date as at which Balance sheet is prepared:

Particulars	Year (Aggregate No. of Shares)				
	2018-19	2019-20	2020-21	2021-22	2022-23
Equity Shares					
Fully paid up pursuant to contract (s) without payment being received in cash	-	-	-	-	-
Shares Bought Back	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-
Preference Shares					
Fully paid up pursuant to contract (s) without payment being received in cash	-	-	-	-	-
Shares Bought Back	-	-	-	-	-
Fully paid up by way of bonus shares	-	-	-	-	-

d. Terms of any securities convertible into equity/preference shares issued along with the earliest date of conversion in descending order:

No Convertible securities was issued during the year.

e. Calls unpaid (showing aggregate value of calls unpaid by directors and officers):

Unpaid Calls	Rs.
By Directors	-
By Officers	-

f. Forfeited shares (amount originally paid):

No Amount was forfeited during the year.

g. Details of Shares held by Promoters at the end of the year:

S. No.	Promoter Name	As at 31st March 2023			As at 31 March 2024		
		No. of Shares held	% of Total Shares	% Change during the year	No. of Shares held	% of Total Shares	% Change during the year
1							
2							

For Alde Medi Impex Limited



M. Rastogi
Mandeep Rastogi
(DIRECTOR)
DIN: 06958305

R. Kumar Rastogi
Rajesh Kumar Rastogi
(DIRECTOR)
DIN: 00340635



ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614
 UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II
 NETAJI SUBHASH PLACE, WAZIRPUR NEW DELHI-110034

Notes Forming Integral Part of Balance Sheet

Figures in '000

Note No.3

Reserves & Surplus

Particulars	31.03.2025	31.03.2024
a. Capital Reserves		
Opening Balance	-	-
(+/-) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
b. Capital Redemption Reserve		
Opening Balance	-	-
(+/-) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
c. Securities Premium Account		
Opening Balance	-	-
(+/-) Securities premium credited on share issue	-	-
(-) Premium utilized for various purposes	-	-
Premium on redemption of Debentures	-	-
Issue of Bonus Shares	-	-
Closing Balance	-	-
d. Debenture Redemption Reserve		
Opening Balance	-	-
(+/-) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
e. Revaluation Reserve		
Opening Balance	-	-
(+/-) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
f. Share option outstanding account		
Opening Balance	-	-
(+/-) Current Year Transfer	-	-
Written Back in Current Year	-	-
Closing Balance	-	-
g. Surplus		
Opening Balance	82,671.71	52,697.86
(+/-) Profit for the current year	46,091.45	79,071.85
(+/-) Transfer from Reserves	-	-
(-/-) Proposed Dividends	-	-
(-/-) Interim Dividends	-	-
(-/-) Transfer to Reserves	-	-
	138,763.17	82,671.71
Total	138,763.17	82,671.71



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Note No:4

Figures in '000

Long Term Borrowings

Particulars	31.03.2025	31.03.2024
Secured Loans		
From Banks		
MSME Loan - 21 (ICICI Bank)	1,013.85	-
ICICI Car Loan Fortuner	-	282.63
ICICI Car Loan Hyundai	-	520.13
ICICI Car Loan Thar	-	325.94
Kotak Mahindra Bank Car Loan BMW NEW	3,682.96	5,504.00
AXIS BANK CAR LOAN DEFENDER	7,598.68	-
Unsecured Loans		
From NBFC		
CLIX CAPITAL SERVICES PVT LTD.	3,209.17	-
Deutsche Bank	4,781.77	-
IF Finance Limited	3,344.98	-
Mst Financial Services Ltd.	4,143.15	-
Money Wise Finance	4,354.74	-
Pocanavali Finance Limited	4,904.17	-
Unity Bank	2,693.95	-
Yes Bank	3,154.20	-
Total	42,588.15	6,632.69

Note 4.1: This note includes borrowings with a maturity period exceeding twelve months from the reporting date. It typically comprises term loans from banks or financial institutions and other long-term financial obligations.

Note No:4A

Short Term Borrowings

Particulars	31.03.2025	31.03.2024
Secured Loans		
From Banks		
MSME Loan - 22 (ICICI Bank)	1,012.89	3,798.38
ICICI Car Loan Fortuner	219.20	562.11
ICICI Car Loan Hyundai	476.29	484.14
ICICI Car Loan Mahindra Thar	287.64	506.71
KOTAK Car Loan Bmw (New)	1,692.45	1,423.67
ICICI Car Loan Mg Hector	-	184.60
Axis Bank Car Loan Defender	3,265.71	-
Unsecured Loans		
From NBFC		
Addya Birla Finance Limited	5,961.81	-
Clix Capital Services Pvt Ltd	1,486.83	-
Deutsche Bank	2,218.11	-
Godrej Finance Limited	3,945.57	-
IF Finance Limited	1,467.48	-
Indifi Capital	1,971.77	-
L & T Finance	7,869.81	-
Mst Financial Services Ltd.	1,584.70	-
Money Wise Finance	1,901.28	-
Unity Bank	2,365.52	-
Yes Bank	1,483.51	-
Pocanavali Finance Limited	2,232.20	-
Tata Capital Limited	4,559.59	-
Total	40,596.44	6,919.69

Note 4A.1: This note discloses the details of the company's short-term borrowings, including Car Loans and credit facilities from NBFCs with a maturity period of less than 12 months.

Note No: 5

Trade Payable

Particulars	31.03.2025	31.03.2024
Sundry Creditors	132,262.86	71,639.92
Total	132,262.86	71,639.92

Note 5.1: The above trade payables and advances from customers are standing in the books, as the company has done trading from the parties for its business purposes.



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Note No:6

Other Current Liabilities

Particulars	31.03.2025	31.03.2024
Expenses and Statutory Dues Payable		
Advance Receipts	-	-
American Express Card	-	-
Andromedon Remuneration Payable	180.00	110.80
Credit Card Payable	785.06	1,213.34
Director Remuneration Payable	345.70	345.70
Electricity Payable	73.26	44.99
Employee Current Liabilities	-	-
Employee Loan & advance	-	-
EPF Payable	677.90	468.65
ESIC Payable	27.40	29.70
Expenses Payable (Employee)	4,932.20	3,593.69
GST Payable	3,688.11	1,226.50
Incentive Payable	2,297.94	926.64
Interest Payable	988.29	-
Product Development Charges Payable	180.37	-
Promotional Expenses Payable	2,698.37	-
Salary Payable	10,182.89	7,788.22
Staff Reimbursement (C)	-	-
TDS/TCS Payable	828.67	1,140.56
Other Expenses Payable	-	15,538.80
Advances from Customers	27,410.24	14,464.53
Securities		
Ashay Jain - Security	-	26,000.00
Anukul Pharma Gwaha- Security	300.00	300.00
Govt. Associates- Security	6,000.00	6,000.00
Kanishka Pratap Singh	-	48,500.00
KRISHNA JAIN-SECURITY	20,000.00	-
Pramil Pharmaceuticals Security	2,000.00	2,000.00
Rahul Singh -Security (KFS)	76,500.00	-
Swati Medicare Pvt.Ltd-Security	15,000.00	15,000.00
Trinity Beverages Pvt. Ltd. (Security)	-	66.00
Bank OD		
HDFC BANK A/C NO 00002	331,013.99	94,720.90
Total	366,022.38	233,548.94

Note 6.1: This note includes miscellaneous current obligations of the company that are due within 12 months. It comprises statutory dues, employee-related liabilities, accrued expenses, and other non-trade liabilities.

Note No: 7

Short Term Provisions

Particulars	31.03.2025	31.03.2024
Provision for Tax(23-24)	-	12,528.09
Provision for Tax(24-25)	20,293.19	-
Provision for Gratuity	8,086.79	3,935.48
Provision for Leave Encashment	751.87	318.01
Total	28,221.85	16,817.52

Note 7.1: This note includes provisions for obligations that are expected to be settled within twelve months from the reporting date. These include provisions for employee benefits and taxation.

Note No:10

Trade Receivable

Particulars	31.03.2025	31.03.2024
Outstanding for less than 6 months from the due date (As per Annexure 2 Part A)	326,066.85	140,783.72
Outstanding for more than 6 months from the due date (As per Annexure 2 Part B)	79,762.63	44,277.58
Total	405,829.48	185,061.31

Note 10.1: The above trade receivables are standing in the books, as company has sold goods to its clients and the amount is recoverable against it.



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Note No:11

Cash & Cash Equivalents

Particulars	31.03.2025	31.03.2024
Bank Of India Shares Capital Account	83.38	83.38
Cash in hand	2,159.29	2,296.61
ICICI Bank - 2994	100.00	29.86
ICICI Fixed Deposit	1,522.37	1,940.70
FD	602.86	-
Total	4,827.95	4,250.55

Note 11.1: Balance with bank is confirmed from bank statement.

Note 11.2: Cash balance is lying in the cash box of the company under the custody of the cashier.

Note No:12

Short Term Loans & Advances

Particulars	31.03.2025	31.03.2024
Advances to Suppliers		
AD Enterprises	8.71	-
Akshay Lifesciences	163.17	162.97
Ambicorp Health Care (Export)	409.09	-
Alde Expression Life Science Pvt Ltd	4,400.00	-
Amr Kumar Khosla	1.38	-
Amr Pharma Inter Ivory Coast	-	308.45
Amel Healthcare	-	1,143.18
Ang Lifescience India Limited	311.20	-
Asian Healthcare	1,856.00	-
Asian Pharma (Export)	0.13	-
Associated Biotech (Export)	669.76	-
Associated Road Carrier Limited	-	22.94
Bahini Cargo Movers Pvt Ltd	-	195.69
Biochemix Health care pvt. Ltd.	8.10	-
Bianca Loretta Fagion Padova	175.18	350.35
C.BJ Healthcare (Serbia)	1.32	-
Chai Raj Limited	-	105.59
Celebrity Biopharma Ltd	-	480.00
DRN International Limited	148.27	148.27
Dynacore Underlin Private Limited (Export)	26.16	-
East Africa (India) Overseas	-	875.58
Ethex Healthcare	7.09	-
Eurovit Labs International Private Limited	-	331.80
Farm Firms Pvt Ltd (Export)	116.00	-
Fate And Farnon India Logistics	-	50.57
Fedex Express (O.L.)	2.28	-
Genex d & c india pvt. Ltd.	1,706.92	3,413.84
Gita Hospital Supplies (Export)	36.00	-
Glenwell Healthcare Pvt Ltd	-	59.00
Glenwell Services (Opv) Pvt Ltd	-	152.46
Glen Organics	-	170.00
Good Associates (Export)	0.16	34.67
Hemachem Laboratories	-	7.00
Hight Healthcare	-	262.00
Indo Latin American Chamber Of Commerce	-	17.27
Infinity Retail Limited	-	29.46
Jen Healthcare pvt. Ltd.	-	23.60
Jen Pharmacu	-	118.50
Khan Products (Export)	20.38	-
Kilich Drugs India Limited	-	2.76
Krishna Jain-Jai	108.30	-
Leaga legal	125.34	-
Liberty Stationers (Export)	17.18	-
M/S Marvel	1.18	-
Magma Hill General Insurance Company Ltd	20.27	-
Maxwell Pharma	-	172.48
Maya Biotech pvt. Ltd.	-	214.80
Medicines Organics Limited	-	2,310.00
Medicof Pharma (Export)	440.00	-
Menocore biopharmaceuticals pvt. Ltd (Export)	0.03	-
Moonage laboratories pvt. Ltd.	117.06	1.85
Multi graphics pvt. Ltd.	-	50.92
Nandan Medical Laboratories Pvt Ltd	-	235.09
Naykar Lifesciences	188.40	165.75
News ration networks pvt. Ltd.	-	2.82
Nishi Enterprises	-	1.32
Om Logistics Int. India	-	162.71
Om Shree Packaging	0.65	-
OOO CRPT TURKON	-	177.82
Pelltech health care pvt. Ltd.	140.00	1,258.82
Plica Vaccines Private Limited (Export)	2,435.23	-



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Poet Creative Lip	26.25	-
Pradhar Health Care & Engineering Services	-	28.32
Protech Telelinks	-	23.36
R & T Regulatory	-	112.50
Radhika Wls	21.37	-
Raja Drug Agencies	2,565.94	-
Ramesh Chandra Gupta Krishna And Sons	-	255.25
Rock Hospitality And Resorts Pvt Ltd	68.30	-
Royal Supra Welfare Society	-	107.67
S & K Pharma	105.69	105.69
Safe Parents Private Limited	-	1,075.08
Sandeep enterprises	-	9.52
Sang International	-	47.90
Shree Krishna Kalyan Laboratories Ltd, (export)	8.79	-
Shree Radhey Trade Logistics (Pvt.)	27.01	27.04
Shree Graphix	203.83	13.15
Shree Enterprises	-	144.30
Suresh Khetan	2.10	-
Surgical & Medical Centre	14.18	-
Swati Medicare (Pvt.) Alde Delhi	-	69.48
Swin Gander Biotech Pvt Ltd	-	46.04
Symbiosis Pharmaceuticals Pvt Ltd	-	1,29.80
Thirty Six Automobiles	31.00	-
Toussaint Regulatory	-	85.00
Uniquar Corporation	-	95.44
United Biosciences Pvt Ltd	175.06	175.00
United India Insurance Company Limited	3.96	87.02
Uttara services pvt. Ltd	3,942.05	3,044.21
VCONCEPT	191.26	-
Vedang Air Conditioner	1,142.47	-
Wellmed Biotech (India)	259.08	-
Winelux Biotech Limited	-	37.25
Yellow Turtle Solutions Pvt Ltd	-	11.80
Zee Media Corporation Ltd.	-	1.70
Other		
Advances -Shalendra Tiwari	3,645.92	-
Bina Rastogi (DLP Loan)	928.94	-
Total	26,495.91	18,418.31

Note 12.1: This note represents advances paid to suppliers for goods and services and others, which are expected to be adjusted or settled within a period of twelve months from the reporting date.

Note No(1)

Other Current Assets

Particulars	31.03.2023	30.03.2024
Advance Tax (A.Y. 2024-25)	-	11,600.00
Advance Tax (A.Y. 2025-26)	20,000.05	-
GST Refund	480.29	12,450.73
GST Input	6,037.92	12,450.73
Security Deposit		
Banuade Security Deposits	3.00	3.00
CRM Portal Security	25.00	25.00
Maya Pari Office -Security	193.05	193.05
Security Deposit	10.00	10.00
Security For Flat -Anmol Rastogi	-	70.00
Security For Flat-Shalendra Tiwari	100.00	50.00
Security With Akansh Drugs & Pharmaceuticals	90.00	90.00
Security with Biosolis Pharmaceuticals	10.00	15.00
Security with Genetech Healthcare Pvt. Ltd.	5.00	5.00
Security with Genetech Healthcare Pvt. Ltd.	20.00	20.00
Security with Malik Lifesciences Pvt Ltd	150.00	150.00
Security with Opser Formulations Pvt Ltd	10.00	40.00
Security with Pure & Care Health Care Pvt Ltd	50.00	50.00
Security with Resonance Health Care Pvt Ltd	16.00	16.00
Security with Rastogi Life Science Pvt Ltd	100.00	-
MLB MEDICAL COLLEGE	750.00	-
OFFICE SECURITY - KIRTI NAGAR	50.00	-
Security with Principal Medical Nohri Medical College	117.79	347.42
Uttara Back Reservation	726.36	326.36
Income tax Refund	645.47	865.24
RODTEP Receivable	-	119.64
TDS/TCS Receivable A/c	170.64	-
TDS/TCS Receivable FY 2024-25	7.15	-
Income tax Refund FY 2023-24	1,212.91	647.79
Prepaid Insurance	32.67	-
Accrued Interest	-	-
Total	30,587.47	30,616.87

Note 13.1: This note includes various short-term assets such as security deposits, GST input credits, advance tax, duty drawback receivable, TDS and Prepaid expenses. These assets are expected to be realized or utilized within twelve months from the reporting date.

For Alde Medi Impex Limited



Manas Rastogi
(DIRECTOR)
DIN: 06958305

Rajesh Kumar Rastogi
(DIRECTOR)
DIN: 00340635



ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614
 UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II
 NETAJI SUBHASH PLACE, WAZIRPUR NEW DELHI-110034

Notes forming part of Statement of Profit and Loss

Note No:14

Revenue from operations

Figures in '000

Particulars	31.03.2025	31.03.2024
<u>Sale of Stock-In-Trade</u>		
Domestic Sale Including Stock Transfer	497,816.49	-
Less - Stock Transfer within Branch	14,937.88	-
Domestic Sale	482,908.61	406,959.32
Export Sale	223,299.04	194,265.76
Total	706,208.25	598,525.62

Note 14.1: This note presents the company's revenue generated from the sale of goods excluding inter-branch transfers which are eliminated for the purpose of consolidated revenue reporting.

Note No:15

Other Income

Particulars	31.03.2025	31.03.2024
Discount Received	-	-
Duty Draw Back	911.85	1,772.13
Foreign Exchange Fluctuation	5,000.10	3,892.36
Interest on FD	89.64	197.20
Misc Income	95.19	3.54
Product Registration Fee refund	-	2,158.90
Profit on Sale on Car	278.72	-
Rent	46.20	273.00
Roadmap	793.55	1,354.23
Total	7,144.55	9,655.35

Note 15.1: This note includes income earned from sources other than the company's core operating activities. It typically comprises interest income, rent received, Export benefits, Foreign Exchange Fluctuation and other miscellaneous receipts.

Note No:16

Purchase of Stock-In-Trade

Particulars	31.03.2025	31.03.2024
Purchase	548,170.00	-
Less - Stock Transfer within Branch	14,937.88	-
	533,232.12	316,333.61
Total	533,232.12	316,333.61

Note 16.1: This note represents the total cost of goods and materials purchased from external suppliers during the period, excluding any transfers of inventory between company branches.



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Note No:17

Changes in inventories Stock-in-Trade

Particulars	31.03.2023	31.03.2024
Opening Stock in Trade	173,520.08	101,748.50
Closing Stock in Trade	187,806.51	173,520.08
Total	(14,286.42)	(71,771.58)

Note 17.1: This note reflects the net change in the closing stock of stock-in-trade during the reporting period. It represents the difference between opening and closing inventory balance.

Note No:18

Employer Remuneration & Benefit

Figures in '000

Particulars	31.03.2023	31.03.2024
Director Remuneration	4,970.00	4,970.00
E.P.F.	3,089.08	2,726.06
E.S.I.C	260.19	295.81
Gratuity	4,127.31	950.01
Incentive	7,751.03	12,058.55
Leave Encashment	251.87	121.79
Reward Money	605.50	-
Salary to Staff	120,239.87	104,919.34
Salary to Staff Expon	-	7,571.70
Staff Welfare	2,876.41	7,064.52
Staff training Exp	-	262.58
Staff Traveling Exp	42,719.77	30,100.66
Total	186,841.02	171,840.50

Note 18.1: This note includes expenses related to employee compensation and benefits such as salaries, provident fund contributions, gratuity, and other statutory and non-statutory employee benefits incurred during the reporting period.

Note No:19

Finance Cost

Particulars	31.03.2023	31.03.2024
Bank Charges	1,492.89	1,128.81
Bank Interest	-	1,128.05
Interest on Car Loan	756.34	1,021.42
Interest on NBFC Loans	2,019.83	-
Interest On OD	10,387.21	-
Loan Processing Charges	2,374.44	354.00
Interest on MSME Loan	240.35	444.32
Interest on Vendor Card	-	82.15
Total	17,870.05	18,158.55

Note 19.1: This note includes interest expenses on borrowings and other financial obligations, along with bank charges and other related costs incurred during the reporting period.



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Note No:20
Other Expenses

Particulars	31.03.2025	31.03.2024
Advertisement & publicity exp.	5,610.53	2,431.32
Audit Fee	200.00	150.00
Audit Fee - Tax Audit	-	25.00
Bad debts	5,390.62	502.38
Business promotion	7,851.44	51,716.77
Club Membership	-	51.00
Computer & Printer Exp.	-	92.54
Consultancy service	2,642.50	195.80
Director travelling domestic	1,259.68	1,518.11
Director travelling foreign	4,448.34	3,171.43
Discount	2,329.63	-
Discount on sundry sell	44.04	-
Document charges	572.54	-
Donation	41.50	206.50
Dossier expense	190.00	969.00
Electricity expense	808.08	666.05
Festival Expense	-	35.45
Freight	2,218.33	2,519.00
Insurance	1,312.62	1,092.84
Interest and get late fee	19.99	-
Interest on security	5,570.00	5,775.57
Interest on TDs/TCS	40.70	90.21
Legal and professional	1,679.88	1,679.35
Licence Fees	-	181.49
Loss on Expiry Of Goods	167.34	696.60
Loss on sale of building	163.96	2,708.88
Meeting exp.	1,791.18	829.74
Miscellaneous expenses	-	21.00
Mobile & telephone expense	397.70	909.46
Office Expense	16.91	1,978.64
Other Export Expenses	-	1,329.13
Packaging material (non taxable)	825.00	-
Packing material	42.92	3,607.36
Penalty on go	1.00	60.65
Pf admin charges	268.36	-
Postage & Courier Expenses	325.50	2,880.79
Printing and stationery	613.65	121.19
Product development charges	650.67	223.67
Product Registration Fees	-	164.81
Professional fee	2.70	2,978.47
Promotional expense export	29,575.11	-
Property Tax	14.55	31.49
Rental expense	5,780.36	5,450.82
Repairs and maintenance - machinery	200.90	-
Repairs and maintenance - buildings	38.00	414.45
Repairs and maintenance - others	445.61	192.97
Round off	(0.84)	-
Sales commission	33,882.28	23,738.88
Sample Expenses	3,380.42	-
Software expense	1,242.48	1,505.31
Technical service	668.00	-
Tender Fee	1.18	-
Transportation charges	23,723.01	16,794.60
Travelling expenses	-	6,730.44
Vehicle running & maintenance	1,104.61	1,371.27
Water Charges	-	12.79
Total	155,730.92	128,405.63

For Alde Medi Impex Limited



Manoj Rastogi
(DIRECTOR)
DIN: 06958395

Rajesh Kumar Rastogi
(DIRECTOR)
DIN: 00340635



ALDE MEDI IMPEX LIMITED

CIN: U2423, 10, 1997PLC 085614

Note: - 8 Tangible Fixed Assets As per Companies Act 2013

Note No: 8

(Figures in 000's)

Particulars	Gross Block (at cost)		As at March 31, 2025	Depreciation		As at March 31, 2025	NET BLOCK	
	As at April 01, 2024	Additions		For the year	Deletion/Sale		As at March 31, 2025	As at March 31, 2024
Tangible Assets								
Computer	2,781.56	39.35	2,821	223.69	-	2,631.14	189.77	374.11
FAX	18.50	-	19	17.58	-	17.58	0.93	0.95
Furniture & Fixtures	2,168.37	3,161.66	5,650	506.01	-	2,070.99	3,590.04	946.39
Office Equipments	7,537.57	341.09	7,679	497.63	-	6,821.58	857.08	1,013.62
Plant & Machinery	3,094.68	-	3,095	36.02	-	2,780.86	283.83	319.84
Air Conditioner	2,215.33	65.63	2,311	172.02	-	2,070.04	280.92	387.21
Black & design	9.97	-	10	9.64	-	9.64	0.32	0.32
Car	23,176.10	13,382.31	31,328	4,203.06	-	15,373.73	20,954.57	12,005.42
Two wheelers	1,120.29	-	1,120	56.25	-	946.61	173.77	230.32
Inverter battery	291.79	-	292	21.90	-	178.77	113.03	137.93
Building	6,159.86	-	6,159	34.54	-	919.38	678.52	5,275.02
Land	-	-	-	-	-	-	-	-
Module	4,208.95	556.64	4,716	316.19	-	3,861.59	854.19	693.65
Generator	924.06	-	924	21.53	-	863.46	60.60	85.13
Grand Total (A)+(B)	53,807.13	17,496.66	66,599.74	6,128.13	-	26,044.45	21,479.03	21,479.03
Grand Total 2024	51,055.46	5,859.67	53,637.13	2,199.84	8,377.29	32,337.13	21,479.03	27,096.62

ALDE MEDI IMPEX LIMITED

Note: - 5 Intangible Fixed Assets As per Companies Act 2013

Note No: 8

(Figures in 000's)

Particulars	Gross Block (at cost)		As at March 31, 2025	Depreciation		As at March 31, 2025	NET BLOCK	
	As at April 01, 2024	Additions		For the year	Deletion/Sale		As at March 31, 2025	As at March 31, 2024
Intangible Assets								
Software & Exp. Lic	16,533.32	1,772.78	17,941.21	1,325.35	-	15,044.99	2,896.23	2,813.68
Trade Mark	-	36.84	36.84	11.56	-	11.56	24.69	-
Grand Total (A)+(B)	16,533.32	1,809.62	17,977.36	1,336.90	-	15,056.54	2,920.71	2,813.68
Grand Total 2024	16,437.40	95.42	16,533.32	3,243.88	-	13,719.64	2,813.68	5,961.64

For Alde Medi Implex Limited



Rajesh Kumar Rastogi
Rajesh Kumar Rastogi
 01008 C.TDOR.
 DIN: 064983465



ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614
UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II
NETAJI SUBHASH PLACE, WAZIPUR NEW DELHI-110034

Note No. 9

CALCULATION OF DEFERRED TAX

(Amount in 000's)

Opening Deferred Tax Assets 01.04.2024	4,835.57
Depreciation as per Companies Act F.Y 2024-25	7,465.04
Depreciation as per Income Tax Act F.Y. 2024-25	7,999.19
Timing Difference resulting DTL	<u>(534.16)</u>
Tax on Timing Difference@25.168% (Deferred Tax Assets)	(134.44)
Deferred tax Assets carried to Balance Sheet as on 31.3.25	<u><u>4,701.13</u></u>

For Alde Medi Impex Limited




Manas Rastogi
(DIRECTOR)
DIN: 06958305



Rajesh Kumar Rastogi
(DIRECTOR)
DIN: 00340635



ALDE MEDI IMPEX LIMITED
CIN: U24231DL1997PLC085614
UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANUM TOWER-II
NETAJI SUBHASHI PLACE, WAZIRPUR NEW DELHI-110034

DEPRECIATION AS PER INCOME TAX ACT, 1961

(Amount in 000's)

Particulars	Rate	Opening Balance as on 01.04.2024	Addition Before September	Addition After September	Deletion for the year	adjustment for the year	Total	Depreciation during the year	Value as on 31.03.2025
Air Conditioner	15%	1,042.97	65.65	-	-	-	1,108.60	166.00	942.60
Bajaj Avenger	15%	1.34	-	-	-	-	1.34	0.20	1.14
Bajaj City 100	15%	1.07	-	-	-	-	1.07	0.16	0.91
Black & Design	15%	0.26	-	-	-	-	0.26	0.04	0.22
Car	15%	19,212.67	-	13,382.31	334.18	-	32,260.80	3,835.00	28,425.80
LED Television	15%	23.55	-	-	-	-	23.55	4.00	19.55
Computer	40%	702.19	39.35	-	-	-	741.54	297.00	444.54
Equipment	15%	3,613.92	234.37	106.72	-	-	3,952.01	585.00	3,367.01
Fax	15%	0.14	-	-	-	-	0.14	0.02	0.12
Furniture & Fixture	10%	1,583.19	66.89	3,094.77	-	-	4,750.85	320.00	4,430.85
Inverter Battery	15%	153.78	-	-	-	-	153.78	23.00	130.78
Plant & Machinery	15%	269.49	-	-	-	-	269.49	40.00	229.49
Software License	25%	7,881.64	40.55	1,768.27	364.85	-	9,325.58	2,110.00	7,215.58
Two Wheelers	15%	229.27	-	-	-	-	229.27	34.00	195.27
Building	10%	6,159.86	-	-	4,563.96	-	1,595.90	160.00	1,435.90
Mobile	15%	2,079.43	45.24	461.10	-	-	2,586.07	353.00	2,233.07
Generator	15%	319.48	-	-	-	-	319.48	48.00	271.48
Motor Cycles	15%	145.08	-	-	-	-	145.08	22.00	123.08
Total		43,428.34	492.35	18,813.17	5,263.02	-	57,479.81	7,997.42	49,473.39

For Alde Medi Impex Limited



M. Rastogi
Manas Rastogi
(DIRECTOR)
DIN: 06958105

R. Kumar Rastogi
Rajesh Kumar Rastogi
(DIRECTOR)
EIN: 00346635



ALDE MEDI IMPEX LIMITED
UNIT NO. 1076, 10TH FLOOR AGGARWAL MILLANIUM TOWER-II, NETAJI
SUBHASH PLACE, WAZIRPUR, NEW DELHI-110034
CIN: U24231DL1997PLC085614

Note 1:
SIGNIFICANT ACCOUNTING POLICIES

Corporate Information

M/s ALDE MEDI IMPEX LIMITED ("the Company") is a PUBLIC company domiciled in India and incorporated under the provisions of the Companies Act, 1956. The company is involved in the business of manufacturing and trading of medicines.

Note 2: Basis of Preparation of Financial Statement

The financial statements of the Company have been prepared and presented in accordance with generally accepted accounting principles in India (Indian GAAP). The Company has prepared these financial statements to comply with all material respects with the accounting standards specified under section 133 of the Companies Act, 2013, read together with paragraph 7 of the Companies (Accounts) Rules, 2014, to the extent applicable. The financial statements have been prepared on an accrual basis and under the historical cost convention. The accounting policies adopted in the preparation of financial statements, except as mentioned herein below, are consistent with those of previous year.

All assets and liabilities have been classified as current or non-current as per the Company's normal operating cycle and other criteria set out in Schedule III of the Companies Act, 2013. Based on the nature of business and the agreement with lenders and banks the Company has ascertained its operating cycle as 12 months for the purpose of current/non-current classification of assets and liabilities.

Note 2.1: Change in accounting policies

There is no change in accounting policies.

Note 2.2: Summary of significant accounting policies:

a.) Use of estimates

Use preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported balances of assets and liabilities and the disclosure relating to contingent liabilities as at the date of financial statements and reported amounts of income and expenses during the period. Although these estimates are made on the management's best knowledge of current event 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. Tangible fixed assets

Tangible fixed assets are stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. The cost comprises purchase price, borrowing costs and any cost directly attributable to bringing the asset to its working condition for the intended use.

Subsequent expenditures related to an item of fixed asset are 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.

c) Depreciation on tangible fixed assets

Depreciation on fixed assets is provided to the extent of depreciable amount on the written down value method. Depreciation is provided at the rates and in the manner prescribed under the Schedule II to the Companies Act, 2013

a) Intangible assets

Intangible assets are carried at cost less accumulated amortisation and impairment losses, if any. The cost of an intangible asset comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities), and any directly attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognised as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributed to the asset reliably, in which case such expenditure is added to the cost of the asset.

b) Revenue recognition

Revenue is recognized only when risk and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection. Revenue from operation includes sale of services, service tax and sales during trial run period adjusted for discounts (net) and gain/ loss on corresponding hedge contracts.

Income from services

Revenues from operation and maintenance agreements are recognized as and when services are rendered. Revenue is reversed for invoices not accepted by the customer against whom credit notes are issued.

Where any amount is not accepted by the customer but the company has not agreed to issue a credit note, a provision for the same is made to the extent the management believes it is not reasonably certain that the customer will accept the company's claim.

Interest Income

Interest income is recognized on a time proportion basis taking into account the amount outstanding and the applicable interest rate. Interest income is included under the head "other income" in the statement of profit and loss.



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c) Foreign currency transaction

There has been export sale of Rs. 32,32,99,640/- which is equivalent to USD 23,30,926/-, EURO 11,89,372.00/- and AED 8,94,926/- as on 31-03-2025 and outgo of Rs. 4,02,25,782.00/- which is equivalent to EURO 4,19,205.78/- and USD 21,880.00/- during the year.

d) Investments

Long-term investments are stated at cost, less provision for other than temporary diminution in the carrying value of each investment. Investment which are readily realizable and intended to be held for not more than one year from the date on which such investment is made are classified as current investment. All other investment are Classified as non current investment. Cost of investments include acquisition charges such as brokerage, fees and duties.

e) Borrowing

There has been long-term borrowing of Rs.42,508.13/-(000's) and short-term borrowing outstanding of Rs. 40,469.44/- (in 000's) as at 31.03.2025.

f) Earnings per share

Basic earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) by the weighted average number of equity shares outstanding during the year. Diluted earnings per share is computed by dividing the profit/(loss) after tax (including the post tax effect of extraordinary items, if any) as adjusted for dividend, interest and other charges to expense or income relating to the dilutive potential equity shares, by the weighted average number of equity shares considered for deriving basic earnings per share and the weighted average number of equity shares which could have been issued on the conversion of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations. Potential dilutive equity shares are deemed to be converted as at the beginning of the period, unless they have been issued at a later date. The dilutive potential equity shares are adjusted for the proceeds receivable had the shares been actually issued at fair value (i.e. average market value of the outstanding shares). Dilutive potential equity shares are determined independently for each period presented.

g) Taxes on income

Current tax is the amount of tax payable on the taxable income for the year as determined in accordance with the provisions of the Income Tax Act,1961.

Minimum Alternate Tax(MAT) paid in accordance with the tax laws, which gives future economic benefits in the form of adjustment to future income tax liability, is considered as an asset if there is convincing evidence that the Company will pay normal income tax. Accordingly, MAT is recognised as an asset in the Balance Sheet when it is probable that future economic benefit associated with it will flow to the Company.



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Deferred tax is recognised on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measure during the tax rate sand the tax law senacted or substantively enacted as at the reporting date. Deferred tax liabilities are recognised for all timing differences. Deferred tax assets are recognised for timing differences of items other than unabsorbed depreciation and carryforward losses only to the extent that reasonable certainty exists that sufficient future taxable income will be available against which these can be realised. However, if there are unabsorbed depreciation and carry forward of losses, deferred tax assets are recognised only if there is virtual certainty that there will be sufficient future taxable income available to realise the assets. Deferred tax assets and liabilities are off set if such items relate to taxes on income levied by the same governing tax laws and the Company has a legally enforceable right for such set off. Deferred tax assets are reviewed at each balance sheet date for their realisability.

Current and deferred tax relating to items directly recognised in reserves are recognised in reserves and not in the Statement of Profit and Loss.

h) Impairment of assets

The carrying values of assets/cash generating units at each balance sheet date are reviewed for impairment. If any indication of impairment exists, there coverable amount of such assets is estimated and impairment is recognised, if the carrying amount of these assets exceeds the irrecoverable amount. There coverable amount is the greater of the net selling price and their value in use. Value in use is arrived at by discounting the future cash flows to their present value based on an appropriate discount factor. When there is indication that an impairment loss recognised for an asset in earlier accounting periods no longer exists or may have decreased, such reversal of impairment loss is recognised in the Statement of Profit and Loss, except in case of revalued assets.

i) Operating Cycle

Based on the nature of products/activities of the Company and the normal time between acquisition of assets and their realization in cash or cash equivalents. The Company has determined its operating cycle as 12 months for the purpose of classification of its assets and liabilities as current and non-current.

j) Provisions

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.

k) 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



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liability also arises in extremely rare cases where there is a liability that cannot be recognized because it cannot be measured reliably. The company recognizes a contingent liability and discloses its existence in the financial statements.

1) Cash and cash equivalents

Cash comprises cash on hand and demand deposits with banks. Cash equivalents are short-term balances, (with original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.



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1A. NOTES TO ACCOUNTS

1. In the opinion of the Board of Directors, the current assets, loan and advances are approximately of the value as stated, if realized in the ordinary course of business.

2. All figures mentioned in 000's.

3. Audit fee payable: (Amount in Rs.)	C.Y	P.Y
Statutory/Tax Audit	200.00/-	150.00/-

Deferred Tax Liabilities has been computed on basis of timing differences and deferred tax thereon is Rs. 134.44/-(000's)

4. Provision for taxation during the year has been made of Rs. 20,293.19/- (000's)

5. Related Party Disclosures:-

As per Accounting Standard 18, the disclosures of transactions with the related parties are given below:-

(i) List of Related parties where control exists and related parties with whom transactions have taken place and relationships:-

(a) Key Managerial Personnel And relative As per AS 18

S.No	Name of the related Party	Relationship
1	Rajesh Kumar Rastogi	Director
2	Mehul Rastogi	Director
3	Manas Rastogi	Director
4	Hina Rastogi	Relative of Director
5	Namita Rastogi	Relative of Director
6	Nisha Rastogi	Relative of Director
7	Globezaa Biotech	Director Proprietorship
8	Globezza Biotech LLC	Director Proprietorship
9	Alde Expression Life Science Pvt Ltd	Related Company

(ii) Transactions during the year with related parties:-

(Figure in 000's)

Nature of Transaction	Particulars
Director Remuneration	Rs. 720.00 to Mr. Rajesh Kumar Rastogi Rs. 2,100.00 to Mr. Manas Rastogi Rs. 2,100.00 to Mr. Mehul Rastogi



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Salary	Rs. 2,880.00 to Namita Rastogi Rs. 2,880.00 to Hina Rastogi Rs. 1,200.00 to Nisha Rastogi
Sales	Rs.2,868.62 to Globezza Biotech Rs.62,178.15 to Globezza Biotech LLC
Rent	Rs.360.00 paid to Globezza Biotech
Investment	Rs.5,700.00 investment in Alde Expression life science pvt ltd
Loan Given	Rs.4,400.00 to Alde Expression life science pvt ltd.
Purchase of Property	Rs.13,194.15 paid to Hina Rastogi

5. **Earnings/ (Loss) Per share (EPS):**

	As at 31 March, 2025 (Rs.)	As at 31 March, 2024 (Rs.)
Profit/(loss) after tax attributable to Equity shareholders (Numerator used for calculating basic EPS)	56,091.45	29,973.85
Weighted average number of equity share outstanding during the year (Denominator used for calculating basic EPS)	4167.6	4167.6
Nominal value of share	10	10
Basic Earning/ (Loss) per share	13.46	7.19
Diluted Earning/ (Loss) per share	13.46	7.19

6. **Details of dues to micro and small enterprises as defined under the MSMED Act, 2006- there is no amount outstanding to any MSME entity**

Particulars	March 31, 2025	March 31, 2024
The principal amount and the interest due thereon remaining unpaid to any supplier as at the end of each accounting year	Nil	Nil
Principal amount due to micro and small enterprises	Nil	Nil
Interest due on above	Nil	Nil



Rastogi

M. J.



The amount of interest paid by the buyer in terms of section 16 of the MSMED Act 2006 along with the amounts of the payment made to the supplier beyond the appointed day during each accounting year	Nil	Nil
The amount of interest due and payable for the period of delay in making payment (which have been paid but beyond the appointed day during the year) but without adding the interest specified under the MSMED Act 2006.	Nil	Nil
The amount of interest accrued and remaining unpaid at the end of each accounting year	Nil	Nil
The amount of further interest remaining due and payable even in the succeeding years, until such date when the interest dues as above are actually paid to the small enterprise for the purpose of disallowance as a deductible expenditure under section 23 of the MSMED Act 2006	Nil	Nil

6. Ratios

S.No	Ratios	Formulas for Computation	Measures	3/31/2025	3/31/2024
1	Current Ratio	Current Assets / Current Liability	Times	1.29	1.28
2	Debt Equity Ratio	Total Debts / Net Worth	Times	0.46	0.11
3	Debt Service Coverage Ratio	EBITDA / Debt Service	Times	5.31	11.91
4	Return on Equity Ratio	PAT / Average Total Equity	Percentage	1.35	0.72
5	Inventory turnover Ratio	COGS / Average Inventory	Times	1.96	1.41
6	Trade Receivables Turnover Ratio	Revenue from Operation / Average Debtor	Times	2.73	3.48
7	Trade Payable turnover Ratio	COGS / Average Accounts Payable	Times	3.62	3.73
8	Net Capital Turnover Ratio	Revenue from Operation / Average Working Capital	Times	6.70	7.95



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9	Net profit Ratio	PAT / Revenue from operation	Percentage	0.07	0.05
10	Return on Capital Employed	EBIT / Capital Employed	Percentage	0.42	0.39
11	Return on Investment	PBT / Total Assets	Percentage	0.10	0.09

8. Previous year figures have been regrouped or rearranged wherever considered necessary to make it comparable with the figures of current year.

9. Other Statutory Information

- There are not any title deeds of immovable property which is not held in the name of the company.
- The company do not have Benami property, where any proceeding has been initiated or pending against the company for holding any Benami property.
- The company do not have any relationship with the struck off companies.
- The company do not have any charges or satisfaction which is yet to be registered with ROC.
- The company have not traded or invested in Crypto currency or Virtual currency during the year.
- The company do not have any layers prescribed under clause 87 of section 2 of companies act, 2013.
- Income tax recoverable in respect of tax deducted at source on payments by third parties and the advance tax paid is fully recoverable and will be adjusted against the tax liability in the income tax returns of the Company.
- The Company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
 - directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
 - provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries
- The Company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:



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(a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or

(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries,

For Rastogi & Donald
Chartered Accountants



Partner
M. No.: 536840
F.R.N.: 506109C



For and on Behalf of Board of Directors



MANAS RASTOGI
Director
DIN: 06958305



RAJESH RASTOGI
Director
DIN: 00340635

Place: New Delhi

Dated: 05/08/2025

UDIN:- 25536840BMLKZJ4016

